

Calceranica a Lago, June 16<sup>th</sup>, 2026 - First issue 15/04/2023

The foundations of our beliefs are the lawful and fair business, the respect of human rights and the commitment to continuously enhance the working conditions considering people an essential pillar of the organization, the heart of what we do as a business. The sense of belonging that builds Coster's strong identity is fuelled by our genuine attention to employee wellbeing, labour practices, career growth and talent development, gender balance, diversity & inclusion, education and schooling. We want to ensure our families and people in our communities including local suppliers and indirect partners are all included. The full compliance with the legislation in place, the promotion of the social responsibility principles, the adoption and execution of the Group Organizational and Governance Model are the means to achieve our Group pillars. We therefore undertake to pursue the following Sustainable Development Goals: SDG 3 "Good health and wellbeing", SDG 4 "Quality education", SDG 6 "Clean water and sanitation", SDG 8 "decent work and economic growth", SDG 10 "Reduced inequalities" and SDG 11 "Sustainable cities and communities". Furthermore, Coster fully believes in the importance of international initiatives. In particular, Coster commits to comply with all applicable anti-corruption laws, with specific mention of OECD Convention on Combating Bribery of Foreign Public Officials and OCSE Guidelines and Foreign Corrupt Practices Act.

These values are communicated throughout all sites and among stakeholders with different informative means, with the intent of raising awareness, stimulating proactive collaboration, sharing and developing ideas in an open and transparent working environment.

Social and ethical aspects are therefore incorporated in the whole process of:

- Risks and opportunities identification, starting from legal requirements, and the stakeholders' expectations focusing on the impacts generated by the company on the internal and external community, and induced by society on the company growth.
- Strategies definition and decision making.
- Monitoring and improving company performances.
- Assessing suppliers and leveraging correct practices all along the supply chain.

In this regard, this policy lays the ground, interconnects and guides the implementation of the following master documents, certifications, commitments and partnerships in place at Coster, which turn our Social approach into reality:

- Group Business Plan and Group Sustainability Roadmap, including the Sustainable Procurement and Supply Chain Roadmap.
- Coster Ethical Code, Supplier Code of Conduct, Group Governance Model and the relevant whistleblowing scheme.
- Group Sustainability annual report.
- ISO 20400 certifications.
- SMETA IV pillars periodical Audits and Supplier CSR Audit Plan.
- EcoVadis assessment.

In the perspective of continuous improvement and consistently with the Group Sustainability Roadmap in place, the Group Direction pursue the following goals and ambitions relevant to the most significant material topics:

- Comply with all applicable laws and take decisions under conformity supervision in terms of conflict of interest, anti-corruption, fair business, anti-trust, anti-laundering, insider trading, privacy, employment and working rights in terms of freedom of association and collective bargaining, forced and child labour with reference to ILO Convention, harassment, hiring and promotion practices, occupational health and safety, remuneration and working time, land rights and indigenous people.
- Deliver the CosterCares Program through the deployed measures, achieving the targeted initiatives regarding employee wellbeing, people development and retention, diversity & equal opportunities, inclusion.
- Support Education and Schooling by developing partnership with local communities acting with solidarity initiatives and creating training events.
- Deliver the Sustainable Procurement and Supply Chain roadmap by engaging the suppliers to Coster's principles and to this policy success respect. Create initiatives to raise awareness on sustainable issues for local and small suppliers, include sustainable clauses in contracts, purchase agreements and development documents. Create business collaborations with companies, associations and foundations employing disadvantaged people.
- Produce turnover in different economies thus leveraging our global scale but remaining locally connected with the territory where we operate. Hire employees from local sites municipalities and collaborate with local and small sized enterprises by purchasing products, services and assistance.
- Provide employees with highest standard H&S and working conditions, structures and internal services.
- Implement internal welfare solutions, leveraging bonus schemes, benefit plans, health and work-life balance measures.
- Continuously promote the social dialogue and proactive collaboration with the trade-unions associations.
- Properly address and resolve in positive and constructive way all the issues and concerns reported through the Whistleblowing scheme.

The Group Direction assigns the necessary human, material or economic resources to efficiently run the management system and obtain the objectives set. It also commits to: raise awareness of all Coster people regarding this policy; define, communicate and check the proper understanding of the responsibilities within the entire organization and provide the training necessary to develop the required competencies; select and assess suppliers also regarding the implementation of the social and ethical principles laid down in this policy and in the Supplier Code of Conduct; periodically engage the stakeholders for a clear, transparent and open communication of their needs and expectations as well as of the risks and opportunities relevant to the social context.

The Group Direction regularly review this policy, promotes its diffusion inside and outside the organization and takes the responsibility for its actuation.

President & CEO  
**Bernard MSELLATI**


