



SA8000 POLICY

1st adoption 10.10.2024 rev.02

R.I.ECO. S.p.A.

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GLOSSARY

DUE DILIGENCE: this term refers to an ongoing management system that a company puts in place in consideration of the sector in which it operates, the operating contexts, the size of the company and beyond, to ensure that it complies with or is not complicit in human rights abuses. This involves 'identifying, preventing, mitigating and reporting' adverse effects potentially caused by the company.

DISCRIMINATION: the term includes both direct and indirect discrimination, respectively:

(a) any distinction, exclusion or preference based on race, colour, sex, sexual orientation, religion, political opinion, national descent or social origin which has the effect of denying or impairing equality of opportunity or treatment in respect of employment or occupation (ILO Convention No. 111).

FORCED OR COMPULSORY LABOUR: any work or service extorted from a person under threat of punishment or for which that person has not volunteered (ILO Convention No. 29).

IRREGULAR WORK: also referred to as 'undeclared work', this is that carried out, in whole or in part, without contractual or fiscal regularisation (and thus, contributions - pension and insurance) or in violation of the law in that it involves, for example, working hours that do not comply with regulations.

MINOR WORK: work activity that deprives children of their childhood, their dignity and negatively affects their psycho-physical development and interferes with their education. In particular, it refers to types of work that are not permitted for children under the minimum age for employment or work (ILO Convention No. 138).

PARTNERS: natural or legal persons who have an interest in Enel for the joint development of new projects.

INDIGENOUS AND TRIBAL PEOPLES: these terms refer respectively to: (a) peoples in independent countries who are considered indigenous by virtue of the fact that they are descended from the peoples who lived in the country, or in a geographical region to which the country belongs, at the time of conquest, colonisation or the establishment of the present frontiers of the State, and who, whatever their legal status, retain all or part of their social, economic, cultural and political institutions; (b) tribal peoples in independent countries who are distinguished from the other components of the national community by their social, cultural and economic conditions, and

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living totally or partially according to their own customs or traditions, or according to laws and special rules. (ILO Convention No. 169).

STAKEHOLDERS: all those who have a direct or indirect interest in the Company's activities, such as, for example, customers, employees of any rank and level, suppliers, contractors, partners, other companies and trade associations, the financial community, civil society, local communities and indigenous and tribal peoples, national and international institutions, the media, as well as organisations and institutions representing them.

R.I.ECO'S COMMITMENT TO HUMAN RIGHTS

R.I.ECO S.p.A. ("R.I.ECO") believes it is necessary to propose itself as an active economic subject in the respect of human rights and in the safeguard of the wellbeing of the people who work in the Company and for the Company, who collaborate with it or who, simply, live in the Community in which it operates.

It is therefore committed to respecting, protecting and promoting human rights in the conduct of its business activities.

With this Policy, R.I.ECO outlines the founding principles and actions taken to protect human rights in the performance of its activities and, in general, in any context in which it operates, including through its *business partners*.

The Company also intends to strengthen its commitment to the protection of human rights, ensuring that all activities are conducted in accordance with the relevant standards.

Integrating these human rights principles into investment processes aims at generating long-term sustainable economic returns as well as better risk management.

In this perspective, when defining its business plan, R.I.ECO takes into account not only the economic aspects, but also the social and environmental dimension of its projects, always considering the expectations of its *stakeholders*.

The international reference framework

Although it operates in Italy, where the legal framework regulates respect for fundamental human rights, R.I.ECO is committed to respecting and actively disseminating the principles set out in the regulations and standards issued by international reference organisations, such as

- The Universal Declaration of Human Rights and subsequent international conventions on civil and political rights and on economic, social and cultural rights;
- UN Conventions on the Rights of Women, on the Elimination of All Forms of Racial Discrimination, on the Rights of the Child, on the Rights of Persons with Disabilities;
- The Declaration on Fundamental Principles and Rights at Work and the eight Core Conventions of the International Labour Organisation (ILO);
- The 2030 Agenda for Sustainable Development adopted on 25 September 2015 by the United Nations General Assembly and its 17 Sustainable Development Goals.

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The most recent versions of the following trade regulations and voluntary initiatives were also taken into account:

- The principles of the UN Global Compact;
- The Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises;
- The Tripartite Declaration of Principles on Multinational Enterprises and Social Policy of the International Labour Organisation;
- The UN Guiding Principles on Business and Human Rights: Implementation of the UN Framework on "Protection, Respect and Remedies";
- United Nations Declaration on the Rights of Indigenous Peoples;
- Modern Slavery Act of the United Kingdom;
- Standard No. 5 of the 'Performance Standards on Environmental and Social Sustainability' of the International Finance Corporation

The Internal Frame of Reference

This policy reinforces what is already stated in the Organisation, Management and Control Model and its annexes, the Code of Ethics, the Code of Conduct, the *Anti-Corruption Code*, as well as in the current company procedures.

It constitutes a manifesto committing the company to promote the protection of human rights for all people working in its value chain.

PRINCIPLES

In developing both its international business activities and those in participation with its *partners*, R.I.ECO is inspired by the protection and promotion of human rights, the inalienable and inalienable prerogatives of human beings and the foundation for building societies based on the principles of equality, solidarity, repudiation of war and the protection of civil and political rights, social, economic and cultural rights and so-called third-generation rights (the right to self-determination, peace, development and environmental protection).

The Company protects individual freedom, in all its forms, and repudiates any kind of discrimination, violence, forced or child labour.

Particular consideration is given to the recognition and protection of the dignity, freedom and equality of human beings, the protection of labour and trade union freedoms, health, safety, as well as the system of values and principles on transparency and sustainable development, as affirmed by international institutions and conventions.

R.I.ECO considers the issue of the protection of human rights particularly related to the aspects that will be analysed below.

Working practices

Forced, bonded and compulsory labour

R.I.ECO rejects the use of any kind of forced, bonded or compulsory labour and all forms of slavery and human trafficking as defined by ILO Convention No. 29.

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The company's objective is to ensure that all employees enjoy freedom of movement and are not restricted by physical restrictions, abuses, threats and practices such as withholding identity documents or valuables, that they have the right to work freely, that they are aware of working conditions in advance, and that they are paid regularly.

The performance of work, whether ordinary or extraordinary, is a free expression of the workers' will and is free from any form of physical and/or psychological coercion.

R.I.ECO is committed to full compliance with the relevant ILO Conventions.

Child labour

R.I.ECO recognises the human rights of children, such as the right to education, the right to play and their basic needs.

The Company does not use any form of child labour, refusing the employment of personnel below the minimum age for entry into the world of work required by law, as defined by current Italian regulations.

Respect for diversity and non-discrimination

The Company promotes the principles of diversity, inclusion, equal treatment and opportunity.

It believes that diversity is a strategic element for the company's competitiveness and the development of its people: in this respect, R.I.ECO believes that teams with different skills, experiences and *backgrounds* enrich the work environment and stimulate creativity, fostering a more effective leadership style and nurturing an increasingly open corporate culture.

The Company is opposed to any form of behaviour that causes discrimination with regard to gender, age, disability, nationality, sexual orientation, ethnicity, religion, political opinions and any other form of individual diversity or that is detrimental to the person, his or her beliefs or preferences.

Physical, verbal, visual, psychological, discriminatory or sexual harassment, sexual abuse, intimidation, disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind, attitudes attributable to persecutory practices, which create a denigrating, hostile, humiliating, intimidating, offensive or unsafe working environment are also not tolerated.

R.I.ECO promotes a culture based on meritocracy: the selection, recruitment, apprenticeships, development, *training*, compensation, advancement and treatment of the Company's personnel is based on qualifications, performance, skills and experience.

Freedom of association and collective bargaining

R.I.ECO protects the right of its employees to form or take part in organisations aimed at defending and promoting their interests.

It also respects their right to be represented, within the different establishments, by trade union bodies or other forms of elected representation according to the legislation and practices in force in the different countries where they work.

The Company considers collective bargaining to be the privileged instrument for determining the contractual conditions of its employees, as well as for regulating relations between company management and trade unions.

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R.I.ECO ensures that those engaged in organising or representing workers are in no way penalised or subjected to any form of retaliation.

R.I.ECO strictly adheres to the ILO Conventions on Freedom of Association, Collective Bargaining and Workers' Representatives and, where applicable, national collective bargaining agreements and their supplements.

Health, safety and well-being

R.I.ECO promotes and disseminates a culture of health, safety and well-being as a goal of primary importance for sustainable development, to be achieved with a view to continuous improvement and in compliance with current regulations.

The Company provides and maintains healthy and safe work environments, free of recognised hazards and in compliance with internal policies and procedures related to workplace safety and with applicable health and safety laws and regulations.

R.I.ECO is committed to ensuring that all operational sites comply with health and safety legislation and in any case meet standards in accordance with national regulations and *best practice*, applying principles of hygiene, industrial ergonomics and industrial-level organisational and operational processes to identify, control, reduce and remedy risks represented by workplace hazards, accidents and illnesses.

Accident prevention and the safeguarding of health and safety in the workplace are guaranteed and disseminated at all levels of the corporate organisation and among *business partners* also through training and awareness-raising activities.

All workers, contractors and suppliers are personally responsible for the protection of their own health and safety and for taking the preventive measures adopted by the Company, also communicated through the specific 45001 certification and related procedures, education, training and information.

Responsible management of safety is the responsibility of each employee, contractor and supplier who shall not, under any circumstances, expose themselves or other colleagues to dangerous situations that could lead to injury or physical harm.

Culture and skills

R.I.ECO is committed to promoting the development of human capital through the implementation of specific training initiatives aimed at the professional and cultural growth of its employees and of those involved in the Company's activities.

Culture and education

R.I.ECO supports in a structured manner initiatives and projects carried out in the area to disseminate cultural values and promote the right to education of young people with various tools, such as the organisation of training courses and the provision of freely accessible content; it also facilitates exchange programmes with higher education institutions (e.g. Alternance School-Work).

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Working hours, wages, benefits

Everyone working with R.I.ECO is entitled to conditions respecting health, safety, welfare and dignity, maximum working hours, rest periods during the day and week, and one paid holiday per year.

R.I.ECO guarantees fair and equal pay, based on the principle of fair compensation for work and equal pay between male and female labour for work of equal value, based on an objective assessment of the work to be performed.

The minimum remuneration of the Company's employees may not be lower than the minimum remuneration provided for by the collective agreements and applicable legislative and regulatory treatments in force in the various countries where the work is carried out.

R.I.ECO is committed to operating in full compliance with applicable laws on insurance and social security wage conditions, benefits, working hours and overtime.

R.I.ECO tries not to resort to redundancies; if this is not possible, the company proposes responsible dismissal procedures.

The company promotes work-life balance policies for its employees.

Community and society

Environment

R.I.ECO recognises that a safe, clean and sustainable environment is integral to the full enjoyment of human rights.

Protecting the environment and natural resources, combating climate change, and contributing to sustainable economic development are strategic factors in the planning, operation and development of business activities.

R.I.ECO is committed to developing environmentally friendly production technologies, with positive effects on reducing consumption and use of raw materials, working with suppliers to improve environmental protection practices (production chain management);

The company aims to protect the ecosystem.

Respect for the rights of communities

R.I.ECO is aware of the influence, even indirect, that company activities can have on the communities in which it operates: therefore, the company is committed to reducing the social and environmental impact of the activities developed at its production sites.

R.I.ECO conducts its investments in a sustainable manner, promoting initiatives of cultural, social and economic value, respecting local and national communities in order to foster social inclusion through education and training.

The company contributes to the social and economic growth of local communities and is committed to behaving in a way that respects the contexts in which it is located and to exerting a positive influence on the territories.

R.I.ECO acts to build a solid cooperative relationship with its *stakeholders*, with the aim of creating long-term value and opportunities for growth and development, and to promote open and transparent dialogue and relationships based on mutual trust.

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Corruption

R.I.ECO rejects corruption in all its forms, direct and indirect. Please refer to the Anti-Corruption Manual, adopted by resolution of the Board of Directors on 10.10.2024

Privacy

R.I.ECO is committed to respecting the right to privacy and the protection of the data and personal information of all those involved in its activities, with particular attention to customers and, more generally, to all stakeholders, in absolute compliance with the regulations in force.

Personal data is collected, processed and stored in compliance with legal requirements, fundamental rights and freedoms.

The freedoms and principles recognised by law are respected and observed, in particular respect for private and family life, home and communications, protection of personal data, freedom of thought, conscience and religion, expression and information.

IMPLEMENTATION AND MONITORING

The implementation and monitoring of the commitments expressed in this document is based on appropriate *due diligence* processes.

The assessment of perceived risk, in combination with the *gap analysis*, made it possible to assess residual risk and to define possible improvement actions.

Improvement actions to be managed were highlighted.

The risk assessment and analysis process was structured as follows:

- Identification of business activities and organisational areas where a risk of human rights violations could occur;
- Assessment of the risks identified in terms of magnitude and likelihood and evaluation of the adequacy of the mitigation and remedial measures taken with reference to the risks identified;
- Carrying out checks in areas identified as being at higher risk;
- Definition of prevention and mitigation action plans that include activities to extend, review and strengthen company procedures and controls and specific training and awareness-raising actions on human rights.

Stakeholder Reports

If *stakeholders*, whether internal or external, believe that a human rights violation has occurred, they may report it to the Supervisory Board.

The Supervisory Board carries out an analysis of the report, hearing if necessary the author and the person responsible for the alleged violation, ensuring equal treatment in compliance with the Company's policies and local legislation.

If, following a report, a violation of the principles contained in this Policy is ascertained, the sanctions indicated in the Sanctions System in use by the Company shall be applied.

R.I.ECO acts so as to guarantee bona fide reporters against any kind of retaliation, discrimination or penalisation, ensuring the confidentiality of the reporter's identity, facts

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without prejudice to the legal obligations and the protection of the rights of the Company or persons wrongly accused and/or in bad faith *ex L no. 179/2017*.

Reports can be submitted using the whistleblowing platform accessible from the corporate website.

Disciplinary system

R.I.ECO is committed to the identification, assessment, prevention and mitigation of risks of human rights violations, promptly putting in place appropriate remedial and corrective actions, should such events occur.

Failure to comply with this policy is an integral part of the contractual obligations of employees, collaborators and, more generally, of all Addressees.

Any violations will then lead to the application of the measures provided for in the applicable legislation and collective bargaining.

Failure to comply with this policy on the part of external parties may result in the termination of the contract, assignment or, in general, the existing relationship with the Company, as well as - where there are grounds for it - compensation for damages.

APPROVAL, COMMUNICATION AND TRAINING

Approval, revision and scope

This Policy has been approved by the Board of Directors of R.I.ECO.

This policy comes into force for R.I.ECO on the date of its approval by the Board of Directors of the Company.

Any amendments to this policy, as well as the adjustment of the procedures provided for in it, are subject to the approval of the Board of Directors.

The addressees of this document are the members of the Company's top management and corporate bodies, all employees, collaborators, relevant *business partners* and all third parties in business relations, for whatever reason, with R.I.ECO.

All addressees are required to be familiar with the regulations referred to therein.

Dissemination and training

This policy is made available to all internal and external *stakeholders* through dedicated communication activities, with a view to transparency and collaboration. It is also available on the Company's website.

In order to implement and monitor the commitments expressed in this policy, as well as to optimise the effectiveness of actions to prevent and mitigate negative impacts, the Company will adopt mechanisms to monitor areas of potential risk.

In order to ensure the correct understanding of the policy by all R.I.ECO collaborators, in whatever capacity, training plans will be prepared, differentiated according to the areas of operation, aimed at fostering awareness of the principles contained therein.

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