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PARTNERS

Supplier Code of Conduct

September 08, 2025 - Version V03

1. Introduction

Statement of Principle

This Supplier Code of Conduct (hereinafter "the Code") is addressed to all Suppliers and Business Partners of Jacobacci & Partners SpA. It contains the minimum ethical, social, environmental, and governance standards and principles that the Company expects them to respect.

Our vision is not limited to internal operations but extends across the entire supply chain. Our Suppliers are essential partners in this journey, and we believe their adherence to these principles is fundamental to long-term success and the construction of a reputation based on integrity and shared responsibility.

We require our Suppliers to align with this vision, ensuring that their activities not only satisfy legal requirements but also reflect a deep commitment to fairness and sustainability in every aspect of their work.

Scope of Application

The Code applies to all of the Company's Suppliers, regardless of their geographical location or the type of goods or services provided.

Suppliers are required to act with due diligence so that their own business partners, at all levels of the supply chain, are aware of this Code and work to adhere to its principles. This requires communicating these standards in a clear and understandable manner to employees, subcontractors, and any other third party with whom they interact for the supply of goods or services to the Company.

2. Environmental Responsibility

Jacobacci & Partners expects its partners to adopt a proactive approach to environmental management, integrating sustainability into their strategies and operational processes. When selecting Suppliers, the Company favors those who operate sustainably, minimizing negative impacts on the environment and actively contributing to the protection of natural resources.

- a. **Reduction of Greenhouse Gas Emissions and the Fight Against Climate Change:** The Supplier must commit to reducing its greenhouse gas (GHG) emissions through the adoption of low-consumption technologies, process optimization, the use of renewable energy, and investing in energy efficiency projects.
- b. **Waste Management:** The Supplier is required to implement effective systems for responsible waste management, with particular attention to hazardous waste. Priority must be given to recovery, recycling, and reuse, in line with circular economy principles. Disposal must always take place safely and in compliance with all applicable laws and regulations.
- c. **Efficient Resource Management:** The Supplier must commit to the efficient and responsible use of all natural resources, including water, raw materials, and energy. This may involve adopting technologies that reduce water consumption, practices that improve energy efficiency, and implementing closed-loop production processes to limit the ecological footprint of their activities.
- d. **Biodiversity Conservation:** The Supplier is encouraged to actively contribute to the protection of natural ecosystems and biodiversity within its operations and supply chain. This commitment includes addressing environmental risks such as deforestation or the degradation of natural habitats and committing, where possible, to restoring damaged ecosystems.

3. Social Responsibility

The Supplier must treat all employees with dignity and respect and must protect human rights as defined by international conventions, including the Universal Declaration of Human Rights.

- a. **Non-Discrimination and Equal Treatment:** The Supplier commits to creating and maintaining a safe, respectful, and inclusive work environment free from discrimination, harassment, and abuse. They shall provide a clear whistleblowing mechanism that allows for the reporting of inappropriate behavior without fear of retaliation. Decisions regarding hiring, compensation, training, and promotion must be based solely on objective criteria such as qualifications, competence, and individual experience, without

regard for gender, nationality, religion, sexual orientation, or other personal characteristics protected by law.

- b. **Occupational Health and Safety:** The Supplier must ensure a safe and healthy work environment in compliance with all applicable laws and regulations. They are obliged to adopt preventive measures to avoid accidents and occupational diseases by providing appropriate personal protective equipment, continuous training, and adequate risk management.
- c. **Working Hours and Compensation:** The Supplier is bound to comply with local laws regarding working hours, overtime, and weekly rest. Compensation must be at least equal to the legal minimum wage and sufficient to meet the basic needs of workers and their families, in line with local living standards.
- d. **Forced and Child Labor:** The Supplier must not resort to any form of forced labor, mandatory labor, or modern slavery, nor employ child labor. Employees must be able to perform their work voluntarily and have the right to terminate the employment relationship with reasonable notice.
- e. **Freedom of Association:** The Supplier respects the right of workers to form and join trade unions and to engage in collective bargaining without fear of retaliation or intimidation. Furthermore, they shall establish and maintain open and transparent communication channels with workers to address and resolve any issues.

4. Ethical Business Conduct and Governance

The Supplier must operate with the utmost integrity and honesty, complying with all applicable laws and regulations and promoting a corporate culture of transparency. This commitment extends to every aspect of operations, from internal management to interactions with external partners and authorities.

- a. **Anti-Corruption in All Forms:** Any act of corruption, bribery, extortion, or fraud, whether direct or indirect, is strictly prohibited. The Supplier must not offer, accept, or request inappropriate gifts, payments, loans, services, and/or favors that could unduly influence commercial or professional decisions. This prohibition applies to relationships with public officials, company employees, and any other third party. The Supplier must apply and maintain rigorous and precise internal controls, accounting procedures, and financial records to prevent and detect such practices. Every payment or transaction must be documented transparently and truthfully.
- b. **Fair Competition:** The Supplier must strictly comply with competition laws and refrain from practices that limit freedom of choice or compromise the fairness of commercial

relationships. This includes, but is not limited to, illegal price-fixing, market or customer allocation, bid-rigging, and the exchange of sensitive information with competitors.

- c. **Conflicts of Interest:** The Supplier is required to avoid any situation of conflict of interest that could compromise their ability to act objectively and professionally toward the Company. They must proactively identify and promptly resolve any potential conflict of interest that may emerge during the business relationship, even if not directly related to the subject of the contract.
- d. **Confidentiality:** The Supplier is required to protect and safeguard the confidential, commercial, and personal information of the Company and our clients. This includes sensitive data, trade secrets, and any other non-public information.

5. Commitment to Continuous Improvement

Communication and Monitoring

The Company is committed to maintaining an open and transparent dialogue with its Suppliers; in this light, this Code aims to promote responsible business practices. The Supplier is encouraged to communicate proactively regarding any sustainability challenges they wish to pursue. The Company reserves the right to monitor adherence to these principles through the collection of documentary evidence and self-assessment questionnaires.

Management of Non-Compliance

In the event of non-compliance with this Code, the Company will collaborate with the Supplier to develop a corrective action plan with defined deadlines. A Supplier's failure to commit to implementing such a plan satisfactorily may influence our decision on whether to continue the business relationship.