

Rev. 2 dated 27/07/2026

Quality

Anti-Corruption

Environment

Ethics and Workers' Rights

Occupational Health and Safety

Information Security

CALZIFICIO BRAGA bases its growth strategy on the belief that elements such as ethics and integrity in conduct, customer focus, the development of people, innovation and profit must necessarily be integrated with one another in order to create a synergistic and interdependent relationship between economic, social and environmental Sustainability.

CALZIFICIO BRAGA believes that correct, transparent and responsible conduct strengthens and protects the identity and reputation of the brand over time, which are prerequisites for sustainable business development aimed at creating and protecting the value chain for all Stakeholders. In line with this commitment, CALZIFICIO BRAGA intends to define the guiding principles of its strategy for sustainable long-term growth by reducing both direct and indirect negative impacts.

As evidence of its commitment to integrating ESG principles into its business model, CALZIFICIO BRAGA has identified its Sustainability pillars (hereinafter also referred to as “pillars”) in this Policy, with the aim of contributing to the achievement of the Sustainable Development Goals (SDGs) defined by the UN in the 2030 Agenda.

In defining this Sustainability Policy, CALZIFICIO BRAGA is also guided by the 10 principles of the Global Compact, of which it is a signatory. The United Nations Global Compact brings together companies from around the world with the aim of creating a sustainable economic, social and environmental framework.



To this end, the Global Compact requires participating companies to align their strategies, raising awareness of human rights, combating corruption, and protecting the environment and society.

OBJECTIVES

This Sustainability Policy defines the principles and pillars that guide CALZIFICIO BRAGA in contributing, through its business, to the creation of a sustainable development model within which internal and external Stakeholders can collaborate to achieve common objectives.

This document provides guidance for framing the main aspects underlying the concept of “Sustainability” for CALZIFICIO BRAGA, with the aim of improving and reducing the impacts generated by the business, while taking into account the risks and opportunities that may affect its development and its ability to innovate and generate lasting value over time.

The principles that guided the drafting of this Policy and on which it is based are the following:

- **Propensione al cambiamento:** volontà di CALZIFICIO BRAGA di contribuire attivamente al raggiungimento di una crescita sostenibile del business, riducendo gli impatti generati sui diversi attori coinvolti lungo l’intera value chain: Fornitori, Dipendenti, Clienti, Collettività.
- **Sustainability Commitment:** impegno di CALZIFICIO BRAGA nel sensibilizzare gli Stakeholder esterni e nel rendere consapevoli le proprie Persone dell’importanza di adottare comportamenti responsabili nella gestione di tematiche sociali, ambientali e di governance rilevanti.
- **Stakeholder Engagement:** definizione ed avvio di meccanismi di dialogo e confronto attivo con gli stakeholder di CALZIFICIO BRAGA al fine di identificare una strategia aziendale di Sostenibilità in linea con le loro aspettative e che rappresenti, al contempo, uno strumento per guidare i cambiamenti e prevenirne gli impatti.
- **Comunicazione e trasparenza:** volontà di fare disclosure in maniera adeguata sull’importanza che CALZIFICIO BRAGA attribuisce alle diverse dimensioni della Sostenibilità, impegnandosi, tra le altre cose, a rendicontare la propria performance su tematiche sociali, ambientali e di governance fondamentali per gli Stakeholder e per la Società stessa.

In order to improve its Sustainability performance, CALZIFICIO BRAGA undertakes to:

- Definire ed aggiornare periodicamente una strategia di lungo termine che miri a generare valore nel presente, senza compromettere la capacità di creare valore nel futuro;
- Ricercare costantemente l’innovazione, per approcciare al meglio le sfide che CALZIFICIO BRAGA e tutti i diversi attori del Sistema Economico dovranno affrontare per garantire uno sviluppo sostenibile complessivo;



- Promuovere le attività di Stakeholder Engagement, al fine di integrare le aspettative e le richieste in ambito di Sostenibilità durante la definizione degli obiettivi strategici di CALZIFICIO BRAGA;
- Rendicontare i propri progressi in ambito sociale e ambientale.

CALZIFICIO BRAGA undertakes to conduct its business activities in accordance with high ethical standards, rejecting any act of corruption and operating in compliance with applicable laws and regulations at national and international level.

In this regard, CALZIFICIO BRAGA has adopted its own Code of Ethics, which defines the ethical principles that CALZIFICIO BRAGA's Stakeholders must comply with and provides the tools to combat and prevent corruption. The document is made available by publication on the Company's website.

CALZIFICIO BRAGA has established a reporting channel (so-called "Whistleblowing") for any cases of corruption, discrimination or similar irregularities, for which the Supervisory Body is responsible.

CALZIFICIO BRAGA also operates in the interest of the common good so that the direct and indirect consequences of its activities are socially responsible and contribute to social, as well as environmental and economic, Sustainability.

The quality of CALZIFICIO BRAGA's services and products, as perceived and recognized by its various stakeholders, also depends on the quality of work and the motivation of its people (the so-called "People business"). Interpersonal relationships among employees are based on the principles of loyalty, cooperation and transparency.

CALZIFICIO BRAGA also provides its employees with appropriate skills development through effective training, merit-based career paths and an objective performance evaluation system.

CALZIFICIO BRAGA protects its employees by ensuring an inclusive working environment and discouraging discrimination, exploitation, mobbing and/or harassment. In full compliance with applicable privacy legislation, CALZIFICIO BRAGA also informs each employee about the nature of the personal data processed, ensuring appropriate confidentiality.

CALZIFICIO BRAGA undertakes to ensure the health and safety of the various working environments in which its employees perform their professional duties, not only through careful management of its physical office premises, but also by increasingly focusing on identifying the best services and most effective tools to support its people in smart/remote working situations.

CALZIFICIO BRAGA undertakes to operate with integrity and in full compliance with the strictest ethical, professional and legal standards, integrating economic, social and environmental aspects into its decision-making and control processes.



CALZIFICIO BRAGA adopts a business model aimed at creating shared value for all its stakeholders by pursuing excellence for customers, economic and financial soundness for investors, the development and integrity of people, environmental protection and care for communities.

CALZIFICIO BRAGA undertakes to develop its business in major infrastructure projects in order to offer customers high value-added services and products that contribute to improving the well-being of citizens and, more generally, of the communities living in the areas where it operates.

CALZIFICIO BRAGA undertakes to create stimulating and dynamic working environments in which health and safety, respect for diversity and human rights, and professional development are priorities, capable of attracting and retaining the best talent and thereby ensuring the achievement of the Company's present and future objectives.

CALZIFICIO BRAGA also declares that it complies with the following fundamental labor rights requirements:

- Non vi è impiego di lavoro minorile;
- Non vengono impiegati lavoratori al di sotto dei 15 anni di età, o al di sotto dell'età minima stabilita dalle leggi o dai regolamenti nazionali o locali: secondo la legge nazionale italiana l'età minima di lavoro è fissata a 16 anni e in ogni caso non prima di aver assolto gli obblighi scolastici;
- Nessuna persona di età inferiore ai 18 anni deve essere impiegata in lavori pericolosi o pesanti, ad eccezione dei casi a scopo formativo nell'ambito delle leggi e dei regolamenti nazionali approvati;
- Sono proibite le forme peggiori di lavoro minorile;
- Sono abolite tutte le forme di lavoro forzato e obbligatorio;
- I rapporti di lavoro sono volontari e basati sul consenso reciproco, senza la minaccia di una punizione
- É vietato l'impiego di lavoro forzato o obbligatorio, incluse, ma non limitate, alle seguenti pratiche quali violenza fisica e sessuale, lavoro vincolato, trattenuta del salario/incluso il pagamento di tasse per l'impiego e o il pagamento di un deposito per iniziare il lavoro, restrizione alla mobilità/movimento, trattenuta del passaporto e dei documenti d'identità, minacce di denuncia alle autorità;
- Non è applicata discriminazione in materia di impiego e di professione
- Le pratiche di impiego e di professione non sono discriminatorie
- É rispettata la libertà di associazione e il diritto effettivo alla contrattazione collettiva
- I lavoratori sono in grado di unirsi a loro scelta a organizzazioni di lavoratori oppure di fondarne di nuove
- É rispetta la piena libertà delle organizzazioni di lavoratori di redigere le loro costituzioni e regole
- Sono rispettati i diritti dei lavoratori di impegnarsi in attività legali relative alla realizzazione, adesione o sostegno di un'organizzazione di lavoratori, o di astenersi dal fare lo stesso, e non discriminerà o punirà i lavoratori per aver esercitato questi diritti



- Negozia con le organizzazioni dei lavoratori legalmente stabilite e/o con i loro rappresentanti, in buona fede e con il massimo impegno per raggiungere un accordo di contrattazione collettiva
- Dove esistono, i contratti collettivi di lavoro sono applicati.

CALZIFICIO BRAGA intends to promote the adoption of Sustainability practices among its suppliers and subcontractors in order to continuously improve the overall performance of its activities and contribute to spreading the principles of sustainable development in the construction sector.

Through its activities and projects, CALZIFICIO BRAGA contributes to the collective effort aimed at climate change mitigation and adaptation. The Company is committed to reducing its direct and indirect greenhouse gas emissions and supports its customers in the design and construction of resilient, low-carbon works.

CALZIFICIO BRAGA conducts its activities by identifying the best technical and organizational measures to mitigate potential negative effects on the environment, with the aim of assessing, monitoring and reducing risks associated with the use of energy and water resources, raw materials—including hazardous materials—and waste affecting the natural environment, while protecting the biodiversity of areas affected by business activities from pollution.

This Policy, together with the Company's Code of Ethics, is a reference point for everyone working at CALZIFICIO BRAGA. The Group undertakes to provide employees with assistance and training on this policy, monitor its implementation and regularly review its contents.

CALZIFICIO BRAGA also undertakes to ensure:

- Constant attention to and prevention of health risks and occupational diseases, as well as protection of the safety of its workers and collaborators.
- Active participation of internal personnel in the management, improvement and monitoring of aspects concerning occupational safety, any environmental impacts and therefore product conformity, eliminating all possible communication and interface barriers.
- Environmental protection and pollution prevention as a defining element of its activities, with particular attention to the sustainable use of resources, protection of the subsoil and atmosphere, and protection of water bodies through optimal plant maintenance, constant monitoring and maintenance of defined self-monitoring controls, and continuous pursuit of the best available technologies.
- Rational use of energy and reduction of energy consumption, including by seeking the best specific efficiencies and using energy sources characterized by low environmental impact.
- Commitment to compliance with applicable legislation and requirements, both regarding product quality and ensuring higher standards of safety and environmental protection.
- Attention to the prevention of emergency situations and prompt response to them through emergency management drills.



- Ongoing training for all workers according to their specific duties, both in general and specific areas (quality, environment, safety, energy).
- The broadest and most frequent involvement of all employees is a fundamental prerequisite for the continuous improvement of the organization and service.
- Every day, efforts must be made to improve the tools used to achieve such involvement effectively and contribute to improving the product and service.
- Within these activities, as at any other time during work, ideas and proposals for improvement must be encouraged.
- Each Manager is responsible for coordinating their collaborators and guiding them toward continuous improvement.
- Quality means doing the right things correctly the first time. This requires greater initial effort, but reduces corrections over time.
- Each employee is part of a Customer/Supplier relationship within the company: as a “Customer”, they must cooperate to improve the service provided by their “Supplier”; as a “Supplier”, they must provide the best possible service to their “Customer”, thereby ensuring their satisfaction.
- L’Amministratore a partire dalle esigenze del Cliente e da quelle del mercato, definisce annualmente un Piano di Miglioramento, specificandovi gli obiettivi dell’Azienda ed individuali. Ciascun Responsabile deve, sulla base di quanto indicato dall’Amministratore sviluppare i propri Obiettivi di Qualità.

CALZIFICIO BRAGA also considers it essential to ensure:

- Attenzione alla valorizzazione e al coinvolgimento del personale, per un ampio utilizzo delle capacità attuali e potenziali.
- Consapevolezza che la riduzione degli sprechi e il miglioramento continuo dei processi e delle materie prime è essenziale per rimanere competitivi; **in tal senso, la nostra azienda si è prefissata di ridurre del 5% i rifiuti prodotti nel corso del 2024 durante il 2025, in relazione al consumo di carta, plastica e toner.**
- Determinazione di basare le decisioni aziendali sull’analisi tempestiva di dati attendibili e dal continuo monitoraggio dell’analisi di contesto aziendale nonché dei possibili rischi e/o opportunità aziendali.
- Impostazione di rapporti di reciproco vantaggio con i fornitori.
- Coinvolgimento dei fornitori terzi per la tutela ambientale, il rispetto della sicurezza e della salute nei luoghi di lavoro, il risparmio energetico e l’uso razionale dell’energia.

With regard to occupational health and safety, CALZIFICIO BRAGA also undertakes to:

- Attuare i controlli operativi necessari a prevenire gli incidenti e gli infortuni sul luogo di lavoro;

- Mantenersi aggiornata su tutte le novità legislative attinenti alla sicurezza e salute sul luogo di lavoro;
- Gestire e monitorare gli indicatori di processo relativi alla sicurezza e salute sul luogo di lavoro tra cui gli incidenti, i near-miss, le malattie professionali e le ore di formazione svolte, sia obbligatorie che non;
- Attuare un continuo miglioramento del proprio sistema di gestione per la sicurezza e salute dei dipendenti;
- Coinvolgere i fornitori nel rispetto della sicurezza e della salute nei luoghi di lavoro.

CALZIFICIO BRAGA is also fully aware that corruption is an obstacle to a country's economic, political and social development and a serious distortion of market rules, fairness and competitiveness.

In this regard, CALZIFICIO BRAGA has implemented a management system aimed at controlling corruption through ongoing training for its workers and the involvement of business associates.

In application of this commitment, CALZIFICIO BRAGA has established the following principles on which to base its corporate policy:

- Il rigoroso e pieno rispetto della legislazione vigente in materia di prevenzione e contrasto della corruzione, in Italia e in qualsiasi Paese dove l'Organizzazione si trovi ad operare, con il coinvolgimento dei dipendenti, dei collaboratori a qualsiasi titolo, e di tutti i soggetti che operano a favore e/o sotto il controllo dell'organizzazione;
- Il divieto assoluto di porre in essere comportamenti che possano configurarsi come corruzione o tentativo di corruzione;
- L'effettuazione di un'analisi di contesto accurata che ha portato all'identificazione, nell'ambito delle attività svolte dall'organizzazione, delle aree di pericolo potenziale ed individuazione ed attuazione delle azioni idonee a ridurre/minimizzare i rischi stessi;
- Il pieno impegno a rispettare tutti i requisiti del sistema di gestione per la prevenzione della corruzione da parte di tutti gli stakeholder aziendali;
- L'attività di sensibilizzazione presso i soci in affari affinché adottino, nelle attività di specifica competenza, politiche ed azioni per la prevenzione dei fenomeni corruttivi, rispettose delle prescrizioni di legge e coerenti con gli obiettivi dell'organizzazione;
- La sensibilizzazione e formazione dei propri dipendenti alle tematiche della prevenzione del fenomeno corruttivo;
- La previsione di modalità di segnalazione di sospetti in buona fede, o sulla base di una convinzione ragionevole, assicurando l'anonimato dei segnalatori;
- Il perseguimento di qualsiasi comportamento non conforme alla politica per la prevenzione della corruzione con l'applicazione del sistema sanzionatorio dell'organizzazione;

- un impegno per il miglioramento continuo del sistema di gestione per la prevenzione della corruzione;
- l'implementazione di un sistema di segnalazione che garantisca e consenta la possibilità all'interno dell'organizzazione di segnalare, sulla base della ragionevole convinzione fondata su elementi di fatto, possibili episodi di corruzione.

In accordance with Law No. 300 of 20 May 1970, entitled “Rules on the protection of workers’ freedom and dignity, trade union freedom and trade union activities in the workplace, and rules on employment placement”, better known as the Workers’ Statute, CALZIFICIO BRAGA guarantees every male and female worker the right to trade union freedom by encouraging participation in trade union organizations.

Title III (Trade Union Activities) specifically contains the provisions governing Company Trade Union Representatives (RSA) and the prerogatives of trade union activities in the workplace, recognizing the union’s right to operate within the legal sphere to achieve representation and protection objectives. For this purpose, the fundamental right to establish trade union representatives, as set out in Article 19 (Establishment of Company Trade Union Representatives), applies, together with the further provisions intended to enable trade union activities in the workplace in various forms (meetings, leave, posting, guarantees for trade union functions)—Articles 20 to 27.

Article 30, contained in Title IV (Miscellaneous and General Provisions), also provides for special leave that may be taken by provincial and national trade union officers.

RSA and RSU (Unitary Trade Union Representatives), identified as trade union representative bodies for both public- and private-sector employees, perform similar functions; the main difference lies in how they are established.

RSA representatives are elected by persons belonging to a specific trade union, which they specifically represent and protect. These representatives do not participate in company-level bargaining except under specific conditions.

The RSA Representative is the person who actually and effectively carries out trade union activities within the relevant production unit. The Workers’ Statute provides a series of guarantees to protect the performance of their functions and duties.

RSA representatives were introduced as a form of trade union representation by the Workers’ Statute, which guarantees workers the right to establish company trade union representatives in each production unit, provided that more than 15 employees are employed there—Article 35 (Scope of application). During the 1990s, most companies replaced RSAs with RSUs, but this did not result in the abolition of RSAs. Trade union associations may choose not to participate in RSU elections and establish their own RSAs, in compliance with the requirements of the Statute.



RSUs are elected by all workers present in the company, regardless of whether they belong to a trade union. As they are elected by all company employees (including those who do not belong to a trade union), they represent everyone without distinction and also participate in company-level bargaining.

Recipients are encouraged to report any violation of the Anti-Corruption System of which they become aware, even indirectly, in the course of their activities, and reporters are protected against any form of retaliation, discrimination or penalty, subject to legal obligations.

Any employee or collaborator who does not act in accordance with this Policy shall be subject to disciplinary sanctions proportionate to the seriousness of the violation.

Any partner or supplier who does not act in accordance with this Policy shall be subject to contractual disciplinary sanctions.

Finally, our Company pays particular attention to safety throughout the life cycle of the design and development of its services and products, which must be considered a primary asset of the Company.

The ISMS (Information Security Management System) applies to all activities involving the analysis, design, development and maintenance of products and services.

Aware that its services for external parties may involve the entrusting of critical data and information, the technical organizational unit operates in accordance with recognized security regulations.

For this reason, it intends to adopt the technical and organizational measures necessary to best ensure the integrity, confidentiality and availability of both its internal information assets and those entrusted by its Customers.

On this basis, the Company has decided to implement an Information Security Management System (ISMS) defined according to the rules and criteria set out in relevant best practices and international standards, in compliance with the requirements of the international standard ISO/IEC 27001:2022.

The objective of the Company's Information Security Management System is to ensure an adequate level of security for data and information in the design, development and delivery of services by identifying, assessing and treating the risks to which the services are subject.

Il Sistema di Gestione per la Sicurezza per le Informazioni dell'azienda definisce un insieme di misure organizzative, tecniche e procedurali a garanzia del soddisfacimento dei sotto elencati requisiti di sicurezza di base:

- RISERVATEZZA: l'informazione deve essere nota solo a chi dispone di opportuni privilegi;

- INTEGRITÀ: l'informazione deve essere modificabile solo ed esclusivamente da chi ne possiede i privilegi;
- DISPONIBILITÀ: l'informazione deve essere accessibile e utilizzabile quando richiesto dai processi e dagli utenti che dispongono dei relativi privilegi.

Furthermore, through this policy the Company intends to formalize the following information security objectives:

- Preservare al meglio l'immagine dell'azienda quale fornitore affidabile e competente;
- Proteggere al meglio il patrimonio informativo proprio e dei propri clienti;
- Adottare le misure atte a garantire la fidelizzazione del personale e la sua professionalità;
- Rispondere pienamente alle indicazioni della normativa vigente e cogente;
- Aumentare, nel proprio personale, il livello di sensibilità e la competenza su temi di sicurezza.

All information created or used by the Company must be safeguarded and protected, according to its assigned classification, from creation, throughout its use, until its disposal. Information must be managed securely, accurately and reliably, and must be readily available for authorized uses.

With regard to design and development, in accordance with ISO/IEC 27001:2022, the Information Security Manager periodically conducts a risk analysis that takes into account the strategic objectives expressed in this policy, incidents occurring during the period, and strategic, business and technological changes; the purpose of the risk analysis is to assess the risk associated with each asset to be protected against the identified threats.

Management shares with the Information Security Manager the methodology to be used for risk assessment and approves the relevant document; when preparing the methodology, Management also participates in defining the value scales used to assess the parameters contributing to the risk assessment.

Following the preparation of the risk analysis by the Information Security Manager and based on the methodology agreed with Management, Management evaluates the results obtained, accepting the acceptable risk threshold, the risk mitigation treatment for risks above that threshold, and the residual risk following treatment.

risultati ottenuti accogliendo la soglia di rischio accettabile, il trattamento di mitigazione dei rischi oltre tale soglia e il rischio residuo in seguito al trattamento.

This analysis will also be weighted against the business value of the individual assets to be protected and must clearly identify the actions to be taken, classified according to a priority scale that reflects the Company's objectives, available budget and the need to maintain compliance with applicable laws and regulations.

This analysis must also be carried out in response to events that may change the system's overall risk profile.

All members of the Company's staff who, in any capacity, collaborate with the Company are responsible for complying with this policy and reporting any anomalies, even if not formally codified, of which they become aware.

Management is responsible for setting objectives, ensuring clear direction aligned with corporate strategies, and supporting security initiatives. It promotes security by ensuring that the individual security budgets are adequate and consistent with the Company's defined policies and strategic guidelines.

The Information Security Manager is responsible for designing the Information Security Management System and, in particular, for:

- emanare tutte le norme necessarie ivi inclusa la tipologia di classificazione dei documenti affinché l'organizzazione aziendale possa condurre, in modo sicuro, le proprie attività;
- adottare criteri e metodologie per l'analisi e la gestione del rischio;
- suggerire le misure di sicurezza organizzative, procedurali e tecnologiche a tutela della sicurezza e continuità delle attività dell'azienda;
- pianificare un percorso formativo, specifico e periodico in materia di sicurezza per il personale;
- controllare periodicamente l'esposizione dei servizi aziendali alle principali minacce;
- verificare gli incidenti di sicurezza e adottare le opportune contromisure;
- promuovere la cultura relativa alla sicurezza delle informazioni.

All external parties that have relationships with the Company must ensure compliance with the security requirements set out in this security policy, including by signing a "confidentiality agreement" when the engagement is assigned, whenever this type of obligation is not expressly stated in the contract.

This policy applies without distinction to all Company bodies. Implementation of this policy is mandatory for all Company personnel, as well as Consultants and external collaborators engaged



by CALZIFICIO BRAGA to provide services, and must be incorporated into the contractual arrangements with any external party that, in any capacity, may become aware of information managed by the Company.

The Company permits information to be communicated and disseminated externally only for the proper performance of business activities, which must take place in compliance with applicable rules and mandatory regulations.

Borgosatollo, 27/07/2026