

CODE OF ETHICS



Packaging dal 1978

Code of Ethics

Code of Ethics approved by the Board of Directors of 19th July 2023

Rev. 00 of 19.07.2023

1. PURPOSE OF CODE OF ETHICS

SCATOLIFICIO E.M.A.R. has always considered fundamental to build and maintain positive relationships with workers, collaborators, customers, suppliers, managers and business administrators who are involved in the business processes.

We intend to maintain and develop relationships with all of them based on the utmost mutual trust, operating in compliance with national and international laws and regulations; rejecting any discrimination of people based on gender, race, culture, personal and social conditions, religious and political beliefs; implementing production choices that minimize the environmental impacts of its activities.

This Code of Ethics is a summary of the values that we pursue and we have tried to disseminate to stake-

holders over the years, also through the publication of our company policies, because we are aware of our role as a socially responsible company, which has to instill confidence and positivity in the community and in the society in general.

The Code of Ethics is a supplementary tool to the rules of conduct prescribed by the legislator: the simple respect for the law, while being a fundamental condition, often it is not enough for SCATOLIFICIO E.M.A.R., which requests that all decisions and the daily behaviors of its own staff are based on ethical rules, including the cases where they are not codified by law.

2.

WHO WE ARE

SCATOLIFICIO E.M.A.R. SRL produces boxes for packaging with customizable shape, size and appearance depending on the specific needs of the customer, of controlled quality, in compliance with applicable national and international regulations, also of environmental nature. The industrial production is carried out by monitoring and improving the environmental, economic, social, health and safety aspects at work. This allows SCATOLIFICIO E.M.A.R. to represent a consolidated economic reality for the territory and for the main global brands of fashion sector.

Our inclination towards continuous improvement of product and processes has pushed us to invest over the years in new technologies, new organizations and management of processes; to grow skills and knowledge of our workers, collaborators and partners, creating a climate of trust and mutual respect. All of this represents the basis of a socially responsible company.

3.

GENERAL PRINCIPLES

We are inspired by the following principles to achieve our goals:

- a.** compliance with all applicable national and international laws and regulations;
- b.** respect for people;
- c.** equality and impartiality;
- d.** honesty, transparency and reliability;
- e.** confidentiality;
- f.** loyalty, correctness and good faith;
- g.** environment and territory protection;
- h.** protection of health and safety at work;
- i.** respect for competition as an indispensable tool for the development of the economic system.

4.

RECIPIENTS

The principles and provisions of this Code of Ethics are mandatory for all the following recipients:

- Shareholders;
- Directors;
- Managers;
- Employees and external collaborators as well as all those who establish relationships also temporary with the company, such as subcontractors and suppliers;
- Customers and all those with whom we carry out working activities and commercial relationships in the context of various relationships entertained for the development, production, promotion, distribution and sale of our products.

The Recipients of the Code of Ethics are required:

- to refrain from conduct contrary to these rules and require the respect for these rules;
- to contact their superiors or functions deputed for this purpose, in case of need for clarification on methods of application of the rules of the Code;
- to report promptly to superiors or functions deputed for this purpose any act or behavior of which they may have become aware of, contrary to the law and/or the rules of this Code.

5.

COMMUNICATION, IMPLEMENTATION AND CONTROL

SCATOLIFICIO E.M.A.R. ensures that all Recipients know and comply with this Code, through the publication in its own website; the communications to stakeholders and towards suppliers, as part of the contract of supply and/or rules for their evaluation and selection; through periodic monitoring and/or activities of on-site audits.

The Direction of SCATOLIFICIO E.M.A.R. ensures:

- the dissemination of the Code among the employees of the Company, external collaborators, suppliers, partners and in general to all interested third parties;
- the support in the interpretation and implementation of the Code;
- the application and compliance with the Code of Ethics and the organization, management and control models;
- to undertake all most appropriate initiatives regarding violations of the rules contained in the Code;
- the update of the provisions with due regard to the needs which can arise from time to time.

6.

CORRECTNESS, HONESTY AND ETHICS, TRANSPARENCY, CONFIDENTIALITY

Every activity carried out by the Recipients must be coherent with the mission and values expressed in this Code of Ethics for the protection of SCATOLIFICIO E.M.A.R., according to national and international laws, the general principles and regulations in force.

In no case the pursuit of the interest or advantage of the Company as a whole can justify a conduct contrary to the ethical values stated here and, in particular, not compliant with the law.

• **Correctness, honesty and ethics:** all Recipients, whatever are the nature and duration of the employment contract, are required to behave ethical and respectful of the laws in business relationships and daily actions, based on maximum transparency and correctness, as defined by the Code standards. No one has to behave deceptively in order to obtain his own illicit advantage.

Recipients are personally responsible of the preservation of Company's material goods and resources, entrusted to carry out their duties.

Recipients do not use Company's informations and assets for personal purposes. The Recipients cannot

accept or make pressure or reports, which may compromise the reputation of the Company or obtain advantages for themselves or third parties.

Recipients must refuse any attempt at corruption or extortion: they cannot accept or give money, gifts, discounts, hospitality or any other form of benefit. They can be accepted only if of modest value, if they do not compromise the integrity and reputation of the parties and if they cannot be interpreted, in any way, as acts intended to obtain advantages and favors improperly.

SCATOLIFICIO E.M.A.R. implements necessary measures to prevent and avoid corruption and conflict of interest, including not allowing its own employees and collaborators to accept benefits and favors offered by people with whom they have working relationships, nor other proposals that could put their own private interests to those of the company (conflict of interest). The following are considered benefits: money, travel, watches, jewelry, valuable objects. Instead they fall within normal courtesies, for example, small gifts like gadgets, sweets, food and wines.

Money laundering and any operation aimed at making money or material goods from illegal or non-transpar-

ent operations to appear regularly acquired, hindering the identification of their illicit origin, is prohibited by law and it is contrary to the values and Code of Ethics of SCATOLIFICIO E.M.A.R., which is committed to fully respect the anti-money laundering legislation.

Consequently, all Recipients and subjects in general who enter into commercial relationships with the Company are required to comply with anti-money laundering legislation. They must pay particular attention to the requirements of moral integrity and reliability on the part of the commercial counterparties and report immediately to the General Management any conduct by third parties in commercial relations with the Company who may raise suspicion or contrast with the mentioned legislation.

- **Transparency:** all Recipients must demonstrate commitment to provide due and correct informations, both inside and outside the Company, in a clear, comprehensive and periodic manner, adopting a verbal and written communication that is easy and immediate to understand. The principle of transparency also means correctness in the communication of financial results.

- **Confidentiality:** non-disclosure of confidential informations, as long as they do not relate to acts or conducts contrary to current legislation or to this Code of Ethics, it is a fundamental principle that each subject must respect, whatever his function or job is. All staff and external collaborators are required to comply with this value even after the termination of employment.

All the informations available to the company are treated in accordance with confidentiality and privacy: SCATOLIFICIO E.M.A.R. guarantees the compliance to the legislation in relation to the management of personal data and does not search for confidential data through illegal means. Employees and collaborators are required to maintain the strictest and most absolute confidentiality on all informations about the company, its employees, processes and products, etc., of which they are aware by virtue of their work. This is in order to avoid the disclosure of confidential informations relating to the organization, production methods and any other information whose disclosure may cause damage to the company.

It is forbidden to alter the working of an informatic or telematic system or intervene illegally in any way on data, informations and programs contained in it or related to it, in order to obtain an unfair profit with damage to others. The prohibition shall be strengthened if this results in a misrepresentation of the data provided to the Public Administration and it is the State or a Public Institution that is damaged.

7.

RELATIONS WITH SUPPLIERS

The conduct of SCATOLIFICIO E.M.A.R. towards customers, suppliers and partners is based on the principles set out in this Code of Ethics, as well as in the continuous dialogue, on courtesy and availability, with a view to relations of mutual equity and full respect of the contractual conditions.

Initial selection, annual monitoring and periodic suppliers' requalification are done through a special internal procedure: searching for the best value quality-price ratio, reliability, trust; respect of laws and regulations; respect of environment, level of declared environmental legislative compliance and respect of the rights of the human resources employed. Suppliers who are already in compliance with our criteria or who demonstrate collaboration to their improvement, are positively qualified every year.

Paper and cardboard suppliers who promote sustainability of its own raw materials (cellulose from wood produced by well-managed forests, controlled sources or recycled material) are preferred to others suppliers.

Payments are handled to allow the supplier to comply with his commitments.

Prices are fixed by the following factors: quantity, type of product, times and delivery method and other specific requirements of the customer. Unfair competition practices, lower rates and bid rigging are excluded, because it is our conviction that a system of healthy competition, where more companies compete with equal legal rights, can lead to a better development of the reference market.

8.

RELATIONS WITH CUSTOMERS

The main goal of SCATOLIFICIO E.M.A.R. is to satisfy customers' and stakeholders' request, present and future needs and expectations, through a continuous dialogue with them and the management of risks and opportunities of the reference context. This is why we ask workers, suppliers, subcontractors and collaborators to constantly strive to work hard to help us:

- to produce quality-controlled packaging boxes, with shape and appearance that can be customized according to the specific needs, in compliance with applicable national and international standards, including environmental nature;
- to guarantee to the customers the continuous improvement of products and services through the minimization of defects and non-conformities, the responsible execution and process of their tasks by all staff and the continuous monitoring of the activities.

The product or solution provided to the customer has to be previously tested and meet the reliability and safety, in accordance with what has agreed during the negotiation/design phase; differently it will have to be replaced at the expense of the company.

The packaging products made are safe and not dangerous for customers nor for final consumers; it is also clearly indicated on them the correct disposal (end of product life).

9.

VALUE OF HUMAN RESOURCES

The management of work and collaboration relationships is based on respect for workers' right and professionalism of each of them.

SCATOLIFICIO E.M.A.R. ensures that its workers and collaborators are suitable for their functions and professionally qualified. For this purpose, it enhances and grows human resources with training and requalification initiatives, taking into consideration the skills, attitudes and abilities of individuals, without any discrimination.

The Company is firmly convinced of the importance of correct and transparent management of its human assets and awareness of Management, suppliers, employees and external collaborators of respecting the principles of Social Accountability, by committing themselves to:

- not to use child labour or forced labour;
- comply with current national legislation, international conventions and recommendations, including resolutions of international organizations such as the ILO - International Labour Organization and UN - the United Nations;
- respect the freedom of association and the right to collective negotiation;
- fight any form of discrimination and unequal treatment (in hiring, remuneration, access to training, career promotions) based on issues of race, nationality, religion, handicap, gender, sexual preferences, belonging to trade unions, political affiliation;
- involve and raise awareness among workers so that the principles set out above are respected and implemented by them during daily interactions with colleagues;
- condemn all illegal conducts liable to conflict with dignity or physical and/or moral integrity;
- facilitate dialogue and raise awareness among workers to communicate improvement ideas and actions to members of the Social Performance Team or through their representatives;
- fully and impartially apply the national collective labour agreement to all employees, by paying the established salary on time and paying all relevant

social security, welfare and insurance contributions;

- ensuring the protection of maternity and paternity, as well as disadvantaged people;
- promote and improve safety and security conditions and physical and mental well-being of its employees with both preventive and corrective actions;
- engage suppliers of goods and services by asking respect for and implementation of the principles of social accountability;
- develop and extend information processes, communication, education and training and promote dialogue with stakeholders, in order to ensure efficient and effective application of the company integrated system.

All principles and values set out above are implemented through specific internal procedures approved by the Company Committee and verified at least once a year by an internal auditor and twice a year by an accredited external institution.

Each employee/collaborator receives at the moment of recruitment - and periodically during the working in the company - complete informations and direct training sessions at least relating to:

- the characteristics of the tasks and functions in order to carry out their work with the utmost attention to product quality, protection of human rights and environment and their own and others' health and safety;
- regulatory, remuneration elements and social benefits granted;
- respect of measures taken by the company and the behaviors to follow for prevention and management of the risks arising from their own job and the actual activities/conditions;
- the protection of their own and others' health and safety in the workplaces;
- ethically accepted behaviors within the company;
- the names of the elected Workers' Representatives

and other corporate entities in charge of promoting social dialogue (e.g. Social Performance Team and Safety Committee in accordance with SA 8000; Prevention and Protection Service pursuant to D.Lgs. 81/08).

Everyone's professional growth is favored through the implementation of training plans and the use of appropriate instruments for business needs. The decisions made in the area of personnel management and development are based on meritocracy, guaranteeing the same opportunities for all workers. They are not included in the concept of discrimination: unequal treatment based on objective criteria, which are not in conflict with the law or the applicable Collective Agreement.

Without prejudice to the legal and contractual provisions in duties of workers, employees are entitled to professionalism, fairness, honesty, dedication, loyalty, a spirit of cooperation and mutual respect, appropriate to the responsibilities assigned, also in order to always protect the good name of the company.

Each worker/collaborator is responsible for getting knowledge of the laws and regulations related to their tasks, in order to recognise the potential risks and know when to request company support.

SCATOLIFICIO E.M.A.R. contributes, within the economic and social system of reference, to expand the employment and training prospects for young people through:

- stipulation of professional apprenticeship contracts;
- activation of training internships to be carried out by its operational offices;
- inclusion of personnel with disabilities in the company.

10.

USE OF COMPANY ASSETS AND TOOLS

With reference to infrastructures, plants, materials, company vehicles, tools, machines and equipment (e.g. premises, furnishings, systems and machineries, hand tools, trucks, vehicles, personal computers, printers, servers, stationery, etc.) and company information systems (e.g. processing procedures, software, wifi networks, databases, books, manuals, etc.), each employee/collaborator is required to guarantee respect and to promptly report to the functions in charge of any threats or harmful events for the company itself or for its assets, resulting from any unequal use of such equipment by others.

In particular, each employee/collaborator is required to:

- use company's assets exclusively for purposes related to the exercise of the work activity;
- avoid improper use that may cause undue costs, damages or reduction of efficiency;
- operate in full compliance with law, internal procedures and this Code of Ethics, in order to prevent possible damage to property, persons or environment;
- abstain from handing over company assets to third parties, also for temporary use only;
- operate in order to reduce the risk of theft and damage or other threats to existing assets and resources, assigned for the performance of their business.

11.

ENVIRONMENTAL PROTECTION AND SUSTAINABLE DEVELOPMENT

SCATOLIFICIO E.M.A.R. aims to contribute to the protection of the environment and prevention of pollution:

- placing on the market products with characteristics of low environmental impact during the entire life cycle (production, transport, use, disposal);
- promoting a more rational use of energy;
- also using renewable energy sources;
- reducing the impacts of deforestation through the use, whenever possible, of paper, cardboard and adhesives FSC® certified and of controlled origin, verifying also the certification of the purchased materials and their suppliers;
- totally differentiating the waste in order to be able to recycle as much possible;
- reducing pollutant emissions and consumption of fuel and energy, through the use of efficient vehicles and machineries strictly controlled;
- monitoring greenhouse gas emissions linked to processes and evaluating effective solutions for the related decrease;
- using glues and adhesives mainly of vegetal origin and not chemical;
- favouring the use of certified raw materials and guaranteed by the chain of custody and adopting sustainable purchasing policies, as indicated by the company procurement policy;
- monitoring the consumption of drinking water and promoting initiatives for a conscious use by workers and prohibiting all forms of pollution of the company's discharges (coming only from the toilets and from the kitchen).

To give concreteness to environmental principles and values set out above, during the last years SCATOLIFICIO E.M.A.R. has been strongly committed to achieve important objectives: replacement of heating systems with more efficient technologies; removal of asbestos cement roofing; replacement of company vehicles fleet; purchase of more efficient machineries; replacement of all old lighting with led technology; installation of a photovoltaic system.

12.

HEALTH AND SAFETY

SCATOLIFICIO E.M.A.R. considers the safety and health of workers and external collaborators who operate in all workplaces, as an integral part of the company management, processes and activities. The main objective in this area is to prevent risks and minimize injuries, accidents and occupational diseases, resulting from the activities carried out at all company locations.

In application of these principles and with a view to pursuing full compliance with D.Lgs. 81/08 and in the field of health and safety at work, SCATOLIFICIO E.M.A.R. is committed to:

- comply with laws, rules, regulations and other applicable requirements;
- increase the culture of safety and prevention, through awareness-raising activities and specific training, also addressed to external collaborators;
- maintain safe and healthy working conditions, ensuring continuous improvement by involving and consulting workers, also through their representatives, and making available to them all the human and instrumental resources necessary to such purposes;
- encourage the use of procedures and processes to prevent/reduce existing risks;
- plan and build new plants and modify processes only after an adequate risk analysis;
- disseminate within the company the objectives of health and safety at work, harmonised with the organisation's overall objectives and its implementation programs which are periodically verified;
- guarantee to workers the rights provided by law and international regulations on the subject of health and safety in the workplaces;
- guarantee to workers and collaborators suitable and adequate safety standards, with particular attention to work machineries and equipment made available;
- promote and implement all reasonable initiatives aimed at eliminating or, where this is not possible, greatly reduce any risk that may generate a safety hazard or threat to the health and safety of workers, collaborators and anyone is located within the company complex;

- maintain surveillance and monitoring systems internal to the company that ensure compliance with the regulations on safety and procedures company;
- maintain in the current operational offices and in the extensions any ergonomic and healthiness features: spacious and functional places, ease of ventilation, natural light for working in the best conditions;
- ensure the respect of no smoking - in accordance with the law n. 3 of 16 January 2003 - in all workplaces;
- encourage dialogue with workers and their representatives, in order to know each new factor and every possible idea to improve the working conditions;
- ensure that the development of its activities is sustainable and compatible with health needs and worker safety.

The workers and collaborators of SCATOLIFICIO E.M.A.R., also pursuant to article 20 of D.Lgs. n. 81/2008 must:

- comply with the company's procedures in place and carry out tasks in accordance with what has been learned during the formation, information and training activities;
- take care of their own health and safety and of other persons present at the workplace, on which fall the effects of one's actions or omissions, in accordance with training, instructions and assets provided by the employer;
- contribute, together with employer, managers and the persons in charge to the fulfilment of the obligations set out to protect health and safety in the workplaces;
- observe the instructions and instructions given by employers, managers and supervisors for individual and collective protection purposes;
- use correctly work equipment, dangerous substances and preparations, vehicles, as well as safety devices;
- use protective equipment appropriately (PPE);
- report immediately to the employer, manager or person in charge the deficiencies in the assets and PPE, as well as any dangerous condition of which they become aware, taking direct action, in the event of an emergency, within their competences and possibilities to eliminate or reduce situations of serious and incumbent danger, giving notice to the representative of workers' safety;
- not to remove or modify without permission safety, signaling or control devices;
- not to carry out any operations on their own initiative or manoeuvres which are not within their competence or that may compromise one's own safety or of other workers;
- attend to education and training programs organized by the employer;
- undergo the health checks provided by this legislative decree or in any case ordered by the competent doctor.

13.

SUSTAINABILTY

SCATOLIFICIO E.M.A.R. intends to consolidate corporate policies and strategies aimed at transforming the company in a reality even more sustainable, through a management that can create in an integrated and balanced manner an economic, social and environmental value.

Our goal is to establish continuous and multi-year collaborative relations with the Recipients, in order to foster a climate of trust and a reliability reputation.



14.

VIOLATIONS OF THE CODE OF ETHICS

Compliance with the Code of Ethics must be considered part of the of the contractual obligations assumed by the employees and non-subordinate collaborators and/or persons having business relationships with the Company. The violations of the rules of the Code of Ethics may constitute breach of contractual obligations. Compliance with these principles will be pursued through a system of internal rules and the collection of monitored data and compared with appropriate indicators.

The Recipients who hold the position of executive and the managers of company functions are also required to carry out a supervisory activity, providing the utmost attention and diligence towards all others Recipients with whom they have a relation of direct and indirect hierarchical superiority. They must also report to the General Management any irregularity, violation or non-fulfilment of the principles contained in this Code of Ethics.

15.

FINAL PROVISIONS

This Code of Ethics was approved in the month of July 2023.

Any variation and/or integration will be approved by the Board of Directors and disseminated promptly to the Recipients.

Scatolificio E.m.a.r. s.r.l.

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