



# **Code of Ethics**

## **Scatolificio del Garda S.p.A.**

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## **1. Introduction and Objectives of the Code of Ethics**

In the business environment, the absence of ethical consideration in one's actions could lead to "potentially opportunistic" behaviors, driven by the mistaken belief of acting in the best interest of the Company.

It is therefore evident that a Code of Ethics serves to reaffirm that under no circumstances can the belief of acting for the Company's benefit justify behaviors that conflict with shared principles and values.

The following document is not intended to enhance Scatolificio del Garda's (hereinafter also referred to as "SDG" or the "Company") legal compliance or reputation, since legal responsibility, compliance with the law, and fairness are indispensable conditions for the Company's very existence.

The primary goal of this Code of Ethics is to make the values in which the Company identifies itself known and shared at all levels, ensuring that anyone, whenever called upon to make a decision, clearly remembers that what is at stake are not only their own interests, rights, and duties, but also those of others. In other words, everyone must be aware that the well-being and respect of all must always and explicitly be taken into consideration at every stage of daily action.

The ethical principles and values listed in this Code of Ethics constitute a fundamental element of the preventive control system of Scatolificio del Garda S.p.A., with the aim of constantly ensuring legality, fairness, transparency, confidentiality, respect for human dignity, solidarity, and democracy. The Code of Ethics represents a key tool within SDG to ensure responsible corporate behavior, prevent unlawful conduct, and promote a culture based on transparency and integrity.

This Code of Ethics has been drawn up to ensure that the Company's ethical values are clearly defined and constitute the standard of diligence and behavior for the statutory bodies, control bodies, and all employees—without exception—as well as all those who, directly or indirectly, permanently or temporarily, establish relationships or collaborations with Scatolificio del Garda for the purpose of carrying out business activities (hereinafter "recipients") or who, in any case, operate in its interest or on its behalf (e.g., consultants, partners, etc.).

SDG, aware of the value of its role in the economic and social progress of the territories in which it operates, aligns its actions with the principles expressed in this Code of Ethics, translates those principles into concrete actions, and asks its internal and external resources to share the values in which the Company believes and to which it is committed.

Indeed, for Scatolificio del Garda, the Code of Ethics also serves as an instrument of distinction and identification in the market and toward third parties, whose knowledge and adherence—required of everyone working for or with the Company—form the foundation of its activities and represent the first step in contributing to the achievement of SDG's Vision.

The adoption of the Code of Ethics at SDG was therefore motivated by the need to reaffirm and formalize the fundamental principles guiding the Company's approach to business and sustainability, in order to share them with all stakeholders.

SDG is deeply aware of its responsibility toward the environment and recognizes the crucial role of its products in addressing the challenges posed by climate change. In this context, SDG has initiated the adoption process of the Sustainability Report, with the aim of providing transparent reporting of the Company's environmental, social, and economic impacts.

## **2. The Company: Scatolificio del Garda S.p.A.**

Scatolificio del Garda S.p.A. is an Italian company engaged in the production of high-quality food packaging, including biodegradable and eco-sustainable materials. It is a leader in the manufacture of disposable tableware for food use, offering reliable solutions that meet the industry's requirements for material quality, processing safety, and product hygiene demanded by the food and catering sectors.

The mission of Scatolificio del Garda is to develop and create products that combine excellence and safety with innovative and distinctive design. Constantly committed to technological research to further improve product quality and enhance production standards, the Company ensures its customers a wide range of products capable of meeting the highest demands for safety and precision. Each client is supported with maximum attention and availability, receiving reliable, customized, fast, and safe service.

Scatolificio del Garda has established quality standards for its products, obtaining the main industry certifications that provide assurance and credibility to meet the needs of all customers in the food sector. The production process is entirely managed in-house—from raw material procurement to all technical processing stages and delivery, both in Italy and abroad.

The Company's internal control system contributes both to improving process efficiency and effectiveness and to reducing operational risks. Accordingly, all recipients are responsible for defining and correctly applying controls relevant to their assigned operational areas or activities.

All recipients are encouraged to report to their direct supervisors any facts or circumstances that may potentially conflict with the principles and provisions of this Code.

The management of Scatolificio del Garda S.p.A. and the bodies appointed for this purpose adopt all necessary measures to prevent, manage, and correct any violations, including the use of disciplinary measures in compliance with the law and workers' rights, including trade union rights.

### **3. Recipients of the Code of Ethics**

This Code consists of the set of rights, duties, and responsibilities of the Company toward its "stakeholders."

Therefore, the recipients of the Code of Ethics include all corporate representatives, without exception, as well as all individuals who, directly or indirectly, permanently or temporarily, establish relationships or collaborations with SDG and operate to achieve its corporate objectives:

- The Board of Directors, the Chief Executive Officer, the General Manager, the Supervisory Bodies, and all senior management functions, who must ensure that all decisions and actions comply with this Code, promote its dissemination, and foster its sharing among employees and third parties acting on behalf of the Company.
- Employees, who are required to perform their duties in compliance with the Code and to report any violations through SDG's implemented Whistleblowing system. Compliance with the Code of Ethics forms an essential part of the contractual obligations of all employees under Article 2104 of the Italian Civil Code.
- Suppliers of goods and services (including consultants and professionals), who must be duly informed of the conduct rules contained in the Code and align their behavior accordingly throughout the contractual relationship with the Company.

This Code of Ethics is valid both in Italy and abroad, while being reasonably adaptable to the various cultural, political, social, economic, and commercial contexts of the countries in which SDG may operate.

## **4. Ethical Principles and Values Respected by Scatolificio del Garda**

### **4.1 Legality**

All recipients are required to comply with the laws and regulations in force in the place where they operate, as well as with the internal rules, procedures, and instructions defined by SDG, as these implement legal obligations.

### **4.2 Fairness**

Fairness and moral integrity are an essential duty for all recipients, who must respect professional and ethical rules applicable to activities carried out on behalf of the Company, as well as internal regulations and procedures, in order to safeguard the rights of every person involved in their work and professional activities.

#### **4.3 Honesty and Transparency**

In all activities, everyone must diligently observe applicable laws, the Code of Ethics, and internal regulations and procedures. Relationships with stakeholders, at all levels, must be guided by fairness, coherence, loyalty, and mutual respect.

Recipients must uphold transparency, understood as clarity, completeness, and relevance of information, in order to avoid misleading situations in operations conducted on behalf of the Company.

They must also follow internal procedures and practices that reflect this principle.

It is a shared commitment to provide the necessary information in a clear, frequent, complete, and accurate manner, using communication methods that are easy to understand, allowing the recipients to make informed and autonomous decisions. Therefore, everyone must ensure that all internal and external communications are truthful, complete, and clear.

#### **4.4 Confidentiality**

Recipients must guarantee the confidentiality of all information obtained or handled while performing activities on behalf of the Company. Consequently, data and information belonging to the Company must be processed exclusively within the scope of one's duties and for legitimate purposes. It is strictly forbidden to disclose sensitive or confidential information without the explicit consent of the data subject or the Company's authorization.

#### **4.5 Respect for Human Dignity**

In line with its ethical vision, SDG promotes the value of the individual by respecting physical, cultural, and moral integrity, as well as interpersonal relationships. The Company supports and respects human rights in every aspect of its operations and sphere of influence.

Recipients must respect fundamental human rights, protect moral integrity, and guarantee equal opportunities, fostering collaboration among colleagues to enhance human resources.

In both internal and external relations, Scatolificio del Garda does not tolerate discriminatory behavior based on political, trade union, or religious orientation, racial or ethnic origin, nationality, age, gender, sexual orientation, health status, or any personal characteristic.

Behavior must aim to enable each worker's best performance and promote their professional growth.

The Company ensures working conditions that comply with current laws and respect health, safety, well-being, and individual dignity. It commits not to use, even indirectly, any form of forced, compulsory, or child labor.

#### **4.6 Efficiency**

All recipients must commit to fulfilling their duties and obligations diligently and to pursuing optimal cost-effectiveness in the performance of their work and services, in order to achieve the highest professional quality standards according to the most advanced practices in each sector.

## **5. Internal Behavioral Rules**

### **5.1 Conflict of Interest**

Every company resource must act impartially in all business matters and must not provide any inappropriate advantage to other companies, organizations, or individuals. No one may engage in relationships that create or may be perceived to create a conflict of interest with Scatolificio del Garda.

No employee shall handle matters in which they, their spouse, partner, close relatives, or any person with whom they have close relations hold direct or indirect financial interests, nor deal with matters or activities involving circumstances that may undermine confidence in their impartiality or the integrity of their work.

Employees must consult SDG management before accepting any position or appointment outside the Company that could compromise their independence or professional dedication to SDG.

### **5.2 Corruption, Bribery, and Influence Peddling**

Scatolificio del Garda is and has always been committed to transparent management in its relationships with third parties, and these guiding principles are reaffirmed in this Code of Ethics.

The Company intends to prevent and counter any form of corruption, whether public or private, actual or attempted. It does not tolerate any type of bribery or influence peddling and is committed to ensuring that such conduct is always avoided by all its personnel. Specifically, the Company prohibits:

- a) Active corruption, where an individual gives or promises another person any benefit (money, gifts, or other advantages) to induce them to breach their duties;
- b) Passive corruption, where an individual solicits or receives any benefit from another person in order to breach their duties.

SDG forbids any form of offering, giving, or accepting bribes of any kind, any percentage of contract payments, or other indirect means intended to improperly benefit clients, agents, suppliers, or employees of any company or government entity.

Facilitation payments (actions or behaviors that promote or enable corruption) are considered a form of bribery and are subject to the same rules and principles outlined in this document.

### **5.3 Gifts, Hospitality, and Expenses**

SDG prohibits offering or receiving gifts, entertainment, or expenses that may influence business negotiations or that are not occasional or of “modest value” (in Italy, generally considered to be around €50) and carried out in good faith (e.g., small promotional items or business hospitality gestures).

Acts of commercial courtesy such as small gifts or hospitality are permitted only if of modest value and appropriate to the circumstances, so as not to compromise the integrity and reputation of either party or influence the recipient’s independence of judgment.

To determine whether a gift, hospitality, or benefit is of modest value, both objective (economic value) and subjective (wealth or position of the donor) criteria must be considered.

All SDG personnel must follow the criteria below when evaluating whether gifts, hospitality, or reimbursements are compliant with the Code of Ethics:

a) Under no circumstances, even under improper pressure, may anyone promise or give money, goods, or benefits to employees of clients, suppliers, or partners in violation of duties or fair competition principles.

b) Likewise, no SDG personnel may solicit or receive money, goods, or benefits for performing or omitting acts in violation of duties or in breach of competition principles.

Any employee who receives instructions to act in such a manner must promptly report it to their supervisor or, if inappropriate, to upper management. Before offering or accepting any gift or benefit exceeding “modest value,” the employee must notify their supervisor, who will report it to management.

#### **5.4 Collaborations and Sponsorships**

Scatolificio del Garda ensures that all collaborations, donations, and charitable sponsorships are managed in compliance with the law and are not used as a pretext for corruption. For transparency purposes, the Company will consider publicly communicating all charitable and sponsorship initiatives it supports or participates in.

#### **5.5 Accounting Transparency**

SDG operates with maximum accounting transparency, consistent with legal provisions and best business practices. This transparency is based on the truth, accuracy, and completeness of information used for accounting records.

For every transaction, adequate supporting documentation must be kept, allowing for easy accounting registration, identification of various levels of responsibility, and accurate reconstruction of each operation. Each accounting record must exactly reflect the contents of the supporting documentation.

#### **5.6 Internal Control**

SDG recognizes the utmost importance of internal control as a process carried out by company personnel to facilitate the achievement of business objectives, safeguard resources, ensure compliance with applicable laws and regulations, and prepare reliable, truthful, and accurate financial statements and economic data.

To this end, the Company has developed a system of tools, procedures, and mechanisms to manage and monitor organizational activities. Recognizing that internal control is a hallmark of good corporate management, SDG is committed to enhancing awareness of control needs at all organizational levels.

Everyone must feel responsible for safeguarding the Company’s assets (both tangible and intangible) and using them appropriately. It is strictly forbidden to misuse or damage the Company’s property or resources, or to allow others to do so.

### **6. Personnel Management**

SDG guarantees a high level of professionalism in carrying out assigned tasks. To this end, the Company is committed to enhancing and developing the skills of its human resources by providing appropriate training, professional development, and growth tools.



Employees—whose physical and moral integrity is considered a primary value of the Company—are guaranteed working conditions that respect human dignity in safe and healthy environments.

#### **6.1 Recruitment, Selection, and Employment Formalization**

Recipients must ensure compliance with the principles of equality and equal opportunity in all recruitment and selection processes, rejecting any form of favoritism, nepotism, or clientelism.

The information requested must be strictly related to verifying the candidate's professional and psychological suitability, in full respect of privacy and personal opinions.

Personnel evaluation and selection must be carried out based on fairness and transparency, ensuring equal opportunity and aligning Company needs with candidates' professional profiles, ambitions, and expectations.

Recipients must guarantee full cooperation and transparency toward new hires. Employment relationships must be formalized through regular contracts, rejecting all forms of irregular work.

Upon hiring, each employee must receive detailed information on:

- job role and responsibilities;
- legal and compensation terms as governed by the national collective labor agreement;
- safety and health regulations and procedures relevant to the position.

SDG ensures this information is presented clearly so that the acceptance of the position is based on genuine understanding.

#### **6.2 Personnel Management and Evaluation**

Scatolificio del Garda S.p.A. is committed to protecting and valuing its personnel, ensuring conditions for professional growth, continuous learning, and skill development through proper training.

The Company promotes employee participation in corporate life by providing mechanisms to collect opinions and suggestions, ensuring broad engagement.

Relationships among employees must be based on loyalty, fairness, mutual respect, and adherence to the values of civil coexistence and personal freedom.

The Company firmly rejects and condemns any episode of mobbing, stalking, psychological violence, or any discriminatory or degrading behavior. All decision-making and evaluation processes are based on objective criteria, free from discrimination in any form.

#### **6.3 Safety, Health, and Working Conditions**

The Company ensures the physical and moral integrity of its personnel and is committed to maintaining safe and healthy workplaces that respect individual dignity, in full compliance with laws on accident prevention, occupational diseases, and worker protection (as required by Legislative Decrees 231/2001 and 81/2008, as amended).

SDG promotes a culture of safety, fostering awareness of risks and encouraging responsible behavior.

The Company continuously works to improve health and safety standards, always in line with current regulations.

Specific organizational, management, and control models are adopted in compliance with legal parameters.

The guiding principles include:

- avoiding and assessing risks;
- addressing risks at their source;
- preventing accidents, injuries, and occupational illnesses;
- integrating prevention into technical, organizational, and social systems;
- promoting awareness and responsible conduct regarding safety;
- providing clear instructions and training to all workers.

All recipients must comply with these principles in both decision-making and implementation stages.

#### **6.4 Environmental Protection**

The Company is committed to protecting the environment and contributing to the sustainable development of its territory. It operates in full compliance with environmental laws and applies all controls necessary to minimize its environmental impact. SDG ensures proper management of environmental requirements and promotes continuous improvement in its environmental performance.

#### **6.5 Personal Data Protection**

The processing of personal data concerning employees, clients, collaborators, and suppliers is carried out with the utmost respect for the individual's dignity, privacy, and rights. Only information necessary for legitimate business operations or legal obligations is collected and retained.

Scatolificio del Garda S.p.A. processes personal data lawfully and fairly, collecting only data that is relevant and not excessive in relation to the intended purposes. Any investigation into personal opinions, preferences, or private life is strictly prohibited.

#### **6.6 Protection of Company Assets**

Each employee must act diligently to safeguard SDG's assets, using them responsibly and in accordance with internal and operational procedures.

In particular, employees must:

- use the entrusted assets carefully;
- avoid misuse or actions that could cause damage or inefficiency;
- follow the Company's information security policies to ensure data integrity.

The Company reserves the right to prevent improper use of its assets and infrastructure through accounting, financial control, and risk prevention systems, while always complying with privacy and labor laws.

### **7. Relations with Third Parties**

Scatolificio del Garda has always been committed to transparent management in its relationships with third parties, and the guiding principles are defined and set forth in this Code of Ethics.

#### **7.1 Relations with Customers**

In the performance of services, legality must always be ensured, and any form of discrimination is strictly prohibited.

Recipients act with professionalism and quality, guaranteeing the confidentiality of customer information and promoting continuous improvement in service quality.

SDG's activities aimed at acquiring contracts and orders must always be conducted in accordance with proper economic principles, within a fair competitive market, and in full compliance with applicable laws and regulations.

Contracts and communications with SDG's customers must be:

- compliant with current legislation, avoiding any evasive or unfair practices;
- complete, leaving no relevant information out that could affect a customer's decision;
- timely communicated and supported by proper documentation.

SDG undertakes to ensure adequate quality standards for its products and services based on predefined levels, and to systematically monitor the proper functioning of its quality system and that of its subcontractors.

#### **7.2 Relations with Suppliers**

Supplier selection must comply with the principles of legality, fairness, and transparency, and be based on objective and impartial criteria such as quality, innovation level, cost, and additional services.

SDG collaborates only with suppliers, contractors, and subcontractors who operate in compliance with current laws and with the rules set out in this Code of Ethics.

Violation of the ethical principles stated in this Code (legality, fairness, transparency, confidentiality, respect for human dignity) constitutes just cause for termination of relations with suppliers.

Recipients may not accept gifts or benefits that go beyond normal courtesy and "modest value." Should any SDG personnel receive such offers from suppliers intended to gain advantage, they must report the matter immediately and discontinue the relationship.

#### **7.3 Relations with Public Administration and Public Institutions**

Recipients, in their relations with Public Administration bodies or institutions, must promote lawful and correct relationships marked by maximum transparency.

They must reject any promise or offer of money or goods to promote or favor any interest or advantage.

Therefore, recipients may not offer money or gifts to public officials, employees, or their relatives, except for customary items of "modest value."

Recipients must not attempt to improperly influence public officials or their decision-making. Any request or proposal for benefits from public officials must be immediately reported and the relationship suspended.

When participating in tenders or publicly funded projects, the Company undertakes to act in compliance with current laws and fair commercial practices.

#### **7.4 Relations with Political and Trade Union Organizations**

Scatolificio del Garda S.p.A. neither favors nor discriminates against any political or trade union organization. The Company refrains from providing any unjustified contribution—under any form—to political parties, unions, or other associations, except in specific, legally permitted cases.

Recipients must avoid exerting any direct or indirect pressure on political or trade union representatives.

## **8. Monitoring Compliance with the Code of Ethics and the Disciplinary and Sanction System Applicable in Case of Violations**

### **8.1 Monitoring the Application of the Code of Ethics**

Scatolificio del Garda implements and applies specific procedures and provides instructions to ensure compliance with this Code by all recipients.

For any clarification regarding the interpretation or application of this Code, recipients may contact the body responsible for monitoring compliance with the Code within Scatolificio del Garda.

Any violation or suspected violation of the Code of Ethics must be promptly reported in accordance with the procedure adopted by Scatolificio del Garda for the management of reports (Whistleblowing) pursuant to Legislative Decree No. 24/2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons who report breaches of Union law and establishing provisions regarding the protection of persons who report breaches of national legislation. The full procedure is available at [www.sdgspa.it](http://www.sdgspa.it).

SDG undertakes to ensure the utmost confidentiality of the whistleblower, the reported person, and the subject of the report. No one shall suffer retaliation of any kind for having reported, in good faith, possible violations of the Code of Ethics or internal procedures, provided that the report is made in compliance with the provisions of the aforementioned Whistleblowing Procedure.

### **8.2 Disciplinary Procedures and Sanctions**

Violation of the Code of Ethics, of the policies and procedures adopted by Scatolificio del Garda, or of applicable laws and regulations shall result in disciplinary action, including the possible termination of employment and/or interruption of business relationships with external stakeholders.

Failure to comply with the provisions of the Code of Ethics, or omission of actions or behaviors required therein, shall be considered a breach of contractual obligations, with all consequences provided by current legislation and collective labor agreements.

Such violations shall be promptly addressed by Scatolificio del Garda S.p.A., through the adoption of appropriate and proportionate disciplinary measures. Depending on the seriousness of the conduct committed by the individual involved in unlawful activities contrary to the Code, Scatolificio del Garda S.p.A. will take appropriate measures without delay, regardless of any criminal proceedings initiated by judicial authorities.

Compliance with the Code of Ethics entails:

- For members of the Company's governing bodies (Board of Directors, Chief Executive Officer, Board of Auditors, Auditing Firm, etc.), a duty of diligence in the performance of their functions. Consequently, a violation of the Code constitutes a breach of obligations deriving from their corporate office, and sanctions provided for by law and/or by the Company shall apply.
- For employees, compliance constitutes a duty of loyalty, honesty, and good faith under Article 2104 of the Italian Civil Code ("Employee's Diligence"). Accordingly, any violation of the Code shall result in disciplinary measures defined by the

Company in compliance with the Workers' Statute and the applicable National Collective Labor Agreement (CCNL).

Without prejudice to the above, conduct violating the Code of Ethics shall be considered:

- a serious breach for employees, with disciplinary sanctions—depending on the seriousness—provided by the applicable CCNL (verbal warning, written warning, fine not exceeding three hours' pay, suspension from work and pay for up to three working days, dismissal for just cause or justified reason). In the event of pending criminal proceedings or enforcement of a restrictive measure on personal freedom, before adopting a disciplinary measure, the Company may suspend the employee from work and pay until the outcome of the criminal case or the end of the restrictive measure;
- just cause for revocation of mandate for members of the Company's governing bodies;
- immediate termination of contract, in the most serious cases, for external collaborators and quasi-subordinate workers;
- immediate termination of contract, in the most serious cases, for suppliers, contractors, and subcontractors.

The identification and application of any sanctions shall be based on the general principles of proportionality and adequacy with respect to the violation committed.

Compliance with the Code of Ethics by suppliers and other third-party recipients constitutes fulfillment of duties of diligence and good faith during negotiations and the execution of contracts. Therefore, any violation—regardless of its gravity—may represent just cause for revocation or termination of the contract, with all legal consequences, including compensation for damages.

The sanctioning provisions related to non-compliance with this Code of Ethics by consultants, collaborators, or suppliers of goods or services shall be included in the respective contractual agreements that define the terms of the relationship.

In all such cases, Scatolificio del Garda S.p.A. also reserves the right to take any action it deems appropriate to seek compensation for damages incurred as a result of the contested behavior.

## **9. Communication, Dissemination, and Information**

SDG undertakes the following commitments toward all recipients of the Code of Ethics:

- to ensure its dissemination and make it available for consultation through publication on the company's website;
- to provide the necessary tools and resources to offer clarification regarding the interpretation and implementation of the provisions of the Code;
- to ensure the periodic review and updating of the document in order to adapt it to the evolution of the company's reality, civil awareness, and applicable regulations;
- to adopt an appropriate disciplinary system to address any violations, identified through adequate reporting and investigation procedures;

- to guarantee confidentiality regarding all circumstances related to the receipt of reports, subject to legal obligations;
- to periodically verify compliance with the Code.

SDG will promote internal communication and training programs to disseminate and raise awareness of the Code of Ethics, with implementation entrusted to the competent corporate departments.