



RINO MASTROTTO

SUPPLIER CODE OF CONDUCT

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INTRODUCTION

RINO MASTROTTO is a company whose roots are sunk in a family tradition which dates back to the mid 1900's and today is a prestigious brand in the tanning and textile sector recognised at international level. This Code of Conduct applies therefore to suppliers of RINO MASTROTTO GROUP SpA and all its subsidiaries (hereinafter the Company). The Company lays claim to consolidated experience and collaborates with prestigious luxury brands, automotive and interior design companies which have made a name for themselves at global level thanks to the quality of their products and, consequently, also the materials used.

Within the sphere of the entire production cycle, the Company pays the most attention to observance of good practices and transparency of its activities. The Company believes that it is an indispensable condition that these principles are shared and applied also by the parties who enter in contact and work with it, in the conviction that its products must be carried out only when the rules contained on the following pages represent a common and shared asset.

These are the basis that the Company has adopted as reference standard and which have permitted the company to grow until it has become one of the leading businesses in the sector. The company objectives, in fact, have been adapted to the need to protect whoever enters in contact with the Company.

The Company is dedicated to enhancing people's lives and protecting the environment. It is committed to ensuring the protection of human rights, safeguarding the health and well-being of employees, promoting fair working conditions, and securing a living wage for all workers. It strictly prohibits the use of child and/or forced labour.

In pursuing its social, environmental and governance objectives, the Company also draws inspiration from the main international Standards, such as:

- the ILO "Declaration on Fundamental Principles and Rights at Work",
- the OECD Guidelines for Multinational Enterprises,
- the United Nations Principles for Economics and Human Rights,
- the ten principles of the United Nations Global Compact.

The Company also gives priority to the identification and mitigation of potential environmental, social and governance risks and impacts arising from its supply chain, as provided for in Annex II on Risks of the OECD Due Diligence Framework.

The Company supports the fight against climate change, the responsible use of natural resources, increases efficiency in material usage, and emphasizes waste minimization, supporting sustainable sourcing of production materials, actively protects biodiversity, respects animal welfare, and seeks to create a positive impact within local communities.

This Code of Conduct reflects the Company's commitment to ethical and sustainable business practices and **applies to all suppliers and sub-suppliers**. The supplier is responsible for communicating, enforcing, and promoting this Code of Conduct to all its subsidiary companies and sub-suppliers involved in providing materials and services for any activities carried out on behalf of the Company, including raw material sourcing, production processes, storage, distribution and any other services.

The supplier must ensure that its sub-suppliers formally acknowledge this Code of Conduct and its requirements by signing a document indicating their acceptance, which should be shared with the Company. Where applicable, the supplier is required to include this Code of Conduct, or an equivalent statement, in contracts with its sub-suppliers. Both the Supplier and its sub-suppliers are responsible for monitoring compliance with these standards and undertaking all necessary steps to ensure due diligence within their supply chains in line with this Code of Conduct.

All engagement of homeworkers must comply with applicable laws and regulations, moreover, the Supplier and its sub-suppliers must require all subcontractors engaged in the Company's related operations to adhere to this Code of Conduct conducting due diligence to verify their compliance.

This objective may only be achieved with the full collaboration of our selected suppliers. A solid integrity in the application of the principles illustrated above and the observance of the laws which discipline said principles represent the fundamental features of the "Code of Ethics and Conduct" which forms an integral part thereof, to its Suppliers (i.e. natural or legal persons forming part of the supply chain of Rino Mastrotto Group S.p.A.) with it for the purposes of ensuring the highest quality standards and, with them,

an increasingly greater environmental sustainability and animal welfare, together with the implementation of the social policies.

SECTION I - HUMAN CAPITAL

1.1 HUMAN RESOURCES HIRING

The Supplier and its subcontractors must comply with the collective labor agreements in force in the country in which they operate. The Supplier and its sub-suppliers must make the relevant national and supranational labour law legislation accessible to all the staff, in the local language or at least in English. Specifically, but not limited to, the provisions regarding minimum wages, overtime limits and costs, working hours, holiday entitlement and leave must be published. All the staff must be employed by virtue of a contract written in the local language or, in any event, in a language accessible to each employee. To protect illiterate employees, the Supplier undertakes to acquaint the same, by means of suitable forms and methods, of the staff policies, the provisions of the employment contract and the methods for calculating their salary. The supplier and its sub-supplier must not use any other form of contracting or schemes to avoid meeting its obligations.

1.2 CHILD LABOUR

The Supplier and its sub-suppliers must employ its staff only in observance of the provisions of the International Labour Organisation (in particular, the ILO Convention No. 138 Minimum Age, the ILO Convention No. 182 Worst forms of Child Labor or the more stringent national legislative provisions concerning child labour) and any other Convention of the United Nations concerning the rights of children. All employees of at least the minimum legal working age – however not less than 15 years or the age of completion of compulsory education, whichever is higher, except for exceptions recognized by the ILO – up to the age of 18 must be exempt from performing hazardous work, working beyond contractual hours or during night shifts, as well as from carrying out any activity that may endanger their health, safety, morality, or development. All the employees under the age of 18 must be easily identifiable by means of any measure useful for this purpose. The Supplier and its sub-suppliers must ensure that age verification procedures are in place and only rely on official government identification documents and educational records.

1.3 FORCED LABOUR, COERCION AND HARASSMENT

The Supplier, its sub-suppliers or any temporary employment agencies must refrain from using any form of illegal, forced or in any event involuntary labour. All the staff must be treated with dignity and respect. No form of corporal punishment or psychological violence nor any other abuse must be envisaged. The Supplier and its sub-suppliers must adopt clear policies on the inadmissibility of harassment and any other abuse by the supervising staff and on the procedures which permit the employees to report this type of incident. The right of the employees to leave the workplace during their free time must not suffer any limitation. Security officers who exercise pressure on the employees must not be envisaged.

All employees must be guaranteed fundamental freedoms, such as access to restroom facilities, access to potable water stations, and access to medical facilities.

The employees must be free to present their resignation in accordance with the rules which discipline the institute. The original copies of the documents of the staff (identification documents, passports and birth certificates) cannot be kept by the employer on a permanent basis. Monetary deposits payable by the staff must not be envisaged, either at the time of employment or for the entire duration of the employment.

Particular attention is also given to the prohibition to use of forced labour in cotton harvesting. Supplier and its sub-suppliers must ensure that all cotton sourced is free from labour exploitation, including forced, bonded, or involuntary labour. Suppliers are required to verify their supply chains, adhering to international standards prohibiting forced labour in cotton harvesting and production.

1.4 TORTURE AND INHUMAN OR DEGRADING TREATMENTS

All direct business partners and their subcontractors are required to respect the dignity and the physical and psychological integrity of every individual, without exception or justification. Behaviors that may involve coercion, violence, threats, abuse of power, or any practice harmful to fundamental human rights

are not tolerated, nor are any forms of torture, punishment, or cruel, inhuman, or degrading treatment, as established by the main international human rights conventions and applicable regulations.

Suppliers and their subcontractors also undertake to prevent such violations throughout the entire value chain, requiring in turn the adoption of equivalent standards and reserving the right to intervene by notifying the competent authorities and terminating business relationships in the event of serious or confirmed violations. Any reports of conduct contrary to this principle shall be handled with the utmost seriousness, confidentiality, and protection of the reporting person.

1.5 DISCRIMINATION

The Supplier and its sub-suppliers must safeguard freedom of opinion and further the respect of human dignity, which must not be discriminated because of age, gender, sexual or gender orientation, personal and social conditions, race, language, nationality, political and trade union opinions and religious beliefs. Consequently, discriminatory conduct when employing staff, in the remuneration, training, access to the Supplier's structures, work conditions and any other sphere is not tolerated.

The Supplier and its sub-suppliers must commit itself to promoting and developing the implementation of a long-term commitment and strategy for embedding diversity and inclusion in their workplaces, aimed at creating equitable conditions to all the workers.

It should be noted that participation in organizations, associations, movements, or groups that incite discrimination or violence on racial, ethnic, national, or religious grounds, or that promote, incite, or instigate, wholly or in part, the denial, minimization, or justification of the Holocaust or of crimes of genocide, crimes against humanity, and war crimes, constitutes a criminal offense.

Therefore, the Supplier and its subcontractors, in the conduct of their business activities, undertake to avoid any contact with parties at risk of links with such organizations; accordingly, they shall make efforts to know their business partners, suppliers, and any other third parties with whom they collaborate, verifying their commercial and professional reliability.

1.6 MIGRANT WORKERS

Supplier and its sub-suppliers must uphold and protect the rights of migrant workers, ensuring fair treatment and equality. Suppliers must comply with all applicable laws regarding migrant labor and prohibit discrimination based on nationality, immigration status, or origin. Migrant workers should receive the same wages, benefits, and working conditions as local employees, without unfair deductions or exploitation. Supplier and its sub-suppliers must provide clear and transparent information on employment terms in a language the worker understands. Recruitment fees must not be charged to migrant workers, and all necessary legal documentation and work permits should be managed and paid for by the supplier.

1.7 WOMEN WORKERS

Supplier and its sub-suppliers must ensure that women workers are treated with respect, fairness, and equality in the workplace. They must provide equal opportunities for women in hiring, compensation, training, and promotion, without discrimination based on gender, pregnancy (pregnancy tests must not represent a condition for employment), or marital status. Employees must not be obliged to use contraception.

Workplace policies must support the rights and safety of women, including protections against harassment and abuse. Supplier and its sub-suppliers must also they must also facilitate work needs by guaranteeing rights such as maternity leave and flexible work arrangements, in line with applicable laws. The workers who benefit from maternity leave for the duration established by local laws must not be dismissed or forced to present their resignation, they must not lose their length of service or suffer reductions to their salary to an extent greater than that permitted by the law, and at the end of the leave they must not be demoted.

Women workers must have access to grievance mechanisms that allow them to raise concerns freely and without fear of retaliation.

1.8 FREEDOM OF ASSOCIATION

Supplier and its subcontractors must ensure the protection of workers' representatives, safeguard freedom of opinion, and uphold the right to establish or join trade unions or other workplace associations. and the must assure to full comply with collective agreements under the methods and terms established by local laws. All the employees must have the right to choose the trade union association to join. Supplier and its sub-suppliers must guarantee the trade union association the right to carry out its activities during working hours under the terms established by local legislation and refrain from any sort of discrimination according to the provisions envisaged by local legislation. Supplier and its sub-suppliers must guarantee all the staff the right to express their opinion by means of the arrangement of a mailbox, via e-mail or by means of any other channel arranged by the employer.

1.9 SALARY AND WORKING HOURS

All the staff must be guaranteed the minimum wage envisaged by the sector law or by the collective bargaining applicable in the place the work is performed, if this envisages better conditions for the employee. Supplier and its sub-suppliers must correctly calculate the pay of its employees and pay it over together with a detailed payslip which permits the checking thereof, guaranteeing income security, social security contributions and any other sector-related provision in observance of the applicable legislation. Unjustified deductions from the payslip are not permitted. The employees must be paid the amount envisaged for every form of remunerated leave which they have the right to access. The working hours must not exceed the daily, weekly, monthly, quarterly and annual limits envisaged legally. Each employee must be guaranteed at least one day's rest a week. Overtime must be voluntary and always remunerated. In absence of national laws and/or collective bargaining agreements, compensation must be paid in accordance with the prevailing standards in the sector.

1.10 DISCIPLINARY MEASURES

No form of physical or psychological violence must be envisaged as disciplinary measures. Supplier and its sub-suppliers must make the disciplinary procedure accessible to all the employees in the local language or in any event a language comprehensible to the employees. The procedure must observe all the applicable laws and, where present, the collective agreements which ensure greater protection for the employees. All disciplinary action must be carried out in accordance with the applicable law.

1.11 HEALTH AND SAFETY MANAGEMENT SYSTEMS

The Supplier and its subcontractors must adopt responsible conduct and comply with the safety system in place, as well as with the company procedures that form part of it. Supplier and its sub-suppliers undertake to arrange and maintain safe and healthy work environments in observance of current legislation regarding the protection of workers and the prevention of accidents in the workplace, for the purpose of ensuring the physical and moral integrity of its employees and co-workers. Supplier and its sub-suppliers must adopt procedures suitable for identifying and reducing the risks for health and safety in the workplace. In detail, the Supplier and its sub-suppliers must avoid the risks, assess the risks which cannot be avoided, contrast the risks at source, adapt the work to guarantee employee safety, especially with regard to the conception of the workstations, the choice of the equipment, the workload and production methods, also so as to mitigate monotonous, repetitive work and reduce the effects on health; replace what is dangerous with what is not dangerous or is less dangerous; plan the measures deemed appropriate to ensure continuous improvement in safety levels over time, including through the adoption of codes of conduct and best practices; give priority to collective protection measures over individual protection measures; provide adequate instructions to workers, ensuring training and information for all those performing work activities regarding the risks to which they are exposed, and providing the necessary means and personal protective equipment based on the identified risk profile; continuously monitor the effectiveness of the system in place to manage safety-related risks, pursuing objectives of ongoing improvement in this sensitive area, while taking into account the state of technological development. Emergency plans and specific intervention procedures must be defined in relation to the assessment of the risks made. The Supplier and its sub-suppliers must appoint a qualified representative who ensures a safe and healthy workplace for all the staff. All the staff must be instructed regarding the safety of the workplace via periodic trainings s and must be equipped with personal protection equipment

and accident-prevention clothing required by sector legislation and by the industrial standards, without this leading to any cost for the staff.

All the staff must be obliged to wear the personal protection equipment for the entire duration of the work shift. If in the areas of the workplace a specific risk of accidents to eyes exists, stations must be set up for washing eyes in areas rapidly and easily accessible. The employees who use dangerous equipment and/or who are at risk of contact with high voltage must have suitable technical qualifications.

Supplier and its sub-suppliers must maintain safe noise levels in the workplace to protect workers' hearing, providing appropriate protective equipment, monitoring exposure, and complying with applicable health and safety regulations on noise control.

In addition, the Supplier and its subcontractors acknowledge that the abuse of alcohol, drugs, or other similar substances by employees may negatively affect the effectiveness of their performance and may have harmful consequences for themselves, as well as for the safety, efficiency, and productivity of their colleagues. For this reason, the improper use, possession, distribution, or sale of alcohol, drugs, and similar substances is strictly prohibited on the premises of the Supplier and its subcontractors.

1.12 EMERGENCIES AND ACCIDENTS

Supplier and its sub-suppliers must make sure that the emergency lights and alarms are in perfect working order. The evacuation route and the emergency exits must be kept clear and suitably indicated in the local language. The firefighting equipment must be provided by the employer. A periodic control of the extinguishers and the other firefighting systems must also be envisaged so that they are kept in a good condition and are easily accessible and well distributed throughout the workplace. The Supplier and its sub-suppliers must appoint a firefighting team and must organise periodic fire trainings in compliance with local laws. These trainings will involve all the staff and must be recorded. The list of the emergency phone numbers must be easily accessible to all the employees. First aid equipment in keeping with the possible needs must be available and, where envisaged by law, a qualified doctor/nurse must be present during working hours. The Supplier and its sub-suppliers must appoint a first aid team which must be subject to periodic drills. An up-dated report of the accidents must be kept, which cannot be altered by those in charge of safety.

1.13 WORK ENVIRONMENT

The areas where the work activities are carried out must be in keeping with the needs and compliant with the provisions of the law for the use they are intended for. The buildings which house said areas must observe the legislative provisions concerning construction. If necessary, a specific periodic structural check must be envisaged. The workplace must be suitably ventilated, clean, illuminated and have a comfortable temperature. In the same way, access to drinking water must be ensured. The Supplier and its sub-suppliers must periodically check the existence of the requirements mentioned above, with particular attention to temperature, light, noise, ventilation and dust. A suitable number of bathrooms must be envisaged, in accordance with the provisions of the law. The bathrooms for the men and for the women must be separate and must be kept clean. The wiring, electrical systems and other devices must be suitably indicated and maintained in a satisfactory condition.

Each piece of machinery must be endowed with a maintenance register, a declaration of compliance and the safety manual also in the local language. Protection devices and prevention measures are adopted for dangerous machinery. Out-of-order machinery must be suitably labelled to prevent use. If a dormitory and/or canteen are present, these must comply with the provisions of the law applicable as and when. Containers of chemicals must be suitably labelled and stored. The usage instructions for the chemicals must be available in a language which can be understood by the pertinent staff and must be observed by the same. Insofar as is technically possible, the chemicals must be used in separate areas and all the precautions must be adopted for avoiding the spillage of said substances in the floor or on the ground as well as their emission into the atmosphere. All the inflammable substances must be stored in dedicated areas separate from those in which production takes place.

1.14 COMMUNITY ENGAGEMENT

Suppliers and its sub-supplier must respect and protect the rights of local communities, including native and Indigenous peoples, throughout their operations. Suppliers must avoid activities that threaten these communities' lands, resources, or cultural heritage, and must obtain free, prior, and informed consent before beginning any projects that may affect Indigenous territories. Suppliers and its sub-supplier are warmly encouraged to promote social and economic developments, engaging in open and respectful dialogue with local communities, addressing concerns transparently and collaboratively.

Furthermore, Supplier and its sub-suppliers must adhere to all applicable laws protecting Indigenous rights and support sustainable practices that benefit local economies while preserving the cultural and environmental integrity of these communities through sustainable practices especially in those matters ranging from social, cultural and humanitarian needs.

1.15 USE OF SECURITY FORCES

Where the supplier and its subcontractors employ private or public security forces to protect their operations, they shall ensure that they respect internationally recognised human rights.

SECTION II - ENVIRONMENTAL PROTECTION

2.1 LOCAL ENVIRONMENTAL IMPACT

All the local and international regulations and norms must be observed regarding protection and preservation of the environment and the local communities, for each environmental system, including therein, merely by way of example, those regarding acoustic impact, asbestos, etc. Supplier and its sub-suppliers must have all the necessary environmental licences and authorisations pertinent to the activities carried out and must provide the communications required by the Public Administration Authorities. Supplier and its sub-suppliers must set up an environmental management system aspiring to the international principles and standards of the sector, adopting policies aimed at the furthering of activities and processes as compatible as possible for the environment, by means of the use of advanced criteria and technologies regarding environmental protection, energy efficiency, reduction and sustainable use of the resources. Suppliers' and its sub-suppliers' production policies must protect the ground, water and air from pollution implemented via procedures suitable for the purpose and must not procure any raw materials nor energy sources originating from territories or areas protected by national laws or international conventions.

The Supplier and its sub-suppliers must collaborate with all those who supply their activities, for any reason, within and for the Supplier or vis-a-vis any subsidiary and/or investee company of the same, to optimise the handling of the environmental problems. The pursuit of increasingly higher protection standards must take place by means of the implementation of suitable systems for managing and monitoring the production chain. Furthermore, a periodic assessment must be carried out on the social and environmental impact of the activities on the local communities.

In line with adherence to the international "Zero Discharge of Hazardous Chemicals" program, the Supplier and its subcontractors undertake to adopt the highest technological standards in the sector, applying the precautionary principle, in order to significantly reduce – even below the applicable legal limits and tolerances – or, where technically feasible, progressively eliminate from their production chain the use of chemical substances that are toxic or harmful to the health and safety of employees, individuals, and the environment, in accordance with the best available scientific, technical, and industry practices at the time in the specific sector in which they operate.

The Supplier and its subcontractors, being committed to the protection of environmental resources and to the Ten Principles of the UN Global Compact, must source raw materials and energy from areas that are not protected under national laws or international conventions. The Supplier and its subcontractors must also commit to achieving circular economy objectives and to the use of renewable resources.

2.2 CHEMICAL MANAGENT AND HARMFUL SUBSTANCES

The presence of chemicals substances in the finished products must be contained within the limits established by the applicable regulations, as well as by the contractual documents from time to time supplied by the Company (such as, for example, specifications drawn up by the Company and/or by its customers). The chemicals used by the Supplier and its sub-suppliers in the production processes which concern products and/or services intended for the Company must be compliant with the provisions of the law and in particular with the REACH (EC Regulation No. 1907/2006 of the European Parliament and of the Council of 18 December 2006) and, where applicable, to the GADSL (Global Automotive Declarable Substance List), to which the supplier is obliged to comply with or, where this is not applicable, provisions aspiring to said principles.

Supplier and its sub-suppliers undertake to adopt the highest technological standards in the sector, applying the principle of precaution to substantially reduce -even below the existing limits and tolerances of law - or progressively eliminate, as far as technically possible, from its production chain, the use of chemicals that are toxic/harmful to the health and safety of people and the environment. A proper management of chemical substances is a way that, in addition to empower the product compliance, must guarantees safer working conditions for workers and protects the environment, therefore, the supplier and its sub-supplier commit to use chemicals with low environmental impact that comply with the ZDHC MRSL in its latest version available to the following link <https://www.roadmaptozero.com/>, a program that aims to reduce the use and the emission of compounds dangerous for the environment and human health, identifying and avoiding them from the early stages to prevent their input into the production cycle, operating according to the precautionary principle whenever an evaluation of a product or process does not provide us all the necessary warranties.

The storage of prohibited chemicals in the areas of the workplace is not permitted. Supplier and its sub-suppliers must adopt measures for the prevention of accidental damages to the tanks containing chemicals. Each storage point for the chemicals must be equipped with a secondary containment tank.

2.3 WASTE MANAGEMENT

The Supplier and its subcontractors must ensure full cooperation with the competent authorities during inspections and/or audits carried out at their premises. Where required by laws and regulations, depending on the nature of the goods or services provided, the Supplier and its subcontractors must provide evidence of their compliance with regulations concerning wastewater discharges, waste management, and environmental protection.

The Supplier and its subcontractors must contribute to sound environmental management by always operating in compliance with applicable legislation and must not expose their employees or collaborators to risks that may cause harm to their health or physical safety.

All the waste and in particular hazardous waste must be disposed of responsibly and in compliance with legislation and regulations on the subject. Supplier and its sub-suppliers must take measure to reduce waste and organise suitable storage, treatment and recycling of both hazardous and no hazardous waste.

The adoption and implementation of procedures for the disposal of all the flows of waste must be suitably documented, only registered waste contractor authorized in a legally approved manner must be used to transport, treat and dispose waste. On-site waste burning or landfilling of waste is strictly forbidden

The employees appointed to take care of hazardous waste disposal must be aware of the risks associated with these materials and act in such a way as to protect themselves, third parties and the environment from the damages which may derive from such risks. All the storage areas for hazardous waste must be kept in a safe state (at least covered and protected), have a secondary containment tank and be inspected at least weekly. The supplier must be able to provide the documentation which bears witness to the effective final destination of the hazardous waste at all time.

2.4 WATER USE

Supplier and its sub-suppliers must demonstrate responsible water use by managing water resources efficiently and minimizing the environmental impact on them. Moreover, they must comply with all applicable laws and regulations concerning water usage, discharge, and conservation, taking steps to

reduce their water footprint throughout operations, implementing practices to minimize water consumption, prevent pollution, and reduce waste, particularly in regions experiencing water stress or scarcity. To ensure sustainable water use, suppliers are expected to monitor their water withdrawals and maintain systems for assessing and managing water-related risks.

Supplier and its sub-suppliers must adopt best practices for water conservation, such as recycling and reusing water where possible and installing water-efficient technologies; they are also encouraged to develop water management plans that include regular water audits, target-setting for reduction, and continuous improvement strategies.

Additionally, Supplier and its sub-suppliers should collaborate with local communities and stakeholders to address water-related challenges and contribute to the sustainable management of shared water resources.

2.5 WATER TREATMENT

All the wastewater deriving from the production process must be monitored and treated effectively to remove harmful substances, before being discharged, in compliance with the legislation, regulations on the subject and environmental standards.

If within the production site a wastewater treatment system is present, the delivery of the discharge of the rainwater runoff generated by the drainage surfaces must take place in a different and protected place with respect to the treatment system. If, by contrast, it is envisaged that the rainwater runoff flows within the wastewater treatment process, this must take place without this giving rise to any negative interference for said treatment process nor any damage for the environment. If the wastewater treatment system indicated above is present, what is more, the staff in charge must be aware of the process for making the system function correctly.

Supplier and its sub-suppliers must monitor the presence of unwanted chemicals in the product, in the production processes, in the wastewater and sludges, by following the ZDHC Waste Water Guidelines always available in its latest version to the link <https://www.roadmaptozero.com/>

2.6 ATMOSPHERIC EMISSIONS and GHG

The sources of atmospheric emission must be identified, authorised and equipped with devices that control pollution which, when necessary, remove or filter the polluting substances before the release into the atmosphere.

All the emission must be treated in a suitable and transparent manner in compliance with the legislation on the subject and within the limits envisaged by local and international regulations. An inventory of equipment containing ODS (Ozone Depleting Substance) must be kept, and the equipment must be regularly maintained to avoid leakage.

2.7 CIRCULARITY AND USE OF RECYCLED MATERIALS

Supplier and its sub-suppliers are encouraged to actively promote circularity by integrating recycled materials and sustainable practices into their operations. They are expected to minimize waste by designing processes and products that support reuse, recycling, and the efficient use of resources. This involves prioritizing materials that can be recycled or regenerated, reducing the need for virgin resources, and avoiding materials that contribute to environmental degradation.

Supplier and its sub-suppliers should seek to source and incorporate recycled materials wherever feasible, particularly in products and packaging. We encourage suppliers to implement closed-loop systems, enabling materials to be reclaimed and reprocessed at the end of their life cycle avoiding single-use materials.

To support these efforts, Supplier and its sub-suppliers are urged to establish incentive programs that reward the use of recycled or sustainable materials and collaborate with partners to advance circular practices. This may include partnerships for material recovery, recycling initiatives, or investing in technology that supports product life extension.

2.8 WELLBEING OF THE ANIMALS

Supplier and its sub-suppliers must observe ethical practices for the capture, keeping, reproduction, breeding, transportation, handling and slaughtering of the animals in the raw hides procurement chains. During these production stages, a minimal impact on the environment and biodiversity must be ensured. Methods and procedures must be adopted in compliance with national and international standards regarding animal wellbeing, such as those issued by the World Organization for Animal Health. Supplier and its sub-suppliers must observe the highest standards of animal wellbeing. Specifically, all the animals must have a minimum level of the following guaranteed:

- free from hunger and thirst, guaranteeing a healthy diet and access to drinking water
- free from discomfort, by means of their accommodation in a suitable environment which also envisages a sheltered area where they can rest
- free from pain, injuries and disease, via prevention, rapid diagnosis and treatment
- free to express their natural behaviour, providing sufficient space and the company of animals of the same species
- free from fear and stress, envisaging treatment and procedures which do not involve psychological suffering
- free from experimentation on specimens still alive.

Supplier and its sub-suppliers therefore acknowledge that RINO MASTROTTO will deem the products of animal origin delivered to the same which have been mistreated, which have suffered or which have been brutally killed or which have not been obtained from animals bred for food purposes (whose hide does not therefore represent a waste product), as well as obtained in violation of the provisions for the safeguarding and wellbeing of the animals, to be non-compliant.

It is therefore mandatory to ensure that the products supplied comply with the regulations governing animal farming, transport, and slaughter in force in the countries where the Supplier and its subcontractors operate. In detail, for hides of EU origin, it is required, by way of example and not exhaustively, that compliance be ensured with Directive 98/58/CE on the protection of animals kept for farming purposes, Regulation (CE) No. 1/2005 on the protection of animals during transport, and Regulation CEE No. 1099/2009 on the protection of animals at the time of killing. In addition to EU legislation, compliance is also required with any further applicable regulations in force in individual Member States, at national and local (regional, municipal) levels.

For hides of U.S. origin, compliance is required with both the regulations in force in the individual State of origin and federal legislation, in particular the Animal Welfare Act, the Twenty-Eight Hour Law, and the Humane Methods of Slaughter Act.

For hides of Brazilian origin, compliance is required, by way of example and not exhaustively, with Regulation No. 56/2008 on good practices for farming, Resolution No. 675/2017 on transport rules, and Regulation No. 03/2000 on slaughter methods.

For hides of Australian origin, in addition to compliance with general animal protection laws in the individual States, compliance is required with the mandatory standards and guidelines on farming, transport, and slaughter, including those applicable to specific animal species, in force since 2017 and uniformly applied throughout Australia.

For hides originating from other countries, full compliance is required with any relevant regulations on animal welfare applicable in the countries where the Supplier and its subcontractors operate.

The Supplier and its subcontractors undertake not to process and/or purchase hides from species listed under the Washington Convention (Regulation (CE) No. 228/1997 and subsequent amendments) and acknowledge that the Company will not process and/or purchase such types of hides.

2.9 CONTROL AND ORIGIN OF THE ANIMALS

The Supplier and its subcontractors must ensure, at all levels of the supply chain, full traceability of hides, in order to allow their origin to be traced. In the case of products of animal origin (raw or semi-processed hides), they must provide at least the following information:

- country (nation) and location (name of the company/plant) of origin of the raw hide supplied to the Company or used as a raw material for the semi-processed product supplied to the Company (referring to the country and place where the animal was skinned);
 - country (nation) and location (name of the company/plant) where the animal from which the raw hide was obtained was raised (referring to the country and place where the animal spent the most significant part of its life);
 - country (nation) and location (name of the company/plant) of origin of the semi-processed hide supplied to the Company, specifying the stage of processing (referring to the country and place where the transformation from raw to semi-processed hide took place);
 - common and scientific name of the animal;
 - type of processing carried out;
- information on the sourcing origin/type of farming (for example: captive-bred, wild, intensive farming, semi-extensive, extensive, regenerative agriculture, sustainable farming, etc.).

2.10 BIODIVERSITY AND PROTECTION OF THE BIOME

Supplier and its sub-suppliers are required to prioritize the protection of biodiversity, particularly in South America's forests and culturally significant areas. It must be ensured that the raw materials supplied comply with applicable regulations and with the implementation policies promoted by local governments regarding the conservation of environmental and forest heritage. Suppliers must commit to sustainable practices that minimize adverse impacts on these regions' ecosystems, species, and Indigenous communities. This includes avoiding deforestation, land degradation, and activities that threaten biodiversity or compromise the environmental integrity of South America's unique natural landscapes. It must be verified, ensured, and certified that raw, processed, or semi-processed materials originate from companies not involved in deforestation in the Amazon biome since July 2006, nor from companies included in the embargo list of the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA – www.ibama.gov.br), nor from those located on traditional forest lands (Native Forest Land) in Argentina protected by zoning legislation (Zoning Law).

Conservation actions in the most important regions of South America – across Argentina, Bolivia, Brazil, Colombia, and Paraguay – must also be extended to areas that have so far received less attention compared to the Amazon, such as the Cerrado savanna, the Gran Chaco ecosystem, and the Pantanal floodplains. In these areas, the promotion of good agricultural practices, the management of protected areas, public policies for conservation, and awareness-raising on the environmental impacts of consumption choices represent some of the coordinated actions aimed at promoting conservation and reducing the main threats to these biomes.

Supplier and its sub-suppliers are expected to comply with local and international environmental laws and standards regarding biodiversity protection. They should conduct thorough environmental impact assessments before commencing operations in ecologically sensitive areas and obtain all necessary permits and consents. Additionally, suppliers must adopt sustainable sourcing practices that avoid contributing to deforestation, forest fragmentation, and habitat destruction. This includes ensuring that raw materials, such as wood and leather, are sourced responsibly and that their supply chains do not contribute to the loss of forest cover.

The Supplier and its subcontractors must ensure that the supply of hides does not originate from companies that use, directly or indirectly (including through the production of animal feed), land from sensitive natural ecosystems (in particular forests and grasslands) with high conservation value that have been converted to pasture since 2009, or from land that is part of protected natural habitats.

Supplier and its sub-suppliers must check that the hide does not come from operations of grazing of livestock on land contested by indigenous groups or on areas protected by international, EU, federal, state or local laws or from companies included in the embargo list of the Brazilian Ministry of Labour and Employment (MTE – Ministério do Trabalho e Emprego: www.mte.gov.br).

The Supplier and its subcontractors must ensure that hides originate from farms that comply with environmental regulations governing or prohibiting the conversion of forest-covered areas in Paraguay, with particular reference to Forestry Law No. 422/73 and the protection resolutions issued by Paraguay's National Forestry Institute (INFONA); in Argentina, with particular reference to the Native Forest Law (Law No. 26,331/2007); in Colombia, with reference to the national strategy for controlling deforestation and managing forests promoted by the Government; and in Bolivia, in compliance with Forestry Law No. 1700,

which represented the first sectoral application of sustainability principles in the country and established the new Forestry Code.

They are also encouraged to actively engage with Indigenous communities and local stakeholders, respecting their rights and traditional knowledge in managing natural resources, supporting conservation initiatives, investing in reforestation efforts, and participating in collaborative efforts to protect South America's forests and heritage.

SECTION III - TRANSPARENCY OF THE VALUE CHAIN AND COMPLIANCE

3.1 RESPONSIBLE SOURCING

Supplier and its sub-suppliers must engage in responsible sourcing practices, ensuring that all materials are obtained in a way that respects human rights, environmental sustainability, and ethical standards, conducting due diligence to trace the origins of raw materials, verifying that they are sourced legally and ethically, without contributing to environmental degradation, human rights abuses, or illegal activities. This includes adherence to all relevant laws and regulations, as well as international guidelines on responsible sourcing (e.g. OECD Guidelines and OECD Due Diligence Framework).

Supplier and its sub-suppliers are expected to work with partners who share their commitment to sustainability and ethical practices. This involves assessing the environmental and social risks within their supply chains, such as deforestation, forced labour, child labour, and unsafe working conditions. They must implement robust monitoring and reporting systems to address these risks, taking corrective action if any non-compliance issues arise. Regular audits and self-assessments are essential to ensuring compliance with these principles and maintaining a resilient, responsible supply chain that aligns with global sustainability goals.

Additionally, Supplier and its sub-suppliers should strive for continuous improvement by investing in sustainable practices, such as reducing carbon emissions, conserving water, and minimizing waste. They are encouraged to promote transparency and traceability, sourcing materials certified by recognized sustainability standards, like FSC or PEFC for wood or Leather Working Group certification for leather.

3.2 PRODUCTION AND SUB-CONTRACTING

The transparency of the information regarding the origin of the raw materials and the operations carried out on the same must always be guaranteed. Production forecasts and any potential surplus production covered by the contract must be communicated accurately. The Supplier is not permitted to engage subcontractors without the prior written consent of the Company. In any case, the Supplier is obliged to make the sub-contractor aware of, observe and sign a copy of this Code of Conduct by way of acceptance. In the event sub-contracting is indispensable, the Company must be immediately informed.

3.3 CORRUPTION, REGULATORY COMPLIANCE AND MONEY LAUNDERING

Supplier and its sub-suppliers must be in possession of a suitable commercial licence and must keep financial accounts compliant with national legislative provisions and, in any event which are accurate. All the actions, operations, negotiations and, more in general, any conduct which this Code of Conduct refers to, must aspire to the maximum correctness, reliability and transparency. Moreover, each of these activities must be duly authorised and correctly registered, as well as verifiable, consistent and suitably documented for the purpose of permitting - at any time - the checking of the related decision-making, authorisation and performance process.

The Supplier must base its relationships with the Company on the needs of its client, as well as on loyalty, professionalism, availability, and timely response to commercial requests, and on the punctual fulfilment of the obligations undertaken, fostering ongoing collaboration and strong, long-lasting relationships of trust. The same principles must be applied by the Supplier to its own suppliers and subcontractors and throughout the entire value chain.

Supplier and its sub-suppliers do not have to be implicated in any way in events associated with the laundering and self-laundering of money originating from criminal activities or the fencing of goods or other profit of unlawful origin. Suppliers and its sub-suppliers, what is more, must check in advance the

available information on the commercial counterparties, suppliers, partners, collaborators and consultants, in order to assess their reputation before establishing any business relationship with them. In conclusion, Supplier and its sub-suppliers must undertake to observe all the applicable provisions and norms, both national and international, regarding the fight against money laundering and self-laundering.

3.4 DEALINGS WITH THIRD PARTIES

Suppliers and its sub-suppliers, within the sphere of the relationships with the national, EU or international public Institutions and Administration Authorities, must observe the legislative provisions in force and, in any event, aspire to principles of honesty, good standing and transparency. Suppliers and its sub-suppliers, within the sphere of the dealings with the national, EU or international public Institutions and Administration Authorities, as well as with public officials or public servants, or bodies, representatives, agents, exponents, members, employees, consultants, those appointed with public functions, must not inappropriately influence the decisions of said Authorities or Institutions and in particular the officials who negotiate or decide on their behalf. During a negotiation or a business relationship, including commercial, with public Institutions or Administration Authorities, the Supplier and its sub-suppliers must refrain from the following conduct:

- offering or granting opportunities of employment and/or commercial benefits to public officials involved in the negotiation or dealings, or to the related family members;
- offering gifts and other benefits, unless these are acts of commercial courtesy of a modest value;
- providing untrue information or omitting to communicate important facts, when requested.

In any event, Supplier, its sub-suppliers and their employees are not permitted to pay, or offer, directly or via third parties, sums of money or benefits of any kind or entity to public officials, whether they are public officers, government representatives, public employees, so as to compensate or pay them for an act under their office or to accomplish the execution of an act contrary to the duties of their office. Also vis-a-vis third parties, Supplier and its sub-suppliers must avoid offering or granting money, employment opportunities, gifts or other benefits, for the purpose of obtaining the performance or omission of acts in violation of the official or loyalty obligations. Supplier and its sub-suppliers must base its dealings with the Company on the needs of its customers, on loyalty, on professionalism, on willingness and promptness in meeting the commercial requests and on the accurate fulfilment of the obligations undertaken. The same principles must be applied by the Supplier vis-a-vis its suppliers and subcontractors and the entire production chain. Supplier and its sub-suppliers must contribute towards the wellbeing and growth of the entire community in which it operates. Accordingly, they must align themselves, in the performance of their activities, with the respect of the local and national communities, encouraging dialogue with the same, with the public institutions which represent them, the trade union associations or other associations. Supplier and its sub-suppliers must not have any dealings with national or international organisations, associations or movements which pursue, directly or indirectly, unlawful ends or, in any event those prohibited by law.

3.5 CONFIDENTIALITY AND PROTECTION OF THE INDUSTRIAL AND INTELLECTUAL PROPERTY

Supplier and its sub-suppliers acknowledge that for the purposes of this Code of Conduct, "Confidential and Proprietary Information" is understood to be all and every confidential information, protected and/or not generally available to the public, revealed in any form and by any means by the Company to the Supplier, including therein, but not limited to, the information relating in full or in part to trade secrets, financial information, business plans and marketing strategies, prices, intellectual property rights (such as distinguishing signs, registered and unregistered trademarks, logos, domain names, patents, utility models, drawings, designs and models, rights on designs owned by the Company and/or third parties), copyrights, all the original works of a creative nature covered or not by copyright, technical and commercial information including, but not limited to, information and/or data regarding the existence of the contractual relationship outstanding with the Company (hereinafter the "Confidential and Proprietary Information"). The confidentiality of the Confidential and Proprietary Information must therefore be guaranteed by the Supplier, its sub-suppliers and their staff, in compliance with the most rigorous observation of the legislation in force about data protection, industrial property and copyright.

In the event of access to electronic information protected by password, the latter can be known exclusively by the parties assigned the same, who are under the obligation not to divulge them and to safeguard them, to make them inaccessible to unauthorised parties. The Supplier and its sub-suppliers

therefore undertakes to protect and maintain the confidentiality of all the Confidential and Proprietary Information adopting standards of maximum diligence for preventing that the confidential information is revealed, or subject to divulgation, directly or indirectly, to third parties or persons, including there in any of its co-workers, employees, managers, office workers and legal consultants or those of another kind, except for those co-workers, managers, office workers and legal consultants who:

- need to have access to the same and awareness of which is necessary for the correct execution of the contractual relationship with the Company;
- have been informed of the confidential nature of the Confidential and Proprietary Information;
- have been bound by the same confidentiality obligations the Supplier is responsible for.

It is understood between the Parties that any other divulgation may be made solely subject to the written consent of the Company. The obligations relating to the Confidential and Proprietary Information contained in this Code of Conduct do not apply to information which:

- is or has become public domain not as a result of an illicit act committed by the Supplier;
- has been legitimately revealed to the Supplier by third parties without violation of a confidentiality agreement or similar pact and without violation of this Code of Conduct;
- has become possible to divulge due to the express authorisation of the Company;
- whose divulgation is required by the law or the order of a judge or government agency or regulatory authority.

It is understood that the burden of proof that the Confidential and Proprietary Information has been revealed in compliance with the exceptions envisaged by the previous point is the responsibility of the Supplier and its sub-suppliers. All the Confidential and Proprietary Information and any derivative information must remain the exclusive property of the Company. The Supplier and its sub-suppliers acknowledge that this Code of Conduct does not grant any right to use the Confidential and Proprietary Information for purposes other than those agreed expressly in writing with the Company. Specifically, the Supplier and its sub-suppliers are prohibited from using on own account, duplicating, reproducing, imitating, patenting in any form and with any means for any purpose, the Confidential and Proprietary Information, as well as adopting any conduct aimed, in general, at forging, altering, duplicating, reproducing or disclosing others work, in any form.

It is reiterated that, in the business activities of the Supplier and its subcontractors, there is an obligation to avoid any contact with parties at risk of links with criminal organizations and to make every effort to know their business partners and suppliers, verifying their commercial and professional reliability.

3.6 FAIR COMPETITION AND CONFLICT OF INTERESTS

Supplier and its sub-suppliers must contribute towards the development of a healthy and correct system of competition, in observance of the laws which discipline the subject. Furthermore, the Supplier and its sub-suppliers must refrain from adopting and/or encouraging conduct which may take on the form of unfair competition, such as the diversion of customers or the cornering of customers. When carrying out its activities, Supplier and its sub-suppliers must avoid situations where the parties involved in the transactions are, or may also just appear to be, in conflict of interests. Conflict of interests must be understood to be the case where the parties involved have an interest differing from the purpose pursued with the transaction or carry out activities which may in any event interfere with their capacity to make decisions in the exclusive interest of the company for which they work, or they personally take advantage of business opportunities which the Supplier and its sub-suppliers have due to dealings with the Company.

In the event of conflict of interests, Supplier and its sub-suppliers promptly inform the Company and comply with the decisions the latter adopts in this connection.

3.7 INVOLVEMENT WITH NON-STATE ARMED GROUPS

The Supplier and its subcontractors must in no way use, support, or benefit, directly or indirectly, from non state armed group (*Non-State Armed Groups*). They are required to operate in compliance with applicable laws and international principles on human rights and security, adopting appropriate measures to prevent such risks throughout their supply chain.

3.8 SANCTIONS AND CONTROL ACTIVITIES

Supplier and its sub-suppliers are obliged to observe this Code of Conduct and align themselves with the provisions contained herein. The contracts entered into between the Company and the Supplier will have to be supplemented by the following general clause, adapted on the basis of the specific contractual relationship: "The supplier declares to be aware of the provisions contained in the Code of Ethics and Conduct adopted by the Company, published on the website www.rinomastrotto.com as an integral and essential part of the same, and also declares to fully accept the same, refraining from conduct contrary to them.

The inobservance by the supplier or its sub-suppliers of the commitments undertaken in the previous paragraphs leads to a serious breach of this contract and represents justification for the lawful termination of the same".

In the event of suppliers who are employees or co-workers of Public Bodies, the following clause must also be present:

"Supplier and its sub-suppliers, in the event they are employee or collaborates with Public Bodies, declare to have acquitted all the fulfilments possibly requested by the same and/or envisaged by the laws in force for the undertaking of other professional appointments. The inobservance by the Supplier or its sub-suppliers of the commitments undertaken in the previous paragraphs leads to a serious breach of this contract and represents justification for the lawful termination of the same."

In any event, the Company reserves itself the right to terminate any contractual relationship outstanding with whomever violates the provisions of the Code of Conduct. The Supplier is also obliged to check that its suppliers and sub-contractors observe the provisions agreed herein and undertakes to indemnify and hold harmless the Company against any damages and/or third-party claims deriving from and/or associated with the failure to observe the provisions envisaged herein also by its suppliers or sub-contractors. For the purpose of permitting the check of the observance of the obligations contained in this Code of Conduct, the Supplier and its sub-suppliers undertake to permit each representative of the Company and/or each inspector and/or auditor appointed by the Company free access, also during working hours, to the premises, plants, offices, installations, equipment, documents, accounting ledger and reports, without prejudice to the commitment of the Company to maintain any information acquired during the inspection confidential. The access must also be ensured vis-a-vis the investee companies and the sub-contractors of the Company, without any prior notification being necessary, without prejudice to the commitment of the Supplier to offer any assistance which should become necessary during the above-mentioned inspections and to keep all the documentation relevant and/or functional for the purposes of said inspections.

3.9 REPORTING AND WHISTLEBLOWING PROCEDURE

Supplier and its sub-suppliers are required to establish a clear and accessible reporting and whistleblowing procedure, enabling employees and stakeholders to raise concerns about unethical or illegal activities confidentially and without fear of retaliation. Supplier and its sub-suppliers must ensure that all workers, including temporary and contract employees, are aware of this procedure and understand how to use it to report violations of company policies, legal requirements, or to this Code of Conduct.

Supplier and its sub-suppliers should provide multiple channels for reporting concerns, such as a confidential hotline, email, or online platform, available in languages understood by the workforce. The procedure must ensure that all reports are handled promptly, impartially, and thoroughly, with appropriate follow-up actions taken when needed. Supplier and its sub-suppliers are expected to maintain the confidentiality of all whistleblowers and protect them from retaliation or discrimination. This includes prohibiting any form of harassment or adverse treatment of individuals who report issues in good faith, regardless of the outcome of the investigation. To reinforce a culture of transparency, suppliers should conduct regular training on the reporting and whistleblowing process and encourage employees to speak up about any potential ethical or compliance issues.

To implement these principles, the Company established a whistleblower channel to ensure ethical practices and regulatory compliance, promoting transparency within the organization. The company provides employees, suppliers, and stakeholders with a secure, confidential platform to report any ethical or legal concerns anonymously. This channel, managed by an independent third party, ensures reports are taken seriously and acted upon without fear of retaliation. The Company actively communicates the

availability and importance of the whistleblower system through internal and external channels, reinforcing its commitment to integrity. Additionally, the company provides regular training to enhance awareness and support a culture of openness and accountability.

All Whistleblower, in the event that they become aware of alleged violations of this Supplier Code of Conduct and or any further event that may affect the reliability of the Company could refer to the following link <https://www.rinomastrotto.com/en/whistleblowing>

We therefore ask your company to commit to what follows:

- to comply with the sustainability requirements within this Code of Conduct by signing and dating it;
- to provide, at our request, detailed information on programmes, actions and progress regarding the actual application of the sustainability requirements within this Code of Conduct;
- to accept Audits, whether or not pre-announced, which our company is entitled to conduct in order to ensure that the sustainability requirements within this Code of Conduct are being respected;
- to implement any corrective steps and actions for improvement requested;
- to provide up-to-date information regarding new sub-suppliers used in the production process and sourcing;
- to keep, and make available to the people instructed to conduct the audit, appropriate records to prove compliance with the sustainability requirements within this Code of Conduct;
- to communicate the sustainability requirements within this Code of Conduct to your sub-suppliers involved in the production, processing or/and procurement of materials, raw materials and services and ensure that they sign a document where they acknowledge and accept these requirements, or create and sign an equivalent statement of compliance;
- to require your sub-suppliers to undertake your company's obligations, including their willingness to accept inspection audits, checks and information requests from our company and/or from our representatives.

We wish to point out that compliance with the sustainability requirements within this Code of Conduct, reapproved in February 2025, is a pivotal parameter in selecting our supplier and sub-suppliers. Non-compliance with these requirements and lack of cooperation in determining and adopting corrective actions may result in the termination of our business relationship. We trust in your willingness to help us promote and implement the important values and principles within this Code of Conduct, which qualify us as an excellent operator, not only for the quality of our products, but also for our social, environmental and economical accountability to the communities where we operate.

APPENDIX I: LIST OF MAIN CONVENTIONS AND DECLARATIONS REGARDING SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

- Argentina - Native Forest Law (Law No. 26.331/2007)
- Bolivia - Forest Law 1700
- Brazilian Ministry of Employment, MTE (Ministério do Trabalho e Emprego: www.mte.gov.br) – embargo list.
- Brazilian Institute of Environment and Renewable Natural Resources, IBAMA (www.ibama.gov.br) – embargo list
- Colombia - Global Strategy of Deforestation Control and Forest Management
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- Charter of Fundamental Rights of the European Union (CFR)
- European Union Regulation on Deforestation (EUDR)
- FAO (Food and Agriculture Organization): www.fao.org
- FLA Workplace Code of Conduct and Compliance Benchmarks
- Geneva Conventions: www.icrc.org
- ILO (International Labour Organization): www.ilo.org
- IMO (International Maritime Organization): www.imo.org
- IPCC (Intergovernmental Panel on Climate Change): www.ipcc.ch
- Millennium Ecosystem Assessment: www.unep.org
- OECD (Organisation for Economic Co-Operation and Development) guidelines: www.oecd.org
- OECD Due Diligence Framework (including Annex II)
- Paraguay - Forestry Law No. 422/73 and the protection resolutions issued by Paraguay's National Forestry Institute (INFONA)
- Ramsar Convention: www.ramsar.org
- Rio Declaration on Environment and Development: www.unep.org/rio20
- Rotterdam Convention: www.pic.int
- Social Accountability International (SAI)
- The Ethical Trading Initiative (ETI) Base Code
- The Fundamental Conventions of the International Labour Organisation (ILO)
- UN Convention on Civil and Political Rights
- UN Convention on Economic, Social and Cultural Rights
- UN Convention on the Elimination of All Forms of Discrimination Against Women;
- UN Convention on the Elimination of All Forms of Racial Discrimination;
- UN Convention on the Rights of the Child;
- UN Global Compact principles on Human Rights, Labor, Environment and Anti-Corruption
- UN Guiding Principles on Business and Human Rights;
- UN Sustainable Development Goals;
- UNCTAD (United Nations Conference on Trade and Development): www.unctad.org
- UNDRIP UN principles in the Declaration of Human Rights and the United Nations Declaration on the Rights
- UNEP (United Nations Environment Program): www.unep.org
- UNESCO (United Nations Educational, Scientific and Cultural Organization): en.unesco.org/
- Universal Declaration of Human Rights (OHCHR)
- Voluntary Principles on Security and Human Rights: <http://www.voluntaryprinciples.org/>
- WCED (World Commission on Environment and Development): sustainabledevelopment.un.org/

APPENDIX II: LIST OF MAIN CERTIFICATION SCHEMES AND INTERNATIONAL PROTOCOLS REGARDING SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

- Better Cotton
- Better Work Program (ILO & IFC)
- bluesign®
- BSCI (Business Social Compliance Initiative)
- Ethical Trading Initiative (ETI)
- Fair Labor Association (FLA)
- Fair Wear Foundation (FWF)
- Fashion Industry Charter for Climate Action
- Forest Stewardship Council Standard (FSC)
- Global Recycled Standard (GRS)
- Global Organic Textile Standard (GOTS)
- Higg Facility Environmental Module (FEM)
- Higg Facility Social Labour Module (FSLM)
- ISO 14001 - Environmental management
- ISO 30415 - Human resource management — Diversity and inclusion
- ISO 45001 - Occupational Health and Safety
- Leather Working Group (LWG)
- OEKO-TEX® Standard 100
- Programme for Endorsement of Forest Certification Standard (PEFC)
- REACH Regulation
- SA8000 (Social Accountability International)
- Sedex (Supplier Ethical Data Exchange)
- UNIC Code of Conduct and Social Accountability
- WRAP (Worldwide Responsible Accredited Production)
- Zero Discharge of Hazardous Chemicals (ZDHC)
- World Organisation for Animal Health (OIE)

We would like to emphasize that compliance with the sustainability requirements set out in this Supplier Code of Conduct, approved on 13th of March 2026 by the Board of Directors of Rino Mastrotto Group S.p.A., is a fundamental parameter in the selection of our suppliers and their subcontractors. Failure to comply with these requirements, as well as a lack of cooperation in identifying and implementing corrective actions, may result in the termination of the contract and of the commercial relationship.

We trust in your willingness to support us in promoting and implementing the important values and principles contained in this Code of Conduct, which distinguish us as an excellent operator not only for the quality of our products, but also for our social, environmental, and economic responsibility towards the communities in which we operate.

Place and date of acceptance

Company's stamp and

signature of the legal representative

For any communication, please send an email at ESG Department to the following address:

esg@rinomastrotto.com

For further information, please refer to our website: www.rinomastrotto.com