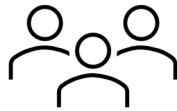


Transparency and stakeholder engagement

CARTIERE DI GUARCINO SPA





CARTIERE DI GUARCINO

Cartiere di Guarcino S.p.A.
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CARTIERE DI GUARCINO SPA COMMITMENT TO RESPECTING HUMAN RIGHTS

CARTIERE DI GUARCINO SPA is convinced that people bring added value to the company and that a behavior attentive to social responsibility and environmental sustainability is an important element of enrichment.

For this reason, we promote a correct and transparent management of "human assets" and the awareness of employees, suppliers and external collaborators to respect the principles of Ethical, Social and Environmental Responsibility established in international conventions and recommendations, including the resolutions of international bodies such as the ILO - International Labour Organization and the principles enshrined in the ETI - Ethical Trading Initiative.

To this end, we are committed to:

- comply with the application of legislation that is more favourable to workers, where there are national laws, other applicable local labour laws and prevailing industry standards;
- proactively consider the needs and priorities of people and society because this allows for the innovation of processes and products, a key aspect for an increasingly competitive, inclusive and sustainable business model, also through the adoption of principles of circularity and protection of human capital;
- promote the involvement of key external and internal stakeholders in order to increase their awareness and develop a constructive dialogue that can provide valuable input to the design of solutions to mitigate discriminatory practices against workers;
- to reject practices that violate human rights in general (according to the UN Guiding Principles on Business and Human Rights) and those of workers in particular (disciplinary procedures including corporal punishment and/or mental or physical coercion, child labour, forced labour, discrimination in the workplace, deposit of money) and the adoption of open and rights-respecting procedures and methods of conduct (freedom of association and the right to collective bargaining, fair remuneration, respect for working hours, including rest and holidays, and the protection of health and safety);
- eliminate discriminatory practices and unequal treatment (in terms of recruitment, remuneration, access to training, career promotion) based on issues of race, nationality, religion, disability, gender, sexual preference, trade union membership or political affiliation;
- eliminate harassment and abuse;
- eliminate all forms of forced or compulsory labour, or activities known to lead to forced labour;
- abolish child labour and provide adequate protection for workers above legal working age and under the age of 18;



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UNI EN ISO 14001:2015, UNI EN ISO 9001:2015, UNI ISO 45001:2018, UNI CEI EN ISO 50001:2018 certified company

Company subject to the management and coordination of Neodecortech S.p.A.



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- to comply with labour laws on working hours and to avoid excessive hours that may compromise the health and safety of employees;
- promote an effective and flexible time management culture to enable employees to maintain a healthy work-life balance;
- Freedom of association and collective bargaining;
- Ensure safe and healthy work, including:
- Ensure all employees have continuous access to safe drinking water, adequate sanitation, and proper hygiene.
- emergency management and response,
- management of the handling of hazardous materials;
- adoption of management systems that address health and safety risks;
- Construction of workplaces designed and maintained in compliance with building, electrical and fire regulations to ensure a safe and healthy working environment;
- Provision of the statutory minimum wage and all statutory benefits, including employer contributions to social security benefits and services;
- Aspirations for the provision of a living wage that covers the necessities of living as defined in its local context (e.g., food, water, housing, healthcare, education, clothing, transportation, childcare, discretionary income),
- ensuring fair and ethical business practices, including the fight against corruption;
- Promotion and improvement of the health and safety conditions and physical and mental well-being of its employees through the creation of healthy and comfortable work environments;

In compliance with national and international laws in support of the protection and safeguarding of the psycho-physical development of minors, **CARTIERE DI GUARCINO SPA** does not resort to the employment of minors or support the use of child labor.

- all actions, operations and operations relating to the Company must be undertaken and pursued in full compliance with legality, impartiality and the principles of fair competition; they must be managed with the utmost fairness, must be inspired by the completeness and transparency of information, must be supported by documentary evidence and must be subject to checks and controls;
- relations with the Authorities must be based on maximum transparency and collaboration, in full respect of their institutional functions;
- periodic monitoring and continuous improvement of the general conditions for the management and enhancement of human assets.

The position designated to lead human rights has been identified as the figure of the human resources manager (full-time position).



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This document, implemented, maintained, communicated and made accessible to company personnel and all interested parties, is a public document that is periodically verified and revised, in order to take due account of any changes that have emerged over time with reference, for example, to current legislation or to requirements of business conduct.

INTERNATIONAL FRAMEWORK OF REFERENCE

This Policy supports the following fundamental values of International and European Law and It applies the founding principles:

1 The United Nations (UN) International Bill of Human Rights

- a. Universal Declaration of Human Rights
- b. International Covenant on Civil and Political Rights
- c. International Covenant on Economic, Social and Cultural Rights

2 The fundamental conventions of the International Labour Organization (ILO) -

Nos. 29, 87, 98, 100, 105, 111, 138, 182 - and the Declaration on Fundamental Principles and Rights at Work

3 The UN Convention on the Rights of the Child

4 ILO Conventions No. 107 and No. 169 on the Rights of Indigenous and Tribal Peoples

5 The European Convention on Human Rights

INTERNAL REFERENCE FRAMEWORK

The following internal documents are linked to the principles listed in this Policy and support their implementation:

- 1 Code of Ethics;
- 2 Organisation and Management Model pursuant to Legislative Decree no. 231 of 8 June 2001;
- 3 Application of the "General Data Protection Regulation" (EU regulation 2016/679).

STAKEHOLDER REPORTS

If stakeholders, whether internal or external, believe that any type of discrimination or behavior has occurred that conflicts with the company's diversity policy and initiatives, they can report it through the IT communication channel, at compliance@neodecortech.it [violazione](mailto:compliance@neodecortech.it).



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HUMAN RIGHTS OBJECTIVES

To address these risks, Cartiere di Guarcino S.p.A. will continue with the ethical-legal investigations of each supplier by specifically carrying out, for some suppliers, a risk assessment in accordance with the provisions of the European Regulation EUDR 2023/1115 (The new European Regulation on Deforestation EUDR aims to combat deforestation and global forest degradation. The regulation applies to a wide range of products, including wood, paper, rubber, beef, cocoa, coffee, soy, palm oil), with subsequent due diligence reporting, which meets compliance requirements related to fair and ethical business practices, including the fight against corruption.

Time line: December 31, 2024

The aim is to guarantee all the traceability processes of the incoming raw material (cellulose and titanium dioxide):

- 1 Map of the supply chain to the producers of raw materials;
- 2 Gathering reliable information on the supply chain, investing in awareness, building trust and ultimately collaborating with direct and indirect suppliers;
- 3 Verification of the implementation of reliable and efficient processes in all supply chains to record and aggregate information based on geolocation and time;
- 4 Verify that adequate digital tools are implemented, both internally and externally, to collect, store and manage supply chain information, including geolocation and time data associated with the production of raw materials;
- 5 Verification of available certification systems, and in particular their chain of custody models, to see if they can meet traceability requirements;
- 6 Stay informed about the development of the EU information system and how geolocation data will be recorded with due diligence statements;
- 7 Check the sustainability reports issued.

TIER 1-2 SUPPLIERS

- There are 8 level 1-2 suppliers, with countries of origin:
- Italy: 21
- Spain: 2
- United States: 1
- Portugal: 2
- Bielorussia: 1
- Sweeden: 1
- Chile: 1
- Brasil: 2



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