

INTEGRATED POLICY FOR QUALITY, ENVIRONMENT, SAFETY AND SOCIAL RESPONSIBILITY | 2026-2028

Italcoat S.r.l., founded in 1993, is part of the **Laminazione Sottile Group**, a company operating on international markets in the manufacture of aluminium products and which bases its processes on technological innovation and the high Quality of its products and services, with focus on the safety of its employees and collaborators and respect for the environment and the local community..

Purpose and field of application

This Policy aims to define the principles and standards that **Italcoat S.r.l.**, in line with the Group's Mission and Vision, pursues with commitment in order to obtain a continuous improvement of its Integrated Management System for Quality, Safety, Environment and Social Responsibility, through the constant commitment to the improvement of processes and performance with a view to customer satisfaction, while always respecting and safeguarding the environment and the health and safety of workers and all stakeholders.

In particular, **Italcoat S.r.l.** undertakes to pursue the following activities:

For Quality

- develop the ability to monitor its production processes on a daily basis using automatic control systems, increasing internal audit activities, in order to guarantee the satisfaction of the required standards, the satisfaction of the requirements, the repeatability of the processes over time, the best performance of the system and the application of corrective actions in a short time;
- implement adequate actions to address risks and opportunities deriving from the context in which the Organization operates and understanding and periodically reviewing the needs and expectations of interested parties relevant to the Quality Management System;
- invest in the development of new plant solutions and in the improvement of those existing;
- promote the continuous improvement of product and process quality standards and in the maintenance of the Quality Management System, according to the UNI EN ISO 9001:2015 standard;
- develop its corporate ability to respond to and anticipate the needs and expectations of its customers, reducing the number of complaints and the average days of delay, increasingly improving the way of communicating, interacting and technically supporting customers, proposing initiatives to monitor and increase their level of satisfaction;
- respect and apply all applicable mandatory and voluntary laws and regulations relating to the sectors and markets of activity of the Organization, with particular attention to activities to ensure compliance with the requirements required by the rules on Food Contact Materials in reference to European regulations CE 1935/2004 and CE 2032/2006, and keep constantly updated on the applicable legislation;
- collaborate with its suppliers to guarantee its customers the best possible product, promoting the development of their services through performance monitoring;
- promote the development of the skills of its human resources through targeted training plans and the definition of specific objectives, consistent with the company's strategic objectives;
- proceed with the research of new market sectors, in the development and industrialization of innovative products and products for new applications;
- best optimize company costs to guarantee an offer that is always competitive with respect to the market, aiming for a constant reduction in the cost of non-quality;
- activate increasingly developed communication channels with its customers to encourage the exchange of information relating to quality requirements, to evaluate their satisfaction, activate assistance and technically manage all possible causes of non-compliance;
- constantly engage in a continuous process of dialogue and involvement with stakeholders to understand their expectations in order to increase their satisfaction.

For the Environment

- comply with the mandatory environmental rules, laws and regulations applicable to the company, as well as the rules that the company has voluntarily decided to subscribe to in the same field;
- maintain an Environmental Management System in accordance with UNI EN ISO 14001:2015 standard and EC 1221/2009 regulation;
- ensure the continuous improvement of its environmental performance by implementing action programmes and control tools on the main environmental aspects of the site;
- promote continuous dialogue with internal and external stakeholders to eliminate conflicts or misunderstandings, promoting the involvement, participation and awareness of workers and suppliers on environmental as well as health and safety protection issues;
- adopt measures to prevent and/or eliminate pollution and, if this proves impossible, to minimise the production of pollutant emissions and waste and optimise the management of resources, considering the possible and best available technologies;
- reduce the environmental impact of company activities by implementing sustainable practices, recycling and reduction of waste, optimisation of the consumption of natural resources;
- progressively increase the share of waste sent for recovery (recycling/recovery) until reaching at least 90% of the total waste produced by 2026;
- reduce environmental impact by pursuing reductions in energy consumption and both direct and indirect GHG emissions, by promoting energy efficiency, the use of energy from renewable sources, aluminium recycling, and preferring the purchase of low-impact raw materials;
- implement all actions necessary to achieve the decarbonisation objectives defined by the Group, which call for a 50% reduction in the Carbon Footprint by 2030 compared to 2022 levels;
- improve control systems for atmospheric emissions, dust, odorous emissions, water discharges, noise emissions, and any releases into soil and groundwater;
- optimize the use of natural resources by reducing water consumption and minimizing the discharge of pollutants into aquifers;
- reduce the environmental impact generated by the product and its packaging at the end of its life, by: designing products that can be easily recycled; entering into agreements with customers for the recovery of end-of-life products; minimizing packaging and using sustainable materials;
- undergo continuous audits of the procedures in place in order to verify compliance with the requirements prescribed in the Environmental Management Manual and illustrated in the Operating Procedures and Instructions;
- promote and implement staff training programs at all levels in order to optimize the process of growth of human resources, considered as critical resources for the improvement of company environmental conditions and increase staff awareness in cases of emergency;
- establish effective procedures to prevent environmental accidents and, if they occur, for their proper management in order to minimise damage.

For Employees' Health and Safety

- maintain a Safety Management System in accordance with the UNI ISO 45001:2023 standard;
- ensure safe and healthy workplaces in order to prevent occupational diseases and injuries;
- ensure the engagement of workers and their active participation in the activities to improve the safety and health of workers and all stakeholders;
- eliminate, where possible, hazards and prevent/reduce risks to occupational health and safety;
- reduce exposure to risk in the workplace through the application of the Safety Management System, the involvement of all resources and the continuous search for better technologies;
- further improve the fire safety system and machine protection systems in order to minimise risks to workers;
- strictly comply with all current legislation in the field of occupational health and safety and the requirements of all stakeholders;

- promote continuous dialogue with internal and external stakeholders to eliminate conflicts or misunderstandings, promoting the involvement, participation and awareness of workers and suppliers on health and safety protection issues;
- structure equipment and resources in order to prevent and possibly deal promptly, effectively and diligently with emergencies or accidents that may occur;
- use plants and equipment and employ human resources and operating procedures, sufficient and adequate for the protection of workers and the community in which they operate;
- select suppliers who operate in compliance with the principles of safety in the workplace and adopt a policy aimed at continuous improvement;
- improve the safety culture, the involvement and the assumption of responsibility of resources with systematic training and information and through monthly meetings;
- carry out the appropriate reviews and evaluations of its operations to always and constantly quantify the progress found in the safety sector;
- record zero injuries in each year of validity of this Policy, from 2026 to 2028.

For Social Responsibility

- maintain an active Social Responsibility Management System compliant with the principles of SA8000;
- ensure the exclusion of the use or support of child or under-age labour in general and of forced or compulsory labour in any form;
- ensure compliance with the right to freedom of association and collective bargaining;
- ensure compliance with the workers' statute and the provisions of the National Collective Bargaining Agreement (CCNL);
- ensure compliance with individual dignity and freedom by preventing all forms of discrimination;
- ensure there is no implementation or support for discrimination with respect to hiring, remuneration, access to training, promotion, dismissal or retirement, on the basis of race, class, national or territorial origin, religion, disability, gender, sexual orientation, union membership or political affiliation;
- ensure the management of working hours, wages, as well as disciplinary procedures, consistent with current legislation, employment contracts, trade union agreements and industry standards, ensuring a decent minimum living wage for its workers;
- ensure compliance with the Italian Constitution, current laws and future amendments and additions, as well as international conventions and documentation;
- promote strategies, goals, targets, improvement plans to ensure commitment to ongoing improvement, empowerment, awareness, training and involvement of all staff;
- ensure constructive dialogue with internal and external stakeholders, always maintaining an attitude open to dialogue;
- record zero incidents of human rights violations (child labour, forced labour, or human trafficking, violations of freedom of association, discrimination, and harassment) in each year of this Policy's validity, from 2026 to 2028;
- record zero incidents of corruption, fraud, conflicts of interest, or money laundering in each year of this Policy's validity, from 2026 to 2028;
- record zero incidents of data breaches or privacy violations involving data subjects, such as employees, contractors, customers, and suppliers, in each year of this Policy's validity, from 2026 to 2028.

Italcoat S.r.l. has adopted a Management, Control and Organisation Model, aimed at preventing and combating the risk of crimes pursuant to the Italian Legislative Decree 231/2001 also through the supervision of the appointed collective Supervisory Body.

In addition, a communication system has been activated for the management of reports, complaints, suggestions relating to Social Responsibility, working conditions, safety, the environment, and in general conduct in breach of applicable laws and regulations, consisting of the following channels:

- direct reporting (HR, HSE/RSPP, RLS) or via email sa8000@laminazioniestile.com
- telephone and email number of the company's Supervisory Body
- leaving the complaints/suggestions in the physical box located in the plant.

Reports can also be made anonymously and, in any case, the company ensures that there is no discrimination against employees who have reported non-compliance.

Regardless of the chosen communication channel, all reports received are handled in accordance with internal procedures (designed to ensure compliance with the principles of confidentiality, impartiality, and non-retaliation) and in compliance with personal data protection legislation.

Italcoat S.r.l. hereby undertakes to implement all the measures and resources necessary to pursue these general principles, in line with the orientation to continuous improvement of company performance.

Italcoat S.r.l., in sourcing any minerals required for its production process, adheres to the "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas" issued by the Organization for Economic Co-operation and Development (OECD), specifically by communicating the use and origin of minerals through the Conflict Minerals Reporting Template (CMRT) and the Extended Mineral Reporting Template (EMRT) developed by the Responsible Minerals Initiative (RMI).

Review Mechanism

This Policy is valid from the date of its issue (indicated on the document). Any update repeals and supersedes, from the date of its issue, all previously issued versions.

The Policy is subject to periodic review and is re-issued by the Issuing Entity whenever necessary (in particular when the applicable national and international standards and regulations, to which reference is made as best practice, undergo changes).

In addition, the QHSE Function, as the Issuing Entity of this Policy, in coordination with the Compliance Function, undertakes to maintain the general principles contained therein efficient over time, periodically reviewing them to adapt them to the context in which the Organization operates.

Governance, Allocation of Responsibilities and Disclosure

The Governance Bodies of the LS Group, supported by the Steering Committee and the Group Sustainability Committee, and with the involvement of the various Functions involved (including but not limited to the QHSE and Sustainability Functions) play a strategic role in the full implementation of this Policy, ensuring the involvement of all workers and collaborators so that they express behaviours consistent with the values contained therein.

In order to ensure continuous improvement of its performance, in relation to the processes covered by this Policy, the LS Group undertakes to identify the most significant key performance indicators (KPIs), to set achievable quantitative improvement goals and to periodically monitor and report on the results achieved in the Annual Sustainability Report.

This policy is made available:

- to all employees through posting in offices and departments
- to the public and all interested parties through publication on the company website

Pignataro Maggiore (CE), 01/04/2026

The Chairman of the BoD
Massimo Moschini