

## ANTI-CORRUPTION DUE DILIGENCE GLOBAL POLICY

*Approved by the Board of Directors of Fedrigoni S.p.A. on April 11, 2025*

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## 1. INTRODUCTION

The Fedrigoni Group (hereinafter also referred to as "Fedrigoni") places the utmost importance on conducting its business activities with integrity, professionalism, and transparency, in full compliance with the highest ethical standards and applicable national and international regulations.

In order to assess and confirm the integrity, reliability, and transparency of its business partners, the Group has implemented a specific due diligence procedure, aimed at carrying out targeted checks on risks related to financial and regulatory compliance aspects, both prior to entering into a new contract and during the continuation of existing relationships.

This procedure therefore defines a "risk-based" methodological approach for conducting due diligence on third parties, delegating to individual company departments the specific operational procedures applicable to the identification, qualification, and contracting processes related to third parties (e.g., procedures adopted by the Procurement department for registered suppliers, procedures for affiliating sales channels, etc.).

### 1.1. Definitions

**Third Party:** Any economic operator, whether a natural or legal person, with whom the Fedrigoni Group has relationships, including non-commercial ones. The term should be interpreted as broadly as possible and includes, by way of example and not limitation, distributors, resellers, consultants, suppliers, subcontractors, agents, or any other individual or entity acting on behalf of the Group.

**Requesting Entity:** The internal function or organizational unit that, having identified the need to establish or continue a contractual or commercial relationship with a specific Third Party, formally initiates the due diligence process. It is responsible for the

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preliminary identification of the relevant third party, collection of the initial necessary information, and activation of the prescribed procedures.

**Public Entity:** Refers to any state, government, region, province, or other administrative subdivision; anybody, authority, or entity exercising executive, legislative, judicial, regulatory, or administrative functions; or related to any government authority, court, tribunal, or arbitral panel, stock exchange, or market regulator.

**Family Member:** The spouse, civil union partner, or cohabiting partner of a Public Official, Public Service Appointee, or private individual, and their respective grandparents, parents, siblings, children, grandchildren, uncles/aunts, and first cousins, including the spouses, civil union partners, or cohabiting partners of each of these individuals.

**Internal Audit Risk & Compliance (IARC):** The internal control body responsible for carrying out compliance activities, monitoring and supervising correct application of regulations, and training Fedrigoni Group personnel.

**Anti-Corruption Officer (RAC):** The function responsible for the management and improvement of the Anti-Corruption Management System (according to ISO 37001:2016). This role is assigned to the Group Compliance Officer & Chief Internal Audit of the Fedrigoni Group and is supported by a budget allocated by the Board of Directors to ensure adequate resources for carrying out responsibilities.

## 1.2. Regulatory References

- **Standard UNI ISO 37001:2016** *“Anti-bribery management systems — Requirements with guidance for use;*
- **Legislative Decree No. 231 of June 8, 2001** – *“Regulations on the administrative liability of legal entities, companies, and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000”.*

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## 2. THE ANTI-CORRUPTION DUE DILIGENCE PROCESS

### 2.1. Identification of Third Parties Subject to Due Diligence

The Anti-Corruption Due Diligence must be proportionate to the risk level associated with different categories of Third Parties, as identified through the risk assessment process. This process aims to identify corruption risks to which the Company is most exposed and to evaluate the effectiveness of existing controls to mitigate such risks (the "Anti-Corruption Risk Assessment").

The Anti-Corruption Risk Assessment is periodically reviewed to:

- (i) update (if necessary) business processes exposed to corruption-related risks and their respective risk levels;
- (ii) identify and implement appropriate measures to address such risks, based on changes in context or organizational and operational conditions;
- (iii) monitor implementation of improvements aimed at reducing potential corruption risks.

Based on this review, IARC will update the list of relevant Third Parties to determine whether they should fall within the scope of this procedure.

In line with the risk-based approach underlying international best practices and the Fedrigoni Anti-Corruption System, it may be concluded that due diligence is not necessary or appropriate for certain low-risk categories of Third Parties—provided that this conclusion is well justified.

Therefore, Anti-Corruption Due Diligence activities will apply to:

- **Consultancy contracts** (e.g. for professional or intellectual services under Art. 2229 of the Civil Code);

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- **Legal mandates**, both judicial (e.g. legal representation in court proceedings) and non-judicial (e.g. arbitrations or mediations);
- **Subcontracting agreements**, especially those with a value equal to or above €10,000;
- **Agency contracts**, where an agent regularly promotes contracts on behalf of a principal in exchange for a commission;
- **Purchase agreements** for goods, services, or works (including property leases);
- **Partnership agreements** for joint commercial ventures;
- **Temporary Business Associations**, e.g. joint bids in public tenders;
- **Public and private contracting authorities** in procurement processes;
- **Joint Ventures** aimed at conducting jointly controlled economic activities;
- **Extraordinary operations**, such as mergers and acquisitions identified as high-risk in the Anti-Corruption Risk Assessment;
- **Donations**: voluntary financial or in-kind contributions with no expected return benefit;
- **Sponsorships**: financial or service support for events or initiatives with public visibility and reputational benefit;
- **Members of the Executive Committee and Leadership Team** (see Appendix A).).

Before initiating or modifying any relationship with a Third Party, the Requesting Entity must:

1. Assess whether the Third Party falls under the categories requiring Anti-Corruption Due Diligence (see list above);

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2. Check whether a Due Diligence has already been conducted or is still valid by consulting the Anti-Corruption Due Diligence Register (Appendix B);
3. If due diligence has not been done or is no longer valid, request IARC to perform the due diligence.

The Requesting Entity, possibly with Legal's support, must submit the following to IARC:

- Full name / legal name of the Third Party;
- Tax Code / VAT number;
- Value of the contract or transaction.

## 2.2. Identification of Corruption Risk

The collection of information of interest in the field of anti-corruption is carried out by consulting public databases. The main public databases used are World Check, World Compliance, De Jure, Cerved, Infocamere, Bureau van Dijk, open-source databases.

Once the collection of information of interest in the field of anti-corruption through consultation of public databases has been completed, and in any case within 7 working days of receipt of the request from the requesting body, IARC, possibly with the assistance of a specialized external party, will prepare a Due Diligence Report in which it will report on:

- the representation of the due diligence activities carried out;
- any red flags that emerged.

Once all of the above information-gathering activities have been completed, the IARC assigns a different risk level to each potential third party, taking into account the findings of the anti-corruption due diligence process as set out in the due diligence report. In particular, the three potential risk levels that may be identified are outlined below:

- a) **Low risk:** no relevant information found;

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- b) **Medium risk:** some relevant information found;
- c) **High risk:** significant relevant information found.

Examples of red flags include:

- negative media reports involving the Third Party;
- involvement in criminal, civil, or administrative proceedings;
- Ties with public officials (e.g., family relationships).

## 2.3. Evaluation of Corruption Risk

As a result of the analyses carried out to determine the Risk Score:

- if the third party presents a low risk, IARC will communicate the outcome of the due diligence activities, including the due diligence report, to the requesting entity, which may proceed with the normal approval process for the establishment or continuation of the contractual relationship according to the applicable corporate procedures;
- If the third party presents a medium risk, the IARC involves the RAC and the Legal function for a subsequent assessment of the possibility of entering into or continuing the contractual relationship and for defining the risk mitigation measures to be implemented in order to protect the Company;
- If the third party presents a high risk, IARC will involve the RAC and the Legal function in a thorough assessment of the potential risk mitigation measures to be implemented to protect the Company.

After the IARC, the RAC and the Legal function have determined mitigating actions, the final decision on the establishment or continuation of the contractual relationship will be made by the Chief Executive Officer (CEO), who must provide adequate justification for the decision. If the IARC, the RAC or the CEO decides not to establish or continue the

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relationship with the third party, the third party will be blacklisted and will not be eligible for new due diligence for a period of six months.

## 2.4. Corruption Risk mitigation

If the Third Party represents a medium or high risk and the IARC, the RAC and the Legal function have determined the need to adopt specific mitigation measures, such measures will be determined taking into account all the elements that have emerged during the anti-corruption due diligence process and the specific circumstances of the particular case, including, in particular:

a) the severity of the risk represented by the identified red flag(s); b) the possibility for the Company to obtain or impose additional terms and conditions or specific contractual clauses within the relationship with the third party; c) the cost in negotiable and economic terms of imposing such terms and conditions; d) the possibility of establishing the same relationship with an alternative counterparty presenting a lower level of risk.:

- a) the severity of the risk represented by the identified red flag(s);
- b) the possibility for the Company to obtain or impose additional terms and conditions or specific contractual clauses within the relationship with the third party;
- c) the cost in negotiable and economic terms of imposing such terms and conditions;
- d) the possibility of establishing the same relationship with an alternative counterparty presenting a lower level of risk.

Please refer to Appendix C of this Policy for a non-exhaustive list of potential anti-corruption risk mitigation measures that may be implemented by Fedrigoni.

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## 2.5. Periodic monitoring of the third party

he Anti-Corruption Due Diligence activities governed by this policy must be repeated with a frequency determined according to the risk level associated with the third party.

In particular, the Anti-Corruption Due Diligence activities shall be repeated:

- every six months if the Third Party represents a high risk;
- every year if the Third Party represents a medium risk;
- every two years if the Third Party represents a low risk.

The date from which the update period is calculated is the date reported in the due diligence report.

The update of the due diligence must be requested by the requesting entity according to the timelines described above, following the same procedure provided for in this procedure.

The update shall take into account any new factual circumstances or new relevant information.

## 3. MONITORING AND UPDATING THE GLOBAL POLICY

The implementation of and compliance with the provisions of the Policy are periodically verified through the control activities carried out by the bodies responsible for compliance matters - such as, for Italian companies, the Supervisory Body (pursuant to Legislative Decree 231/01) and the Internal Audit, Risk & Compliance function - of the various Group companies, which may delegate the verification activities to the Internal Audit teams of the various Group companies or to the Group itself.

in particular, the Internal Audit, Risk & Compliance function, on the basis of the audit intervention program approved by the Board of Directors, carries out sample checks on

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third parties and internal functions operating in the main risk areas, acting independently and assessing the actual effectiveness of the safeguards put in place. The results of these evaluations are then communicated to the governing bodies and the Supervisory Body.

The Internal Audit Risk & Compliance function monitors the effective and efficient implementation of this policy and is responsible for coordinating and supervising training activities and collecting written evidence of its assessments. Finally, the Internal Audit Risk & Compliance function shall periodically report, in the most appropriate form, to the corporate bodies and to the Supervisory Board, highlighting any gaps or critical issues in the control system, the violations found and the preventive measures taken or proposed to be taken to prevent further violations of this Policy.

## 4. TRAINING

As part of the Group's ongoing commitment to anti-corruption compliance, all Covered Persons will receive a copy of this Policy, which they must carefully review to understand the offences that may be committed in the course of their work, as well as the personal and administrative risks and responsibilities to the Company. They must also be informed of the measures taken to prevent and combat corruption and of the sanctions applicable in the event of violation of this Policy and the anti-corruption laws. Therefore, all Covered Persons must confirm in writing that (1) they have read and understood this Policy; (2) they agree to comply with this Policy; and (3) they agree to report any potential violation of this Policy.

The Group shall also conduct regular training sessions on the obligations and prohibitions arising from compliance with anti-corruption legislation and this Policy. All Covered Persons shall attend such training sessions and attendance records shall be maintained. In addition, each Group company shall ensure that each employee completes the Group Anti-Corruption Policy Certification on an annual basis.

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The definition of the training program, its implementation, the determination of its content, duration and delivery methods, also individualized for each type of employee or collaborator, is entrusted to the Internal Audit Risk & Compliance function in coordination with the Human Resources function.

The latter will also be responsible for certifying learning and monitoring actual attendance at courses, in compliance with current legislation on privacy and personal data protection, and will draw up a report on the training activities carried out at the end of the training processes, which it will send to the Internal Audit Risk & Compliance function and, if necessary, to the corporate bodies and the Supervisory Board.

## 5. DUTY OF DISCLOSURE AND WHISTLEBLOWER PROTECTION

The Group requires any covered person who becomes aware of or has reason to suspect a violation of this Policy to report it to his or her supervisor or to the corporate bodies responsible for compliance matters, which for Italian companies are the Supervisory Board (pursuant to Legislative Decree 231/01) and the Internal Audit Risk & Compliance function, in accordance with the applicable operating procedures. Where permitted by law and operating procedures, reports may be made anonymously.

If an employee or officer of the Group fails to report a known or suspected violation of the Code, such employee or officer may be subject to disciplinary action in accordance with applicable labor laws and national collective bargaining agreements. If a Covered Person (other than a Group employee or officer) fails to report a known or suspected violation of the Policy, such Covered Person may be subject to termination of his or her employment, in accordance with the specific contractual clauses contained in the letter of appointment or contract, as well as the applicable general rules, without prejudice to any claim for damages if such failure results in harm to the Group company concerned.

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The Group's Whistleblowing Policy provides that, if a report of actual or suspected violations is made in good faith, no retaliatory action will be taken in relation to the employment/personal relationship with the whistleblower.

## 6. EFFECTIVENESS OF THE GLOBAL POLICY AND CONSEQUENCES FOR ITS VIOLATIONS

The obligation to respect and comply with the rules contained in this policy shall be considered an essential and constituent part of the contractual obligations of Group employees and all addressees. Group companies will treat any breach as a disciplinary offence and will not tolerate acts such as criminal offences, breaches of legal obligations, policies and operating procedures, or any other acts that could create a hostile or uncomfortable working environment, endanger health or safety or damage the environment.

In particular, violations of this policy will be considered offences punishable by disciplinary sanctions, which will be applied in accordance with article 7 of Law no. 300/1970 and the applicable collective bargaining agreements.

The nature and extent of the sanctions to be imposed shall be proportionate to the following general criteria 1) the seriousness of the breach; 2) the level of hierarchical and/or professional responsibility of the author of the breach; 3) the subjective element of the conduct (distinction between intent and fault); 4) the relevance of the obligations breached; 5) the consequences for the Group company; 6) the possible involvement of other parties in the liability; 7) any aggravating or mitigating circumstances, in particular with regard to professionalism, previous work performance, disciplinary record and the circumstances in which the act was committed.

The seriousness of the breach shall be assessed on the basis of the following circumstances: a) the time and specific manner in which the breach occurred; b) the

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presence and intensity of the intentional element; c) the extent of the damage or risk as a consequence of the breach for the Group company and Group employees and for all addressees; d) the foreseeability of the consequences; e) the circumstances in which the breach occurred.

Sanctions against employees of the Group company shall be in accordance with those provided for by the labour laws in force and the national collective bargaining agreement applicable to the Group company concerned.

In the case of Group company executives, in view of the special relationship of trust with the employer, in the event of a breach of the rules of conduct set out in this Policy, the Board of Directors of the company concerned shall take the measures deemed appropriate against those responsible for the breaches committed, in accordance with the provisions of the applicable national collective labour agreement, bearing in mind that these constitute a breach of the obligations arising from the employment relationship.

Any conduct contrary to the rules of conduct set forth in this policy may result in the termination of the contractual relationship, in accordance with the provisions of the specific contractual clauses included in the letters of appointment or in the contracts, as well as the general rules in force, without prejudice to any claim for damages should such conduct result in damage to the Group company concerned.

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## ANNEX A

### MEMBERS OF THE EXECUTIVE COMMITTEE AND LEADERSHIP TEAM

*[Please refer to the Excel file attached to this Policy in which the persons subject to Anti-Bribery Due Diligence are listed]*

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## ANNEX B

### ANTI-CORRUPTION DUE DILIGENCE REGISTER

*[please refer to the Excel file attached to this procedure]*

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## ANNEX C

### CORRUPTION RISK MITIGATION ACTIONS

The following is an illustrative and non-exhaustive list of possible actions that the Company may take to mitigate the risk of corruption with respect to a Third Party:

- refusing to enter into the relationship with the Third Party;
- delegating the authority to approve the transaction to higher levels of the hierarchy, up to and including senior management;
- requiring the third party to adopt its own anti-corruption system, possibly approved or certified by a public or private body of recognized independence and reliability, and appropriate anti-corruption controls, in line with those provided for in Fedrigoni's Anti-corruption Policy, Code of Ethics and Organization, Management and Control Model;
- requesting proof of a code of conduct, anti-corruption policy or certification of anti-corruption compliance (ISO 37001);
- including one or more of the following clauses in the contract:
  - a. recognition by the Company of the right to audit the Third Party;
  - b. an undertaking by the Third Party to maintain proper accounting records and books and to implement an effective system of internal controls;
  - c. prohibition for the third party to act on behalf of the company and/or to deal with public officials;
  - d. The obligation of the Third Party to provide the Company with periodic reports on the services rendered in connection with the execution of the order, confirming the controls carried out in connection with the execution of the order;



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- adoption of one or more of the following control measures:
  - a. updating Due Diligence more frequently than required by this Policy;
  - b. providing training for the benefit of the Third Party;
  - c. Providing for a program of periodic and/or *risk based* Third Party audits in relation to the contractual activities and compliance commitments ("*right to audit*").
  - d. periodic checks on payment requests and payments made to the Third Party;
  - e. monitoring of ongoing investigations and proceedings involving the Third Party;
  - f. monitoring of excessive or unusual expenses by the Third Party;
  - g. timely verification of the correct execution of the services provided;
  - h. request to the Third Party to provide data, documents, and/or any other information deemed necessary to verify compliance with anti-corruption requirements;
- execution of proportionate Due Diligence on any subcontractors engaged by the Third Party.

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**Directing and  
controlling by  
Fiber JVCo S.p.A.**

