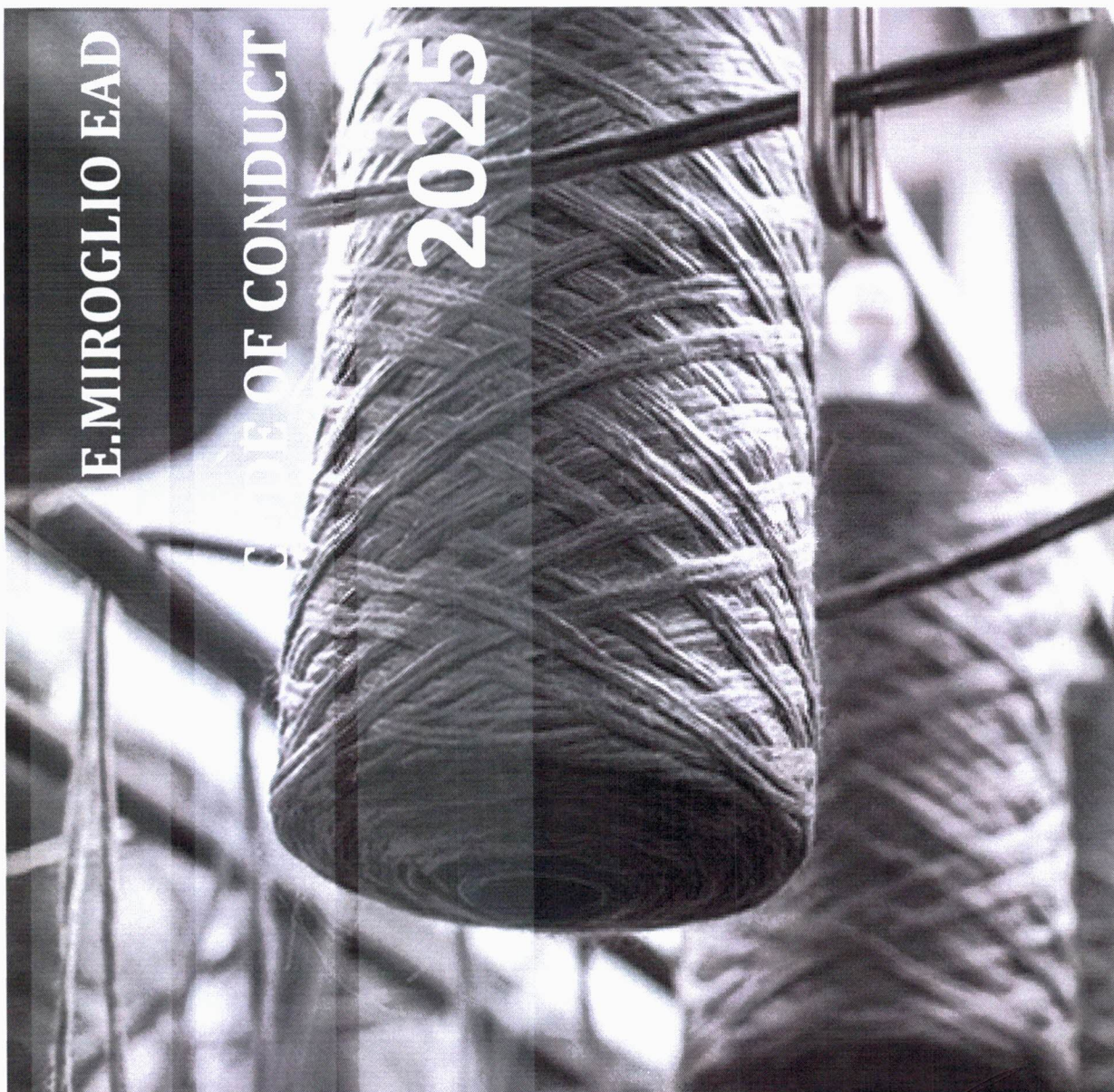


E.MIROGLIO EAD

CODE OF CONDUCT

2025



Approved by:

/Dr. Gaetano Rimini, Executive Director of E.Miroglio EAD/



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INTRODUCTION

The Code of Conduct of E. MIROGLIO EAD is a set of principles and values that reflect the beliefs of the company and the expectations we have towards our personnel and business partners. It primarily refers to regard and compliance:

- of business ethics;
- human rights;
- labour and social standards;
- environmental issues;
- ability to report concerns

Requirements are based on:

- Universal Declaration of Human Rights of the United Nations (UN);
- Conventions and recommendations of the International Labour Organization (ILO);
- UN Guiding Principles on Business and Human Rights (UNGP);
- OECD Guidelines for Multinational Enterprises (Organization for Economic Co-operation and Development);
- Children's rights and UN business principles;
- OECD (Organization for Economic Co-operation and Development) sectoral guidelines;
- The United Nations Framework Convention on Climate Change (UNFCCC).

The regulations should be interpreted as basic rights and obligations for all employees, suppliers and subcontractors of E. MIROGLIO EAD and their employees. Suppliers are required to inform their employees in an appropriate manner of their rights and obligations arising from the requirements of the Code of Conduct as well as from the applicable national legislation.

In the event that the legislation of a given country better protects the interests of employees and the environment, it is applied with priority. E. MIROGLIO EAD expects all suppliers to notify their sub-suppliers of the prescriptions of the Code of Conduct of the suppliers of E.MIROGLIO EAD and to regularly monitor compliance with the defined standards.

ETHICAL BUSINESS CONDUCT, ANTI-CORRUPTION

E. Miroglia EAD undertakes to:

- Comply with national laws and internationally applicable standards.
- Not engage in fraud, corruption, extortion or abuse, money laundering, embezzlement, bribery – including promising, offering, giving or accepting any improper monetary or other incentives.
- Not falsify or engage in the falsification of any information or act of misrepresentation in the supply chain.
- Ensure employees' awareness of policies, controls, programs and measures against unethical behavior through training and communication.

PARTICIPATION AND PROTECTION OF EMPLOYEES

E. Miroglia EAD undertakes to:

- Involve employees and their representatives in the exchange of information about workplace issues.
- Undertake specific actions – trainings to acquaint workers with their rights and responsibilities.
- Build sufficient competence among managers, employees and employees' representatives in their company, as well as in the supply chain, in order to implement the Code of Conduct in their company culture. Continuous training at all levels is essential, especially in relation to occupational health and safety.
- Establish or participate in effective mechanisms for reporting signals and complaints, for voicing opinions of individuals and communities who may be adversely affected. To maintain accurate records.

CHILD LABOUR

E. MIROGLIO EAD categorically rejects any form of child labour.

Child: Any person under the age of 15, except in cases where national legislation does not specify a higher minimum age for entry into work or compulsory education, in which case the higher age specified applies to that workplace.

Child labour: Any work performed by a child who is below the age specified in the above definition of a child, except as specified in Recommendation No. 146 of ILO (International Labour Organization).

Young worker: any worker under the age of 18 but over the age of a child as defined above.

E. Miroglio EAD undertakes to:

- Not employ, directly or indirectly, children below the minimum age for completing compulsory school as defined by law. If starting of work is before the age of 18, all requirements for the protection of young workers based on international standards and national regulations must be met.
- Protect children from any form of exploitation.
- Establish robust age verification mechanisms as part of the recruitment process.

SPECIAL PROTECTION FOR YOUNG WORKERS

E. Miroglio EAD undertakes to:

- Ensure that young people do not work at night and are protected from working conditions that are harmful to their health, safety, morale and development.
- Remove young workers from any hazardous work or source of danger immediately when such cases are identified.
- Make sure that
 - (a) the type of work is not likely to harm the health or development of young workers;
 - (b) hours of work permit their attendance at school.
- Provide training on health and safety specific to the needs of young workers, familiarization with ways of reporting and complaining, voicing opinions.

NO SLAVERY, FORCED LABOUR OR HUMAN TRAFFICKING

E.MIROGLIO EAD does not tolerate forced labour, human trafficking and modern day slavery.

E. Miroglio EAD undertakes to:

- Not engage, either independently or through business partners, in any form of slavery, forced, bonded, trafficked or involuntary labour.
- When recruiting directly or indirectly
 - Workers are not charged any recruitment fees or costs;
 - When hiring migrants, it should always be ensured that the terms of employment are communicated in an understandable and transparent manner and that migrant workers are aware of their rights;
 - Clear and transparent employment contracts;
 - Not to withhold identity documents as a deposit, in order to restrict freedom;
 - Providing free, comprehensive and accurate information;
 - Possibility of contract terminating, subject to compliance with the legally regulated notice periods.

NO EMPLOYMENT UNCERTAINTY

E. Miroglio EAD undertakes to:

- Ensure that their recruitment process and employment relationships do not cause insecurity and social or economic vulnerability for their employees.
- Ensure that the work is carried out on the basis of a concluded contract in accordance with the national legislation and international labor standards.
- Before starting work, provide employees with comprehensible information in their own language and ensure that they are aware of their rights, responsibilities, working conditions, including working hours, remuneration and payment terms in their own language.
- Strive to provide decent, where applicable, flexible working conditions for employees, regardless of gender, family responsibilities.
- Not use employment arrangements in a way that knowingly does not correspond to the true purpose of the law.

This includes - but is not limited to -

- (a) apprenticeship or training schemes where there is no intention of imparting skills or securing regular employment;
 - (b) seasonal or casual work when used to undermine employees' protection;
 - (c) contract replacement.
- Not use subcontractors in a way that undermines employees' rights.

DISCRIMINATION, VIOLENCE AND HARASSMENT

E. Miroglio EAD undertakes to:

- Treat all employees with respect and dignity.
- Ensure equal treatment and opportunities with regard to hiring, pay, promotions, disciplinary measures, termination of contract, retirement and the employment relationship in general.
- Ensure that workers are not subjected to any form of violence, harassment and inhuman or degrading treatment at the workplace, as well as threats of violence and abuse, including corporal punishment, verbal, physical, sexual, economic or psychological violence, mental or physical coercion or other forms of harassment or intimidation.
- Understand the grounds for discrimination – gender, age, religion, race, caste, place of birth, social origin, disability, ethnic and national origin, nationality, membership in trade unions or other legitimate organizations, political affiliation or opinions, sexual orientation, family responsibilities, marital status, pregnancy, illness or other personal characteristics.

- Establish disciplinary procedures in writing and explain them orally at an understandable level of the terminology used. Disciplinary measures are allowed only if they are in accordance with national legislation.
- Ensure that workers are not harassed, disciplined or retaliated against for reporting problems on any of the grounds listed above.
- Sexual harassment or sexual violence, insults or intimidation of employees is not tolerated. In particular, physical, mental, sexual or verbal harassment and punishment, assault, abuse or intimidation are prohibited.

FAIR PAY

E. Miroglio EAD undertakes to:

- The employees to have the right to fair remuneration, made within the regular weekly working hours and sufficient to cover their basic needs and those of their families. Cash available to be sufficient to meet the basic needs of food, water, housing, education, health care, transportation and clothing for all household members.
- Comply, as a minimum, with the wages required by government minimum wage legislation or industry standards approved by collective bargaining, whichever is higher. Wages refer to standard working hours.
- Pay salaries regularly, on time and in full in legal tender. Partial payment in the form of an “in-kind” allowance is accepted only in accordance with ILO (International Labour Organization) specifications.
- Consider the skills, responsibility, seniority and education of employees in their salary level.
- Where a rate of pay for production, quota or piece work is established, to allow employees to receive at least a wage that meets or exceeds, respectively, applicable statutory minimum wages, industry standards or collective bargaining agreements within standard working hours.
- Ensure that workers of all genders and categories, such as migrant and local employees, receive equal pay for equal jobs and qualifications.
- Apply deductions only under the conditions and to the extent permitted by law or defined by a collective agreement.
- Employees to receive written information about the agreed terms in the form of an employment contract and a pay slip.
- Observe and comply with national regulations in the field of health care and social security.
- Overtime to be paid extra.
- Using wage deductions as a disciplinary measure is prohibited.

WORKING HOURS

E. Miroglio EAD undertakes to:

- Comply with national regulations on working hours, rest periods, public holidays and leaves.
- The regular weekly working hours must not exceed 48 hours.
- Use overtime only as a voluntary practice. The procedure for applying and paying overtime is regulated by law or a collective labour agreement.
- Not exceed the limit of hours, in accordance with the exceptional cases defined by the ILO (International Labour Organization), in which cases overtime is permitted.
- Give their employees the right to breaks during every working day and the right to at least one day off every seven days.

- Female employees in their seventh month of pregnancy shall not work overtime or night shifts.
- After six consecutive working days, employees are given a rest period of at least 24 hours.

HEALTHY AND SAFE WORKING CONDITIONS

E. Miroglio EAD undertakes to:

- Comply with national occupational health and safety legislation and international standards.
- Ensure the physical, mental health and safety of employees at work and take appropriate preventive measures against accidents and occupational diseases. Vulnerable persons, such as – but not limited to – young workers, newly given birth and expectant mothers, as well as the disabled persons receive special protection.
- Have systems in place to assess, identify, prevent and mitigate potential and actual threats to health and safety of employees.
- Regularly train all departments and individuals on health and safety at work during all stages of work, and provide information on potential risks to health and safety at the workplace.
- Seek to improve the protection of employees in the event of an accident, including through compulsory insurance.
- Maintain records of all workplace health and safety incidents.
- Take all appropriate measures, licenses and documentation required by national legislation for the stability and safety of the equipment and buildings in use. This includes accommodation facilities for employees.
- Establish relevant committees, such as the Committee on Health and Safety at Work. Its purpose is to ensure cooperation between management and workers and/or their representatives to develop and effectively implement systems for safe and healthy working conditions.
- Ensure workers to be informed and respect their right to leave the premises and/or stop working in dangerous situations and uncontrolled hazards without the need for permission to do so.
- Provide professional medical assistance. They ensure equal access to the service for all employees.
- Provide free access to clean drinking water, places to eat and rest, access to cooking and food storage areas.
- Provide the necessary number of clean, gender-segregated toilets with toilet paper, sinks with running water and hand soap in all work areas.
- Ensure that, where housing facilities are provided or required, they are clean and safe and meet all the basic needs of employees.
- Provide personal protective equipment (PPE) appropriate to the hazards of the work environment. PPE is free for all employees.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

E. Miroglio EAD undertakes to:

- To respect the right of workers to freely form and join trade unions – or to refrain from doing so. To conduct collective negotiations, in a free and democratic manner, without any distinction and regardless of gender.

- Not discriminate, harass, intimidate, fire or otherwise put at a disadvantage employees exercising these rights.
- Ensure meaningful representation of all employees, without any distinction and regardless of gender.
- Not prevent employees' representatives and recruiting persons from accessing or interacting with employees on the workplace.
- Allow employees to freely choose their own representatives with whom the company can enter into dialogue on workplace issues when operating in countries where trade union activity is illegal or where free and democratic trade union activity is not permitted.

PROTECTION OF THE ENVIRONMENT. ENVIRONMENTAL ASPECTS

E.MIROGLIO EAD encourages its employees and suppliers to work continuously for reducing the negative impact on the environment.

E. Miroglio EAD undertakes to:

- Create an environmental management system that, through specific goals, contributes to increasing environmental responsibility.
- Comply with national environmental laws and regulations or international standards.
- Identify the environmental impact of their operations and implement adequate measures to prevent, mitigate and eliminate adverse impacts on natural resources, the climate and the environment in general.
- Prepare programs to reduce energy consumption and greenhouse gas emissions.
- Water extraction from surface or groundwater must comply with national legislation.

To continuously strive to minimize water consumption.

- To ensure that the use, storage and transport of chemical substances and mixtures required for production are carried out in accordance with national legislation. To control waste water flows and identify possible contamination. Inspections are carried out regularly.

- Make efforts to minimize waste and dispose of generated waste in accordance with local legal requirements. To be handed over as a priority for recovery and recycling, instead of landfilling.

- Apply national or local regulations on air emissions, land use, biodiversity conservation, noise or odor harmful effects and other aspects of the environment.

E.MIROGLIO EAD expects its employees and suppliers to comply with the above mentioned requirements and calls on its partners to support their implementation in the best possible way, using appropriate aids such as management systems, instructions, training courses and process specifications. All employees of the suppliers should also be thoroughly and regularly trained in relation to the topics mentioned here. In addition, suppliers are obliged to provide these prescriptions to their sub-suppliers and partners and to monitor their compliance in an appropriate manner.

REPORTING MECHANISM

Opinions, suggestions or recommendations to the company's management:

- in writing – in the "Opinions, suggestions and recommendations" box – anonymously or signed, directly to the mail of the Executive Director, trade union organization
- orally – in a direct conversation or by phone with: the representative of the management, the secretary of the Executive Director (a meeting is arranged for a conversation with him); leader of a trade union organization.

A contact number is published on the company's website in case of need to file a complaint or suggestion related to social responsibility

<http://www.emiroglio.com/en/search?kw=suggestion>

Contacts of interested parties are published on the information boards in the company: Social Accountability Accreditation Services (SAAS) - Accreditation body, Bureau Veritas – auditing body for ISO 14001, ISO 9001, ISO 45001, SA 8000; Territorial Directorate of the Labor Inspectorate; Regional Service "Fire Safety and Population Protection", trade union representatives

COMPLIANCE WITH REQUIREMENTS

E. Miroglio EAD undertakes to:

- Comply with national and international legislation in the field of OHS, Environment, Social Responsibility, etc.
- Comply with the requirements of ISO 14001, ISO 9001, ISO 45001, SA 8000, OEKO-TEX STeP, ZDHC, Inditex, GRS, OCS, RWS, FSC, of customers, etc.
- To notify its suppliers of the above requirements.