



INTEGRATED COMPANY'S POLICY

PREAMBLE

Sacma S.p.A., founded in 1967 by Cav. Eligio Maestri, is an industrial organization operating in the following sectors:

- Design and production of flat-bottom, heat-sealed and glued bags, with or without windows, and laminated papers intended for both food and non-food use;
- Marketing of products for the food and non-food sectors.

Over the years, the Company has strengthened its commitment to complying with the requirements set forth by mandatory and voluntary regulations concerning quality, food safety of the products manufactured, environmental protection, ethics, and the enhancement of human resources:

- In 1999, the journey towards Quality began with the implementation of a Quality Management System in accordance with the ISO 9001 standard;
- In 2009, the BRC-IOP system was introduced, later BRCGS Packaging Materials, obtaining certification for the safety and hygiene of packaging products;
- In 2014, FSC certification was obtained, ensuring respect for the environment;
- In 2018, its own Code of Ethical Conduct and a Whistleblowing channel were established;
- In 2019, SMETA certification was obtained, certifying compliance with ethical and environmental standards;
- In 2023, environmental certification was achieved according to the ISO 14001 standard;
- In 2025, the Gender Equality Management System was implemented in accordance with PdR125, demonstrating the Organization's commitment to social responsibility and inclusion.

QUALITY, ENVIRONMENT AND HYGIENE POLICY

The decision to continue the path of commitment and renewal is dictated by the fundamental strategic direction, which is to: fulfill its obligation to produce safe products that comply with applicable legal requirements, with respect to the specified and pursued quality, for greater Customer satisfaction. This purpose is configured as a precise commitment and responsibility that the Organization assumes towards its Customer, with a view to a management that is overall oriented towards constant and continuous improvement, to the predictive management of risks and opportunities, with a view to Risk-Based Thinking, through appropriate and economically realistic actions and investments, in a sustainable and profitable entrepreneurial perspective.

All this should also lead the Organization to compete more on the markets, ensuring organizational effectiveness and a high level of quality, hygiene, technology and product safety.

All of this should also lead the Organization to compete more effectively in the markets, ensuring organizational efficiency as well as a high level of quality, hygiene, technology, and product safety. The objective of the General Management is to maintain the certification of the conformity of its System to the UNI EN ISO 9001 standard and to the BRCGS Packaging Materials standard for packaging materials, in the current edition.

The main factors of the context in which the Organization operates, which contribute to achieving the expected results, the primary needs of the interested parties and the mandatory requirements are:

- The Company has been on the market since 1967, without any significant road accident;
- Creation of advanced and technologically performing product types;
- Availability of resources, with adequate company know-how, for the management of production activities;
- Internal management of the study and development process of new products;
- The Company has managed to penetrate the export market, acquiring its now recognized identity;
- The Company is consistently committed to compliance with the mandatory requirements;
- Technical assistance to the Customer, even in the post-sale phase;
- Investments consisting in making the necessary resources available;
- The use of strategic Suppliers for the type of production carried out;

The main addresses that our Organization intends to pursue and communicate are the following:

- The target of Customers looking for a Quality and Safe product;
- Compliance with current legislation on the product (in the country of manufacture and in those where the product is marketed, where known) and the workplace;
- Grow the Organization with reference to "made in Italy" in terms of "qualitative presence" on the market and achievement of stable operating profits;
- Implement the management system while maintaining the organizational module for managing production activities;
- Manage generational continuity and maintenance of know-how, to provide continuity and prospects to the business;
- Personnel accountability in ensuring the quality, hygiene and safety of the work performed;
- Promote the maintenance of loyal and serene interpersonal relationships;
- To ensure a comfortable, healthy and safe working environment for carrying out the processes;



- Definition of the quality, hygiene and safety of the products supplied by means of appropriate technical specifications;
- Continuous improvement of the quality standard, hygiene, product safety culture and the quality of the Site and System processes;
- Cost optimization through defect prevention to avoid post rework or excessive waste;
- Application of the concept of Risk-Based Thinking and management based on forecasting in addition to everyday life;
- Commitment to reduce risks and pursue opportunities in the management and operational context of the System;
- Monitoring the performance of business processes and the effectiveness of the System;
- Training in the disciplines of Quality and Hygiene, including the hazard and risk management system based on the principles of HARA within the BRCGS;
- Maintain good and consolidated relationships with strategic Suppliers;
- Diffusion of the Quality and Hygiene Policy, to promote knowledge and understanding.

The Organization is also committed to incorporating into the ISO Standards the requirements regarding the **topic of “climate change”**, as specified in requirements 4.1 and 4.2 of the same.

In order to ensure that the Organization's activity is carried out in the protection of the Environment, not only in terms of conservation, but as an enhancement of the same, the General Management has decided to implement the company Environmental Management System referred to the **UNI EN ISO Standard 14001**, in the current edition, defining as reference principles of its Environmental Policy:

Environmental goals

The Organization puts its commitment to environmental matters on a par with all other management-organisational needs, strategic for the success and effectiveness pursued. Periodically and systematically:

- Plans and implements environmental objectives and related targets;
- Continuously monitors the progress of these programs, implementing the appropriate corrective actions if necessary.

Commitment to the protection of the environment

The Organization undertakes to protect and protect the Environment by evaluating the management (or modifications) of its production processes in order to:

- Reduce all forms of environmental impact (use of raw materials, waste production);
- Optimize the use of energy resources, avoiding waste, and using the best technologies available;
- Use recycled raw materials, when applicable;
- Focus on raw materials from responsible production sources;
- Employ forms of alternative energy with a low environmental impact.

Commitment to compliance with the law

In compliance with laws, regulations, orders and disciplines, the Organization has as its primary objective the promotion of the quality levels of human life, to be achieved through the protection and improvement of the environmental conditions and the prudent, responsible and rational use of the natural resources.

Communication

The Organization:

- Seeks an open dialogue with the public and interested parties in order to understand the environmental impacts of the activities and its environmental principles;
- Takes into consideration the requests of citizens, social and trade union organizations, employees and public authorities;
- Cooperates with public authorities in managing possible emergency situations in order to minimize impacts on the environment.

Involvement of personnel and stakeholders

The Organization undertakes to make its employees, collaborators and all interested parties aware of the risks associated with operational activities in order to put them in a position to operate responsibly and knowingly.

The Organization promotes professional development through educational interventions, training and awareness of its workforce, with respect to environmental issues.

Continuous improvement

The Organization has the continuous improvement of the performance of its Environmental Management System as its permanent objective.

The preliminary assessment of the environmental impacts connected to the company processes, the internal and external verification activities and the Management review are the tools that the Organization implements to constantly improve.



FSC MANAGEMENT POLICY

The General Management of the Organization has decided to update its internal '*FSC Chain of Custody Management System*', in compliance with the requirements of the international reference standard FSC-STD-40-004, in the current edition.

The Organization Policy, in this area, is therefore oriented towards:

- Promote its commitment to sustainability, respect for the environment, health and safety in the workplace and social responsibility, through the documentation and communication of the values and rights of reference, incorporating the new requirements including the issues on the labor law;
- Contribute to ensure that the raw materials used for the production of products in the packaging sector, with particular reference to those of a vegetable nature, come from legally implemented cuts and not from HCVF certified forests (High Conservation Value Forest), genetically modified or from areas with significant ongoing conflicts;
- Contribute to the application of the EUDR regulation for the fight against deforestation and forest degradation;
- Constantly improve their work, perfecting the work and the product offered to the Customer.

The General Management therefore declares that it is not directly or indirectly involved in the following activities:

- a) Illegal cutting or marketing of illegal woody materials or forest products deemed illegal by current regulations;
- b) Violation of human rights, workers' rights and traditions regarding forestry activities;
- c) Destruction of high conservation value forests;
- d) Significant transformation activities of forest extensions into plantations or areas destined for uses other than the forest;
- e) Introduction of genetically modified organisms in forestry activities;
- f) Violation of the contents of the ILO Core Convention (International Labor Organization), as established in the ILO Declaration on Fundamental Principles and Rights at Work. And in particular of:
 - Give due consideration to the rights and obligations established by national legislation, while meeting the objectives of the requirements;
 - Not use any form of child labor;
 - Do not provide for forms of forced and compulsory labour;
 - No discrimination in employment and occupation;
 - Respect the freedom of association and the effective right to collective bargaining.

La The General Management therefore intends, in accordance with the above, to pursue the following objectives:

- Offer FSC product groups, belonging to the packaging sector, according to the demands and needs of its customers, and the market in general;
- Check the raw materials of a vegetable nature and the Suppliers, verifying the presence of the suitability requirements envisaged by the reference FSC Standards and therefore their qualification, through certification;

To this end, the General Management of the Organization establishes:

- Adapt its Quality, Environmental and Hygiene Management System, alongside the FSC Chain of Custody Management System, compliant with the requirements of the reference standard;
- Maintain active certification of the FSC Chain of Custody Management System, with an Accredited Body;
- Continue with the collaboration relationship with its suppliers of vegetable raw materials, improving it where possible and optimizing the communication system in place with them;
- Maintain the collective commitment within the Organization for compliance with the principles and criteria of FSC Management, through the provision of the necessary resources, infrastructures and training of collaborators and personnel involved;
- Distribute the FSC Management Policy internally and to all the parties most involved or deemed of strategic importance and decisive for the success and compliance with the commitments undertaken.



EQUAL OPPORTUNITIES POLICY: COMMITMENTS AND ACTIONS

The path for the gender equality

In order to best pursue its mission and strategic vision, Sacma S.p.A. has chosen to adopt a **UNI/PdR125**, in the current edition compliant Gender Equality Management System (SGPG) that has been integrated into its Product Quality and Safety Management System. This tool aims to guarantee equal opportunities in the presence and professional growth of women, promoting an inclusive culture and female empowerment processes.

In 2025, obtaining the certification proved to be a unique opportunity for self-analysis to grow in terms of compliance with gender equality, a current and highly valuable issue, with the aim of gradually reducing the gender gap, improving staff well-being, and generating ethical and reputational benefits.

The guiding principles and objectives

Fundamental Principles and Objectives underlying Sacma S.p.A.'s Gender Equality Policy are:

- ✚ IMPARTIALITY AND INCLUSIVITY through an increase in women's participation in the labour market;
- ✚ CORRECTNESS AND TRANSPARENCY through a reduction in the contribution gap;
- ✚ VALORISATION OF PERSONNEL through the promotion of equality in the decision-making process;
- ✚ PROTECTION OF PERSONNEL through the fight against stereotypes all forms of violence and discrimination.

The management's commitment

In order to achieve the inspiring principles and objectives, the Management undertakes:

- to maintain the principles of gender equality into all organisational dimensions, in light of the evidence emerging from the analysis of its processes according to UNI/PdR 125;
- to promote an inclusive corporate culture;
- to strengthen governance through the creation of structures and roles dedicated to gender equality;
- to ensure fairness in the processes of selection, development and valorisation of human resources;
- to promote the professional growth of women, removing barriers to access to senior roles, to ensure fair and transparent remuneration between genders and to strengthen policies for work-life balance and protection of parenthood, extending them equally to the entire corporate population.

These commitments, built on an analysis of specific gender equality policies, will be supported by a system of constant KPI monitoring, with the aim of generating a structural and measurable cultural change over time and are based on the themes of the Strategic Plan:

1. Selection and recruitment;
2. Career management;
3. Pay equity;
4. Parenting, care;
5. Work-life balance;
6. Activities to prevent all forms of physical, verbal, digital abuse (harassment) in the workplace.

Policy monitoring and implementation

The General Gender Equality Policy, which is integrated into the organisation's policy guidelines, provides - in cooperation with the Gender Equality Steering Committee - for the definition and periodic review of the objectives, in order to assess their suitability and identify any necessary changes or additions.

DISSEMINATION OF INTEGRATED CORPORATE POLICY

This Integrated Corporate Policy is formally communicated and disseminated to all personnel and interested parties through appropriate internal communication channels and by publication on the Organization's official website.

Date 28/01/2026

The Management of SACMA S.p.A.