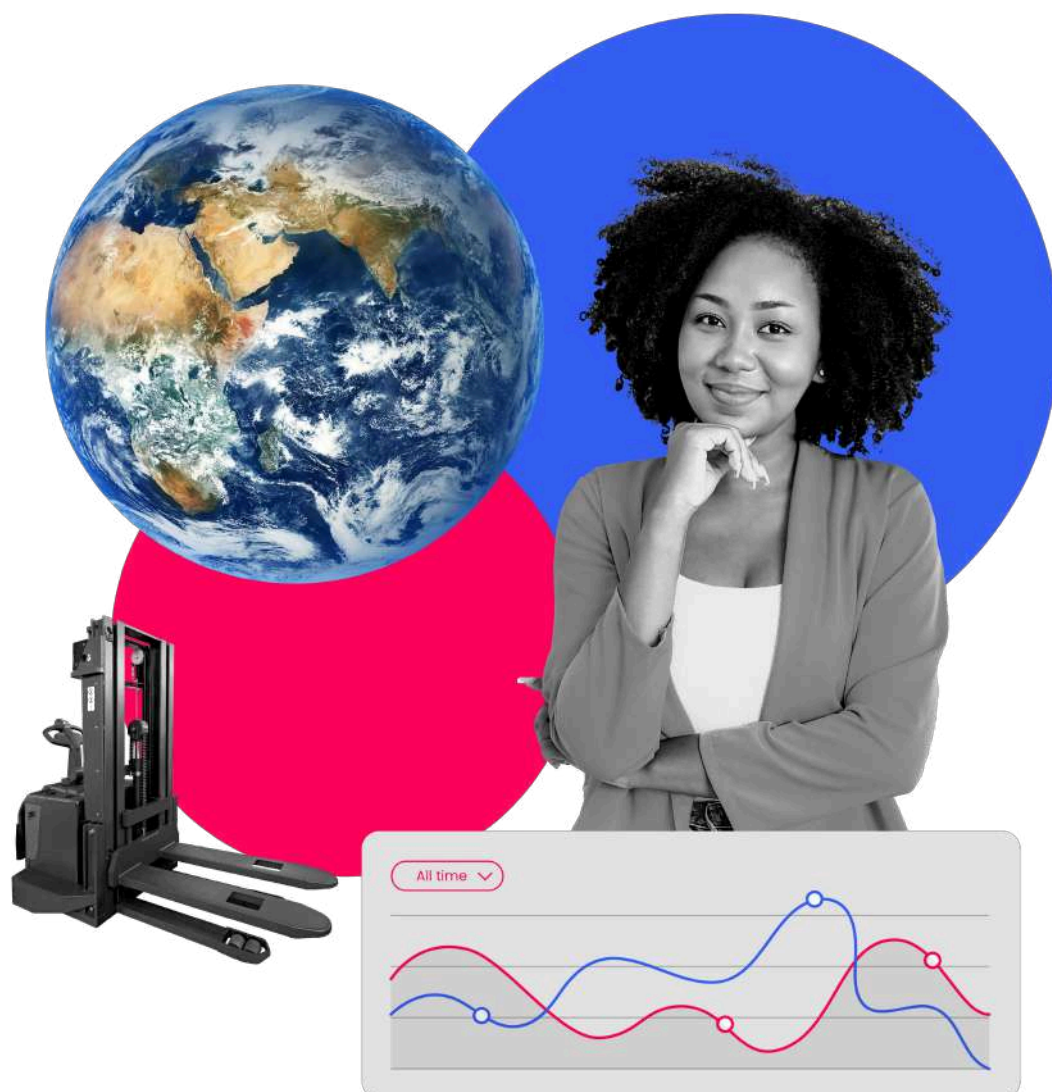


Sedex Members Ethical Trade Audit Report

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	ZS1007319	Site name	MASTER SRL
Business name	Ifex Group Srl	Site address	via del Lavoro 12 VEDELAGO - TV IT 31050

Audit details

Sedex company reference	ZC5000041471	Auditor company name	SGS Italy
Audit company address	Via Caldera, 21, Milan, IT, 00000000		
Date of audit	2026-02-09	Audit conducted by	Daniele Dovesi
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	
	In 09:00	In	09:00
	Out 18:00	Out	11:00
Audit type	Periodic		
Was the audit announced?	Announced		
Was the Sedex SAQ available for review?	Yes		

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Who signed and agreed CAPR? Mr Sebastiano Rossan / HR Manager

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 workers' H&S representative and Union Representative could not attend the opening as employed in work activities.		
Reason for absence during the audit			
Reason for absence at the closing meeting	The workers' H&S representative and Union Representative could not attend the opening as employed in work activities.		

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)

The closing meeting was held simultaneously for both sites (Vedelago - Quinto di Treviso) as all documents are managed centrally by HO.

Lead auditor

Daniele Dovesi

APSCA Number

21704914

Additional auditor

Francesco Zara

APSCA Number

32400938

Date of declaration

2026-02-10

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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	Mr Sebastiano Rossan
Title	HR Manager
Date of declaration	2026-02-10

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...		GE ZAF601323126
	3.A Ensure a safe working environment. Put in...		GE ZAF601323127
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC ZAF601323125

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	ZS1007319	
Company name	Ifex Group Srl	
Business ownership type	GOODS	
Site name	MASTER SRL	
Site name in local language	Italiano	
GPS location	GPS address	Via del Lavoro 12 - 31050 - Vedelago (TV)
	Coordinates	45.685603141821375, 11.996934502219856
Is the worksite in a remote location, far from habitation?	Yes	
	The site is located in an industrial area, close to the town of Vedelago (TV).	
Site contact	Contact name	Sebastiano Rosan
	Job title	HR Manager
	Phone number	0423700182
	Email	sebastiano.rosan@ifexgroup.it

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents	- Fire Certificate: 26/09/2024 – rif. Prat. 49800 released by SUAP of Vedelago Municipality; expiry 26/09/2029. - Agibility: Building A: n. 073/2009 prot.n. 17319/2008 released by Vedelago Municipality; Building B: prat. 155/1997 – cert. fr. 28 dated 15/07/2016 released by Vedelago Municipality; Building C: rif. Prat. 64/2001 prot. 4380/2001. Documents without an expiration date. - DURC (Contribution Regularity Document): Protocol Number INAIL_51393261 Requested date 29/10/2025 Expiration of validity 26/02/2026. - Business License: REA No. TV - 963268, 14/11/2025. Expiry 14/05/2026.
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Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of other food products n.e.c.
	Secondary	
	Other	
Product type	Fresh and frozen potato gnocchi, flavored or otherwise. Fresh and frozen Tyrolean spatzle and dumplings.	
Process overview	Raw materials are received on controlled temperature area. There are: 1 washing line, 1 cooking line and separation, 3 lines for finished product preparation and cooking. The product is then conveyed into refreshing areas (cells). The end of process is packaging and loading into transport trucks.	
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?	No The site is composed of three separated buildings: Shed A, B, C. A: production, offices B: warehouse, packaging, refectory, changing rooms C: Storage only.
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[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2001
	If building is shared, provide details	Not shared
	Number of floors	2
	Description of floor activities	Ground floor: 3 production lines, manual cutting of potatoes, washing department, control room, loading and unloading activities, toilets, warehouse, canteen, changing rooms, external waste area; First floor: offices and administrative activities, toilets, break area.
Building 2	Last construction works on site	2021
	If building is shared, provide details	Not shared
	Number of floors	3
	Description of floor activities	-1: refectory and changing rooms, toilets, break area; 0: loading / unloading activities, storage of goods ready for shipment, break area, toilets; 1: manual packaging, break area.
Building 3	Last construction works on site	2025
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Small storage shed with unused machinery and stocked goods.

[← Site details](#)

[Worker analysis →](#)

Site scope

Is there any difference between the site scope of the audit and the Sedex site profile?

No

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 legal requirement to provide transport.

Work patterns

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

[← Site details](#)

[Worker analysis →](#)

Work patterns

Is there any night shift work at the site?	Yes Production workers' working hours are performed on three shifts: 06:00-14:00; 14:00-22:00; 22:00-06:00. Administrative workers: 09:00-17:30 with half a hour break
What night shift audit activities were conducted?	Interviews conducted during day shift (rotated workers) Documents reviewed in the sample
What percentage of the workforce, including temporary and agency workers, work during the night shift?	18%
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?	No The audit was conducted during day shift. However, workers rotate regularly and night shift operators were consequently interviewed.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	ISO 14001 (Environmental management), Other certification BFC - IFS. 14001 stage 2 carried out on 29/01/2026.
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 Assessment not conducted.

[← Site details](#)

[Worker analysis →](#)

Site assessments

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No Assessment not conducted.
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[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	101 (69.2%)	45 (30.8%)	- -	146 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	82 (69.5%)	36 (30.5%)	- -	118 (80.8%)
Temporary or fixed term employees	4 (100%)	0 (0%)	- -	4 (2.7%)
Agency or subcontracted workers	13 (68.4%)	6 (31.6%)	- -	19 (13%)
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	2 (40%)	3 (60%)	- -	5 (3.4%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	14 (77.8%)	4 (22.2%)	- -	18 (12.3%)
Total migrant workers	14 (77.8%)	4 (22.2%)	- -	18 (12.3%)

* % of total workforce

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

Not applicable.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	10 (71.4%)	4 (28.6%)	- -	14 (9.6%)
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
- Bangladeshi
- Moroccan
- Burkinan
- Bulgarian
- Brazilian
- Ecuadorean
- Ghanaian
- Gambian
- Guinean
- Sri Lankan
- Moldovan
- Macedonian
- Pakistani
- Polish
- Romanian
- Senegalese
- Ukrainian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Bangladeshi	16%	0%	-	16%
Italian	42%	25%	-	67%
Moroccan	2%	0%	-	2%

Workers by remuneration type

	Men	Women	Other	Total
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[← Worker analysis](#)

[Worker interviews →](#)

Workers by remuneration type

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	0 -	0 -	- -	0 (0%)
Salaried workers	101 (69.7%)	44 (30.3%)	- -	145 (99.3%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	101 (69.7%)	44 (30.3%)	- -	145 (99.3%)
Other	0 (0%)	1 (100%)	- -	1 (0.7%)

* % of total workforce

If other payment cycle entered, please provide details

Not applicable.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	7 (100%)	0 (0%)	- -	7
Supervisors or team leaders	6 (60%)	4 (40%)	- -	10
Administrative staff	20 (48.8%)	21 (51.2%)	- -	41

[← 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 4 group of 5 workers each.

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)

No concerns.

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

Communication (e.g. from management)
Overtime
Pay
Social dialogue (e.g. freedom to associate)
Work atmosphere (e.g. treatment by supervisors)

Additional comments

None.

Attitude of workers' committee/union representatives

H&S workers' representative and Union Representative did not report any particular issues. The working environment is reported to be calm.

Attitude of managers

Maximum availability demonstrated by the managers at every stage of the audit.

Workers interviewed by type

	Total
Permanent workers	18
Temporary or fixed-term employees	6
Agency or subcontracted workers	2

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

Seasonal workers	0
Other workers	1
Total number of workers interviewed	27

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	11	9	-	20
Workers interviewed individually	4	3	-	7

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	3	2	-	5
Total migrant workers interviewed	3	2	-	5

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	14.85%	4.55%	-	19.4%
Last full calendar year (2025)	31.68%	15.91%	-	47.59%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* 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)	4.5%	3.9%	-	8.4%
Last full calendar year (2025)	3.7%	5.2%	-	8.9%
Previous full calendar year (2024)	3.8%	4.6%	-	8.4%

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

The company records any accident events.

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	4.95%	4.54%	-	9.49%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* 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)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	5.5%	13.4%	-	18.9%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* 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)	0.0%	0.0%	-	0.0%
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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)	0.0%	0.0%	-	0.0%

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	The company has given the opportunity to conduct a full and thorough audit and provided all the requested documents. During the site tour, it was possible to visit all areas of the company, including the flat provided. The interviews were confidentially conducted. The workers sample has been done by the audit team freely and with no interference. No bribery attempts were made by the company. The company provided a complete and accurate description of the site. The company formalized its Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body. The Environmental Policy has also been formalised. Anonymous reporting systems: whistleblowing portal via dedicated link – suggestion box. Staff responsible for applying ethical principles in the company: Supervisory Body. Business ethics training: The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing. Evidences examined: - Code of ethics - Interviews - Site tour		

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
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.
The system has demonstrated its validity and is compliant as no NC was found.

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 the 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. There are no video surveillance systems. Evidences examined: - CBA applied: Food industry. - 27 working contracts and employees' file. - workers and management interview		

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

1) Policies & procedures:

Grade: Robust Management Systems

The company has policies and procedures that are suitable and correctly implemented. Policies implemented to ensure responsible recruitment and entitlement to work are formalised within the Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.
The system has demonstrated its validity and is compliant as no NC was found.

Summary of findings

[← Code area 1](#)

[Code area 2 →](#)

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

[← Code area 1](#)

[Code area 2 →](#)

Systems and evidence examined to validate this code section

The company keeps evidence of correct recruitment of all staff in force and copies of the identity documents of all employees. No evidence of withholding original employee documents. Migrant workers have full possession of their identity documents.

The company periodically requests Business Licenses and contribution regularity documents from contractors working on site.

The company does not use temporary employment agencies.

The company keeps and stores the hiring records of all employees. The contract and letter of employment contain all the necessary information (place of work, working hours, CBA applied, level of employment).

The employment documents are written in Italian, which is fully understood by all employees (confirmed during confidential interviews).

The company does not allow child labour under any circumstances; however much child labour is allowed, the company does not hire staff under the age of 18.

All hiring is carried out in full compliance with current legislation and the formalized Policies within the Code of Ethics.

The company uses temporary agencies; these agencies are regularly authorized. The authorized temporary employment agencies are well-known in Italy and have a consolidated relationship with the company.

No evidence of payment of recruitment fees or related costs by employees. No recruitment fees are charged. If recruitment fees are found to have been charged, these will be reimbursed.

The company will reimburse (through the administrative and human resources office) and, if it is aware of this, will take the necessary measures to understand its origin and will proceed with the reimbursement in a short time.

All migrant workers hired by the company were already in Italy at the time of hiring – no travel costs detected or reported during confidential interviews and documents review.

Respect for all human rights and, in particular, all specifications and policies regarding forced labour are formalised within the Code of Ethics.

The company is committed to compliance with the law in the code of ethics, including the non-application of hiring costs.

The company directly hires all its employees; there are no recruitment fees.

The policies written by the company on this matter are formalised in order to protect all workers from all aspects of forced labour, including any charged recruitment fees.

Some of foreign workers are not considered international migrant workers (Romanian, Bulgarian), as these countries are members of the European Community, within which there is free movement of workers.

Within the Code of Ethics, all forms of forced labor are expressly prohibited.

Evidences examined:

- CBA applied.

- 27 working contracts and employees' file.
 - Workers and management interview
-

[← Code area 1](#)

[Code area 2 →](#)

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, selected, and hired directly by our company Workers are recruited and hired by licensed labour providers The company uses temporary agencies, Eurointerim and Randstad. These agencies are present throughout the Italian national territory.
Provide business names for all labour providers and programmes used	- Eurointerim SpA: Viale dell'Industria, 60 - 35129 Padova (PD). - Randstad Italia SpA: Via R. Lepetit, 8/10 - 20124 Milano (MI). These agencies provide temporary workers to Tecno Gi SpA.
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?	1
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 Bangladesh, Burkina Faso, Brazil, Ecuador, Ghana, Gambia, Guinea, Sri Lanka, Morocco, Moldova, North Macedonia, Pakistan, Sénégal, Ukrain.

Percentage of workers that are migrant 31%

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid? No - all new workers were recruited locally by the site

Select 1 to 3 sending countries of new workers, who have paid any recruitment fees and associated costs. Record fees and costs in the following tables. Italy
Gambia
Pakistan

New workers totals

	Italy	Gambia	Pakistan
Number of workers	9	1	1

[← Code area 1.A](#)

[Code area 2 →](#)

Recruitment fees

	Italy	Gambia	Pakistan
Payments made in exchange for work	-	-	-
Recruitment services which are not optional	-	-	-
Other or uncategorised	✓	✓	✓

Related costs

	Italy	Gambia	Pakistan
Medical costs	-	-	-
Insurance costs	-	-	-
Skills and qualification tests	-	-	-
Training and orientation	-	-	-
Equipment costs	-	-	-
Travel costs	-	-	-
Accommodation costs	-	-	-
Administrative costs	-	-	-
Other or uncategorised	✓	✓	✓

[← Code area 1.A](#)

[Code area 2 →](#)

Illegitimate costs

	Italy	Gambia	Pakistan
Payments made to illegitimate actors involved in the recruitment process	-	-	-
Payments made to illegitimate actors during the course of employment	-	-	-
Other or uncategorised	✓	✓	✓

Was any worker in this group in debt as a result of these costs?

	Italy	Gambia	Pakistan
Yes - to a recruiter	-	-	-
Yes - to the audited site	-	-	-
Yes - to a third party	-	-	-
No - could not verify	✓	✓	✓

Highest total costs incurred

	Italy	Gambia	Pakistan
Currency	EUR	EUR	EUR
Highest total costs incurred	0.0	0.0	0.0

Additional comments

No evidences of recruitment fees or costs from document review and workers' interview.

[← Code area 1.A](#)

[Code area 2 →](#)

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 freedom of association and right to collective bargaining are respected are formalised within the Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

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. Union representatives / union organizations: three union representatives. Internal union representation: appointment and election on April 28, 2022; subsequent RLS election on May 27, 2025. Number of workers belonging to the union: 29. Union assemblies: 06/05/2025. CCNL applied: Food Industry. Second-level agreement (company supplementary contract) signed on January 22, 2024, valid January 1, 2024 – December 31, 2026. Main points: meal vouchers (for all employees); attendance premium (for workers, including temporary employees); attendance premium adjustment for the following year. Evidences examined: - Workers interviews - Labour contract - CBA applied - H&S workers' representative election records.		

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?	Last union meeting on 06/05/2025.
Does the employer recognise the trade union?	Yes
Are there alternative worker representative bodies in place?	Yes, worker committee
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 and procedures: Robust Management Systems
the company adopted internal policies and procedures related to H&S:
Internal Emergency procedure: rev.01 10/06/2024
First aid kit internal monitoring procedure: last check on 16/01/2026;
Internal H&S procedure: rev.12 dated 17/03/2025;
internal procedure IOS_VED008: 09/09/2024 on PPE utilization for hazardous chemicals.

Moreover, the company's Code of Ethics rev.0 30/03/2023 extensively covers such aspect.
- 2) Resources: Robust Management Systems
The company formally appointed Davide Tovoli as external H&S Manager on 01/01/2025;
F.M. was appointed as ASPP member on 01/01/2025;
H&S workers representative: Favrin Manuel – appointed on 30/05/2025;
Organisational H&S chart: rev. 10/11/2025: all roles identified.
- 3) Training / communication: Robust Management Systems
All workers belonging to the sample and relevant H&S staff were found to be properly trained.
Training certificates of the H&S manager, H&S representative, supervisors, first aider and firefighters were viewed.
All internal communications are posted on various boards: fors instance, COMM 16/04/2024 on the importance of properly wearing PPE when required.
- 4) Monitoring: Fundamental Improvements Required
The company properly monitors each aspect related to H&S.
Monitoring files related to training, PPE delivery, and first aid kit contents are kept and were made available for review.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	GE ZAF601323126
	3.A Ensure a safe working environment. Put in...	GE ZAF601323127

Systems and evidence examined to validate this code section

DVR: rev. 2 - 25/07/2025;

Specific risk assessments:

MMC: 10/10/2023

ROA: 01/08/2022

Electromagnetic fields: 01/09/2022

Biological risk: 19/07/2024

Noise: 24/05/2023

Work-related stress: 16/09/2024

Radon: 01/06/2021

Fire risk assessment: 01/08/2022 – medium level risk

Chemical: 25/07/2025 – internal procedure IOS_VED008: 09/09/2024 on PPE utilization for hazardous chemicals;

Working mothers: 24/05/2023

X rays: June 2025 – scheduled for June 2026

Organisational H&S chart: rev. 10/11/2025;

Employer: Stefano Meloni;

MC: Livio di Marco (coordinator), Sergio Volpato (coordinated) – both appointed on 25/02/2025;

Carmine Damiano (radio protezione) appointed on 03/01/2025;

RSPP: Davide Tovoli – appointed on 01/01/2025 – training: 08/07/2021 last update 6h (reached 48h)

ASPP: Filippo Meneghetti;

RLS: Favrin Manuel – appointed on 30/05/2025 - training: 32h from 10/06/2025 to 01/07/2025 by Vega Formazione;

Minutes of election RLS: election on 13/05/2022 (elected previous RLS, then regular change of role on 2025, see trade Union communication);

RLS appointment Communication to Trade Unions: 27/05/2025;

H&S supervisors: 11 – all appointed on 30/09/2022 - training: M.F.: 14/06/2024 8h;

PES / PAV: appointed on 28/03/2024;

H&S training:

A.A.: 27/06/2024 high- risk 12h by VEGA - general 14/03/2024 by UMANA Forma (Agency);

L.V.: General 4h 13/02/2019 – specific high-risk 6h 25/06/2024

T.A.: low risk general + specific 14/12/2023;

M.B.: 4h general 23/07/2019 – update specific 25/06/2024 high-risk 6h;

PLE training: M.F.: 4h 16/07/2023 – M.B.: 10/10/2022 10h;

PES/PAV: training M.F. 31/05 08/06/2025 14h;

Work at height: Training M.B. 23/07/2022 8h.

Internal Emergency procedure: rev.01 10/06/2024;

Emergency Plan: 06/11/2023;

Fire drill: 03/07/2025 morning and afternoon shift (team A,C); 17/7/2025: night shift operators covered (Team B);

Firefighters: 42 – M.F. 09/11/2022 5h (medium-risk, lev.2) – M.B.: agg. 21/05/2022 8h;

First aiders: 39 – training: F.M. 17/05/2025 4h / M.B.: 14/06/2022 (Cat.A);

DAE operators: 18 – M.F.: 12/06/2024 by ASL of Veneto Region – M.B. 12/06/2024;

CPI: 26/09/2024 – rif. Prat. 49800 released by SUAP of Vedelago Municipality;

Agibility: Building A: n. 073/2009 prto.n. 17319/2008 released by Vedelago Municipality;

Building B: prat. 155/1997 – cert. fr. 28 dated 15/07/2016 released by Vedelago Municipality;

Building C: rif. Prat. 64/2001 prot. 4380/2001.

Appointment of firefighters: all appointed on 10/02/2025;

Appointment of first aiders: all appointed on 10/02/2025;

Appointment ASPP: appointed on 03/05/2021;

Forklift operators: Training: M.F.: updated 4h on 12/04/2024 – B.M.: 12h from 2/12/2021 to 03/12/2021;

Periodical H&S meeting: 14/07/2025. Minutes are complete and well-kept;

PPE delivery records: the company has automated machinery meant to deliver PPE free of charge (verified by site tour) – checked electronic system of delivery: R.M. working gloves 09/02/2026 at 14:23; E.C.: gloves 09/02/2026 at 13:39;

3rd category PPE maintenance: maintenance of PPE (3rd category) is constantly monitored via survey (filled each time); last maintenance on 3rd category PPE 03/12/2025 and 09/01/2026 by SAFE GROUP;

Health Checks: F.S.: 20/12/2025 2 years duration (68/99) attached declaration; G.N.: 19/09/2025 2 years duration; A.S.: 18/04/2025 (1 year duration);

Health protocol: 05/05/2025 released by competent doctor (coordinator), night shift also evaluated along with VDT;

Injury Log: 7 injuries in 2024: INAIL communications managed by HR – internal

operational procedure 17.001: 10/06/2025 (contacts, how to act, roles involved, ex-post management) – corrective actions are implemented and monitored;

Register of emergency equipment maintenance: Gruppo pompe / sprinkler maintenance 11/11/2025; all checks performed by SITA Antincendio S.r.l.;

Hoses: last check on 22/08/2025;

Anti-fire doors / emergency doors: last check on 22/08/2025;

Fire alarm detectors: last check on 22/08/2025;

Antifire barriers / smoke detectors check on 22/01/2026 re. nr. 5473/25;

Fire extinguishers: CO2 / Dust last check on 22/08/2025;

Emergency lights: 18/08/2025 last check;

Forklift maintenance: 90344661 checked and repaired on 09/10/2025 (forklifts are maintained by manufacturers); Electronic transpallet maintenance: 27/09/2024 by TECNOMARCA;

PLE maintenance: 16/12/2024 by external party (replaced with a rental in 2025);

Grounding check: Periodic verification on grounding systems no. 230744 of 27-07-2024 by SIDELMED Srl;

(ACCREDIA ISP 153E); all electrical system is kept in good conditions;

Findings: good examples

ZAF601323126

Good example

Code area

3 Working conditions are safe and hygienic

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.

Description

The company substantially reduced the manual handling of loads performed onsite by introducing platforms that allow workers not to make loading efforts.

ZAF601323127

Good example

Code area

3 Working conditions are safe and hygienic

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.

Description

The company delivers minerals free of charge to all workers during the summer period to minimise the microclimate risk.

[← 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 Hazardous chemicals are used for washing activities. PPE are distributed free of charge and properly worn by employees. MSDS are kept onsite and storage is adequately carried out. There is an internal procedure IOS_VED008: 09/09/2024 on PPE utilization for hazardous chemicals.
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?	Not Applicable No structural additions.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

[← Code area 3](#)

[Code area 4 →](#)

Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?

No

Does the site have a structural engineer evaluation?

Yes

[← Code area 3](#)

[Code area 4 →](#)

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
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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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.
The system has demonstrated its validity and is compliant as no NC was found.

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	Each person, before being hired, has to demonstrate his age by identity cards or other official document. The company takes copy of such documents. Through documents review, interviews and site tour, it was verified that no person under 18 years old has been employed in the factory. Method of verifying age at recruitment: check of documents at the time of recruitment. The company does not use employees under 18 years old. Evidence examined: - Personnel files - Contracts - CBA applied - Employees book - Site tour.		

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	9%
Enter the legal age of employment	16
Enter the age of the youngest worker identified	20
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	3.4%
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	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 legal wages are paid are formalised within the Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Wages are paid according to the applicable CBA. The minimum gross wage (base salary) is ensured for all employees. No deductions applied for disciplinary purposes. Wages paid by bank transfer and each worker was given a pay slip providing all information related to salary calculation and legal deductions. Workers are not charged for PPE. No fees for recruitment or employment. CBA applied: collective agreement for companies in the food industry; the company correctly applies the pay scales set out in the applicable CBA. The hourly and monthly pay awarded to employees corresponds to the provisions of the applicable CBA (based on the level of employment). Employees' interviews confirm that the wages are paid regularly and in time every month with bank transfer. The company applies the pay scales provided by the relevant CBA. Evidence examined : - Labour contracts and UNILAV of the sample. - Payrolls of the sampled workers. - Extraction of overtime performed during last three months. - ISTAT web site.		

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
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Other (provide details) Italy's ISTAT (Italian 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 € 1013,75 (basic need wage) as the poverty threshold; adding 10% to find the living wage, the figure is € 1115.12. The gross basic pay for the lowest level (6) is € 1.730,38 per month.

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
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[← Code area 5](#)

[Code area 5.A →](#)

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

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

8.0

Max hours per month

Non applicable

Actual overtime hours

Max hours per day

2.0

Max hours per week

8.0

Max hours per month

39.0

Minimum legal wage

Min per hour

10.0

Min per day

Non applicable

Min per week

Non applicable

Min per month

1730.38

Actual minimum wage

Actual per hour

10.0

Actual per day

Non applicable

Actual per week

Non applicable

Actual per month

1730.38

[← Code area 5](#)

[Code area 5.A →](#)

Minimum legal overtime wage	Min per hour	14.5
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	14.5
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	81
Provide the date and details of the records	27 payslips, payrolls and bank tranfer for October 2025; 27 payslips, payrolls and bank tranfer for November 2025; 27 payslips, payrolls and bank tranfer for December 2025. These documents belong to the sample of 10 selected employees.
Are there different legal minimum/legally recognised CBAs wage grades?	Yes Wages are established by relevant CBA.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	10% meets legal minimum (employees recruited at level 6), 90% above legal minimum.
Are there any bonus schemes used?	Yes Ad personam and superminimum elements.

[← Code area 5](#)

[Code area 5.A →](#)

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

[← Code area 5](#)

[Code area 5.A →](#)

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	There is no minimum wage in Italian law; the company applies the pay scales of the relevant CBA. In addition, the company grants an additional element (superminimo) to some employees. Italy's ISTAT (Italian 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 € 1013,75 (basic need wage) as the poverty threshold; adding 10% to find the living wage, the figure is € 1115.12. The gross basic pay for the lowest level (6) is € 1.730,38 per month. Evidence examined : - Labour contracts and UNILAV of the sample. - Payrolls of the sampled workers. - Extraction of overtime performed during last three months. - ISTAT web site.		

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. Policies implemented to ensure working hours are not excessive are formalised within the Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

Summary of findings

[← Code area 5.A](#)

[Code area 7 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The company hires all the workforce in compliance with National CBA which contains all the information regarding working hours and overtime. Working hours: offices (08:30 – 12:30 and 14:00 – 18:00, with flexible variations); warehouse (8 hours, with a half-hour paid break, for example 10-18 with a half-hour break within the shift); two employees – picking workers – work two shifts at the warehouse (06-14 and 14-22). Production: three shifts (06-14, 14-22, 22-06). Maintenance: daily hours (08-16 with half an hour's paid break) and three shift workers. Hour recording system: swipe card system. Part-time workers: present. Evidence examined: - Pay slips - Personnel contracts - CBA applied - Managers and workers interview.		

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?	Not applicable.
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?	44.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

[← 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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

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	All workers appear to be treated in the same way. Based on worker interviews, 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. The site has a dedicated equity approach regarding recruitment, training, development, and promotion processes within the Code of Ethics. Evidence examined: - Workers interview - Hiring documents review		

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)? 3%

Representation of women in managerial roles (ratio of women workers to women managers) 0%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 8%

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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

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	Recruitments are regulated by Italian law and remuneration is granted by CBA; 27 working contracts were checked. All employees were recruited by the factory directly. During documents review and workers interview, it was noticed that the company provided regular employment. All labour contracts are in Italian language, understood by all workers. All employees of non-Italian origin have been working for the company for a long time. Evidence examined: - Labour contract and hiring documents - Management interview - Workers interview. - UNILAV of the sampled workers.		

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	83.56%
--	--------

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	13.01%
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Percentage of workers employed as apprentices, trainees or interns	3.42%
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[← Code area 8](#)

[Code area 8.A →](#)

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. Policies implemented to ensure sub-contracting and homeworkers are used responsibly are formalised within the Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

The system has demonstrated its validity and is compliant as no NC was found.

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 company does not use subcontractors or homeworkers. Evidence examined: - Site tour - Management interview.		

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? No
No homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
The company does not use subcontractors.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Some Improvements Recommended

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing. It is recommended that the whistleblowing training procedure be implemented.

4) Monitoring:

Grade: Some Improvements Recommended

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.

Ineffective monitoring of some procedures (in particular, the monitoring of the effectiveness of training with regard to the code of ethics) in this area led to oversights that generated an instance of non-compliance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC ZAF601323125
Systems and evidence examined to validate this code section	Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation are prohibited. Code of Ethics formalized in 2023, revised periodically. Policies regarding respect for human rights are formalized within. The Code of Ethics formalises policies on respect for human rights. The Code of Ethics was delivered to all employees and is displayed on the noticeboard. The company's disciplinary regulations are based on the applied CBA and the Code of Ethics. The company maintains documentary evidence of all possible disciplinary measures; no fines imposed by the company during 2025. Measures to prevent and control risks of harsh or inhumane treatment, including gender-based violence and harassment are formalized within the Code of Ethics. All employees have access to such policies. The company does ot conduct bodily searches. Anonymous reporting systems: suggestion box. Evidence examined: - Workers and management interview - Disciplinary measures - Applied CBA - Facility tour.		

Findings: non-compliances

ZAF601323125

Non-compliance

Due 2026-05-01

Code area

9 No harsh or inhumane treatment is allowed

Status

Open*

Workplace requirement

9.H Implement a formal process for workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation. The grievance mechanism should be legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving and based on engagement and dialogue.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

578 - Lack of a detailed grievance policy that has been communicated to all workers

Area of non-compliance/non-conformance

Base code

Description

During confidential interviews, it emerged that, although the company has implemented a whistleblowing system and provided training on the matter, some of the most recent employees are not fully aware of the reporting and complaints tool available to them.

Corrective and preventative actions

It is recommended to provide evidence of effectiveness of training regarding the whistleblowing system available to employees.

* PDF generated at 08:56 (UTC) on 02 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 9](#)

[Code area 10.A →](#)

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')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	Whistleblowing portal via dedicated link – suggestion box.
Number of grievances raised in the last 12 months	1
Number of grievances resolved in the last 12 months	1

[← Code area 9](#)

[Code area 10.A →](#)

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
Explanation for management systems grades	1) Policies and procedures: The company adopted numerous procedures due to the process to obtaining the ISO14001 management system certification; There is an internal waste and water management procedure updated to 2025; Moreover, the company's Code of Ethics rev.0 30/03/2023 extensively covers such aspect. 2) Resources: an environmental manager (F,M,..) was appointed, as per documental review; Organisational H&S chart: rev. 10/11/2025: all roles identified. 3) Training / communication: workers are properly trained on environmental aspects and communications are posted on various notice boards within the company premises. 4) Monitoring: The company monitors environmental impacts and permits are properly updated as per local law requirements. Analysis on water and energy consumption are carried out every 6 months and annually;

[← Code area 9](#)

[Code area 10.B →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	AUA: N. reg. 333 of 03/11/2023: emission point E1, E2, E2 – 1 water discharge point – 6 monthly analysis for water discharge (last analysis on 09/07/2025), annual analysis for atmospheric emissions; MUD (annual waste declaration): MUD2024 – TV – 000984 – 0068 on 17/06/2025; Last boilers check: last check performed by RIELLO on 22/07/2025 (1 year validity); Well (water extraction) Authorisation: 13/10/2010 prot. 50.00.24.01.02 prat. 2931; Declaration Delivery dated 21/01/2025; Last purifier check: last maintenance check by COMS dated 13/01/2026; F-gas (fluorine gas leakages report): 23/09/2025 cod. Int. 798060 – 68071 – no leaks detected; RENTRI (online waste register): nr.091-250127-00036086 dated 27/01/2025 – payment on 29/01/2026 – sampled waste load: 150110* Nr. FIR HRKPT 001504 HP – dated 19/01/2026 – operation 2026/015 – transport dated 16/01/2026 (700kg) nr reg. 2026/22		

[← Code area 9](#)

[Code area 10.B →](#)

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 carried out the second stage of ISO14001 Environmental management System on 29/01/2026.
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	Company Integrated Policy (environment, safety, energy and social responsibility) : rev. 11 dated 03 January 2024 - targets, tools, goals, impacts are evaluated, outlined, and corrective actions are reported. Waste water: Monitoring Report 24LA18636 of 14/01/2025 of INNOVAZIONE CHIMICA Srl (Accredia 0471L); Check of quality water Report number 369610-247089 of 15/07/2024 AGROLAB Srl (ACCREDIA 147L); The company was subject to the second stage of ISO14001:2015 environmental certification on 29/01/2026 carried out by SGS SpA - management system effective and efficient; The company keeps internal monitoring files in relation to waste / water / emissions management as per documental review;		

[← 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?	Sustainable material sourcing Zero-waste and recycling protocols Circular economy and resource efficiency Biodiversity and eco system impact management Packaging optimization Switching to renewable energy sources Responsible use and management of water
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, to reduce scope 1 greenhouse gases (GHGs) Yes, to reduce scope 2 greenhouse gases (GHGs) Yes, to reduce scope 3 greenhouse gases (GHGs) Yes, to increase low-carbon energy consumption or production
Are any of these science-based targets?	Yes, approved 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 Yes, the site has reduction targets in place to reduce atmospheric emissions: of scope 1, 2 and 3.

[← Code area 10.B](#)

[Code area 10.C →](#)

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

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	0	0
Total electricity consumption from renewable sources (kWh)	4,631,927	4,499,876
Sources of renewable energy used	Utility provider Onsite generated	Utility provider Onsite generated
Types of renewable energy used	Solar Wind Hydroelectric Geothermal	Solar Wind Hydroelectric Geothermal
Total natural gas consumption (kWh)	1,124.5	1,177.2
Usage of other purchased fuels	Data not available	Diesel 16772 Petrol 1173
Has the site completed any carbon footprint analysis?	No	No
Water sources	Well, local water authority	Well, local water authority

[← Code area 10.B](#)

[Code area 10.C →](#)

Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	55,920	57,056
Water discharged	Surface water	Surface water
Water volume discharged (m3)	47,635	49,464
Water volume recycled (m3)	0	0
Total waste produced (mt)	1,040,926	534,085
Total hazardous waste produced (mt)	0.9	0.1
Waste to recycling (mt)	960.6	534.3
Waste to landfill (mt)	Data not available	Data not available
Waste to other (mt)	80.3	Data not available
Total product produced (mt)	9,928	9,151

[← Code area 10.B](#)

[Code area 10.C →](#)

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
---	---------------------------

[← 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 in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body.

2) Resources:

Grade: Robust Management Systems

The Board of Administration is responsible for applying ethical principles within the company and she is in charge of overseeing the policies. It has the necessary skills and he has the seniority to manage the system.

3) Communication & Training:

Grade: Robust Management Systems

The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing.

4) Monitoring:

Grade: Robust Management Systems

Monitoring the application and effectiveness of policies is the responsibility of the Board of Administration.
The system has demonstrated its validity and is compliant as no NC was found.

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	No bribery attempts were made by the company. The company provided a complete and accurate description of the site. The company formalized its Code of Ethics in its first edition on March 30, 2023, and in Rev. 01 dated January 1, 2025 (following the merger of the companies). It formalises policies relating to human rights (child labour, forced labour, discrimination, freedom of association, disciplinary practices, working hours, remuneration). The company has also adopted the Management Model pursuant to Italian Legislative Decree 231, with an external Supervisory Body. The Environmental Policy has also been formalised. Anonymous reporting systems: whistleblowing portal via dedicated link – suggestion box. Staff responsible for applying ethical principles in the company: Supervisory Body. Business ethics training: The company has developed a disclosure regarding the whistleblowing system. Delivery of an introductory brochure, upon hiring, containing ethical principles. Regular meetings with OdV President on Code of Ethics and whistleblowing. Evidences examined: - Code of ethics - Interviews - Site tour		

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	The company applies the Organizational Model ex Legislative Decree 231/2001.

[← Code area 10.C](#)

Attachments



[Toilet \(9\).jpeg](#)



[Suggestion box \(12\).jpeg](#)



[Break area \(3\).jpeg](#)



[First aid kit and eye wash kit.jpeg](#)



[Fire extinguisher and floor plans.jpeg](#)



[Locker room \(7\).jpeg](#)



[External view \(9\).jpeg](#)



[Assembly point \(8\).jpeg](#)



[Emergency exit \(15\).jpeg](#)



[CER code on external waste containers.jpeg](#)



[Stored hazardous chemicals.jpeg](#)



[Maximum shelves load.jpeg](#)



[CAPR_Vedelago_signed.pdf](#)

