

Koppermann Italia s.r.l.

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SOCIETA' UNIPERSONALE

SOCIETA' SOGGETTA A DIREZIONE E COORDINAMENTO

DI KOPPERMANN & CO. GMBH

CAPITALE SOCIALE EURO 800.000,00 I.V

REA MILANO N. 1248895

REGISTRO DELLE IMPRESE DI MILANO N. 05107480153

PART.IVA E COD.FISC. 05107480153

NUMERO ID: IT05107480153

Code of Conduct

Generalities

The organization has prepared this document in line with its corporate policy, with the intention of establishing the principles of behavior and action that should guide the activities of directors, managers, employees and collaborators of the Company. The adoption of these principles is an essential requirement for being an integral part of Koppermann Italia SRL.

Signing up to the values and principles expressed in this document is also essential for initiating partnership and collaboration relationships with third parties.

Therefore, this document has been drawn up to regulate the behaviors and actions that must guide every director, employee and collaborator within the company and its network of suppliers.

The main purpose of this document is to define binding requirements that promote the common goal of demonstrating the transparency and moral integrity of the company and all its people. This is realized through the following aspects:

- Compliance with international and national regulations;
- Clear and transparent communication with all stakeholders;
- Accountability to its own actions, with a focus on environmental and social sustainability.

The guidelines presented here are inspired by international regulations and standards, such as national and international legislation, System Standards (ISO 45001, ISO 14001, SA 8000, etc.), the United Nations Convention on the Rights of the Child, the Universal Declaration of Human Rights, ILO Conventions and OECD Guidelines.

1. Principles and Code of Conduct

1.1 Human and workers' rights

The company is committed to respecting, protecting and promoting current legislation protecting human and workers' rights, and in particular to:

- Do not use forced or compulsory labor. No worker shall be forced to work under threat of punishment, use of force or intimidation. Workers may voluntarily terminate their employment, after reasonable notice, and are not required to deposit security or identity papers with the employer or any third party. Workers are free to leave the workplace at the end of their shift and are not required to pay compensation or other costs for

taking or maintaining employment. Workers are not forced to use company-provided housing or transportation.

- Do not resort to child labor. The company shall not employ children younger than the age required by national laws for access to employment or the age required for compulsory education, and in any case younger than 15 years (or 14 years in the case of developing countries under ILO Convention 138). If a child below the stipulated minimum age is employed by the company, the company will take all appropriate measures to remove the child from the workplace and to ensure appropriate remediation, including active support for access to education.

- Protect young workers. Young workers (under the age of 18) are not employed during night hours or under conditions that compromise their health, safety or moral integrity and/or impair their physical, mental,

spiritual, moral or social development. Young workers shall not work for more than 8 hours per day or for more than the applicable national legal limit. Young workers do not work overtime hours and may enjoy a minimum consecutive rest period of 12 hours, in addition to the usual weekly rest days. Access to continuing education or additional educational opportunities, such as vocational or technical training, is still allowed.

- Refrain from practicing and not tolerating discrimination, harassment and violence. The company does not engage in, support, or tolerate discrimination in employment, including recruitment, hiring, training opportunities, working conditions, job assignments, compensation, benefits, promotions, discipline, termination, or retirement on the basis of sex, gender identity, age, religion, marital status, parental status, race, caste, social background, disease, disability, pregnancy, ethnic and national origin, nationality, membership in employee organizations including labor unions, political affiliation, sexual orientation, or any other personal characteristic. The company promotes an environment free of harassment and violence, where all individuals are treated with respect and dignity, and encourages anonymous reporting of abuse or harsh treatment. The company will treat and investigate seriously all allegations of discrimination, violence, and harassment, applying disciplinary measures, up to and including termination, where appropriate, against the perpetrators of such actions. Disciplinary procedures adopted by the company are in writing and communicated to all workers
- Achieving gender equality. The company provides equal opportunities to all individuals, regardless of their gender, gender identity and sexual orientation, in all aspects of professional and personal training and development. The company is committed to achieving gender equality through fair, just and transparent recruitment, promotion and remuneration procedures and practices. The company protects pregnant women, mothers and their children, including their health and safety, and workers with family responsibilities from discrimination, dismissal and career slowdowns.
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- Respect the right to freedom of association and collective bargaining. The Company shall not interfere with, hinder or prevent the right of workers to join or form labor unions or labor associations of their own choosing and to bargain collectively. The Company undertakes to respect collective bargaining agreements and to allow workers' representatives access to the workplace to carry out their representative functions.
- Ensure safe and healthy working conditions. The company takes appropriate measures and implements systems to prevent accidents, injuries and illnesses associated with work activities or occurring during work, minimizing, as far as reasonably practicable, the causes of hazards inherent in the work environment. The company provides special protection in relation to health and safety to vulnerable categories of workers such as - but not limited to - young Workers, new and expectant mothers, and persons with disabilities. The company provides adequate fire protection and ensures the strength, stability and safety of buildings and equipment, including residential facilities where provided.
- Recognize fair pay. The wages and benefits the company pays for regular working hours meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any case, wages should always be sufficient to meet basic needs and provide discretionary income. The company pays a premium for overtime work.
- Comply with working time regulations. The company is committed to ensuring that working hours comply with national laws, collective bargaining agreements and industry benchmark standards, whichever offers

greater protection for workers. Workers are not required to work more than 8 hours per day or 48 hours per week on a regular basis (excluding overtime), and daily and weekly rest periods are guaranteed. Overtime is voluntary, must not exceed 12 hours per week, and is not required on a regular basis.

- Refrain from precarious employment contracts. The company undertakes to establish recognized and established labor relations in accordance with national legislation and international labor standards. The company shall refrain from the use of labor-only contracts, subcontracting, work-at-home arrangements, apprenticeship programs in which there is no real intent to impart skills or provide regular labor, excessive use of seasonal or fixed-term labor contracts in order to evade obligations to employees under labor or social security laws and regulations arising from the regular labor relationship.
- Ensure equal treatment of immigrant workers. The company shall refrain from discriminatory treatment of immigrant workers compared to local workers. The company shall not withhold travel documents from immigrant workers and shall provide them with an employment contract written in a language the worker understands with clear information on the terms and conditions of employment. Where the company provides such workers with food, lodging, transportation or other services, these shall be provided at a rate not exceeding the market rate.
- Ensure equal treatment of home-based workers. The company shall refrain from discriminatory treatment of home-based workers compared to those who work at the company's plant. The company undertakes to offer homeworkers the same protections and treatment as those who work at the company plant.
- Protect minorities. The company is committed to respecting the human rights of individuals belonging to specific groups or populations at risk of particular vulnerability and in relation to which there is special protection, including indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities, and immigrant workers and their families.
- The company requires all personnel to make their contribution to the respect of human rights by refraining from conduct that is contrary to the Company Policy, by being vigilant against abuses that may occur in the company, by immediately stopping any conduct contrary to these rights, and by taking all necessary precautionary measures, within their competence, in order to prevent risks to their own and other people's health and safety as well as accidents in the company.

1.2 Environmental Protection (Environmental and Chemical Policy)

The company is committed to complying with current legislation protecting the environment and reducing its environmental impact, and in particular to:

- Monitor and reduce energy and water consumption. The company undertakes to collect data on energy and water consumption and to set and achieve consumption reduction targets. It also commits, where possible, to increase the use of renewable energy sources.
- Monitor and properly dispose of wastewater. The company undertakes to collect data on the amount of effluent, if any, produced through its activities and ensures that such effluent receives proper treatment before entering the water stream in order to meet minimum requirements, set by national or local laws, or the chosen standard, if these are more restrictive.
- Monitor gas emissions to the atmosphere. The company undertakes to identify sources of greenhouse gas emissions to the atmosphere and collect data on these emissions in order to monitor them. The company also undertakes to identify measures to reduce such emissions as far as possible.
- Monitor and properly dispose of solid waste. The company undertakes to collect data on the amount of waste generated, to dispose of such waste in accordance with local and national regulations, and to reduce waste generation by encouraging reuse and recycling practices wherever possible. The company ensures that it does not incinerate waste on site or dispose of waste in uncontrolled landfills.
- The company requires all personnel to make their own contribution in order to protect the environment, ensuring that their activities have the least possible impact on the environment, using, as far as possible,

- resources responsibly and with attention to consumption, handling chemicals by paying the utmost attention to their safe use and avoiding their dispersion into the environment.

1.3 Consumer and Customer Protection.

The company is committed to acting in accordance with fair business, marketing and advertising practices towards its customers and consumers by taking reasonable measures to ensure the quality and reliability of products and/or services offered. In particular, the company undertakes to ensure that products and/or services offered meet legal requirements and those of the GOTS standard. It is also committed to providing accurate, verifiable and clear information about the products and/or services offered.

The company requires all personnel to cooperate in the production of products and/or services that are in line with customers' expectations and comply with relevant regulations, reporting any anomalies and refraining from giving misleading or deceptive information.

1.4 Prohibition of bribery and corruption

The company, in its business dealings, refrains from illegal or collusive practices and behavior, does not make illicit payments, and does not promote attempts at bribery and favoritism. Such behavior, in fact, harms the company by altering both the rules of fair competition and the motives that should underlie decisions, thus compromising the successful outcome of the company's activities and causing negative impacts on both the market and society as a whole. Moreover, such behavior could result in criminal penalties for both the company and the personnel perpetrating such behavior.

The company strictly prohibits all personnel from practicing bribery in their business and from offering, promising, paying, demanding or receiving bribes or other undue advantage for themselves or others, either directly or indirectly, as a reward for improper actions. In addition, no bribery or facilitation payments to public officials for the purpose of expediting routine administrative matters are permitted.

1.5 Responsible Procurement Practices.

The company is committed to preventing its contribution to negative impacts through its procurement practices and to promoting a supply chain that is careful and respectful of human and workers' rights and the environment. It is committed, to the extent possible, to establishing stable contracts and fair terms of supply with its suppliers.

The company requires its personnel, engaged in supplier and supply selection and management activities and orders for raw materials and finished products, to abide by the supply conditions stipulated in the contract.

1.6 Transparency of accounting records

The company is committed to maintaining proper accounting and financial reporting in line with applicable legal provisions and in order to ensure the transparency and fairness necessary to instill confidence in its operations.

To achieve this goal, the company asks all personnel involved to actively cooperate to build and maintain the trustworthiness of the company and its operations by maintaining accurate, timely, complete, correct and understandable accounting records, prepared with diligence and honesty. The recording of false or misleading information and data is categorically prohibited. All payments must be supported by an invoice and a contract or order containing sufficient details to reflect the services that were performed and must be recorded accurately and timely.

1.7 Confidentiality of personal information

The company ensures the confidentiality of all information in its possession and compliance with the regulations on the handling of personal information, in order to avoid the disclosure or dissemination of personal information without the consent of the person concerned.

The company urges all personnel to treat with absolute confidentiality any confidential data, news and information they may become aware of in the course of their work.

1.8 Reporting violations (Whistle-blowing)

The company has established a mechanism for submitting reports of violations of this document that is anonymous, non-discriminatory, and easily accessible. The company is committed to taking appropriate measures to protect against retaliation, discrimination, or penalization for persons who file reports, and to treat any information received regarding violations of this document with the utmost seriousness and taking the necessary actions.

Reports should be forwarded to the email address whistleblowing@koppermann.it or placed in the box placed in the company and identified with the sign "Whistleblowing Anonymous Reports." Periodically, (at least quarterly) PETER KOPPERMANN, legal representative, checks for reports. Any requests are reviewed by him.

1.9 Sanctions system

Behaviors that violate the principles established in the Code of Conduct will be subject to disciplinary sanctions in accordance with current legislation and/or the labor contract, regardless of any legal action against the perpetrator of such behaviors.

2. Policy on Responsible Business Conduct

The commitments described in this document, which reflect the criteria of the GOTS standard, are implemented through a due diligence process that the company undertakes to use in order to identify, prevent, mitigate, and account for actual and potential negative impacts on human rights, workers' rights, the environment, and ethical business behavior that its operations, supply chain, and other business relationships may have.

Due diligence is a preventive, dynamic, risk-based process informed by meaningful engagement with stakeholders, appropriate to the circumstances, involves multiple processes and objectives, ensures ongoing communication, may involve risk-based prioritization, and should not cause a discharge of responsibility.

The company commits to:

- Use due diligence in decision-making processes involving issues relevant to the criteria of the GOTS standard by following the following six steps:

1. Integrating the due diligence process into its policies and management systems;
2. Identifying actual or potential adverse impacts associated with its activities through risk assessment;
3. Developing strategies to cease, prevent or mitigate adverse impacts;

4. Monitoring the implementation of the due diligence and its results;
5. Reporting on how the impacts have been addressed;
6. Taking any actions to remedy the harm;

- Exercising due diligence on the most significant risks related to the Organization's activities and supply chain, prioritizing action based on the likelihood of the risk and the severity of the potential harm, and consulting with potentially affected stakeholders. The company also requires the same commitment to due diligence on the most significant risks from its business partners, including suppliers, licensees, purchasing agents, logistics service providers and other intermediaries. The company also requires suppliers to transfer the requirement to exercise due diligence to their own suppliers as well.

- meaningfully involving internal and external stakeholders in the due diligence process. This means communication that is timely, conducted in good faith, two-way and responsive;

- 4.2.1.6. The RBC Policy should include the Certified Entity's expectations that suppliers will also conduct due diligence on significant risks in their part of the supply chain. Suppliers should be required to transfer the same or equivalent due diligence expectations to their suppliers.

- listen to and address all complaints, submitted through legitimate processes, regarding the activities carried out by the company or any harm caused by the company or its supply chain;

- participate or cooperate with legitimate remedial processes if the activities of the company or its supply chain have caused harm to people or the environment.

The company agrees to review and, if necessary, update the Responsible Conduct Policy periodically and, in any case, on any occasion when the need arises.

Place and date __Uboldo 19/02/2025__

Signature of legal representative __Peter Koppermann

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