LABOUR AND HUMAN RIGHTS POLICY

STATEMENT

Dietsmann is committed to apply (and ensure that its subcontractors also apply) the fundamental principles of the Declaration of the International Labor Organization. These principles relate primarily to child labor, forced labor, working conditions, labor rights and equality and discrimination as well as to health and safety at work.

The purpose of this policy is to define the labor and human rights standards to which all employees in the group are entitled, irrespective of the country in which they work.

In 2011, Dietsmann signed-up to the United Nations Global Compact and since we continue to implement actions aimed at structuring our initiatives certifying that we respect the principles of Human Rights, International Labor Rights and Environmental Care and Ethics.

In line with its own business principles and corporate values, Dietsmann fully supports the ten principles of the United Nations Global Compact and takes every opportunity to advance those principles within its sphere of influence.

OUR COMMITMENTS

Child labor

Child labor, as defined by the International Labor Organization (ILO) convention is "the work of children under the age of 12; the work of children under the age of 15 that prevents them from attending school; and work of children under the age of 18 that poses a physical or mental health risk".

Dietsmann stands against all forms of child exploitation. We do not provide employment opportunities to children before they reach the legal age to complete their compulsory education, as determined by the competent authorities; we will not tolerate neither the use of child or forced labor, nor the exploitation of children in any of its global operations and facilities. Our local administration and the Human Resources Department ensure compliance with this policy.

Forced or compulsary labor

Dietsmann does not tolerate or permit any form of forced or compulsory labor including indentured labor, bonded labor and modern slavery. This applies to all Dietsmann operations, suppliers, contractors or sub-contractors. Employees must be allowed to move around freely and leave their place of work when their working hours end.

Freedom of association and the right to collective bargaining

At Dietsmann we empower employees by respecting and supporting their right to create and join or not join a labor union, or other organization that represent them and to bargain collectively without fear of punitive actions such as intimidation, or termination of employment.



AGREEMENT TO FOLLOW THIS POLICY

The Labor and Human Rights policy is fully supported by the shareholders and the Board of Directors. Any suspected deviation or act of non-compliance with the Labor and Human Rights policy, whether you are a victim or a witness, must be reported to the direct superior or to the Dietsmann Ethics Committee via the following e-mail address <u>ethics@dietsmann.com</u>, as described in the Business Code of Conduct & Ethics policy.

OUR DISCIPLINARY PROCEDURES

Dietsmann has adopted internal grievance and disciplinary policies and procedures that can be found in the Business Code of Conduct & Ethics policy document.

All allegations of discrimination are dealt with seriously and in strict confidentiality.

In case of non-compliance with this code, for an employee, this could lead to disciplinary action, going from verbal warning to employment contract termination, in accordance with applicable labor law regulations. For a business partner, this could lead to the contract with Dietsmann being terminated.

Cesare Canevese Chief Executive Officer June 2023

