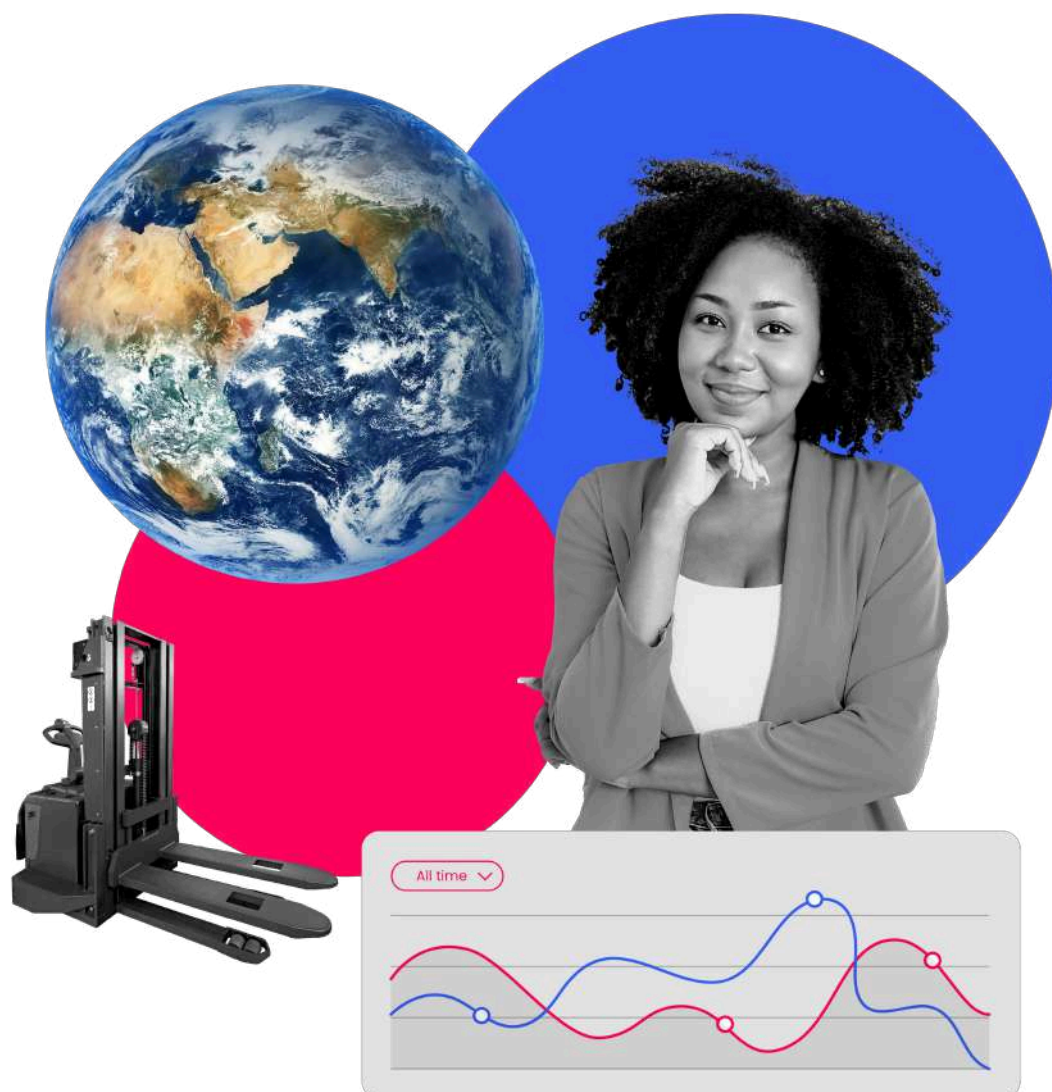


Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA methodology are stated (with reasons for deviation) in the SMETA declaration.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living wages are paid
 - 6. Working hours are not excessive
 - 7. No discrimination is practiced
 - 8. Regular employment is provided
 - 8.A. Sub-contracting and homeworkers are used responsibly
 - 9. No harsh or inhumane treatment is allowed
- Health and safety:
 - 3. Working conditions are safe and hygienic
- Environment:
 - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
 - 10.B. Environment 4-pillar
- Business ethics:
 - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit details

Site details

Sedex site reference	ZS1000086433	Site name	Ifex Group - Sede di Savona
Business name	Ifex Group Srl	Site address	Via della Nunziata 8 Savona IT 17100

Audit details

Sedex company reference	ZC5000041471	Auditor company name	SGS Italy
Audit company address	Via Caldera, 21, Milan, IT, 00000000		
Date of audit	2026-02-23	Audit conducted by	Matteo Bertini
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		Day 2
	In	13:30	In 08:30
	Out	18:00	Out 17:00
Audit type	Full initial		
Was the audit announced?	Announced		
Was the Sedex SAQ available for review?	No		

Who signed and agreed CAPR? Filippo Meneghetti / HSE Specialist

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	Yes
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	The worker safety representative and union representative (RSA) were engaged in productive activities during the opening and closing meetings.		
Reason for absence during the audit			
Reason for absence at the closing meeting	The worker safety representative and union representative (RSA) were engaged in productive activities during the opening and closing meetings.		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size) None

Lead auditor	Matteo Bertini	APSCA Number	32200150
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Additional auditor

Date of declaration	2026-02-24
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[← Contents](#)

[Findings →](#)

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Filippo Meneghetti
Title	HSE Specialist
Date of declaration	2026-02-24

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC ZAF601348137
5. Legal wages are paid	5.A Ensure that all workers (including non-em...	Local law	NC ZAF601348136

Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen	✓	✓	✓	✓
1.A. Responsible recruitment and entitlement to work	✓	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	✓	✓
3. Working conditions are safe and hygienic	✓	✓	✓	⚠
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	⚠
6. Working hours are not excessive	✓	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	✓



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

[← Summary of findings](#)

[Site details →](#)

	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly	✓	✓	✓	✓
9. No harsh or inhumane treatment is allowed	✓	✓	✓	✓
10.A. Environment 2-Pillar	✓	✓	✓	✓
10.C. Business ethics	✓	✓	✓	✓



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Site details

Company and site details

Sedex company reference	ZC5000041471	
Sedex site reference	ZS1000086433	
Company name	Ifex Group Srl	
Business ownership type	GOODS	
Site name	Ifex Group - Sede di Savona	
Site name in local language		
GPS location	GPS address	Savona (SV). Via della Nunziata, 8
	Coordinates	44.30302165882824, 8.454809720128159
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Ennio Schiavon
	Job title	Technical Manager
	Phone number	0423700182
	Email	ennio.schiavon@ifexgroup.it
Applicable business and other legally required business license numbers and documents	Vat Number : 04182470262 - Rea Number : TV -329668 -Code Ateco : 10.73	

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	Primary	Manufacture of other food products n.e.c.
	Secondary	
	Other	
Product type	At the Savona plant, Ifex Group Srl is involved in the production of: -Pesto and sauces -Ready meals/delicatessen products -Soups	
Process overview	The production area is divided into hot and cold food preparation. Eight packaging lines. Washing room. Cold storage rooms. One meat processing room. Two warehouses for raw materials and finished products.	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	3356m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2008
	If building is shared, provide details	Site not shared
	Number of floors	3
	Description of floor activities	The site covers a total area of 3356 square meters. Below are the main areas: Production area 1395 square meters Cold rooms 710 square meters Warehouses 770 square meters Offices 835 square meters. Finished product cold storage 490 square meters On the ground floor there is a reception area, production area, kitchen (hot and cold), packaging area, washing room, warehouse, cold storage, break area, changing rooms, and bathrooms. On the first floor: office area, finished product warehouse, and raw material warehouse. On the second floor: finished product warehouse and raw materials warehouse. The finished product warehouse and raw materials warehouse are located at Via Sant'Ambrogio No. 5, Savona (as they have separate external access). However, the area can be connected to the Nunziata 8 Savona site via external stairs.

Is there any difference between the site scope of the audit and the Sedex site profile? No

[← Site details](#)

[Worker analysis →](#)

Site scope

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?

No

Is any activity conducted onsite not included within the scope of the audit?

No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?

No

Does the site organise worker transport to the worksite?

Not provided

No Transport. The transport is not a legal requirement.

Work patterns

Approximate workers on site per month (% of peak)	January	90-95%	February	90-95%
	March	90-95%	April	90-95%
	May	90-95%	June	90-95%
	July	90-95%	August	90-95%
	September	90-95%	October	90-95%
	November	95-100%	December	95-100%

[← Site details](#)

[Worker analysis →](#)

Work patterns

Is there any night shift work at the site?	Yes
	Workers on the morning shift work the following hours: 4:00 a.m. to 12:30 p.m. (30-minute break). According to Italian law, the hours from 4:00 a.m. to 6:00 a.m. are considered night work.
What percentage of the workforce, including temporary and agency workers, work during the night shift?	4%
Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	Yes Interviewed the two workers who work the morning shift (4:00 a.m. to 12:30 p.m.)

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No No, the site has not assessed for negative impact on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No No Human Right Impact Assessment (HRIA) conducted within the last three years at the site.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	36 (72%)	14 (28%)	- -	50 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	25 (69.4%)	11 (30.6%)	- -	36 (72%)
Temporary or fixed term employees	1 (50%)	1 (50%)	- -	2 (4%)
Agency or subcontracted workers	10 (83.3%)	2 (16.7%)	- -	12 (24%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	12 (85.7%)	2 (14.3%)	- -	14 (28%)
Total migrant workers	12 (85.7%)	2 (14.3%)	- -	14 (28%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

None

Workers by age

	Men	Women	Other	Total
18 - 24 years old	1 (100%)	0 (0%)	- -	1 (2%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Is the worker analysis data relevant for peak season and current to the audit? Yes

Please list the nationalities of all workers, with the three most common nationalities listed first

Italian
Ivorian
Albanian
Senegalese
Malian
Nigerian
Romanian
Ukrainian
Nigerien

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Albanian	6%	2%	-	8%
Italian	48%	22%	-	70%
Ivorian	6%	0%	-	6%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	36 (72%)	14 (28%)	- -	50 (100%)

[← Worker analysis](#)

[Worker interviews →](#)

Workers by remuneration type

Salaried workers	0	-	0	-	-	-	0 (0%)
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* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	36 (72%)	14 (28%)	- -	50 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

None

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (50%)	1 (50%)	- -	2
Supervisors or team leaders	2 (100%)	0 (0%)	- -	2
Administrative staff	1 (50%)	1 (50%)	- -	2

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews
Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers? Yes

Was the interview sample representative of the gender composition of the workforce? Yes

Number and size of group interviews 1 Group (5 people)

Did workers understand the purpose of the audit? Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers? Yes

[← Worker analysis](#)

[Measuring workplace impact →](#)

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

None

What did the workers like the most about working at this site?

Hours worked, rest days or breaks
Pay

Additional comments

None

Attitude of workers' committee/union representatives

Workers' safety representatives confirms good relations with management. No critical issues emerged.

Attitude of managers

The management was collaborative during the whole audit process. All the required documentation was available for review. The facility tour was performed with no restrictions.

Workers interviewed by type

	Total
Permanent workers	7
Temporary or fixed-term employees	2
Agency or subcontracted workers	2

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

Seasonal workers	0
Other workers	0
Total number of workers interviewed	11

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	5	0	-	5
Workers interviewed individually	5	1	-	6

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	4	0	-	4
Total migrant workers interviewed	4	0	-	4

Measuring workplace impact

Gender disaggregated data available

Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	2.7%	-	2.7%
Last full calendar year (2025)	0.0%	5.5%	-	5.5%
Previous full calendar year (2024)	-	-	-	-

* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.5%	0.5%	-	3.0%
Last full calendar year (2025)	3.0%	2.7%	-	5.7%
Previous full calendar year (2024)	1.6%	1.3%	-	2.9%

Number of days lost through job absence in the year, calculated as: (Number of days lost through job absence in the year) / [(Number of employees on 1st day of the year + Number of employees on the last day of the year) / 2] * (Number of available workdays in the year).

Are accidents recorded?

Yes

Inail Mandatory communication

Annual number of work related accidents and injuries (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	5.5%	0.0%	-	5.5%
Last full calendar year (2025)	0.0%	2.7%	-	2.7%
Previous full calendar year (2024)	5.5%	0.0%	-	5.5%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	99.0%	0.0%	-	99.0%
Last full calendar year (2025)	0.0%	246.0%	-	246.0%
Previous full calendar year (2024)	114.0%	0.0%	-	114.0%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

Percentage of workers that work on average more than 48 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%

[← Worker interviews](#)

[Code area 0 →](#)

Percentage of workers that work on average more than 48 total hours in a given week

Previous full calendar year (2024)	-	-	-	-
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Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	-	-	-	-

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Viewed Code of Ethics rev 01 dated January 1, 2025. The Code of Ethics analyzes the following aspects: assumptions and purposes of the Code of Ethics - Relations with external parties - Employees - Environmental Policy - Food Hygiene - Anti-Money Laundering - Tax Principles - Relations with Public Bodies - Corporate Communications - Implementation, dissemination, and control. The Code of Ethics is available on the company website at the following link: https://www.ifexgroup.it/wp-content/uploads/2025/02/IFEX-GROUP-Codice-etico.pdf Code of Ethics Manager: ODV (two internal members + one external member) The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided). Viewed 231 and Whistleblowing training dated June 13, 2025 Based on Legislative Decree 24/2023, the Company has implemented a Whistleblowing System. The System is available on the Company website at the following link: https://ifexspa.segnalazioni.net/ The System allows whistleblowers to remain anonymous.		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure employment is freely chosen are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

The Code of Ethics is the fundamental document that defines the principles, values and rules of conduct that the company requires of all its collaborators, employees and external parties who interact with the organisation.

In order to ensure maximum transparency and accessibility, the Code of Ethics is :

-formally displayed on the company notice board, so that all employees can easily consult it during normal working activities;

-available online on the company website at the following link:

<https://www.ifexgroup.it/wp-content/uploads/2025/02/IFEX-GROUP-Codice-etico.pdf>

This dual method of dissemination ensures that the document is always available to staff, promoting awareness and application of ethical principles and strengthening the culture of transparency, responsibility and fairness within the company.

The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided).

Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization.

The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 0](#)

[Code area 1.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	During facility tour was not found evidence of forced, bonded or involuntary prison labour. Workers are free to leave their employer after a notice (CBA describes legal time of notice). There is no evidence of retention of wage and /or deposit or original identity documents. Workers are free to leave factory at the end of working day. Viewed Authorisation from the Savona Labor Inspectorate dated 02.02.2023 no. 962: -8 cameras + 1 VDR +1 monitor. Addendum dated 14.11.2024 (technical report no. 12651 dated 06.09.2024) for: -12 cameras + 1 PC +1 VDR		

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

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Grade: Robust Management Systems

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Viewed Code of Ethics rev 01 dated January 1, 2025.

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They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

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The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 1](#)

[Code area 2 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The Company retains copies of original documents provided by workers at the time of hiring. No fees or payments are required from workers during the recruitment process. During the audit, interviews with a sample of workers were conducted to verify compliance with ethical and legal hiring practices. These interviews revealed no critical issues, indicating that the recruitment process is conducted in a transparent and compliant manner. The evidence confirms that the Company’s hiring procedures respect workers’ rights, comply with applicable labor laws, and align with the principles established in the Code of Ethics and organizational policies. Viewed residence permits of sampled workers with non-EU citizenship: -D.A residence permit expiring on December 4, 2026 -F.M residence permit expiring on October 6, 2029 -L.E residence permit expiring on 31.01.2027 -O.U residence permit expired on 20.07.2025 and renewal request dated 30.12.2024		

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited and hired by licensed labour providers Workers are recruited, selected, and hired directly by our company Randstad italia Spa (11 workers) - Manpower (1 worker)
Provide business names for all labour providers and programmes used	Randstad italia Spa - Manpower
How do the labour providers recruit and hire workers?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	12
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

[← Code area 1.A](#)

[Code area 2 →](#)

Migrant workers

Do any workers migrate across international borders to work at this site? Yes

List the sending countries Costa D'Avorio- Gambia-Senegal-Mali-Albania-Nigeria-Romania-Ukraine

Percentage of workers that are migrant 30%

Do any workers migrate from other states, provinces or regions within the country to work at this site? No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? No
No fees.

Were recruitment fees or costs identified during worker interviews? No
No critical issues emerged from interviews.
No costs required from workers for hiring.

2. Freedom of association and right to collective bargaining are respected

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure employment is freely chosen are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

The Code of Ethics is the fundamental document that defines the principles, values and rules of conduct that the company requires of all its collaborators, employees and external parties who interact with the organisation.

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-formally displayed on the company notice board, so that all employees can easily consult it during normal working activities;

-available online on the company website at the following link:

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This dual method of dissemination ensures that the document is always available to staff, promoting awareness and application of ethical principles and strengthening the culture of transparency, responsibility and fairness within the company.

The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided).

Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization.

The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 1.A](#)

[Code area 3 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	All personnel have the right to form, participate and organize unions of their choice. Workers are also free to negotiate collectively with the organization. The organization respects this right, and effectively informs the staff of the fact that it can freely adhere to any workers' organization of its choice, without this leading to any negative consequences or causing retaliation by the organization. The organization does not interfere in any way with the formation, functioning or management of the above mentioned workers' organizations. 8 workers registered with trade unions: -5 workers registered with UIL - UILA BCG -3 workers registered with CGIL FLAI - BCG Savona RSA: G.M Viewed appointment dated 27.06.2021 (UILA)		

2. Freedom of association and right to collective bargaining are respected

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	Yes
Are they active?	8 workers registered with trade unions: -5 workers registered with UIL - UILA BCG -3 workers registered with CGIL FLAI - BCG Savona RSA: G.M Viewed appointment dated 27.06.2021 (UILA)
Does the employer recognise the trade union?	Yes
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years? No

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure working conditions are safe and hygienic are formalised.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided).

Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Fundamental Improvements Required

The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization.

It is necessary to strengthen the systematic monitoring of company procedures in order to ensure full compliance with applicable legislative and regulatory requirements. Effective control of procedures is essential for preventing non-compliance, reducing legal risks and ensuring responsible and transparent management of company activities.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC ZAF601348137

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section

General DVR dated January 26, 2026.

Noise risk assessment dated January 26, 2026 (maximum exposure for use of Braseria 88.8 DbA).

Vibration assessment dated January 26, 2026, values within action values.

Chemical assessment dated January 26, 2026, risk assessed as low or medium.

Stress assessment dated January 26, 2026, low risk.

MMC and repetitive movements assessment dated July 9, 2025, risk Low or Medium.

Fire risk assessment dated January 26, 2026, medium risk (company subject to Presidential Decree 151 for activities 12.2.B-70.1.B-74.1.A -70.2.C)

Fire Prevention Certificate (CPI):

- Via S.Ambrogio 5 Savana: PI file no. 21203 of 01.10.2025.
- SCIA no. 11664 of 15.07.2025 for activity 70.2.C (expiry date 15.07.2030).
- Via della Nunziata 8: PI file 16885.
- SCIA no. 9124 dated 07.07.2021 (Buona Compagnia Gourmet) for activities 74.1.A - 12.2.B- 70.1.B (expiry date 07.07.2026).

Transfer viewed in reference to file no. 16885 to Ifex Group dated 10.03.2025

Emergency Plan: dated 12.12.2025

Evacuation drill on 07.07.2025 (1:58 p.m. - 2:01 p.m. to include both shifts). Signatures of participants present.

Periodic meeting (Art. 35 Legislative Decree 81.08) on 02.07.2025

Viewed PPE delivery report dated 30.01.2026 for worker R.M (packaging operator). PPE: S1/S2/S3 shoes - mechanical protection gloves - cold protection gloves. Report signed by the worker.

H&S Training:

RSPP (External): D.T. appointment dated January 1, 2025 (updated on July 8, 2021)

Workers' safety representative: Appointment dated February 10, 2025. Last training session on May 15, 2025. INAIL declaration of 10.02.2025

Supervisors: 9 people. Viewed training of Z.S of 12.02.2025 and M.G of 12.02.2025. Appointments of 10.02.2025

Firefighters: Appointment dated February 10, 2025. Viewed training of O.B (dated February 15, 2021) and of L.S (dated November 20, 2023)

First Aid Officers: 13 people. Viewed training of S.L (dated November 5, 2024) and of D.A (dated November 5, 2024). Appointment dated February 10, 2025.

Viewed training for the use of PLE by D.L on 07.02.2024.

Training for PPE Category III on 07.03.2024.

Viewed Health and safety training carried out by the 10 workers sampled.

Company doctor: M.V. Appointment in February 2025.

Health protocol dated May 5, 2025.
 Workplace inspection dated August 7, 2025.
 Reviewed medical examinations carried out on 10 sampled workers.

Maintenance:

Grounding check: Report No. T32-26-300 dated February 16, 2026 (two-yearly deadline)
 Fire extinguisher maintenance: 02.12.2025 carried out by Slta
 Hydrant maintenance: 02.12.2025 carried out by Slta
 Emergency exits: 02.12.2025 carried out by Slta
 Rei doors: 02.12.2025 carried out by Slta
 First Aid Kit: 02.12.2025 carried out by Slta
 Emergency Lights: 02.12.2025 carried out by Slta
 Manara Boiler No. 3480 - 558 KW: last maintenance on 09.10.2025

Findings: non-compliances

ZAF601348137

Non-compliance

Due 2026-05-18

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.A Ensure a safe working environment. Put in place adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

318 - Inadequate/isolated failure in conducting medical examinations or occupational health checks, including disease checks, of workers in hazardous situations(e.g. exposed to noise or dust) or working with hazardous substances (e.g. chemicals and pesticides)

Area of non-compliance/non-conformance

Local law

Description

No evidence provided of the medical examination carried out by the company doctor for the worker R.I.

Corrective and preventative actions

Provide evidence of the medical examination carried out by the worker R.I.

Local law reference

Legislative Decree 81/2008:

Art. 41

Regulates health surveillance: provides for preventive medical examinations (before starting work), periodic examinations, and other types of health checks. The examination concludes with the issuance of a judgment of fitness for the job.

Art. 20

Establishes that workers are required to undergo the health checks provided for in the health surveillance program.

* PDF generated at 09:54 (UTC) on 19 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Chemical assessment dated January 26, 2026, risk assessed as Low or Medium.
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Certificate of Habitability inspected (Via Della Nunziata/Via Sant'Ambrogio) No. 1614 dated January 13, 2010
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure child labour shall not be used are respected are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization.

The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 3](#)

[Code area 5 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The Company does not employ individuals under 18 years of age. Compliance with this requirement is ensured by verifying the age of candidates through the submission of official identity documents prior to completion of the hiring process. The Company retains copies of these identity documents as evidence of verification. This procedure ensures that all workers meet the legal minimum age requirements and supports compliance with labor laws and ethical hiring standards. Audit verification, including document review, confirms that the Company's age verification process is consistently applied and effective in preventing the employment of underage workers. The youngest worker is F.M born 02.02.2004 and hired on 01.01.2025 (Randstad)		

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	2%
Enter the legal age of employment	16
Enter the age of the youngest worker identified	22
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure legal wages are paid are formalised within the Code of Ethics .

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided).

Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Fundamental Improvements Required

It is necessary to strengthen the monitoring of the procedures implemented and the agencies used, systematically verifying compliance with the CBA applied.

In particular, periodic checks should be carried out on the correct application of classifications, economic treatment, and contractual institutions, and appropriate supporting documentation should be requested.

Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.A Ensure that all workers (including non-em...	Local law	NC ZAF601348136

Systems and evidence examined to validate this code section

The Company applies the Food Industry CBA.
Minimum wages updated as of February 1, 2026:
Level 1 S Q base pay 3,426.90
Level 1 S base pay 3,326.90
Level 1 base pay 2,958.43
Level 2 base pay 2,528.64
Level 3 A base pay 2,283.00
Level 3 base pay 2,098.81
Level 4 base pay 1,975.97
Level 5 base pay 1,853.19
Level 6 base pay 1,730.38

Minimum level indicated by CBA: level 6 with base pay of 1,730.38 euros
Minimum level present in the company: level 6 with base pay of 1,730.38 euros (2 employees +7 hired through Randstad = 18%)

Documentary review reveals 7 workers hired (through Randstad) for a period of more than 6 months and currently classified at level 6:

- L.S (hired 09/01/2024)
- O.N (hired 09/16/2024)
- S.S (hired on 10/07/2024)
- D.P (hired on 01/01/2025)
- D.S (hired on 06/23/2025)
- F.M hired on 09/23/2024
- S.O hired on 12/23/2024

The Food Industry CBA establishes: Workers involved in the production process and the loading and unloading of goods will move from level 6 to level 5 after a period of six months.

Viewed pay slips for January 2026 (last month) + December 2025 (peak month) + November 2025 (random month).

Sampled 10 workers (8 hired directly by Ifex Group + 1 worker hired through Manpower agency + 1 worker hired through Randstad agency).

Reviewed the transfer letter for worker R.M. from 02/01/2026 to level 5 (the employee was hired on 07/22/2025).

The company makes payments by bank transfer.
January paid on 12.02.2026 - December paid on 09.01.2026 - November paid on 12.12.2025

DURC: INAIL_51393261- Request date 29.10.2025 expiry date 26.02.2026

[← Code area 4](#)

[Code area 5.A →](#)

Audit company:
SGS Italy

Audit reference:
ZAA600180086

Start Date:
2026-02-23

End Date:
2026-02-24

Findings: non-compliances

ZAF601348136

Non-compliance

Due 2026-05-18

Code area

5 Legal wages are paid

Status

Open*

Workplace requirement

5.A Ensure that all workers (including non-employee workers) are paid at least the legal minimum wage or legally recognised collective bargaining agreement (CBA) where one exists, whichever is higher.

Time given to resolve

60 days

Verification method

Follow up audit

Issue title

440 - Systemic instances of pay below contracted rates, but above minimum wage

Area of non-compliance/non-conformance

Local law

Description

Documentary review revealed 7 workers (all hired through Randstad Agency) classified at level 6 and hired for a period exceeding 6 months.
(Example: worker F.M hired on 23.09.2024 and currently classified at level 6).

Corrective and preventative actions

Provide evidence of the transition from level 6 to level 5 for workers hired for a period exceeding 6 months and involved in the production process.

Guarantee the arrears due for the months in which workers should have been classified at level 5 but received level 6 pay.

Implement a structured and documented system for periodically monitoring the classification and remuneration of personnel hired through the Agency, providing for scheduled checks with the Employment Agency in order to ensure constant alignment between the tasks actually performed, the contractual level applied, and the remuneration paid, preventing the recurrence of the non-compliance detected

Local law reference

CBA Food Industry: Workers involved in the production process and in loading and unloading goods will move from level 6 to level 5 after a period of 6 months.

* PDF generated at 09:54 (UTC) on 19 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 5](#)

[Code area 5.A →](#)

5. Legal wages are paid

Data points

What is the basic wage paid to workers? Wages are defined by a legally recognised collective bargaining agreement (CBA)

Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers? Only digital payments

How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits? None

Worker remuneration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers? Not applicable

Summary information

Is legal wage/legally recognised CBAs data available for any of these options? Monthly

Is actual wage data available on site for any of these options? Monthly

Maximum legal working hours	Max hours per day	8.0
	Max hours per week	40.0
	Max hours per month	173.0

[← Code area 5](#)

[Code area 5.A →](#)

Actual required working hours	Required hours per day	8.0
	Required hours per week	40.0
	Required hours per month	173.0
Maximum legal overtime hours	Max hours per day	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	2.5
	Max hours per week	9.0
	Max hours per month	24.0
Minimum legal wage	Min per hour	10.01
	Min per day	80.01
	Min per week	320.07
	Min per month	1730.38
Actual minimum wage	Actual per hour	10.01
	Actual per day	80.01
	Actual per week	320.07
	Actual per month	1730.38
Minimum legal overtime wage	Min per hour	14.51
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

[← Code area 5](#)
[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	14.51
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	Viewed pay slips for January 2026 (last month) + December 2025 (peak month) + November 2025 (random month). Sampled 10 workers (8 hired directly by Ifex Group + 1 worker hired through Manpower agency + 1 worker hired through Randstad agency).
Are there different legal minimum/legally recognised CBAs wage grades?	Yes The Company applies the Food Industry CBA. Minimum wages updated as of February 1, 2026.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	Minimum level indicated by CBA: level 6 with base pay of 1,730.38 euros Minimum level present in the company: level 6 with base pay of 1,730.38 euros (2 employees +7 hired through Randstad = 18%)
Are there any bonus schemes used?	Yes Individual awards
Were accurate records shown at the first request?	Yes

Were any inconsistencies found?

Yes

Documentary review reveals 7 workers hired (through Randstad) for a period of more than 6 months and currently classified at level 6:

- L.S (hired 09/01/2024)
- O.N (hired 09/16/2024)
- S.S (hired on 10/07/2024)
- D.P (hired on 01/01/2025)
- D.S (hired on 06/23/2025)
- F.M hired on 09/23/2024
- S.O hired on 12/23/2024

The Food Industry CBA establishes: Workers involved in the production process and the loading and unloading of goods will move from level 6 to level 5 after a period of six months.

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The company applies the pay scales provided by the relevant CBA. There is no minimum wage in Italian law; the company applies the pay scales of the relevant CBA. Italy's ISTAT (National Institute of Statistics), through its website, identifies the "absolute poverty line"; this value is parameterised according to geographical area, metropolitan area and family type. For the area in which the company is located, ISTAT identifies €947,45 (basic need wage) as the poverty threshold; adding 10% to find the living wage, the figure is € 1042,19. The gross basic pay for the lowest level (level 6) is 1204.74 + contingency 515.31 + EDR 10.33. The lowest net salary (January 2026) is € 1680(including 14th month divided into 14 months of €151).		

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades	1)Policies & procedures: Grade: Robust Management Systems The company has policies and procedures that are suitable and correctly implemented. The Company has formalised policies for monitoring hours worked, to ensure that overtime worked by employees does not exceed the legal limits. Viewed Code of Ethics rev 01 dated January 1, 2025. 2) Resources: Grade: Robust Management Systems Code of Ethics Manager: ODV (two internal members + one external member). They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system. 3) Communication & Training: Grade: Robust Management Systems The Code of Ethics is the fundamental document that defines the principles, values and rules of conduct that the company requires of all its collaborators, employees and external parties who interact with the organisation. In order to ensure maximum transparency and accessibility, the Code of Ethics is : -formally displayed on the company notice board, so that all employees can easily consult it during normal working activities; -available online on the company website at the following link: https://www.ifexgroup.it/wp-content/uploads/2025/02/IFEX-GROUP-Codice-etico.pdf This dual method of dissemination ensures that the document is always available to staff, promoting awareness and application of ethical principles and strengthening the culture of transparency, responsibility and fairness within the company. The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided). Viewed 231 and Whistleblowing training dated June 13, 2025 4) Monitoring: Grade: Robust Management Systems The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization. The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing
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Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Working hours: Kitchen: 4:00 a.m. to 12:30 p.m. (4:00 a.m. to 6:00 a.m. night shift). 30-minute break. Packaging: 6:00 a.m. to 2:30 p.m. or 7:00 a.m. to 3:30 p.m. or 7:30 a.m. to 4:00 p.m. or 1:30 p.m. to 10:00 p.m. 30-minute break. Boxing: 7:00 a.m. to 3:30 p.m. or 7:30 a.m. to 4:00 p.m. or 1:30 p.m. to 10:00 p.m. 30-minute break. Warehouse: 7:30 a.m. to 4:00 p.m. or 12:00 p.m. to 8:30 p.m. 30-minute break. Cold storage: 7:00 a.m. to 3:30 p.m. or 8:00 a.m. to 4:30 p.m. or 9:00 a.m. to 5:30 p.m. or 12:30 p.m. to 9:00 p.m. 30-minute break. All workers (including agency workers) use their badges to clock in and out. Viewed overtime summary for 2025. In 2025, a total of 1680.25 hours of overtime were worked. Maximum overtime worked by B.M (194.5 hours) - O.B (178.5 hours) -K.B (150 hours) Viewed pay slips for January 2026 (last month) + December 2025 (peak month) + November 2025 (random month). Sampled 10 workers (8 hired directly by Ifex Group + 1 worker hired through Manpower agency + 1 worker hired through Ranstad agency). In the months reviewed, maximum overtime worked by worker C.R. in December 2025: -24 hours (maximum 2.5 hours per day and maximum 9 hours per week). Overtime paid as indicated by CBA Industria Alimentare: a) overtime worked beyond the 40th hour is compensated with a 145% surcharge. Night shift surcharge: +30%		

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	145%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime paid as indicated by CBA Industria Alimentare: a) overtime worked beyond the 40th hour is compensated with a 145% surcharge;
Excluding overtime, what are the regular working hours per week for workers at this site?	40.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	40.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	49.0
Maximum number of days worked without a day off in sample	5

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure no discrimination is practiced are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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The letters of employment state that new employees are informed of the existence of the 231 Organizational Model and the Code of Ethics (a copy of which is provided).

Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

The monitoring of the application and overall effectiveness of policies falls under the responsibility of the management, which ensures that they are properly implemented and consistently applied across the organization.

The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 6](#)

[Code area 8 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Based on management interviews and employee interview, there is no evidence of discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. Viewed protected categories prospectus sent on January 27, 2026. For the Savona site: -Number of employees: 31 (employees counted "computo") -Number of disabled employees: 2 The company complies with the number of employees required by Law 68/99.		

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)? 50%

Representation of women in managerial roles (ratio of women workers to women managers) 7%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 0%

Three most common nationalities in managerial and supervisory roles Italian

[← Code area 7](#)

[Code area 8 →](#)

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure regular employment is provided are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

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Grade: Robust Management Systems

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Grade: Robust Management Systems

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Summary of findings

[← Code area 7](#)

[Code area 8.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Viewed employment contracts of the 10 workers sampled: -C.R: viewed UNILAV no. 2100024302075055 dated 12/30/2024 for corporate change from Buona Compagnia Gourmet Srl to Ifex Group Srl effective 01/01/2025 -B.A: UNILAV no. 2100024302075055 dated 30.12.2024 reviewed for change of company from Buona Compagnia Gourmet Srl to Ifex Group Srl from 01.01.2025 -Z.G: viewed UNILAV no. 2100024302075055 dated 30.12.2024 for corporate change from Buona Compagnia Gourmet Srl to Ifex Group Srl from 01.01.2025 -C.A hired on a permanent contract from 01.01.2025 -R.I hired on a fixed-term contract from February 16, 2026, to December 31, 2026 -R.M hired on a fixed-term contract from July 22, 2025, to January 31, 2026. Viewed UNILAV dated January 15, 2026, for extension valid until April 30, 2026 -D.A viewed UNILAV no. 2100024302075055 dated 12/30/2024 for company change from Buona Compagnia Gourmet Srl to Ifex Group Srl from 01/01/2025 -O.L viewed UNILAV no. 2100024302075055 dated 12/30/2024 for corporate change from Buona Compagnia Gourmet Srl to Ifex Group Srl from 01/01/2025 -L.E hired through Manpower agency from 10.11.2025 to 30.11.2025 (contract no. 205928291). 1st extension valid until 31.12.2025. 2nd extension valid until 30.04.2026 -F.M hired through the Randstad agency from September 23, 2024, to October 31, 2024 (contract no. 4728). 1st extension of October 29, 2024, valid until December 31, 2024. 2nd extension of December 29, 2025, valid until April 30, 2026. Currently, the company has 12 workers hired through agencies (11 Randstad + 1 Manpower). Of the 11 workers hired through Randstad, 6 are disadvantaged workers, 2 are staff leasing, and 3 are talent pool.		

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	76.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	24.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Management declares that the company does not use subcontractors. Management is aware of the procedures to be implemented in the case of subcontractor activation.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

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The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 8](#)

[Code area 9 →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	The Management has declared that the Company does not engage subcontractors and does not use home-based work for its operations.		

8.A. Sub-contracting and homeworkers are used responsibly

Data points

Are homeworkers employed directly or engaged through an agent? Not applicable

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? Information not available
Information not available

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
Management confirms that the company does not use subcontractors and that all production stages are carried out at the Savona plant.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

[← Code area 8.A](#)

[Code area 9 →](#)

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure no harsh or inhumane treatment is allowed are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

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The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The Company's policies explicitly prohibit all forms of abuse, harassment, and intimidation in the workplace. This includes, but is not limited to: -Physical abuse or disciplinary measures involving physical force; -The threat of physical abuse; -Sexual harassment or any form of sexual misconduct; -Verbal abuse, threats, or other forms of intimidation. These provisions are incorporated into the Code of Ethics, company policies, and employee conduct guidelines, ensuring that all workers are treated with dignity and respect. The policy framework communicates clear expectations for behavior, defines prohibited conduct, and outlines mechanisms for reporting and addressing violations, supporting a safe and respectful working environment. In 2025, there were 11 disciplinary cases. -3 penalties: verbal warning -1 penalty: written warning -5 penalties: fine (1 hour - 2 hours - 3 hours) -2 penalties: 1 day's suspension Viewed disciplinary measures for the 2 cases that resulted in 1 day of suspension: -on 07/25/2025 for failure to comply with company procedures. -on 04/02/2025 for unjustified absence on 03/28/2025 (the worker had previously received 3 disciplinary warnings for unjustified absences)		

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	The grievance process is available to all workers
What type of grievance mechanism(s) are available?	Whistleblowing System
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2–Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented. Policies implemented to ensure compliance with environmental legislation.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

They possess the necessary technical and managerial skills, and have the seniority and experience required to effectively manage and coordinate the system.

3) Communication & Training:

Grade: Robust Management Systems

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Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

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The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 9](#)

[Code area 10.B →](#)

Code area	Workplace requirement	Area of NC	Finding
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No findings

Systems and evidence examined to validate this code section

Environmental Authorization No. 52240 dated August 19, 2020 (Act No. 1851 dated August 12, 2020) issued by the Municipality of Savona (Buona Compagnia Gourmet Spa) with reference to industrial waste and noise impact.

Valid for 15 years.

Noise clearance protocol no. 23770 dated 14.04.2020

Noise impact dated 01.02.2024.

Annex C: Atmospheric emissions.

E1 (boiler) not subject to periodic emission checks

E2 (mechanical extraction of steam from kitchen production) emissions of negligible significance

E3 (mechanical extraction of steam from kitchen production) emissions of negligible significance

E4 (boiler) not subject to periodic emission checks.

Executive order no. 2463 of 17.07.2025 viewed for the transfer of Authorization no. 1851 of 12.08.2020 from Buona Compagnia Gourmet Spa to Ifex Group.

The Authorization requires annual monitoring of the following parameters: PH, BOD, COD, total suspended solids, ammoniacal nitrogen, nitrous nitrogen, animal and vegetable fats and oils, total surfactants.

Latest monitoring reports dated 12.12.2025 requested and reviewed.

The values indicate a declaration of conformity.

Viewed request for Substantial Modification (No. 875 of July 31, 2025) regarding the installation of a purifier in the company.

RENTRI registration: 01-250126-00036086.

Viewed RENTRI.

Last operation on 20.02.2026 for load 15.01.10.

Last unloading on 10.02.26. Form no. YNJSD 037209GS dated 09.02.2026.

Recipient: Iren Ambiente Spa (Authorization no. 1221 dated 25.05.2020)

Transporter: Iren Ambiente Spa (Authorization no. BO/008547).

MUD: certified mail dated 05.06.2025. Acceptance receipt dated 05.06.2025

In 2024, the company mainly produced the following waste:

-15.01.06 (105,100 kg)

-15.01.04 (5,160 kg)

F-Gas last intervention on 13.02.2026

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?

No

Does the site have any valid environmental or energy management certificates?

The company has been audited for ISO 14001:2015 and is awaiting certification.

Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?

No

Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?

No

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	On January 29, 2016, the Company underwent an audit for ISO 14001:2015 and is awaiting certification. Internal audit conducted on December 23, 2025 Reviewed environmental data monitoring files regarding the consumption of electricity, natural gas, and water. Viewed environmental policy in Rev. 2 of 09/01/25. Requested and viewed environmental objectives files. Ifex Group has defined the following objectives: -Obtaining ISO 14001 certification -Creating more sustainable packaging -Reducing water consumption -Reducing electricity consumption while maintaining the same level of production -Reducing raw material consumption while maintaining the same level of production -Increasing employee awareness of environmental issues -Improving the effectiveness of purification plants -Improving the effectiveness of purification plants -Reducing waste production 01/15/06 -Improving workshop spaces Environmental Manager: B.F.		

[← Code area 10.A](#)

[Code area 10.C →](#)

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Other (provide details) The Company has defined its environmental objectives in its improvement plan.
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	Yes, other climate-related target
Are any of these science-based targets?	Yes, they have been or will be reviewed by the Science Based Targets initiative (SBTi)
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The Company has defined its environmental objectives in its improvement plan.
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

[← Code area 10.B](#)

[Code area 10.C →](#)

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	1,193,096	1,121,220
Total electricity consumption from renewable sources (kWh)	Data not available	Data not available
Sources of renewable energy used	Data not available	Data not available
Types of renewable energy used	Data not available	Data not available
Total natural gas consumption (kWh)	120,773	118,018
Usage of other purchased fuels	NA	NA
Has the site completed any carbon footprint analysis?	No	No
Water sources	Aqueduct	Aqueduct
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	22,151	17,120
Water discharged	Purifier -Public Sewer System	Purifier -Public Sewer System
Water volume discharged (m3)	Data not available	Data not available
Water volume recycled (m3)	Data not available	Data not available
Total waste produced (mt)	179,840	235,390

[← Code area 10.B](#)

[Code area 10.C →](#)

Total hazardous waste produced (mt)	170	Data not available
Waste to recycling (mt)	179,840	235,390
Waste to landfill (mt)	0	0
Waste to other (mt)	Data not available	680,690
Total product produced (mt)	2,480,000	2,457,724

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
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[← Code area 10.B](#)

Management systems

Explanation for management systems grades

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented.

Policies implemented to ensure business ethics are formalised within the Code of Ethics.

Viewed Code of Ethics rev 01 dated January 1, 2025.

2) Resources:

Grade: Robust Management Systems

Code of Ethics Manager: ODV (two internal members + one external member).

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3) Communication & Training:

Grade: Robust Management Systems

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Viewed 231 and Whistleblowing training dated June 13, 2025

4) Monitoring:

Grade: Robust Management Systems

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The effectiveness of the management structure can be assessed and verified through evidence triangulation, drawing

Summary of findings

[← Code area 10.B](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Viewed Code of Ethics rev 01 dated January 1, 2025. The Code of Ethics is available on the company website at the following link: https://www.ifexgroup.it/wp-content/uploads/2025/02/IFEX-GROUP-Codice-etico.pdf Code of Ethics Manager: ODV (2 internal members + 1 external member) The Code of Ethics aims to provide general guidelines on ethical behavior and to contribute to the prevention of administrative offenses related to the crimes provided for by Legislative Decree no. 231/2001, within the framework of the "Organization and Management Model" pursuant to Article 6 of Legislative Decree 231/01, which each company of the Group has decided to adopt.		

[← Code area 10.B](#)

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	None

[← Code area 10.C](#)

Attachments



[Fire Extinguisher.JPG](#)



[Emergency plan.JPG](#)



[Fire Alarm.JPG](#)



[Video surveillance.JPG](#)



[Lockers.JPG](#)



[AED.JPG](#)



[Suggestion box.JPG](#)



[Badge.JPG](#)



[Purifier.JPG](#)



[Break Area.JPG](#)



[Toilet.JPG](#)



[Company notice board.JPG](#)



[Warehouse.JPG](#)



[First Aid Box.JPG](#)



[Collection point.JPG](#)



[Production area.JPG](#)



[External Area.JPG](#)



[Ifex.JPG](#)



[Emergency Exit.JPG](#)



[Waste.JPG](#)



[CAPR Signed.pdf](#)

