

Procedure for the Respect of Human Rights (in accordance with ESRS S1-17)

1. Purpose

This procedure aims to establish the principles, policies and actions that the company adopts to ensure respect for **human rights** within its operations and throughout the supply chain. In particular, it addresses the prevention of **child labor** , **forced** or **compulsory labor** , in accordance with the **ESRS S1-17 standards** .

2. Scope of application

This procedure applies to:

- All employees of the company and its suppliers.
- Employees, business partners and contractors directly or indirectly involved in company activities.

It is binding for all operations and all stages of the supply chain, both nationally and internationally.

3. Definitions

- **Human rights** : Internationally recognized principles that protect the dignity and fundamental rights of every individual.
- **Child labor** : Employment of persons below the minimum legal age established by national or international legislation for work that is inappropriate for their age or that compromises the physical, mental, or moral development of the child.
- **Forced or compulsory labor** : Any work or service exacted under threat of punishment, for which a person does not volunteer.

4. Guiding principles

The company is committed to:

- Ensure **full respect for human rights** in all business operations, prohibiting any form of exploitation of child, forced or compulsory labor.
- Respect and promote the fundamental principles established by international conventions, such as the **Universal Declaration of Human Rights** and the **Conventions of the International Labour Organization (ILO)** .
- Promote a corporate culture based on respect for human dignity, ensuring fair and safe working conditions for all employees and workers in the supply chain.

5. Policies and Practices

5.1 Prevention of child labor

- **Absolute Prohibition** : The Company strictly prohibits the employment of minors in violation of national legislation or relevant international standards.

- **Minimum Working Age** : No child under the legal minimum age (as required by local law or international standards, if higher) will be employed in activities that may interfere with their education or physical and mental development.
- **Risk Assessment** : The company will conduct regular risk assessments to identify and prevent any potential child labor situations along the supply chain.

5.2 Prevention of forced or compulsory labour

- **Prohibition of Forced Labor** : The Company prohibits any form of forced or compulsory labor, which includes involuntary labor under threat of punishment or coercion.
- **Voluntary Working Conditions** : All workers must freely accept their working conditions, without any physical or psychological coercion.
- **Freedom of movement** : No employee shall be deprived of the right to move freely within the workplace or outside during rest periods. The withdrawal or confiscation of identity documents (e.g. passports) as a form of control is prohibited.

Supply chain

- **Supplier Selection** : The Company is committed to working only with suppliers and partners who share our commitment to respecting human rights and who comply with international and local labor laws.
- **Contractual Clauses** : Contracts with suppliers will include clauses prohibiting the use of child or forced labor and requiring compliance with international human rights standards.
- **Regular audits and controls** : Regular audits will be conducted on suppliers and business partners to verify compliance with the company's human rights policies. Non-conformities will be addressed through corrective actions or termination of the business relationship.

6. Roles and Responsibilities

- **Management** : Responsible for ensuring that human rights policies are integrated into corporate strategies and applied in all operational activities.
- **Human Resources Manager** : Responsible for implementing the procedure, ensuring staff training and monitoring compliance with human rights standards.
- **Purchasing Manager** : Responsible for ensuring that all suppliers comply with company standards on human rights, including the prevention of child and forced labor.
- **Employees and collaborators** : All employees are required to respect and promote the company's human rights policies and to report any violations.

7. Reporting from the violations

- **Confidential Reporting Channel** : Employees, contractors and suppliers can report any human rights violations through a confidential and anonymous reporting channel.
- **Investigations and Corrective Actions** : All reports will be investigated promptly and confidentially. If violations are confirmed, immediate corrective action will be taken and, if necessary, legal or disciplinary action will be taken.

- **Protection from Retaliation** : The Company provides protection from retaliation for those who report human rights abuses in good faith.

8. Training

- **Mandatory training** : All employees will receive periodic training on human rights principles, compliance with child and forced labor regulations and the importance of their application in the business context.
- **Supplier Awareness** : The Company will organize information sessions for key suppliers to raise awareness of the importance of respecting human rights and the principles expressed in this procedure.

9. Monitoring and Review

- **Periodic evaluations** : The company will conduct periodic evaluations of the effectiveness of the procedure and make any necessary changes to ensure its full implementation.
- **Annual Review** : This procedure will be subject to annual review by Management and the Human Resources Manager to ensure that it remains compliant with current regulations and changes in international best practices .

10. Communication

The procedure will be communicated to all employees through internal channels and made available in the employee handbook. Suppliers and business partners will be informed of this policy and will be required to comply with it.

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Responsible: CEO

Approved by: BoD

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