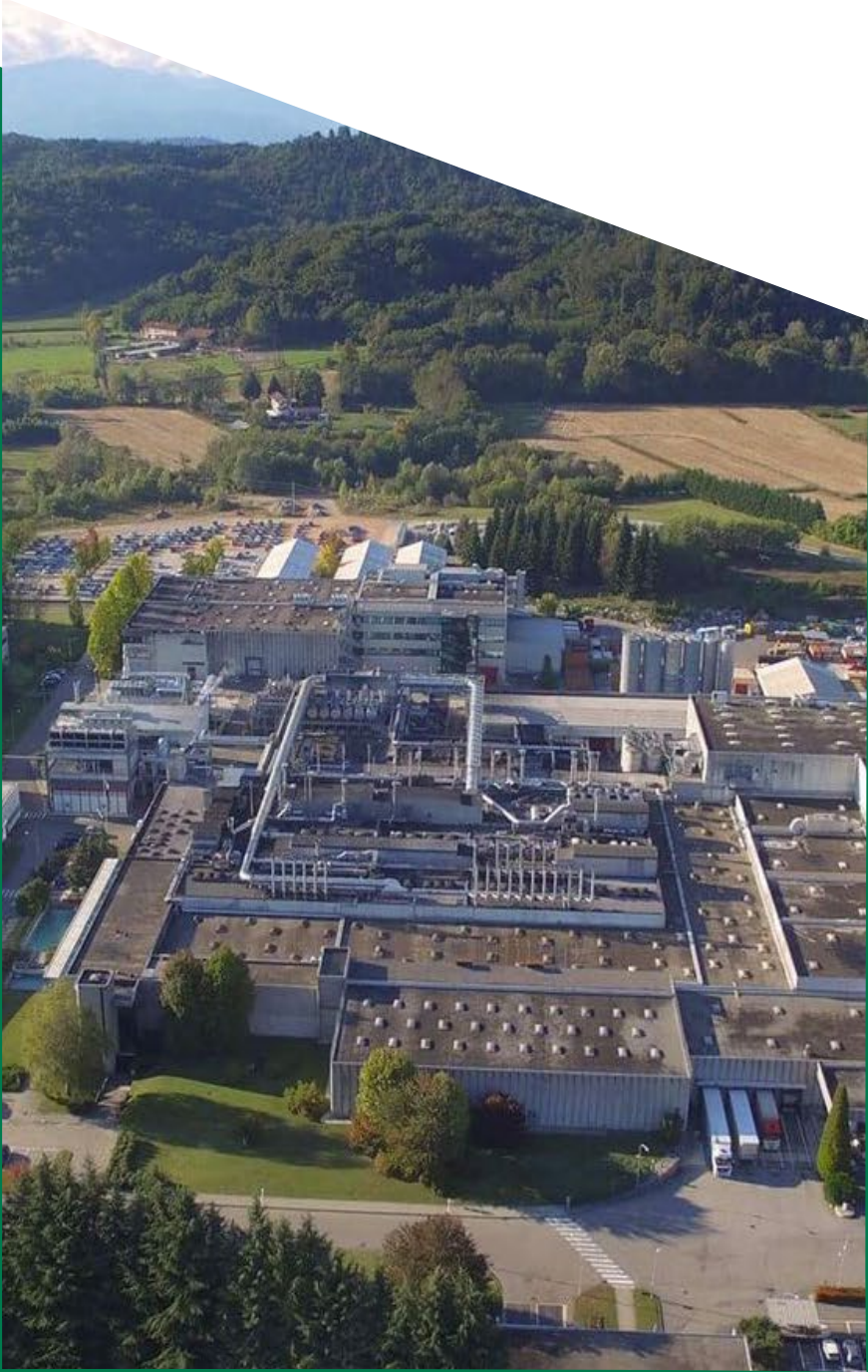


# Human Rights Policy



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## THE GOGLIO GROUP'S COMMITMENT TO HUMAN RIGHTS

The Goglio Group, leader in the packaging sector, develops flexible laminate packaging solutions that benefit both **the market** and **the environment**. Its history, which began in 1850, has enabled it to tackle and measure itself against various innovations and social needs. In fact, in addition to ensuring a lower impact of human activity on the environment, Goglio was the first company in Europe to use a solvent recovery system in the printing and lamination process back in 1974.

At Goglio, **sustainability** is a theme that encompasses various aspects of the company, which cares not only about the search for innovative materials, but also about the well-being of its employees and the territory in which it operates. Sustainability is a concept that is also reflected in the attention paid to cultural and social initiatives, shifting the focus towards the well-being of the community.

The globalisation of socio-economic relations has guided, and continues to guide, the role of businesses towards actively embracing respect for human rights, which today represents a *'global standard'*<sup>1</sup> of behaviour for all businesses, regardless of where they operate and their size. In this context, the Goglio Group is committed to developing and implementing corporate policies that guarantee respect for, protection of and inviolability of fundamental human rights for all those involved throughout the value chain.

The Goglio Group expresses its commitment to respecting all human rights and its willingness to prevent risks related to the violation of this Policy.

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<sup>1</sup> Fasciglione - The UN Guiding Principles on Business and Human Rights - CNR Edizioni 2020

# 1

## REFERENCE REGULATORY FRAMEWORK

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The following Human Rights Policy represents a commitment for all companies in the Group and refers to principles that are based on national, international and European legislation.

### 1.1 NATIONAL, INTERNATIONAL AND EUROPEAN REGULATIONS:

- Universal Declaration of Human Rights (UN)<sup>2</sup>
- The 10 principles of the Global Compact (UN)
- Declaration on Fundamental Principles and Rights at Work (ILO)
- The eight ILO conventions and Convention 190 on the elimination of violence and harassment in the workplace
- OECD Guidelines
- Charter of Fundamental Rights of the EU
- Second Action Plan on Business and Human Rights 2021-2026
- ISO 9001, 45001, 14001, 22000 standards
- Directive 2000/78 EC on equal treatment in employment and working conditions
- Workers' Statute Law 300/1970
- Legislative Decree No. 198 of 11 April 2006 (amended by Law No. 162 of 05/11/2021) Code of Equal Opportunities between Men and Women
- Legislative Decree No. 231 of June 8 2001 Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality
- Legislative Decree No. 105 of June 30 2022. Implementation of Directive (EU) 2019/1158 of the European Parliament and of the Council of June 20 2019 on work-life balance for parents and carers
- Legislative Decree No. 151 of March 26 2001. Consolidated Law on the protection and support of maternity and paternity
- Directive (EU) 2023/970 of the European Parliament and of the Council of May 10 2023 on strengthening the application of the principle of equal pay between

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<sup>2</sup> OHCHR | Universal Declaration of Human Rights - Italian

men and women for the same work or for work of equal value through transparency in remuneration and related enforcement mechanisms

- Regulation (EU) 2016/679 of April 27 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)

## **1.2 INTERNAL REGULATIONS:**

- Code of Ethics
- Organisation and Management Model pursuant to Legislative Decree no. 231/2001 (“Model 231”)
- Whistleblowing procedure
- Human resources management policy
- Information security policy
- Policy for the proper use of company information systems
- Alcohol and drug policy
- Smoke-free company policy

# 2

## PURPOSE OF THE POLICY AND SCOPE OF APPLICATION

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Goglio carefully monitors compliance with the Code of Ethics, providing adequate information, prevention and control tools and procedures and taking corrective action where necessary. The following Policy, in line with the values enshrined in our Code of Ethics and international standards, aims to establish a governance system designed to prevent human rights violations.

The provisions and sanctions set out in this Policy are intended for all persons who, in any capacity, contribute to the creation of value for Goglio S.p.A. and its affiliated companies, i.e. all those who have a direct or indirect interest in the Group's activities, such as employees, customers, collaborators, shareholders, suppliers, business partners, etc. (hereinafter referred to as the "Recipients").

This Policy, approved by resolution of the Board of Directors, is valid for Goglio S.p.A. and its affiliated and subsidiary companies abroad, taking into account the cultural, social, economic and regulatory differences of the various countries in which it operates.

# 3

## THE PRINCIPLES

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### 3.1 HUMAN RESOURCES MANAGEMENT

#### **Art.1 Protection of individual**

The Goglio Group recognises the central importance of human beings, on the assumption that the success of the Company derives from the professional contribution of each of the people who work in it, protecting their moral and physical integrity and combating anything that may pose a risk to safety and psychological and physical well-being in the workplace.

The well-being of the individual is a value that the Group has always pursued, including in the performance of its ordinary activities, paying attention to the use of collaborative language aimed at strengthening personal motivation and identifying the perceptions of stakeholders with respect to the context in which they operate.

#### **Art.2 Diversity and inclusion, gender equality**

The Group promotes, protects and guarantees respect for the principles of non-discrimination and inclusion throughout the value chain and at all stages of the *employee journey*, including training and development processes.

The Goglio Group is committed to fostering interpersonal relationships in accordance with the principles of dignity, fairness and transparency, guaranteeing the right to inclusive and equitable work environments and protecting human beings from any form of discrimination based on race, gender, age, language, ethnicity, political and religious opinions or other individual characteristics. With this in mind, the Group encourages and guarantees non-discriminatory and impartial selection, recruitment and career development processes in order to attract new talent unrelated to any stereotypes of specific professional profiles, thus allowing for a diverse composition of the company's workforce.

Furthermore, the Group does not tolerate any form of marginalisation and rejects and punishes any type of behaviour or practice that results in acts of violence in any form.

## **3.2 WORK**

### **Art.3 Protection of working conditions and equal pay**

The Goglio Group, in accordance with the principle of human dignity, rejects any form of exploitation and therefore refuses and prevents any form of work that does not comply with the law. This category includes both undeclared work without any contract and so-called grey work, where the actual working conditions do not correspond to those defined in the contract.

Also in accordance with the principle of non-exploitation, the Goglio Group prevents child labour, both for white-collar and blue-collar workers. The *placement* process is prohibited for anyone under the age of 16; however, for anyone aged between 16 and 18, the Group undertakes to comply with the minimum guarantees provided for by Law 677/1977<sup>3</sup> if they are hired.

The Group also guarantees the minimum remuneration established by the National Collective Labour Agreements and the regulatory provisions mentioned above (paragraph 2) in line with the principle of fair remuneration for work and equal pay for men and women for the same work or for work of equal value, based on an objective assessment.

### **Art.4 Protection of health, safety and mental and physical well-being**

The Group considers people's health to be a fundamental asset, for which it is committed to promoting awareness and prevention programmes in order to protect the health, safety and mental and physical well-being of each Recipient.

Our commitment, in full compliance with current legislation, is expressed in the promotion and dissemination of a culture of safety at work, spreading effective, sustainable and recommended behaviour at all levels of the organisation, to promote change in the workplace with the aim of making it more favourable and healthy.

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<sup>3</sup> The age limit may be higher in some EU countries, where compulsory education continues after the age of 15. For all non-EU countries, age limits vary according to the legislation in force at the time.

Goglio S.p.A. participates in the WHP (Workplace Health Promotion) project, with the aim of promoting health and well-being in the workplace through the adoption of healthy lifestyles, the prevention of chronic diseases and the promotion of good practices in various areas (healthy eating, smoking prevention, physical activity).

#### **Art.5 Skills enhancement**

The Goglio Group recognises the importance of skills and their development in supporting the company's organisation. To this end, the Group supports the professionalism of each employee through training programmes and intergenerational mentoring.

Furthermore, in accordance with the principle of skills enhancement, Goglio has launched a corporate *Academy* project with the aim of disseminating, both directly and indirectly, *hard* and *soft skills* among all Recipients so that they can perform, enhance and build added value together with the company.

#### **Art.6 Combating physical and psychological violence**

The Goglio Group, in accordance with the principle of human dignity, protects the physical, moral and psychological integrity of all its employees and collaborators, opposing any form of physical, psychological and sexual abuse, including mobbing.

Violence in the workplace, in all its forms, is a threat to mental and physical well-being, which the Group is committed to combating through a system of prevention, communication and investigation, reducing the risk of violent incidents.

#### **Art.7 Welfare and work-life balance**

Aware of the importance of the concept of 'work-life balance' today, the Group provides its employees with a well-developed and organised corporate welfare system that promotes measures to reconcile work and private life, such as smart working and flexible working hours, which offer the possibility of combining aspects of working life with private life.

### **3.3 COMMUNITY AND SOCIETY**

#### **Art.8 Relations with local communities**

The Group is aware of the influence, even indirect, that its business activities can have on the communities in which it operates; therefore, it is committed to respecting the rights of these communities while promoting their socio-economic development.

The Group also contributes to enhancing the value of the local area by promoting social, cultural, recreational and environmental initiatives, carefully examining the needs of the entire community and demonstrating a proactive willingness to listen to local people.

#### **Art.9 Freedom of association with trade unions**

The Goglio Group protects and guarantees all workers, without distinction of gender, the right enshrined in our constitution to freedom of association in the forms and within the limits provided for by law. Similarly, the right to form or join trade unions in respect of workers is recognised, as is the right not to join them in accordance with the principle of negative freedom.

Furthermore, it respects the right of employees to be represented within the various production units by trade union representatives in accordance with current regulations, basing trade union relations on systematic dialogue and the continuous involvement of trade union bodies.

#### **Art.10 Environmental protection**

Goglio has always been committed to reducing environmental pollution by mitigating and, where possible, reducing the impact that its production activities, and other activities, may have on the environment. The Group is committed to ensuring compliance with national and international environmental legislation and takes action to care for the surrounding areas.

With the aim of promoting ecological responsibility, the Group promotes training and awareness-raising activities for stakeholders. In addition, the Group is personally

committed to improving, through research and innovation, its facilities to ensure lower energy consumption and reduce polluting emissions, paying attention to the correct use of resources.

### **Art.11 Privacy protection**

The Goglio Group protects the right to privacy and confidentiality of its stakeholders in accordance with current legislation and industry best practices. Furthermore, in compliance with the principles recognised by law, it guarantees the correct use of the information in its possession, respecting the fundamental rights and dignity of the persons concerned, in particular the right to privacy and family life, home and communications, freedom of thought, conscience and religion, freedom of expression and information.

The privacy of individuals is protected by adopting international standards, and the methods for processing and storing personal data are defined with the support of the Data Protection Officer (DPO) in accordance with company policies and various European and national regulations.

### **Art.12 Innovation and research**

The Goglio Group defines innovation, in all its aspects, as a key element of its organisation, with the aim of improving and increasing its potential through development and experimentation. In particular, the Group is committed to applying new technologies to production and management processes, complying with the highest quality standards in terms of certifications, and is dedicated to collaborating with national and international universities in order to multiply the human and professional value within. In this context, the Group also implements and promotes innovation through its R&D department, providing advice to customers and supporting them in the various stages of planning, design and field testing.

### **Art.13 Fight against corruption**

The Group rejects corruption in all its forms, whether active or passive, direct or indirect, recognising it as a threat to institutions, ethical and democratic values, and

the development of society. Our commitment is realised through regular awareness-raising, as part of the Goglio Academy project, on the issues of corruption with the aim of raising awareness and highlighting situations that could border on an attempt or act of corruption in any form.

#### **Art.14 Responsible use of social networks**

The Group, aware of the digital change affecting the world of work and, consequently, the company's workforce, urges the Recipients to use social networks in an informed and, above all, responsible manner. Goglio's commitment translates into a desire to manage the consequences of an inappropriate approach to social media, preventing all those involved from sharing or disseminating confidential information or making public private conduct that could damage the company's image and compromise its brand reputation. Interaction with social media accounts, in accordance with the principle of freedom of expression, both during and outside working hours, must always take into account the Group's values and not jeopardise the relationship of trust with the Company.

# 4

## GOVERNANCE

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### **Art.15 Implementation and monitoring**

Recognising the United Nations Guiding Principles on Human Rights and considering the impacts that human rights violations can have, the Group undertakes to periodically carry out a risk assessment which, in accordance with the provisions of ISO 27001 on risk assessment, involves the identification of risks, analysis and the implementation of a corporate risk prevention and mitigation plan.

The Group assesses and updates the progress of its commitment and communicates the results annually through its sustainability report and other communication tools.

### **Art.16 Reporting**

The Goglio Group has always been particularly attentive to the prevention of risks that could compromise the responsible and sustainable management of its business.

For this reason, in compliance with the provisions of Italian Legislative Decree no. 24 of 2023 "on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law" (hereinafter the "Decree"), implementing Directive (EU) 2019/1937, the Company has introduced a dedicated reporting channel and a specific procedure for stakeholders who believe that a violation of this policy has occurred.

Reports must be submitted through the channels provided on the Company corporate website.

The Goglio Group guarantees adequate protection of the identity of the whistleblower by censoring any conduct that violates the measures provided for to protect the latter through the application of the relevant provisions of the disciplinary system adopted by the Company.

## **Art.17 Sanctions**

The Goglio Group guarantees the effective application of the rules contained in this Policy through the provision of specific sanctions, applicable to all Recipients. Sanctions must be appropriate and proportionate to the seriousness of the violation.

For Company employees subject to Goglio's management authority, disciplinary sanctions are provided for in the relevant National Collective Bargaining Agreement (CCNL in force). In addition, for all other companies controlled by the Group, the laws in force in the relevant country shall apply.

For external Recipients, such as suppliers or collaborators, specific contractual clauses are provided for, which in the most serious cases may result in the termination of the collaboration relationship and the consequent termination of the contract.

# 5

## FINAL PROVISIONS

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### **Art.18 Training activities**

Training activities relating to the Human Rights Policy are provided to the Recipients to ensure that they effectively receive, understand and correctly apply its contents, with the aim of enabling genuine respect for the Human Rights referred to therein, rather than mere formal compliance.

### **Art.19 Methods of adoption and communication of the Policy**

The following Policy has been approved by the Board of Directors of the Goglio Group and adopted by all its affiliated companies. Furthermore, in order to ensure effective communication, it is published on the holding company's websites, on the Company's intranet system and shared on all company monitors.

*Approved at the Board of Directors' meeting on 23 May 2025.*