

# DECENT WORKING CONDITIONS

## POLICY

MAN-GEN-0000-PHI-0005

### STATEMENT

Dietsmann is committed to upholding the highest standards of working conditions for all employees and ensuring that our subcontractors adhere to these same principles. We align our practices with international labor and human rights standards, including those set forth by the United Nations Global Compact (UNGC) and the International Labor Organization (ILO).

Through this policy, we establish a unified framework for ethical labor practices across all levels of our operations and supply chain.

### Guiding Principles

This policy is based on the following principles:

- Compliance with national labor laws and international standards
- Respect for employee health, safety, and well-being.
- Support for employee growth and engagement.
- Equal and fair treatment of all employees.

### OUR COMMITMENTS

A written employment contract is established for 100% of our employees. We ensure that all employees are at least 18 years old and possess the necessary ID, visas, work permits, and other legal documentation required to work for Dietsmann. We also ensure that everyone is working for Dietsmann on a voluntary basis and not under threat of any penalty or sanction.

### Working Hours

Work schedules shall fully comply with all applicable national and international labor laws and regulations. Overtime shall be compensated fairly and shall never exceed the maximum stipulated by applicable laws.

Employees working on sites under a rotational schedule shall follow predefined rotation cycles, ensuring sufficient rest periods between assignments to prevent fatigue and ensure workplace safety.

Employees shall be entitled to regular breaks in accordance with applicable labor laws and company policies, ensuring adequate rest periods to maintain productivity and well-being.

Supervisors shall monitor working hours to ensure compliance with this policy and to mitigate risks of excessive workloads.

### Remuneration

Remuneration is determined without discrimination based on any legally protected characteristic. Pay differences are solely based on objective criteria such as position level, skills, experience, responsibilities, and working conditions.

Dietsmann's remuneration systems always pay at least the minimum legal wage or the negotiated prevailing wage, whichever is higher, comply with all legal requirements on wages, and provide any fringe benefits required by law or contract.

Wage payments are made in a timely and accessible manner (wire transfer), and employees receive clear information regarding their remuneration.

Dietsmann is committed to providing all employees with fair and competitive wages, enabling them to meet their basic needs, support their families, and achieve financial security and long-term well-being. This commitment aligns fully with our pledge to the UN Global Compact (targeting 100% coverage by 2030) and supports our goal of transparent reporting.

### **Inclusion and diversity**

Dietsmann fosters a diverse, respectful, and inclusive workplace where all employees are valued and treated equitably, regardless of gender, age, disability, ethnicity, religion, or other protected characteristics. Discrimination, harassment, and workplace bias are strictly prohibited.

Equal opportunities shall be ensured in recruitment, career development, training, and promotions, with a focus on removing systemic barriers to inclusion.

### **Safe and inclusive working conditions**

Employee well-being is a top priority, and Dietsmann is committed to providing a physically and mentally safe work environment.

The company implements rigorous safety protocols, conducts regular risk assessments, and provides employees with the necessary protective equipment and training. Occupational health and safety policies are continually improved to align with the best practices and regulatory standards.

Dietsmann actively promotes a culture of psychological safety, ensuring that all employees feel respected, supported, and free from harassment, bullying, and workplace violence. Employees are encouraged to report safety concerns or workplace misconduct without fear of retaliation.

### **Employee development, wellbeing and social protection**

Dietsmann supports the continuous learning and professional growth of its employees through structured training programs, career development opportunities to enhance their skills and foster advancement.

The company also values work-life balance, offering flexible and remote work arrangements where feasible, in line with operational requirements and managerial approval.

Recognizing the diverse personal responsibilities of its employees, including parenthood and caregiving, Dietsmann promotes family-friendly practices to support them.

In cases where Dietsmann provides accommodation, the company ensures that they have access to adequate housing, sanitary facilities, and clean water.

Dietsmann strives to provide social protection for its employees, including access to health insurance and income protection where applicable, in accordance with local regulations and company policies.

Additionally, Dietsmann actively promotes mental health, wellbeing and cohesion initiatives across the group.

### **Social Dialogue and employee representation**

Dietsmann values open and constructive dialogue between employees and management. Employees have the right to voice concerns, provide feedback, and participate in discussions regarding workplace conditions through appropriate channels.

The company respects employees' rights to join trade unions and engage in collective bargaining. Transparent dialogue between management and employees is essential for fostering trust, engagement, and collaboration across all levels of the organization.

## **COMPLIANCE AND MONITORING**

Dietsmann ensures adherence to this policy through regular audits, employee feedback mechanisms, and active engagement with relevant stakeholders.

The company has established internal grievance and disciplinary procedures, as outlined in the Business Code of Conduct & Ethics. Allegations of misconduct or discrimination are handled confidentially and can result in disciplinary actions, up to and including contract termination, in accordance with labor laws. For business partners, non-compliance may lead to contract termination.

Any violation of this policy shall be reported to the direct superior or to the Dietsmann Ethics Committee via the upstream e-mail address [ethics@dietsmann.com](mailto:ethics@dietsmann.com).

The company is committed to continuous improvement, regularly reviewing and updating policies to align with evolving legal standards, business needs, and best practices.

**Cesare Canevese**

Chief Executive Officer

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