

Code of Ethics



Version 1.1 – 11 May 2026

(Approved by the Managing Director under delegation from the Board of Directors dated 25 March 2026)

INTRODUCTION

ELITechGroup S.p.A. (or the "**Company**") operates in the *healthcare* sector and, especially, in research into, and the production and sale of, equipment and in vitro diagnostic reagents, producing and distributing products for molecular biology, microbiology, immunology and clinical chemistry on an international level. With constant innovation as its *mission*, the Company develops new tests and new platforms to ensure maximum diagnostic accuracy, proper treatment for patients, appropriate therapies and, as a consequence, the rationalization of healthcare spending.

In pursuit of the corporate *mission*, ELITechGroup S.p.A. intends to guarantee respect for the principles embodied in this Code of Ethics (and subsequent amendments and additions, the "**Code of Ethics**"), in the conduct of corporate activities and in relations of any kind with third parties. First and foremost, this requires rigorous respect for the following values:

- i. **Integrity:** this demands maximum honesty and rectitude, personally and from others with whom relations are maintained, in full compliance with all applicable regulations;
- ii. **Respect:** this means honoring the commitments made and accepting responsibility for personal decisions and actions;
- iii. **Commitment:** whereby maximum effort and determination are guaranteed and encouraged in all activities carried out, striving for continuous improvement.
- iv. **Transparency and Impartiality:** resulting in clarity of conduct and intent in the management of all activities and interpersonal relations.
- v. **Legality:** with respect for all applicable regulations as a prerequisite for ensuring the full sustainable development of both activities and individuals.

The Code of Ethics is a foundational document for corporate *compliance*, serving both as an effective tool for preventing the infringement of laws and regulations, and as corporate rules for a *business* model based on the above-mentioned principles.

The Recipients of the Code of Ethics comprise the shareholders, directors, statutory auditors, employees, agents, distributors, consultants, collaborators and third parties of any kind, with which ELITechGroup S.p.A. maintains relations (the "**Recipients**").

This edition of the Code of Ethics, *inter alia*, embraces the objective of harmonizing and consolidating the values and principles of the Bruker Group—to which the Company belongs—and is aligned with the Group's global policies and guidelines applicable to ethical, compliance and business conduct matters.

In line with the values and principles of the Group, the Company acknowledges and promotes a corporate culture based on respect, equal opportunities and the appreciation of diversity, and is committed to preventing and combating any form of discrimination, harassment or conduct harmful to personal dignity.

PART I

THE PRINCIPLES AND VALUES OF ELITECHGROUP S.P.A.

1.1 ETHICS IN THE CONDUCT OF BUSINESS AND CORPORATE ACTIVITIES

ELITechGroup S.p.A. is dedicated to research into, and the production and supply of, top quality diagnostic technologies and related services for the safety and wellbeing of patients; accordingly, all corporate activities are focused on the development of solutions for the molecular biology sector, so that specialists can determine, ever more rapidly and precisely, the best medical course of action.

Recipients agree to respect the applicable laws and regulations, adopting the highest *standards* of ethical conduct in every situation. Such compliance is fundamental for managing optimally the necessary collaboration among operators in the medical-diagnostic technologies sector, professionals in the healthcare sector and third parties involved in various ways in the development of that sector.

This collaboration may take the form of:

- development of medical and diagnostic technologies;
- support for training, services and assistance, with a view to the safe and effective use of medical and diagnostic technologies;
- support for medical research and diagnostics, as well as expansion of all related areas of professional competence.

All these activities must be carried out with interactions founded on maximum transparency, propriety and integrity.

The actions of each Recipient of the Code of Ethics must therefore be inspired by the above principles, with the avoidance of misleading information and conduct intended to take undue advantage of the weak or uninformed positions of others.

In particular, ELITechGroup S.p.A. adopts specific precautions when establishing relations with the Public Administration, applying transparent and objective internal procedures that, together with the specific requirements established in the Organization, Management and Control Model adopted by the Company pursuant to art. 6 of Decree 231/2001, seek to prevent conduct that is unlawful and/or prejudicial in any way to the values of the Company.

1.2 ETHICS IN THE WORKPLACE, PROTECTION AND RECOGNITION OF COLLABORATORS

The employees and collaborators of the Company represent a fundamental resource for the development of the business.

The objective of the Company is to recognize and grow the wealth of knowledge, experience, intelligence and culture accumulated by all collaborators, thereby contributing to their professional growth and wellbeing. Professional growth and refreshment are achieved via specific training initiatives that are conducted both internally and by recourse to expert external training bodies.

All directors, employees and collaborators ensure that every *business* decision is taken in the interests of their area of operations, avoiding any conflicts of interest, including those between their assigned duties and their personal economic interests or those of their families, that might compromise the independence of their judgments or decisions.

All books, registers and accounts of ELITechGroup S.p.A. must reflect accurately the nature of the operations carried out, in order to prepare and publish accurate, verified and complete data that presents a clear, true and fair view of the economic results and financial position of the Company: conduct and omissions that might prejudice the proper, complete and timely recognition of business transactions are prohibited.

The professional development and management of collaborators are founded on the principles of transparency, impartiality and equal opportunity: the results achieved, and the professional potential and skills demonstrated by individuals are recognized to represent essential criteria for the appraisal of directors, employees and collaborators.

External collaborators (consultants, agents, distributors, representatives, resellers, etc.) are requested to comply with the principles embodied in the Code of Ethics, and even to make an express promise in this regard in their contracts.

The selection and management of collaborators, agents and vendors must always seek, in a fair and - as far as possible - documented manner, maximum advantage for the Company, while respecting the values and ethical principles defined in the Code of Ethics.

1.3 INFORMATION, COMMUNICATION, CONFIDENTIALITY OF DATA

All corporate information not in the public domain represents a *business asset* that must be protected, even if its confidentiality is not expressly indicated.

The directors, employees and collaborators must ensure that all confidential or personal data, of any kind, is retained and used in strict compliance with the applicable legal requirements and the related internal procedures.

1.4 ETHICS IN THE CONDUCT OF BUSINESS AND CORPORATE ACTIVITIES

Practical implementation of the ethical principles by ELITechGroup S.p.A. has resulted in the issue of guidelines and procedures, applying to all employees, agents, distributors and collaborators on whatsoever basis, for the conduct expected from them.

The Company asks Recipients to provide maximum collaboration to any Authorities tasked with carrying out inspections, making the information or documents requested available in a timely and complete manner.

All Recipients are responsible for proper use of the corporate assets assigned to them for business purposes, protecting them from loss, damage or improper use. They are also required to protect the technical and commercial information of the Company, adopting appropriate safeguards.

The principal rules of conduct that all Recipients must adopt are presented in more detail below.

1.5 SUSTAINABLE DEVELOPMENT, CORPORATE SOCIAL RESPONSIBILITY AND COMMITMENT TO PROTECT HEALTH AND SAFETY

The role of ELITechGroup S.p.A. within the social fabric means that its development programs must take account of the needs of the community in whose territory the

business is located, thereby contributing to its economic, social and civil progress.

For this purpose, business activities must use the best technologies available, recognize the value of natural resources and make maximum efforts to protect the environment, all in compliance with the relevant laws, regulations and procedures.

The Company also strives to protect the health and safety of all employees and collaborators, taking suitable steps to eliminate any health and safety hazards. Each person shares responsibility for achieving this objective, complying scrupulously with the procedures established to guarantee their safety and that of their colleagues.

PART II

CODE OF CONDUCT

2.1 COMPETITORS

The Company firmly believes in competition and the free market. These assets must be defended from improper pressures from players within each market, as well as from external pressures applied by third parties.

ELITechGroup S.p.A. pursues its business objectives by:

- a) working in compliance with the requirements of the laws governing competition and supply contracts;
- b) condemning conduct contrary to the principles of competition and adopting appropriate measures to avoid any type of anti-competitive conduct.

In this light, any personal or indirect involvement in initiatives or contacts between competitors is forbidden, if such conduct might infringe the regulations protecting competition and the market.

2.2 EXPORT CONTROLS AND SANCTIONS

ELITechGroup S.p.A. strives to guarantee compliance with the export control laws and other regulations that restrict trade with certain countries.

2.3 MANAGEMENT OF LOANS OR GRANTS TO THE COMPANY

When managing applications for loans, as well as when using and reporting about them, the Company forbids any conduct that conflicts with the above principles, such as but without limitation (i) reporting information that is untrue or omitting to disclose significant facts, when requested, that might induce lenders to make a mistake when evaluating the documentation presented; (ii) allocating grants, assistance or public loans for purposes other than those for which they were obtained; (iii) presenting information to lenders that is untrue and/or incomplete or that evades legal/regulatory obligations.

2.4 RELATIONS WITH SECTOR OPERATORS

In the context of its relations with the medical, clinical and scientific communities, ELITechGroup S.p.A. considers it essential to receive from and transmit to other healthcare and/or university operators all detailed and up-to-date information about the efficacy and safety of the products sold.

ELITechGroup S.p.A. never gives, offers or promises rewards, economic benefits or benefits in kind to healthcare or medical operators, unless the amounts are negligible and, in any case, linked to the work carried out by the medical personnel concerned.

2.5 RELATIONS WITH PATIENTS AND END CONSUMERS

The Company does not expect to establish direct relations with patients or the end users of its products (i.e. patients). In any case, the Company will never, in any way, induce healthcare operators to act in breach of their obligations towards their patients. Collaborators will never offer advantages or economic benefits to persons responsible for patient treatment, the prescription of drugs and so on.

2.6 RELATIONS WITH VENDORS

The overall objective when procuring goods and services must be to obtain the maximum competitive advantage, without however eroding the transparency, honesty and impartiality of the choice, the equal opportunities granted to vendors and the propriety of the selection process. ELITechGroup S.p.A. and its collaborators strive to take all actions needed to guarantee the maximum efficiency and transparency of the procurement process.

2.7 RELATIONS WITH CONTROL BODIES

The personnel of ELITechGroup S.p.A. are required to assist with audits of the quality and effectiveness of the system of internal control. Control bodies have full access to the data, information and documents needed to complete their control and supervisory activities. Employees requested to collaborate with the preparation and presentation of documents for the supervisory bodies or the public must ensure, to the extent of their responsibilities, that such documents are complete, accurate, reliable, clear and understandable.

2.8 RELATIONS WITH SHAREHOLDERS AND INVESTORS

The Company strives to maximize long-term value for the shareholders. ELITechGroup S.p.A. ensures that the conditions exist for broad and informed participation by the shareholders in the decisions for which they are responsible. The work of *management* and its decisions must always safeguard and increase the value of the business, in order to remunerate adequately the risk accepted by the shareholders when investing their capital, and guarantee the credit provided by other lenders, without ever jeopardizing the net assets of the Company, or the creditors and third parties that establish relations with ELITechGroup S.p.A. To this end, exponents of the Company are forbidden to engage in, collaborate with or give rise to conduct deemed to represent the commitment of offenses envisaged in art. 25-(3) of Decree 231/01, or to engage in, collaborate with or give rise to conduct that, although not in itself representing the commitment of offenses of the type considered above, might later be so deemed, being conduct that could facilitate commitment of the above offenses.

2.9 RELATIONS WITH CONTRACTUAL COUNTERPARTIES AND OBLIGATION TO CHECK

The exponents of ELITechGroup S.p.A. must check in advance the information available (including financial information) about commercial counterparties and vendors, to determine whether their activities are respectable and legitimate before establishing business relations with them. Exponents must always comply with the anti-money laundering laws in force in all competent jurisdictions. ELITechGroup S.p.A. checks the validity of the mandates granted to third parties, the regularity of payments, cash flows and tax compliance, the selection of parties offering goods and services that the Company intends to acquire, the establishment of criteria for the evaluation of offers and, furthermore, checks all available information about the commercial/professional reliability of vendors and *partners*.

2.10 RELATIONS WITH REGULATORY AGENCIES AND MANAGEMENT OF AUDITS

None of the information required by regulatory agencies for their audit work must be denied, hidden, omitted or delayed. The employees of ELITechGroup S.p.A. must collaborate actively with such audit work, without impeding or hampering in any way performance of the related checks.

Two employees of ELITechGroup S.p.A. must always participate together in any audits of the Company, in order to ensure that personnel manage such situations in compliance with the rules, and in an independent and impartial manner.

2.11 RELATIONS WITH POLITICAL PARTIES AND ASSOCIATIONS

Relations with political parties, trade union organizations and other stakeholder associations are maintained by the authorized business functions or by persons granted mandates by them, in compliance with the Code of Ethics, the bylaws and special legislation, having particular regard for the principles of impartiality and independence.

ELITechGroup S.p.A. does not make direct or indirect contributions to political parties, or to their representatives or candidates, and abstains from applying any direct or indirect pressure on political exponents (for example by accepting suggested candidates for employment, consultancy contracts, etc.).

2.12 CONFLICTS OF INTEREST

All exponents must avoid and/or declare in advance any situations that might generate conflicts of interest with the Company. In particular, all conflicts of interest between the duties assigned to them and their personal economic activities or those of their families must be avoided.

All employees of ELITechGroup S.p.A. who believe that there might be a conflict between their personal interests and the interests of the Company must notify immediately their hierarchical superior or the relevant human resources function.

2.13 CORPORATE INFORMATION, *KNOW-HOW* AND INTELLECTUAL PROPERTY

Corporate information and *know-how* must be treated with the maximum confidentiality, as they are not only sensitive and secret, but also real business assets. This includes the information obtained by personnel from and about third parties (clients, vendors,

professional contacts, employees, public and private bodies, etc.) in the performance of their duties or as a consequence of their position within the Company.

Private information, materials and documents must be managed in the strictest confidence and must not be divulged in any way, except under certain conditions, following consent from more senior management and/or in compliance with corporate procedures.

ELITechGroup S.p.A. safeguards its intellectual property rights, including copyrights, patents, trademarks and distinctive signs, complying with the policies and procedures established for their protection and respecting, in addition, the intellectual property of others.

ELITechGroup S.p.A. respects, and causes its counterparties to respect, the restrictions specified in licensing agreements.

2.14 PERSONNEL MANAGEMENT

Persons responsible for personnel selection and managing the process of hiring employees are forbidden to accept or solicit promises or payments of cash or assets or benefits, influence or services of any kind that may be targeting the promotion or transfer of a worker. The evaluation of personnel is based on how well candidate profiles fit with both those desired and corporate needs, in compliance with the principles of impartiality and equal opportunities for all parties involved. Personnel must be hired with a proper employment contract; no forms of child or unofficial labor are allowed. In particular, ELITechGroup S.p.A. does not employ foreign workers without residence permits, or whose permits have expired, without renewal being requested by the legal deadline, or have been revoked or canceled.

2.15 EQUALITY AND EQUAL OPPORTUNITIES AMONG EMPLOYEES

ELITechGroup S.p.A. strives to offer equal opportunities at work and for professional advancement.

For all aspects of the employment relationship, including recruitment, training, remuneration, promotion, transfers and termination, exponents ensure that employees are treated in a manner consistent with their ability to satisfy the job description, avoiding all forms of discrimination and, in particular, discrimination due to race, gender, nationality, religion or personal beliefs.

2.16 HARASSMENT

ELITechGroup S.p.A. condemns all forms of harassment or undesired conduct, such as those linked to race, gender or other personal characteristics, that have the purpose and effect of infringing on the dignity of the person towards whom such harassment or conduct is directed, both within and outside the workplace.

2.17 WORKPLACE SAFETY

ELITechGroup S.p.A. guarantees for all employees and collaborators suitable working environments that safeguard their health, safety and physical and moral wellbeing, in conformity with current laws and regulations and, in particular, for the specific purpose of preventing commitment of the crimes envisaged in arts. 589 and 590, para. 3, of the

criminal code (manslaughter and serious or very serious injuries due to negligence) following infringement of the accident prevention regulations or those safeguarding occupational health and safety.

2.18 PROTECTION AND RESPECT FOR THE ENVIRONMENT

ELITechGroup S.p.A. dedicates maximum effort to environmental protection and the prevention of pollution. In addition, the direct and indirect use of laboratory animals in its activities is limited to the minimum essential, since the Company is committed to using valid alternate technologies in its processes whenever applicable.

2.19 PROTECTION OF PERSONAL DATA

“Personal data” comprises any information that may identify a person, whether directly or indirectly, and includes sensitive data that may identify the ethnic or racial origin, political beliefs, state of health or sexual orientation of that person. ELITechGroup S.p.A. and its personnel process such data in compliance with the current regulations governing data privacy and, specifically, with Decree 196/2003 (the Privacy Code), as amended by Decree 101/08, and - more generally - with Regulation (EU) 2016/679.

2.20 UNLAWFUL PAYMENTS AND PRACTICES

Recipients are forbidden i) to offer, make or authorize, directly or indirectly, the payment of money or other benefits, or ii) accept requests for money or other benefits, for the unlawful purpose of:

- a) influencing the opinion or conduct of any party, client, business or public or private body;
- b) obtaining the award or retention of commercial activities;
- c) influencing any action or decision by any public official or person of similar status;
- d) obtaining in any case undue advantages.

This requirement extends not only to direct incentives, but also to those made indirectly, in any form, via agents, distributors, consultants or other third parties.

In addition, Recipients must abstain from performing or omitting deeds consequent to the giving or promise of money or other benefits, for themselves or for others, in violation of the obligations inherent in their duties or their loyalty obligations.

2.21 GIFTS, PRESENTS AND HOSPITALITY

Recipients are forbidden to accept or receive any gifts, gratuities or other presents whose monetary value is more than symbolic, from vendors, clients or other bodies with which they have a working or professional relationship.

Gifts must be promotional in nature, linked to the activities of the healthcare operator, and must never be made in the form of cash or cash equivalents (e.g. general vouchers, book vouchers, fuel vouchers, prepaid cards, etc.).

In all cases, the economic value of gifts made to a third party, even in the form of hospitality, must not exceed € [100.00] per annum.

Product samples and opportunities to evaluate them do not represent gifts.

If gifts or other benefits are offered to employees, exponents, representatives, agents, distributors and ancillary personnel of the Company, they must inform their hierarchical superiors immediately and comply with the instructions given.

2.22 RELATIONS WITH HEALTHCARE PROFESSIONALS, HEALTHCARE ORGANIZATIONS AND THIRD PARTIES. PRINCIPLE OF SOBRIETY AND TRANSPARENCY

All interactions between the personnel of ELITechGroup S.p.A., Healthcare Organizations¹ and/or Third Parties² must only involve parties that satisfy the requirements of the Code of Ethics.

Collaborative relations with Healthcare Professionals³ must only be maintained by personnel authorized by the Company and must always satisfy the criteria of formality, transparency, and ethical and professional propriety.

The assignment of tasks to Healthcare Professionals, or the provision of any service for their benefit, must not prejudice their independence in any way and must comply with the applicable regulations, as well as the specific procedures adopted by the Company.

In general, from the moment in which - even before the publication of a call for tenders (or other similar document or deed) - the Company becomes aware of an administrative procedure leading to such publication, it will be appropriate to abstain from offering any opportunities for collaboration or similar, even free of charge (e.g. consultancy assignments, speaking engagements, moderation of panels, training, etc.), that benefit personally the employees of healthcare facilities who might have the negotiating power and/or authority to decide or influence the outcome of such procedure.

Directors, employees and collaborators will assess, on a case-by-case basis, in compliance with the established corporate procedures, the continuation of any relations ongoing at the time of becoming aware of an administrative procedure.

The instructions in the previous sentence also apply to Healthcare Professionals working outside of the Public Administration, when it comes to negotiating supplies of goods and services for the private healthcare facilities to which the Professional belongs.

Directors, employees and collaborators of any kind, including external personnel, must not promise or pay amounts, or promise or give goods in kind, benefits or other

¹ “*Healthcare Organization*” means any legal person or body (regardless of legal form or organization), association or scientific, medical or health-related organization via which one or more Healthcare Professionals provide services, or that is able to exercise direct or indirect influence over any prescription, recommendation, purchase, supply order, use, sale or rental of medical technologies and related services (e.g. hospitals, centralized purchasing offices, clinics, laboratories, pharmacies, research institutes, associations, foundations, universities, scientific companies or other educational or professional institutions. This definition also includes Patients’ Associations, being Organizations that represent and support the needs of patients and their caregivers in the context of a specific pathology or health-related matter).

² “*Third Parties*” means parties that propose, organize and/or manage, from a scientific, logistical and/or organizational standpoint, events of any type or kind that are intended to satisfy educational/training needs of a scientific nature.

³ “*Healthcare Professionals*” (HCP) or Healthcare Operators are persons who carry out their professional activities in a public and/or private healthcare setting (e.g. doctors, nurses, laboratory personnel, technicians, administrative personnel working in healthcare facilities, etc.) who, in the ordinary course of such professional activities, have the direct or indirect right to purchase, rent, recommend, manage, use, supply, procure or decide the purchase, rental or prescription of medical technologies or related services.

advantages to public employees and/or persons in a similar position, or to public or private Healthcare Professionals who, for whatever reason, participate in a purchasing process, even on a personal basis, in order to promote or facilitate the interests of the Company.

In relations with the Public Administration, the following actions are forbidden, whether taken directly or indirectly via third parties:

- a) pursuant to art. 53, para. 16, of Decree 165/2001 and for a period of three years from their cessation as public employees, hire or assign tasks to former employees of the Public Administration who, in the final three years of service, exercised powers of negotiation or authorization in transactions involving the Company;
- b) offer or in any way give gifts that are not of modest value and that, in any case, may be understood to represent remuneration;
- c) solicit or obtain confidential information beyond that allowed by law;
- d) carry out activities that interfere unduly in the decision-making process of the Public Administration with regard to the tender procedure concerned.

Without prejudice to any authorization obligations, it is necessary - in all cases in which interactions between the Company and Healthcare Professionals involve transfers of value or potential conflicts of interest - to notify in this regard the top management of the healthcare facility to which the Healthcare Professional belongs, in a communication made either by the Company or by the Professional concerned. In addition, all employees who believe that there might be a conflict between their personal interests and the interests of the Company must notify immediately their hierarchical superior or the relevant human resources function.

2.23 ORGANIZATION OF EVENTS: PARTICIPATION IN TRAINING, EDUCATIONAL AND PROMOTIONAL ACTIVITIES REGARDING CORPORATE PRODUCTS

The Company may organize the following initiatives, either directly or via third parties:

- a) scientific-clinical updates linked to the product, clinical procedures and its business. This last case includes all events of a promotional, scientific or professional nature, congresses, conferences, symposiums and similar initiatives (including, but without limitation, *advisory boards*, office and plant visits, and *investigator meetings* linked to clinical studies) organized or sponsored by the Company;
- b) higher or advanced-level training or refresher sessions on technical, regulatory, healthcare *management* and/or socio-political matters linked to the sector concerned;
- c) sessions on protecting the health and psycho-physical wellbeing of individuals, as well as on the dissemination of a culture of prevention.

Should the above activities involve Healthcare Professionals, the following criteria must be satisfied:

- a) organized in the vicinity of the place where they work;
- b) location must not be the principal attraction for the event;
- c) event quality must be measured using strictly scientific parameters, without any link to comfort and ostentation, but rather oriented towards safeguarding the image of the sector and respect for the primary objective, being the wellbeing of patients and progress in their treatment and care;

- d) location choice must consider the impact on image that the event may generate in terms of public opinion.
- e) The hospitality offered may not start more than 12 hours prior to the opening of the event or end more than 12 hours after its conclusion.

In particular:

1. events must take place in clinics, laboratories, training centers, conference halls or other appropriate premises, including those owned by ELITechGroup S.p.A., or in meeting facilities used commercially that are suitable for the effective transmission of knowledge and any type of practical training. Events must be held in locations and premises that are easily reachable, the choice of which takes account of scientific, logistical and organizational factors, as well as economic considerations;
2. It is strictly forbidden to organize, participate in or support events held in Italy between June 1 and September 30 at seaside locations, or between December 15 and March 31, or between June 15 and September 15, at mountain locations.
3. This prohibition does not apply to the main towns in regions and provinces where leading hospital and university facilities are located. The Company does not support or organize events at holiday destinations abroad during the relevant high seasons;

The organization of events and manifestations at five-star facilities is also strictly forbidden, regardless of the rates or special conditions offered, without prejudice however to the provisions of the Protocols signed between the Medical Devices Confederation and the Associations representing hotel and congress facilities, in the format approved at the Ordinary General Meeting held on June 9, 2014.

The restriction relating to five-star facilities does not extend to international events organized outside of Italy by third parties, including affiliates of the Company, on condition that they are not luxury facilities or famous for their entertainment, tourism or wellness activities. In all cases involving events held abroad, affiliates of the Company must not pay or reimburse the cost of lodging Healthcare Professionals at top category or luxury hotels.

ELITechGroup S.p.A. will pay the cost of travel and lodging solely and exclusively for Healthcare Professionals invited to the events concerned, in compliance with all applicable regulations. Air travel must always be in economy class, except that business class is allowed for intercontinental flights. First class is never allowed.

ELITechGroup S.p.A. will provide meals of reasonable cost to event participants and, for events requiring an overnight stay, may make available suitable hotel services that must not exceed a four-star standard; these services will be correlated with the duration of the event and its educational objectives, and comply with all applicable regulations.

The costs incurred by the companions of Healthcare Professionals cannot be borne by ELITechGroup S.p.A. and must be settled in full by the HCPs concerned.

In addition, ELITechGroup S.p.A. cannot cover, even in part, any expenditure on activities not strictly linked to the scientific aspect of the event (for example, but without limitation, concerts, shows, etc.).

The training, educational and promotional activities arranged by the Company, via third-party event organizers, in relation to its products are deemed to be corporate events and, as such, are covered by the rules specified in this section.

Group dinners for all event participants are always allowed, if included in the event registration fee.

2.24 SPONSORSHIPS AND GRANTS; SUPPORT FOR TRAINING AND EDUCATIONAL ACTIVITIES ORGANIZED BY HEALTHCARE ORGANIZATIONS AND/OR THIRD PARTIES

In compliance with the rules specified below and, in particular, with the sobriety-related parameters indicated, the Company may:

- a) Support conferences organized by Third Parties that are independent, training-related, scientific or drive policies that promote scientific knowledge, medical progress and effective healthcare;
- b) Support higher or advanced-level training or refresher sessions on technical, regulatory, healthcare management and/or socio-political matters linked to the sector concerned; as well as initiatives intended to protect the health and psycho-physical wellbeing of individuals, and disseminate a culture of prevention;
- c) Support *training* in or courses on certain procedures, i.e. specific events whose programs are dedicated to the delivery of practical training on the safe and effective execution of one or more clinical procedures, with most of the training taking place in a clinical environment. In particular, the training in clinical procedures must apply the contents of such procedures.

Beyond that described above, the Company cannot provide direct economic support to individual Healthcare Professionals, in order to cover the cost of their participation at training and educational activities organized by Third Parties. Such support may however be given directly, or via an external company that agrees to comply with the instructions contained in this Code, to the body to which the Healthcare Professional belongs or to the Third-Party organizer of the event.

Such support may also be provided by ELITechGroup S.p.A. via the purchase of sponsorship rights, for example but without limitation, the inclusion of its logo in the event program, on congress badges or on the congress website; the rental of exhibition space; the display of banners, or the organization of satellite symposiums, deciding their content and speakers.

In the context of sponsorship packages and included in them, ELITechGroup S.p.A. may purchase a specific number of congress participation quotas for a specific number of healthcare operators (registration fees and/or travel and hospitality expenses), depending on the type of sponsorship selected, for the sole purpose of contributing to the update of the Healthcare Professionals concerned, and facilitating their knowledge and appreciation of medical-diagnostic technologies and related innovations.

In that case, it is understood that the individual Healthcare Professionals, who could benefit from participating in the event by payment of the above registration fees, will be selected in an entirely autonomous and independent manner by the event promoter or the bodies to which they belong, without any action by ELITechGroup S.p.A., which will be excluded entirely from the process of identifying the Healthcare Professionals concerned and which will abstain from contacts with the event promoter, and/or the bodies to which they belong, intended to reach advance agreement on their identification.

For each sponsorship, ELITechGroup S.p.A. must sign directly, or via an external company that agrees to respects the instructions contained in this Code, a specific sponsorship contract with the event promoter, and/or the body to which the Healthcare Professionals belong, that identifies specifically and precisely the individual sponsorship rights purchased and the individual amounts paid for each of them.

The sponsorship contract may define the category of Healthcare Professionals for which the grant is intended and/or their geographical area and/or the healthcare facility to which they belong, without prejudice to the total and absolute guarantee that the grant cannot be directed towards a specific Healthcare Professional.

Given that the conformity of all national and regional events organized by Third Parties and/or Healthcare Organizations, as defined in this section, must be checked in advance using a Conference Assessment System (CAS) supervised by the Audit Commission of the Medical Devices Confederation, ELITechGroup S.p.A. will arrange in each case to check for the related approval.

ELITechGroup S.p.A. will not support national and regional events that have not been checked in advance using a Conference Assessment System (CAS) and received approval.

ELITechGroup S.p.A. may agree to requests for grants made by genuine non-profit bodies or associations with proper bylaws and formation deeds. The term “grants” (including free use) is understood to include all payments made in cash or in kind.

ELITechGroup S.p.A. adopts independent internal processes and applies specific procedures, using objective criteria, to evaluate requests for grants.

The end use of all funding provided by ELITechGroup S.p.A. in support of educational and training activities is checked by reference to reports provided by the Third Parties or Healthcare Organizations involved.

The instructions contained in this section apply both in Italy and abroad, even to activities organized by the parent companies and/or other companies within the group, whenever the events concerned are attended by Healthcare Professionals whose principal professional activities are carried out in Italy. The transparency procedure described in Art. 3 above applies in this case.

2.25 GIFTS AND DONATIONS

ELITechGroup S.p.A. makes gifts and donations solely as a way to support social, humanitarian, philanthropic or charitable projects. Accordingly, donations may be admissible if dedicated to:

- a) treating the destitute;
- b) informing patients (including awareness campaigns);
- c) improving the condition of patients;
- d) educating the public;
- e) humanitarian projects and donations in the event of natural disasters;
- f) supporting events whose proceeds are devolved to charities.

ELITechGroup S.p.A. may only make donations that are entirely devoid of commercial interests, solely in favor of organizations and bodies entitled to receive them pursuant to the applicable laws and regulations, after checking for the absence of conflicts of interest.

Accordingly, all donations to natural persons are forbidden.

All donations must be documented and assessed appropriately, applying a suitable criterion for their rotation among worthy causes.

Should ELITechGroup S.p.A. donate cash, goods, equipment, etc., such gifts must comply with the current legislation applicable to the beneficiary concerned, following authorization from the senior decision-making body.

Subsequently, the beneficiary must be requested to evidence the specific application and use made of the donation.

The transparency procedure described in Art. 3 above also applies in this case.

2.26 STUDY GRANTS

In compliance with the relevant current regulations, study grants can only be assigned on the basis of written agreements between ELITechGroup S.p.A. and the requesting Healthcare Organization. Such agreements must require selection of the beneficiary solely by the latter, based on its own transparent and objective procedures for the evaluation of candidates, applying recognized scientific and training criteria.

ELITechGroup S.p.A. never participates in the selection and evaluation of candidates.

Study grants can only be paid to the requesting Healthcare Organization, applying a suitable criterion for their rotation among accredited organizations.

The transparency procedure described in Art. 3 above also applies in this case.

2.27 APPOINTMENTS, CONSULTANCY AND STUDIES ENTRUSTED TO HEALTHCARE PROFESSIONALS

ELITechGroup S.p.A. may use the professional services (freelance consultancy, collaboration on research, development and the use of products) of Healthcare Professionals active in the public and private sectors, on condition that such services are provided in good faith and in compliance with current regulations.

Whenever required by current regulations, ELITechGroup S.p.A. will inform the public administration to which the professional belongs about the amount of the remuneration paid within fifteen days of its payment.

If the following criteria are satisfied, ELITechGroup S.p.A. may sign collaboration agreements of the type described in this section:

- a) agreement set down only after having first applied an underlying rationale to identify the scientific interest of the Company, compatible with the skills of the Professional;
- b) agreement set down in writing, duly signed by the parties and specifying the activities and services to be provided, the remuneration and any related expenses;
- c) agreement compliant with the laws and regulations of the country in which the Healthcare Professional practices, as evidenced by the necessary authorizations obtained in advance from the competent decision-making body;
- d) remuneration of the selected Healthcare Professional fixed with reference to objective criteria based on *fair market value*, proportionate to the services actually provided, considering the qualifications and experience of the Professional, as well as the nature of the assignment;
- e) payment of the remuneration only after the receipt of reasonable documentation confirming provision of the service and a proper invoice/bill from Professional, payable to the latter in a traceable manner; the Professional may also be reimbursed for any reasonable expenses incurred on activities directly related to completion of the assignment.

Consultants must be selected with reference to their qualifications and experience, following an internal evaluation and selection process designed to reach the identified objective.

When necessary, the location and circumstances of meetings between ELITechGroup S.p.A. and consultants must be appropriate to the nature of the consultancy. Where necessary, travel and hospitality expenses must be documented and appropriate to the duration and principal purpose of the meeting, applying the parameters specified in Art. 2.23 above.

The transparency procedure described in Art. 3 above also applies in this case.

2.28 RESEARCH PROJECTS

In the case of scientific research or experimental work promoted, respectively, by ELITechGroup S.p.A. or bodies to which ELITechGroup S.p.A. provides external support, the decision to carry out or support relevant research projects in collaboration with public or private bodies must always be founded on a genuine scientific interest in the development of clinical procedures, or in the clinical evaluation of products.

Accordingly, ELITechGroup S.p.A. strives to adopt all the most suitable tools to segregate the evaluation and decision-making processes applicable to the research projects (e.g. assessment of interest in and need to carry out or support given clinical research, selection of the research locations, principle of rotation where applicable, etc.) from the selling and promotional dynamics and processes and, in general, from the commercial organization.

ELITechGroup S.p.A. also strives to document in full the process of deciding to carry out research, or to support the research carried out by a body, establishing clearly the scientific objectives of the research and the benefits for the Company.

All collaborative relations with bodies for research purposes require the existence of a Research/Study Protocol, must be approved by or reported to the competent Ethics Committee (where applicable), require the signature of a research contract or agreement with the body concerned, and must be carried out in compliance with all applicable laws and regulations.

Any remuneration paid to the body carrying out research on behalf of ELITechGroup S.p.A. must be determined on the basis of its *fair market value*.

In addition to compliance with the above rules, if the research is promoted by a Healthcare Professional, ELITechGroup S.p.A. must ensure that the collaborative relationship is maintained with the maximum transparency, following receipt of all necessary authorizations and permissions from the employer of the Professional or the body to which the latter belongs.

The medical devices needed to carry out the research can only be delivered to the researcher via the body to which that person belongs, and must be identified in the contract together with its return on completion of the research project.

The transparency procedure described in Art. 3 above also applies in this case.

2.29 GUARANTEE OF PRODUCT QUALITY AND SAFETY

The reputation of ELITechGroup S.p.A. is based on the highest quality of its products, services and solutions, so that healthcare operators can deliver the best possible results to patients, working with a view to constant development and innovation, for the achievement of ever more effective results that benefit both patients and end users.

In striving for constant improvement, ELITechGroup S.p.A. guarantees that the products offered satisfy suitable quality and safety standards, consistent with the requirements of ISO 9001:2008 and ISO 13485:20.

PART III

3 TRANSPARENCY OF TRANSFERS OF VALUE TO HEALTHCARE PROFESSIONALS, HEALTHCARE ORGANIZATIONS AND OTHER THIRD PARTIES

3.1 TRANSPARENCY REQUIREMENT

Each year, using a specific Transparency Form, ELITechGroup S.p.A. documents and makes public, on an individual and/or aggregated basis depending on the circumstances, the transfers of value made directly or indirectly to Healthcare Professionals, Healthcare Organizations and Third Parties.

ELITechGroup S.p.A. publishes the transfers of value made during each year within the first six months of the following year, striving to ensure that such information remains in the public domain for at least three years from the date of publication.

The above data is published in a dedicated section of the corporate website www.ELITechGroup.com, in compliance with Decree 196/03 and Regulation (EU) 2016/679, without prejudice to the retention in electronic format, for a period of at least three years, of specific documentation evidencing that consent was obtained from the Healthcare Professionals for the publication of their personal data.

The related data, inclusive of supporting documentation, will be retained in electronic format for a period of at least five years and, on request, may be made available to the Professional/Healthcare Organization/Third Party, in detailed form if necessary.

In general, there is no requirement to publish information about transfers of value related to promotional materials, meals, beverages or product samples.

3.2 PUBLICATION OF DATA ABOUT INTERACTIONS WITH THE HEALTHCARE PROFESSIONAL

ELITechGroup S.p.A. makes public, on an individual basis for each Healthcare Professional, the transfers of value made during the previous year with reference to:

- a) the cost of participation in training, educational and promotional activities regarding corporate products organized by the Company (excluding meals and beverages);
- b) payments for professional services and consultancy, including speaking engagements defined in specific contracts between the Company and the Professional, detailing the type of service provided and the related travel and hospitality expenses (excluding meals and beverages).

Should Healthcare Professionals not give consent for the processing of their personal data, the Company may nevertheless publish such data in an aggregated form.

3.3 PUBLICATION OF DATA ABOUT INTERACTIONS WITH HEALTHCARE ORGANIZATIONS AND THIRD PARTIES

ELITechGroup S.p.A. makes public, on an individual basis, the transfers of value made to each Healthcare Organization or other Third Party in the form of:

- a) grants towards the cost of events (e.g. sponsorship of conventions, congresses and scientific meetings, etc.) intended to satisfy educational/training needs of a scientific or other nature, as described in Art. 2.24 (excluding meals and beverages);
- b) payments for professional services and related consultancy (e.g. speaking engagements), excluding meals and beverages;
- c) donations made in cash or in kind to the Healthcare Organization.

3.4 PUBLICATION OF OTHER DATA IN AGGREGATED FORM

The following transfers of value will also be published in aggregated form:

- a) all donations made in cash or in kind to Third Parties other than Healthcare Organizations;
- b) spending on research and development work;
- c) study grants.

PART IV

IMPLEMENTATION AND PENALTIES

4.1 SCOPE OF APPLICATION OF THE CODE

The Code of Ethics is mandatory for all Recipients. In fact, the Code of Ethics is a foundational document and an integral part of the *compliance* framework adopted by ELITechGroup S.p.A., together with the Organization, Management and Control Model pursuant to Decree 231/01 and the internal procedures envisaged by the corporate SMS.

To the extent consistent and not in conflict with this Code of Ethics and with applicable laws and regulations, the Recipients are required to comply with the additional policies and global guidelines of the Bruker Group, which supplement and complete the Company's ethical and compliance framework and are deemed to be binding upon the same Recipients, and are therefore hereby referred to and incorporated by reference.

As a member of the Medical Devices Confederation, ELITechGroup S.p.A. also strives to respect and promote the principles and rules embodied in the Trade Association Code, sharing them with its affiliates, agents and distributors.

Via a system of mandates, ELITechGroup S.p.A. ensures that the Code of Ethics is referenced in all significant contracts and relationships, establishing its importance for all conduct in conflict with its requirements. In particular, the directors, senior decision-makers, exponents, competent functions and, in general, *managers* of the Company comply with the Code of Ethics when proposing, managing and implementing projects, actions and investments.

Specifically, ELITechGroup S.p.A. seeks to include clauses in all contracts, especially those signed with agents and distributors, requiring respect for the principles embodied in the Code of Ethics and Decree 231/2001, as well as penalty and termination clauses in the event of non-compliance with them.

4.2. DISSEMINATION OF THE CODE OF ETHICS AND PUBLICITY

ELITechGroup S.p.A. and the Board of Directors on its behalf, directly or via delegated functions, strive to facilitate and guarantee adequate knowledge of the Code of Ethics, disseminating it to all stakeholders via suitable specific communications and, where appropriate, training activities.

To their extent of their responsibilities, the exponents of the Company strive to inform and give publicity to third parties about the existence and mandatory nature of the Code of Ethics, to demand compliance and to ensure, prior to the start of any contractual relationship with the Company, that the counterparty has agreed, expressly and in writing, even by reference, to the requirements of this Code of Ethics.

At the time of hiring, each employee explicitly accepts the mandatory nature of the requirements and values embodied in the Code of Ethics.

The Code of Ethics is also drawn to the attention, in the most appropriate manner, of all those with which ELITechGroup S.p.A. maintains business relations, and is available to all *stakeholders* in a dedicated section of the corporate website www.ELITechGroup.com.

4.3 SUPERVISION OF PROPER APPLICATION OF THE CODE

The top management of ELITechGroup S.p.A. guarantees proper application of the Code of Ethics, directly or via delegated functions, and supervises its effective implementation and observation over time.

In particular, among its various duties, the Supervisory Body established by ELITechGroup S.p.A. in compliance with the requirements of Decree 231/2001 is responsible for:

- a) supervising the dissemination, understanding and implementation of the general principles of conduct, including those specified in the Code of Ethics;
- b) managing the reports received about situations or conduct contrary to the principles embodied in the Code of Ethics;
- c) contributing to the definition of disciplinary measures/penalties for serious infringements.

In all cases, the Board of Directors is responsible, directly or via delegated functions, for preparing and disseminating information about the proper interpretation and respect for the Code of Ethics, using suitable means.

4.4. INFRINGEMENT OF THE CODE OF ETHICS AND REPORTS

All Recipients of the Code of Ethics have the opportunity and the duty to report any alleged infringements of the principles of conduct embodied in the Code of Ethics that come to their attention, including any attitudes or situations that might become critical.

Such reports may be made immediately to the Supervisory Body using the dedicated e-mail address egspa.odv@elitechgroup.com, or via the reporting tool - even activated on a confidential basis - envisaged in the whistleblowing procedure, using the dedicated e-mail address egspa.whistleblowing@elitechgroup.com

The Supervisory Body acts to ensure that whistleblowers are not exposed in any way to reprisals, discrimination, penalization or any other consequences, keeping their identities confidential, without prejudice to any legal requirements and relevant safeguards for the rights of the Company and any persons accused wrongly and/or in bad faith.

The Supervisory Body evaluates the reports received pursuant to and in conformity with the internal procedures adopted. For this purpose, all parties are required to collaborate with the Supervisory Body, in order to allow the collection of all additional information needed to evaluate the reports received in a proper and complete manner.

4.5. PENALTIES

Compliance with the Code of Ethics is deemed an essential part of the duties of the employees and contractual counterparties of the Company.

All actual or alleged infringements of the Code of Ethics must be drawn to the attention of the Supervisory Body, which is the control body responsible for supervising application of and respect for the principles embodied in this Code of Ethics.

Following a preliminary investigation, the Supervisory Body shares the report and the evidence and information obtained with the competent business functions that, when applicable, will adopt appropriate disciplinary measures.

Confirmed infringements by employees are pursued by ELITechGroup S.p.A. via disciplinary measures (separately from any criminal implications of the conduct concerned or the initiation of criminal proceedings should such conduct be a crime) in compliance with the national collective employment contract (CCNL) for the chemicals sector pursuant to art. 7 of Law 300/70. The relevant contract termination clauses are activated for infringements committed by directors, consultants, clients and vendors, or other contractual counterparties.

4.6. FINAL INSTRUCTIONS

As a corporate regulation, the Code of Ethics is approved and adopted by the Board of Directors of ELITechGroup S.p.A. All substantive changes and/or additions to the Code of Ethics are approved in the same way and disseminated promptly to the Recipients.

In all cases, the Chief Executive Officer may make appropriate formal changes and/or align the Code of Ethics to reflect the regulations in force from time to time.

REVISION HISTORY OF THE CODE OF ETHICS

Version	Date	Approving Body	Description of the Amendment
1.0	July 4, 2023	Board of Directors	Adoption of the Code of Ethics.
1.1	May 11, 2026	Managing Director (under delegation granted by the Board of Directors on March 25, 2026)	Update of the Code of Ethics to ensure alignment with the Bruker Group's global policies and integration of references to the applicable corporate policies. No substantive changes to the behavioral principles.