



**BonelliErede**

## Zero Tolerance Policy

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<b>Document title</b>	<b>Zero Tolerance Policy</b>
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**Document history**

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## 1. Definitions

For the purposes of this Policy, the following definitions shall apply:

**DEIA** (Diversity, Equity, Inclusion & Accessibility): an organisational approach aimed at recognising and valuing individual differences, ensuring equity and equal opportunities, promoting inclusion, and guaranteeing accessibility, with the objective of preventing discrimination and conduct detrimental to personal dignity. This approach is adopted by the Firm in line with the principles and objectives of UNI/PdR 125:2022 as an integral part of its Gender Equality Management System.

**Discrimination:** any direct or indirect conduct resulting in less favorable treatment based, inter alia, on gender, gender identity, sexual orientation, age, ethnic origin, nationality, religion, disability, personal circumstances or family status.

**Harassment:** any unwanted conduct, whether verbal, non-verbal or otherwise, which has the purpose or effect of violating a person's dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment.

**Firm Personnel:** all individuals who work for or with the Firm in any capacity, including partners, professionals, employees, contractors, trainees, interns, consultants, suppliers and business partners.

**Firm:** Bonelli Erede Lombardi Pappalardo - Studio Legale.

**Zero Tolerance:** the principle whereby the Firm neither permits, justifies nor tolerates any form of harassment, sexual harassment, discrimination, abuse or any conduct that undermines personal dignity.

## 2. Law references and the firm's policies and organisational documents

This Policy forms part of the system of rules and organisational controls adopted by the Firm and is consistent with:

- UNI/PdR 125:2022 – Guidelines on Gender Equality Management Systems;
- The Firm's Code of Ethics and Conduct;
- Human Rights and D&I Policy;
- Gender Equality and DEIA Policy;

- Whistleblowing Policy and Reporting System;
- The current organisational chart, delegations of authority, appointments and powers of attorney.

### **3. Purpose**

The purpose of this Policy is to clearly affirm the Firm's commitment to providing a safe, respectful and inclusive working environment founded on the protection of personal dignity, in line with the principles of gender equality and the DEIA (Diversity, Equity, Inclusion & Accessibility) approach.

In this context, the Firm adopts and promotes a Zero Tolerance principle towards any form of:

- harassment;
- sexual harassment;
- discrimination;
- abuse or any conduct that undermines personal dignity.

This Policy forms an integral part of the organisational framework adopted by the Firm pursuant to UNI/PdR 125:2022 and also applies to relationships with clients, counterparties and third parties.

The Policy sets out principles and standards of conduct and does not introduce automatic decision-making mechanisms, nor does it prejudice assessments carried out on a case-by-case basis in accordance with organisational controls, internal procedures and applicable laws and regulations.

### **4. Scope**

This Policy applies to all Firm Personnel and to anyone interacting with the Firm in any capacity, across all contexts connected with the performance of professional activities, including physical and digital environments, events, business travel and communications.

Compliance with this Policy forms an integral part of behavioural obligations.

### **5. Publication**

This Policy is communicated to all Firm Personnel and is made available through the Firm's internal portal and website. All recipients are required to read and familiarise themselves with its contents.

The Policy is reviewed whenever significant events occur and, in any event, at least annually as part of the Gender Equality Management System, in order to ensure its ongoing relevance, completeness and effectiveness

## **6. Roles and responsibilities**

- The Firm ensures the implementation and oversight of this Policy through its organisational structure.
- In particular:
- Heads of Function, Practice Managers and Department Coordinators promote compliance with the principles set out in this Policy and oversee conduct within their respective areas;
- Relevant support functions cooperate in the implementation, monitoring and management of reports;
- All Firm Personnel are responsible for their own conduct and for upholding the values expressed herein.

## **7. Policy**

### **7.1 Principles of Conduct and Relevant Conduct**

Any conduct shall be deemed unacceptable where it:

is unwanted;

is connected to personal characteristics;

has the purpose or effect of violating a person's dignity;

creates an intimidating, hostile, degrading, humiliating or offensive environment.

By way of example and without limitation, such conduct may include:

- offensive or derogatory remarks;
- unwanted conduct of a sexual nature;
- undue pressure or inappropriate requests linked to a position or role;
- systematic exclusion or demeaning behaviour;
- repeated conduct that causes discomfort, distress or isolation.

Any assessment shall be based on an objective analysis of the facts and conducted in accordance with the principles of fairness, proportionality, reasonableness and appropriateness, regardless of intent, position held or the context in which the conduct occurred.

## **7.2 Control and Monitoring**

The Firm is committed to preventing situations of risk, promoting an organisational culture based on respect, taking prompt and appropriate action when necessary, and monitoring over time the effectiveness of the measures adopted.

The effectiveness of this Policy is monitored within the framework of the Gender Equality Management System, including for the purpose of verifying compliance with the principles and commitments undertaken pursuant to UNI/PdR 125:2022 and identifying any improvement actions.

## **7.3 Reporting and Protection of Individuals**

The Firm provides dedicated channels for reporting non-compliant conduct, in accordance with the principles of confidentiality, impartiality and protection of the individuals involved.

Internal reporting channels are linked to the Whistleblowing Policy, the Human Rights and D&I Policy and the Code of Ethics, all of which are published on the Firm's internal portal and website.

Reports must be made in good faith and based on reasonable grounds. Any misuse or abuse of reporting channels, where established, may be assessed in accordance with the applicable organisational controls and rules.

The Firm guarantees protection against any form of retaliation towards individuals who make reports in good faith and ensures that reports are handled fairly, impartially and confidentially.

### *7.3.1 Reporting Channels and Areas of Use*

Consistent with the organisational controls adopted by the Firm, reports concerning conduct that is inconsistent with the principles of this Policy may be submitted, either confidentially or anonymously, through the following channels, depending on the nature of the conduct being reported.

(a) Whistleblowing Channel

This channel should be used to report, confidentially or anonymously, unlawful conduct or breaches of laws, regulations or internal policies which, by their nature and seriousness, fall within the scope of Italian Legislative Decree No. 24/2023, as well as breaches relating to occupational health and safety. The channel is intended, in particular, for reports concerning conduct that may constitute significant regulatory violations or otherwise affect the integrity of the organisation. Reports that do not meet these criteria fall outside its scope.

Reports may be submitted through the Whistleblowing platform made available by the Firm: <https://whistleblowing.belex.com/>

or through the other methods specified in the Whistleblowing Policy.

(b) D&I Channel

This channel should be used for reports, including confidential or anonymous reports, relating to discriminatory conduct, harassment or behaviour that is inconsistent with the principles of diversity, equity and inclusion.

Reports may be submitted to the D&I Reporting Officers at: [responsabili segnalazioni\\_D&I@belex.com](mailto:responsabili segnalazioni_D&I@belex.com) in accordance with the Human Rights and D&I Policy and the additional procedures specified therein.

(c) Code of Ethics Channel

This channel should be used for reports, including confidential or anonymous reports, concerning breaches of ethical and behavioural principles or violations of the provisions of the Code of Ethics, which expressly incorporates and refers to all Firm policies.

Reports may be submitted to the Ethics Committee at: [comitatoetico@belex.com](mailto:comitatoetico@belex.com) in accordance with the procedures set out in the Code of Ethics and any additional methods specified therein.

The reporting channels must be used in accordance with the principles of good faith, confidentiality, impartiality and protection of the individuals involved. The procedures governing the handling of reports and the applicable protective measures are set out in the relevant policies, to which reference should be made.

#### **7.4 Breach of the Policy**

Failure to comply with the principles and provisions of this Policy constitutes a breach of the Firm's rules and values and shall be assessed in accordance with the applicable organisational controls and procedures.

#### **7.5 Sanctions**

Where a breach of this Policy is established, the Firm reserves the right to adopt such measures as it considers appropriate, including disciplinary or contractual measures, in accordance with applicable law and taking into account the nature of the relationship between the Firm and the individual concerned.