



SUSTAINABLE PROCUREMENT POLICY

Purpose and scope

FILTREC S.p.A., founded in 1991 and based in Telgate (BG), is active in the design, manufacture and marketing of filtration systems and filtration solutions for various industrial sectors.

The company's activities are guided by the principles set out in its Code of Ethics and are carried out in compliance with current legislation and applicable standards relating to quality, the environment, health and safety at work, and social responsibility. As a testament to its commitment to continuous improvement, FILTREC has implemented an Environmental Management System certified to the UNI EN ISO 14001:2015 standard.

These principles are also applied to the management of the supply chain. FILTREC actively promotes collaborative relationships with suppliers who share its values of sustainability, integrity and responsibility, whilst progressively assessing environmental, social and governance (ESG) aspects in its qualification, selection and monitoring processes.

Through dialogue with its business partners, the company is committed to fostering a culture focused on sustainability, encouraging continuous improvement in performance throughout the entire supply chain and communicating specific requirements via its Code of Conduct for Supplier Sustainability.

This policy applies to all purchases of raw materials, components, products, services and equipment made by FILTREC S.p.A. and the subsidiaries of the Filtrec Group, as well as to all suppliers, contractors and subcontractors with whom the Group has a business relationship.

In particular, FILTREC undertakes to:

- assess the sustainability performance of its supply chain and identify potential environmental, social and ethical risks associated with procurement;
- share the Supplier Sustainability Code of Conduct with suppliers and require their acceptance of it;
- assess suppliers on their environmental and social practices using the Supplier Sustainability Assessment Questionnaire;
- give preference, all other things being equal, to partners who adopt sustainable practices and certified management systems;
- monitor compliance with requirements over time and define corrective actions in the event of non-compliance;
- promote greater awareness of sustainability issues amongst suppliers.

Environmental requirements



FILTREC encourages collaboration with suppliers who operate in compliance with applicable environmental regulations and who implement initiatives aimed at reducing the consumption of natural resources, preventing pollution, managing waste properly and reducing the environmental impact of their processes and products.

When selecting suppliers, particular importance is also placed on the adoption of certified environmental management systems, the use of recycled or recyclable materials, and the development of innovative, sustainability-focused solutions.

FILTREC also requires suppliers to comply with regulations on hazardous substances applicable to the products supplied, such as the REACH Regulation, the RoHS Directive and restrictions relating to PFAS.

Ethical and social requirements

FILTREC is committed to working with suppliers who share the principles of fairness, respect for human rights and social responsibility.

In particular, suppliers are required to ensure safe and dignified working conditions, compliance with labour, health and safety legislation, the protection of equal opportunities, and the prohibition of any form of child labour, forced labour, discrimination or harassment.

FILTREC also promotes relationships based on respect for people, the protection of workers and the continuous improvement of working conditions throughout the supply chain.

Suppliers are required to operate in accordance with the Fundamental Conventions of the International Labour Organisation (ILO) and the principles of the United Nations Global Compact, ensuring in particular freedom of association and the right to collective bargaining, as well as compliance with regulations on pay, working hours, holidays and overtime.

Governance requirements

FILTREC selects suppliers who operate in accordance with the principles of integrity, transparency and regulatory compliance. Suppliers are required to combat all forms of corruption, prevent conflicts of interest, protect the confidentiality of information and ensure fair trading practices throughout the supply chain.

Responsible sourcing of raw materials

FILTREC promotes responsible management of its supply chain and supports responsible sourcing of raw materials. In particular, the company pays close attention to the origin of tin, tungsten, tantalum and gold, encouraging its suppliers to ensure adequate levels of traceability and transparency.

FILTREC reserves the right to request information and declarations regarding the origin of so-called 'conflict minerals' as part of its supplier qualification and monitoring activities.

Implementation tools

This policy is implemented through the following tools:

- Supplier Sustainability Code of Conduct, to be signed by



suppliers;

- Supplier Sustainability Assessment Questionnaire and associated assessment table, used during the qualification and periodic monitoring phases;
- requests for information and declarations on the origin of conflict minerals from suppliers to whom this requirement applies;
- a dedicated procurement dashboard, due to be launched in 2026, for monitoring suppliers by product category and collecting ESG indicators.

Governance and accountability

The General Management approves this policy and ensures its implementation. The Procurement Department is responsible for disseminating the Code of Conduct, assessing and monitoring suppliers, and collecting indicators, with the support of the Quality and Environment departments in verifying environmental and product compliance requirements. In subsidiary companies, procurement managers apply the principles of this policy in coordination with the parent company.

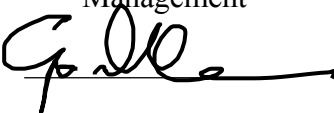
Review and updating

This policy is reviewed annually by senior management, with the support of the Procurement Department, based on the results of supplier assessments and the performance of key performance indicators. Revisions are recorded in the table below.

Rev.	Date	Description of change
00	20/07/2026	First issue

The Company Management, through the relevant departments, undertakes to distribute this document and to promote its adoption by suppliers, contractors and subcontractors.

Rev. 00 dated 20 July 2026

Management




HUMAN RESOURCES POLICY AND EQUAL OPPORTUNITIES

FILTREC SPA

Via Dei Morenghi 1,

24060 Telgate (BG)

Rev. 00

Purpose and scope

FILTREC S.p.A is a world-renowned filter manufacturer specialising in the production and distribution of hydraulic filters, with a substantial portfolio of filter elements and complete filters. To complement its range of hydraulic filters, FILTREC has a second division dedicated to the production of process filters.

FILTREC recognises that its people are the key factor in the organisation's success, innovation and sustainable growth. This Human Resources and Equal Opportunities Policy sets out the principles and commitments adopted to ensure a safe, inclusive working environment that respects human rights and complies with applicable regulations.

This policy applies to all employees, contractors, temporary workers, interns, managers and directors of FILTREC S.p.A., as well as, where applicable, to suppliers, contractors and business partners.

This policy applies to the entire Filtrec Group, including all subsidiaries and overseas branches (C.M. S.r.l., Giberti S.r.l., Filtrec Bharat, Filtrec North America, Filtrec Latam, Filtrec Poland, Filtrec Iberica, Filtrec Turkey, Filtrec Filtertechnik GmbH, Filtrec UK and Filtrec France). Subsidiaries shall implement the principles of this policy in accordance with applicable local legislation, under the coordination of the parent company's Human Resources department.

Attendance and Punctuality

Adherence to working hours is essential to ensuring the efficiency and smooth running of the business.

Working hours are organised as follows:

In Italy, a flexible start time (8.00–8.30) is in place for office staff, alongside remote working governed by individual agreements; working hours for production departments are defined in accordance with the applicable National Collective Labour Agreement (CCNL) and company regulations.

Employees are required to be punctual and to promptly notify their line managers of any delays or absences, providing adequate justification as required by internal regulations.



The company, mindful of its employees' personal needs, supports them in taking family, parental and sick leave, in accordance with current legislation. Paid and unpaid leave is also available to deal with personal and family emergencies.

Code of Conduct and Human Rights

FILTREC is committed to respecting and promoting the principles set out in the United Nations Universal Declaration of Human Rights, the Fundamental Conventions of the International Labour Organisation (ILO) and the principles of the United Nations Global Compact.

FILTREC opposes all forms of forced labour, modern slavery, human trafficking and labour exploitation throughout its value chain. These principles are extended to suppliers and business partners through specific ethical and compliance requirements.

Inclusion and equal opportunities

FILTREC is committed to creating an inclusive working environment, in which every individual is valued for their skills, abilities and professional contribution, without any discrimination on the grounds of gender, age, ethnic origin, nationality, religion, personal opinions, disability, sexual orientation or any other personal characteristic protected by current legislation.

The procedures for selection, recruitment, training, performance appraisal, professional development and career progression are based exclusively on objective criteria of competence, experience, merit and transparency.

FILTREC actively promotes equal opportunities and is committed to ensuring fair conditions of access to employment, training, professional development and remuneration, whilst combating any form of direct or indirect discrimination.

The company periodically monitors any discrepancies in career opportunities and pay, taking appropriate corrective measures where necessary to ensure compliance with the principle of fairness.

In accordance with regulatory provisions and the applicable National Collective Labour Agreement (CCNL), FILTREC supports employees' return to work following periods of maternity, paternity or other statutory leave through organisational flexibility measures, professional development activities and reintegration programmes designed to facilitate a gradual and effective return to work.

Measures to promote gender inclusion in the workplace

A. Balanced recruitment policies

- Incorporation of equal opportunities criteria into selection processes.
- Assessment of candidates solely on the basis of the skills and professional requirements of the role.

B. Monitoring and continuous improvement

FILTREC is committed to:

- monitoring the gender composition of the workforce annually;



- monitor access to training and professional development opportunities;
- periodically verify that there is no unjustified pay discrimination;
- promoting awareness-raising initiatives on the themes of diversity, inclusion and mutual respect.

Diversity, equity and inclusion in business practices

FILTREC integrates the principles of diversity, equity and inclusion into its operational practices through:

- job advertisements written in inclusive language and aimed at candidates of all genders (e.g. 'Production Worker');
- initial screening of applications, where possible, using CVs that do not contain information likely to lead to discrimination;
- compliance with obligations regarding the employment of people with disabilities and the provision of reasonable adjustments to the organisation and workstations;
- a Job Experience programme, which involves exchange periods between office staff and production workers and across different departments, to foster mutual understanding and cross-functional collaboration;
- engagement initiatives open to all staff and their families ("Filtrec for You") and short training sessions on topics of general interest;
- annual monitoring of diversity indicators (gender, age, job category) and the gender pay gap, reported in the Group Sustainability Report.

C. Management of breaches and sanctions

Any behaviour that is discriminatory or contrary to the principles of inclusion and equal opportunities constitutes a breach of company policies and may result in the application of disciplinary measures proportionate to the seriousness of the offence, up to and including suspension or termination of employment, without prejudice to any further liability provided for by current legislation.

Any reports may be made via the company's whistleblowing channels, which guarantee confidentiality, impartiality and protection against possible retaliation.

Training, staff development and careers

FILTREC regards the development of its staff's skills as a fundamental element for the organisation's sustainable growth and for maintaining the company's competitiveness.

The company promotes a culture of continuous learning, providing training opportunities aimed at developing technical, professional, managerial, digital and soft skills, as well as knowledge in the areas of sustainability, ethics, human rights, and health and safety at work.

Throughout the year, compulsory and optional training activities are planned based on organisational needs, applicable regulatory requirements and the professional needs of employees.



All employees have access to training and professional development opportunities without any discrimination, in accordance with the principles of fairness, transparency and the recognition of merit.

FILTREC also promotes internal professional development programmes, fostering the growth of skills and the development of the company's human resources through objective assessment processes that are consistent with organisational needs.

Decisions regarding promotions, changes of role and opportunities for growth are made on the basis of transparent, verifiable and non-discriminatory criteria.

Measures to prevent discrimination in professional development and promotion processes

Monitoring and control

- Regular monitoring of career progression and professional development opportunities.
- Ensuring that all staff have equal access to training activities.
- Regular analysis of any critical issues or disparities in career progression pathways.

Training and awareness-raising

- Promotion of training programmes dedicated to the development of technical and soft skills.
- Awareness-raising activities on the themes of diversity, inclusion, respect for human rights and corporate ethics.
- Training for managers involved in staff recruitment, appraisal and development processes.

Reporting channels

- Employees are able to report any situations involving discrimination or non-compliance with company policies via the company's whistleblowing scheme.
- Guarantee of confidentiality and protection against any form of retaliation.

Sanctions

In the event of proven discrimination or behaviour contrary to the principles of equal opportunities, FILTREC applies the disciplinary measures provided for by current legislation and the company's disciplinary system, proportionate to the seriousness of the breach.

Social dialogue and freedom of association

FILTREC recognises and respects the right of all workers to freedom of association, to join trade unions and to engage in collective bargaining, in accordance with ILO Fundamental Conventions Nos. 87 and 98 and applicable national legislation. No worker may be discriminated against or penalised for joining a trade union or for carrying out representative functions.



In Italy, all employees are covered by the National Collective Labour Agreement for the metalworking industry. At company level, a second-level agreement is in force for production staff, valid for the two-year period 2025–2026, which sets out a performance-related bonus linked to production efficiency, quality and safety.

Dialogue with employees and their representatives is ensured through:

- meetings with the RSU and local trade union organisations;
- quarterly reviews of the performance bonus results, shared with the RSU and area managers;
- consultation with the Workers' Safety Representatives (RLS) and the quarterly sharing of data on near misses with the RSU and department managers;
- the Employee Helpline and the biennial anonymous questionnaire on the workplace atmosphere, the results of which are shared with management and fed back to employees.

In Group companies where there is no formal collective bargaining agreement, employment relationships are governed in accordance with local legislation, and dialogue is ensured through direct channels between local management and staff, such as regular meetings and internal surveys.

Health, safety and the working environment

FILTREC regards the protection of employees' health and safety as a fundamental value and a strategic priority for the organisation.

The company is committed to ensuring safe, healthy workplaces that comply with current legislation, promoting a culture of prevention and continuous improvement that actively involves all staff.

Management is committed to providing adequate resources, expertise and tools to identify, assess and reduce risks in the workplace, thereby promoting the physical and psychological well-being of staff.

FILTREC maintains and develops its Occupational Health and Safety Management System in accordance with the UNI EN ISO 45001 standard.

All employees receive initial and periodic training on health and safety, with particular emphasis on:

- accident prevention;
- the correct management of workplace risks;
- the use of personal protective equipment (PPE);
- emergency procedures;
- reporting potentially hazardous situations. FILTREC is

committed to:

- ensuring that all staff receive compulsory and regular training;



- regularly updating the risk assessment and the Risk Assessment Document (RAD);
- provide adequate personal protective equipment;
- carry out periodic inspections, audits and checks of the workplace;
- promote the active involvement of workers in risk prevention;
- monitor and analyse incidents, near misses and accidents in order to identify preventive and corrective measures;
- encourage the continuous improvement of health and safety conditions.

FILTREC promotes ongoing dialogue with its employees and with the workers' safety representatives (RLS), encouraging consultation and active participation in the identification of risks and the definition of preventive measures.

Reports, suggestions and observations from workers are a key tool for the continuous improvement of the health and safety management system.

The company regularly monitors indicators relating to:

- workplace accidents;
- near misses;
- occupational diseases;
- health and safety training hours;
- reports received from employees.

FILTREC is committed to:

- promoting a safety culture across all levels of the organisation;
- raising workers' awareness of risks and preventive measures;
- encouraging employees' active participation in safety improvement programmes;
- gradually reduce the risk of accidents and occupational illnesses;
- constantly improve working conditions and organisational wellbeing.
- Maintain a 100% completion rate for compulsory health and safety training.
- Gradually reduce the number of recordable accidents.
- Increase the number of preventative reports and near-miss reports, promoting a culture focused on prevention.
- Maintain full compliance with legislation on health and safety at work.



Harassment, discrimination and bullying

FILTREC adopts a zero-tolerance policy towards any form of harassment, discrimination, abuse, intimidation, retaliation, workplace bullying or behaviour that undermines a person's dignity.

The company is committed to ensuring a respectful, safe and inclusive working environment, in which every employee can carry out their professional duties without being subjected to offensive, discriminatory or degrading treatment.

FILTREC is also committed to ensuring accessible and inclusive workplaces, adopting, where necessary, appropriate organisational and structural measures to promote the integration and full participation of all employees.

Reporting and Complaints Handling System

The company provides confidential reporting channels through which employees, contractors and stakeholders can report any behaviour that does not comply with the principles of this Policy, the Code of Ethics and applicable legislation.

Reports may be made via the company's whistleblowing system, in accordance with applicable legislation.

FILTREC guarantees:

- confidentiality regarding the identity of the person making the report;
- impartiality in the assessment of reports;
- no retaliation against those who report in good faith;
- prompt handling of reports received;
- definition and implementation of appropriate corrective measures.

Should a breach be established, the company shall take the necessary remedial and preventative measures to avoid a recurrence of similar situations.

To prevent incidents of harassment, discrimination and bullying, FILTREC undertakes to:

- disseminate the principles of the Code of Ethics and company policies;
- promote respectful and inclusive behaviour;
- raise staff awareness of issues relating to diversity, inclusion and mutual respect;
- encourage dialogue and open discussion within the organisation;
- monitor any reports or emerging issues.

Any behaviour contrary to the principles of respect, inclusion and human dignity is subject to the disciplinary measures provided for by current legislation, the applicable National Collective Labour Agreement and internal company regulations.

The severity of the sanction will be assessed in relation to the nature and extent of the breach, up to and including



suspension or termination of the employment relationship, without prejudice to any further civil or criminal liability.

Child labour, forced labour and human trafficking

FILTREC expressly prohibits any form of child labour, forced labour, modern slavery, servitude, human trafficking or labour exploitation, in accordance with applicable national legislation and the Fundamental Conventions of the International Labour Organisation (ILO) – in particular Conventions Nos. 138 and 182 on child labour and Nos. 29 and 105 on forced labour – , the Universal Declaration of Human Rights and the principles of the United Nations Global Compact.

The company is committed to ensuring that all activities are carried out with full respect for human dignity and the fundamental rights of workers.

Upon recruitment, each candidate is required to provide a valid identity document in order to verify compliance with the minimum age stipulated by current legislation.

The documentation is checked by the Human Resources department and stored in accordance with data protection legislation.

FILTREC only retains copies of candidates' and employees' identity documents: the originals are never retained by the company under any circumstances.

Where young workers or trainees under the age of 18 are employed, in cases permitted by law, FILTREC applies the safeguards provided for by current legislation, excluding assignment to hazardous work, night work and overtime, based on the specific risk assessment contained in the Risk Assessment Document.

FILTREC does not employ workers who have not reached the minimum age required by law.

Should any non-compliant situation come to light, the company will immediately take all necessary measures to put an end to the breach and protect the minor concerned. In such cases, FILTREC guarantees remedial measures such as the immediate cessation of the task, support for the child involved and their family, the identification of solutions that facilitate the continuation of their education, and an analysis of the causes with consequent corrective actions regarding the recruitment process.

FILTREC prohibits any form of:

- forced or compulsory labour;
- modern slavery;
- trafficking in human beings;
- physical or psychological coercion;
- unlawful withholding of personal documents;
- restriction of freedom of movement;
- imposition of working conditions that do not comply with current legislation.



All employment relationships are based on the free and voluntary consent of the worker, who may terminate the relationship in accordance with the terms set out in the law and applicable contracts.

FILTREC promotes respect for human rights throughout its supply chain.

The company expects its suppliers, contractors and business partners to adhere to the same principles regarding the protection of human rights and the combating of child labour, forced labour and human trafficking.

Any breaches may result in corrective measures being taken, up to and including the suspension or termination of the business relationship.

Any suspicion or evidence of a breach of this policy may be reported via the company's whistleblowing channels.

FILTREC guarantees the confidentiality of the whistleblower, protection against retaliation and the impartial handling of reports received.

A breach of the principles set out in this section constitutes a serious breach of company policy and will result in the application of disciplinary measures provided for by current legislation, as well as any further civil or criminal proceedings where applicable.

Remuneration Policy and Living Wage

FILTREC recognises the importance of a fair and transparent remuneration policy, consistent with the company's values, as a fundamental element for the well-being of individuals, employee motivation and the sustainable growth of the organisation.

Remuneration is determined in accordance with current legislation and the applicable National Collective Labour Agreement, ensuring that pay meets the statutory minimum requirements and is commensurate with employees' responsibilities, skills and professional experience.

FILTREC is committed to ensuring that all its workers receive a decent wage that complies with applicable legal and contractual requirements.

The company regularly reviews its remuneration practices to ensure that the financial conditions offered provide an adequate level of protection and well-being for employees and their families, in line with the principle of the living wage.

FILTREC is committed to consistently paying all its employees a living wage – that is, remuneration sufficient to guarantee a decent standard of living for the employee and their family – and to periodically verifying its adequacy against the benchmark parameters available in the countries where the Group operates.

No employee receives remuneration below the minimum levels set out in the applicable National Collective Labour Agreement (CCNL). FILTREC promotes the principle of equal pay for work of equal value.

Decisions regarding salaries, bonuses, pay rises and professional recognition are made on the basis of objective, transparent and non-discriminatory criteria.



The company periodically monitors for any unjustified pay disparities and, where



necessary, takes corrective action.

Working hours are managed in accordance with applicable legislation and the National Collective Labour Agreement.

Any overtime is carried out in accordance with current legislative and contractual provisions and is duly recorded, authorised and remunerated in accordance with the provisions of the National Collective Labour Agreement.

FILTREC promotes a balanced approach to working hours, encouraging a healthy work-life balance.

The company provides financial incentive schemes and reward schemes linked to corporate, team or individual objectives, defined according to clear, transparent and verifiable criteria.

FILTREC promotes the wellbeing of its staff through welfare initiatives and schemes aimed at improving the quality of their working and personal lives.

By way of example, FILTREC provides:

- supplementary healthcare through the Metasalute fund, as provided for in the National Collective Labour Agreement (CCNL);
- organisational and working-time flexibility, where compatible with the company's needs;
- special agreements and benefits for employees;
- initiatives to support a healthy work-life balance;
- an in-house canteen service at Filtrec S.p.A.;
- a scheme offering individual nutritional consultations at reduced rates;
- In-house counselling service, open to all employees;
- the “Filtrec for You” programme of corporate events and team-building activities, also open to employees' families;
- performance-related bonus for production staff as set out in the second-level collective agreement.

Reporting channels

FILTREC promotes a corporate culture based on transparency, ethics and respect for human rights, ensuring that employees, contractors, suppliers, business partners and other stakeholders have the opportunity to report behaviour, actions or omissions that may constitute a breach of the law, the Code of Ethics, company policies or fundamental human rights.

Reports can be made via dedicated company channels, which are accessible to everyone.

Reports may also concern cases – whether suspected or confirmed – of child labour, forced labour, human trafficking, discrimination, harassment and non-compliant working conditions, and may be made anonymously.

- Whistleblowing Portal: a dedicated online platform, accessible via the official website of



– address: <https://whistleblowersoftware.com/secure/9ab869ca-e9d2-4a7e-8d77-4d534dcd14d3/channel-select>

- Postal address: sealed envelope marked 'For the attention of the Whistleblowing Officer', c/o FILTREC S.p.A., Via dei Morengi 1, 24060 Telgate (BG)
- Contact: Whistleblowing Officer (Supervisory Body), who is also available for a face-to-face meeting at the reporter's request

Reports may be made in accordance with the provisions of applicable legislation, including the regulations governing whistleblowing.

FILTREC guarantees:

- the confidentiality of the whistleblower's identity;
- protection of the personal data involved;
- no retaliation, discrimination or penalisation against anyone making a report in good faith;
- impartial and independent handling of the report;
- compliance with the principles of fairness, equity and

good faith. Every report received is:

1. recorded and taken on board by the relevant parties;
2. assessed impartially and confidentially;
3. subject to any necessary verification and further investigation;
4. dealt with through the implementation of appropriate corrective and preventative measures.

Should the report prove to be well-founded, FILTREC takes the necessary measures to eliminate or mitigate the effects of the identified breach and prevent the recurrence of similar situations.

The company is committed to ensuring appropriate remedies for any individuals affected by non-compliant behaviour, through:

- immediate corrective action;
- disciplinary action against those responsible;
- updating company procedures;
- training and awareness-raising activities;
- monitoring the effectiveness of the actions taken.

FILTREC periodically monitors:

- the number of reports received;
- the type of reports;



- processing times;
- the corrective actions implemented;
- the effectiveness of the measures adopted.

The results of the monitoring are used for the continuous improvement of the company's management system.

In addition to the whistleblowing channel, employees may contact the Counselling Service run by the Human Resources department for situations of distress, concerns or issues relating to the workplace that do not constitute offences.

Protection of personal data

FILTREC recognises the importance of protecting personal data and is committed to ensuring the protection of information relating to employees, candidates, contractors, customers, suppliers and other stakeholders, in compliance with Regulation (EU) 2016/679 (GDPR) and applicable national legislation.

The company processes personal data in accordance with the principles of:

- lawfulness, fairness and transparency;
- purpose limitation;
- data minimisation;
- accuracy and keeping information up to date;
- storage limitation;
- integrity and confidentiality;
- accountability.

FILTREC implements appropriate technical and organisational measures to protect personal data from unauthorised access, accidental loss or destruction, data alteration, improper disclosure and unlawful use of information.

These measures include:

- authentication and access control systems;
- protection of networks and IT infrastructure;
- regular data backups;
- IT monitoring and security systems;
- internal procedures for the management and retention of information.

FILTREC promotes staff awareness of privacy and information security issues through information campaigns, training and regular refresher courses.

Employees are required to handle company information and personal data in accordance with



internal procedures and applicable regulatory provisions.



FILTREC has procedures in place for managing any security incidents and personal data breaches, with the aim of promptly identifying any critical events, minimising the impact on data subjects, taking appropriate corrective measures and, where necessary, notifying the relevant authorities in the cases provided for by law.

The company periodically assesses the risks associated with the processing of personal data and information security, updating its protective measures in line with regulatory, organisational and technological developments.

Governance, responsibilities and objectives

The Management of FILTREC S.p.A. approves this Policy and promotes its implementation across the Group. The General Management ensures the necessary resources are available to fulfil the commitments and achieve the objectives.

The Head of Human Resources is responsible for implementing the Policy, monitoring key performance indicators and proposing updates. The Health and Safety Manager, together with the Occupational Health Physician and the Health and Safety Representatives, oversees health and safety at work. The Supervisory Body, in its capacity as the Reporting Manager, ensures that reports are handled confidentially and impartially. In subsidiaries, local management is responsible for applying the principles of the Policy, in coordination with the parent company's Human Resources department.

Review and update

This Policy is subject to annual review by the Human Resources Department, in order to ensure that it remains up to date and aligned with best practice and current legislation.

The outcome of the review, including the performance of key indicators and the status of target achievement, is documented and submitted to the General Management. Revisions to the document are recorded in the table below.

Rev.	Date	Description of change
00	20/07/2026	First issue

Any updates are promptly communicated to all staff and published via the company's communication channels.

Date

20 July 2026

Management

A handwritten signature in black ink, appearing to be 'G. B.', written over a horizontal line.



FILTREC S.p.A. ANTI-CORRUPTION AND ANTI-TRUST POLICY

Rev. 00

Introduction

FILTREC S.p.A. recognises that integrity, fairness and transparency are fundamental values underpinning the conduct of its business and are essential elements for creating long-term value.

The Company operates on a daily basis in contexts characterised by relationships with customers, suppliers, consultants, business partners, regulatory bodies, public authorities and institutions. In this context, the prevention of any form of corruption plays a central role in protecting the company's reputation, safeguarding the interests of stakeholders and ensuring compliance with applicable regulations.

This Anti-Corruption Policy forms part of FILTREC S.p.A.'s governance and internal control system and complements the principles set out in the Code of Ethics, the Organisation, Management and Control Model adopted pursuant to Legislative Decree 231/2001, and the current company procedures. It expresses the Company's commitment to promoting a corporate culture based on legality and individual responsibility, preventing any conduct that might even appear to be contrary to the principles of fairness and transparency.

Purpose of the Policy

The purpose of this Policy is to define principles, rules of conduct and organisational safeguards aimed at preventing the risk of corrupt behaviour within the Company's activities.

FILTREC S.p.A. believes that business success must be achieved exclusively through expertise, the quality of products and services, innovation and integrity in commercial relations. No financial result, commercial objective or corporate interest can justify conduct contrary to the law, professional ethics or corporate values.

The Company therefore promotes a culture of compliance that involves all those who, in any capacity, act in the name of, on behalf of or in the interests of FILTREC S.p.A.

Scope of application

This Policy applies to members of the Board of Directors, executives, employees, contractors, consultants, agents, distributors, suppliers and, more generally, to all parties who have professional or commercial dealings with FILTREC S.p.A.

This Policy applies to the entire Filtrec Group, including all subsidiaries and overseas branches. Subsidiaries shall implement its principles in accordance with applicable local anti-corruption legislation, under the coordination of the parent company.

The Policy governs the following areas: active and passive bribery and extortion; conflicts of interest; fraud; money laundering and the financing of terrorism; fair competition and antitrust; and the responsible management of information.

Every recipient is required to be familiar with the content of the Policy and to ensure that their conduct complies with the principles set out therein. The Company promotes the dissemination of this Policy both within the organisation and to external counterparties with whom it conducts business.

General principles and prohibition of corruption

FILTREC S.p.A. adopts a policy of absolute zero tolerance towards any form of corruption, whether active or passive, direct or indirect, in its dealings with public and private entities.

Corruption is defined as any conduct whereby a person offers, promises, grants, requests or receives money, goods, services, favours, commercial opportunities or other benefits with the aim of obtaining an undue advantage or improperly influencing a decision.

The Company expressly prohibits any conduct aimed at altering the normal



of public or private entities. This prohibition applies regardless of the monetary value of the benefit promised or received, and even where the benefit is intended for family members, individuals with whom one has a personal relationship, associated companies or other third parties.

Any form of corruption carried out through intermediaries, consultants, business partners or other parties acting on behalf of the Company is also prohibited.

It is also prohibited to yield to improper requests for money or other benefits made by public officials or persons entrusted with public service duties (extortion), as well as to make facilitation payments, even of modest value, intended to expedite or ensure the performance of routine activities. Anyone receiving such a request must refuse it and promptly inform their line manager and the Supervisory Body.

No employee or contractor shall be penalised for refusing to make a payment, grant an advantage or engage in conduct deemed contrary to this Policy, even if such refusal results in the loss of a business opportunity.

Relations with the Public Administration

Relations with the Public Administration, public officials, public service personnel and supervisory authorities must be managed in accordance with the principles of fairness, transparency, cooperation and good faith.

All contact with public bodies must be conducted exclusively by authorised persons within the scope of their assigned responsibilities and delegated powers.

It is prohibited to offer or promise money, gifts, benefits, employment opportunities, professional appointments or any other form of advantage to public officials with the aim of obtaining authorisations, favourable treatment, concessions, funding, confidential information or preferential treatment.

Similarly, it is prohibited to provide false, incomplete or misleading information, to alter documentation, to obstruct inspections or to use subterfuge or deception to influence the decisions of public authorities.

All dealings with public bodies must be properly documented and traceable, so that it is always possible to reconstruct the decisions taken and the activities carried out.

Relationships with suppliers, consultants, intermediaries and business partners

FILTREC S.p.A. selects its business partners on the basis of criteria of professionalism, reliability, competence, integrity and financial sustainability.

Before entering into significant relationships, the Company may carry out checks to ascertain the reputation and reliability of the other party, as well as the possible existence of situations that could expose the company to reputational or legal risks.

Relationships with consultants, agents, intermediaries and suppliers must be governed by formalised agreements and based on actual services rendered, which are economically justified and adequately documented.

No payment may be made in the absence of a valid contractual justification or in an amount disproportionate to the activities actually carried out.

Should any conduct emerge that is inconsistent with the principles of this Policy, FILTREC S.p.A. reserves the right to take any action it deems appropriate, including the suspension or termination of the contractual relationship.

Gifts, hospitality and entertainment expenses

FILTREC S.p.A. recognises that gifts and entertainment expenses may constitute normal expressions of professional courtesy and serve to strengthen business relationships.

Such initiatives are permitted exclusively when they are reasonable, occasional,



proportionate and in line with commercial practice, provided they are not such as to influence the recipient's independent judgement or to give the impression of seeking to obtain undue advantages. Under no circumstances is the offering or acceptance of sums of money or equivalent means permitted. Only gifts of a symbolic nature or of modest value, attributable to promotional activities or acts of courtesy, are permitted, in accordance with the provisions of the Code of Ethics.

Particular care must be taken in dealings with the public administration, where any gifts or hospitality must be purely symbolic in nature and must not be such as to compromise the impartiality of public decisions.

All entertainment expenses must be duly authorised, documented and recorded in accordance with company procedures.

Donations, sponsorships and contributions

Any sponsorship activities and donations made by FILTREC S.p.A. must pursue lawful purposes consistent with the company's values.

The Company ensures that such initiatives are based on criteria of transparency, are properly authorised and are supported by appropriate documentation justifying their purpose, beneficiaries and method of disbursement.

FILTREC S.p.A. does not make any direct or indirect contributions to political parties, political movements, candidates for public office or organisations with political aims.

No sponsorship or donation may be used as a means of obtaining improper commercial advantages or preferential treatment.

Conflicts of interest

All those acting on behalf of the Company are required to act solely in the interests of FILTREC S.p.A. and to avoid situations in which personal interests might interfere with the impartiality of business decisions.

Any situation, even if only potential, that could give rise to a conflict between personal and corporate interests must be promptly reported to the relevant department so that it can be properly assessed.

By way of example, the following constitute situations of potential conflict: holding, either directly or through family members, financial interests in suppliers, customers or competitors; carrying out external work that competes with the Company; and participating in purchasing, selection or recruitment decisions involving family members or individuals with whom one has a personal relationship.

Reported situations are assessed by the head of the relevant department and, where necessary, by the Supervisory Body, which determines the measures to be taken, such as recusal from the decision or the reassignment of the task.

Transparency in the management of conflicts of interest is a fundamental tool for preventing improper conduct and ensuring the fairness of decision-making processes.

Accounting records and controls

FILTREC S.p.A. ensures that all economic, financial and commercial transactions are properly authorised, documented, recorded and verifiable.

Accounting records must accurately, completely and truthfully reflect the transactions carried out and must be supported by adequate documentation.

The creation of slush funds, the use of parallel accounts, the preparation of false documents or any conduct aimed at concealing the true nature of a transaction is prohibited.

The traceability of activities and the appropriate segregation of responsibilities are



of the internal control system adopted by the Company.

Fraud prevention

FILTREC S.p.A. condemns any form of fraud, defined as any intentional act or omission aimed at obtaining an undue advantage for oneself or for third parties by deceiving the Company or its counterparties, such as the falsification of documents, expense claims or accounting records, the misappropriation of company assets, the alteration of quality or product data, and cyber fraud.

The Company prevents the risk of fraud through the segregation of duties, authorisation and signature systems, the traceability of transactions and the controls provided for in the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001.

Prevention of money laundering

FILTREC S.p.A. undertakes not to be involved, even indirectly, in money laundering, self-laundering, handling stolen goods or the financing of terrorism. To this end, the Company:

- verifies the available information on business counterparties (identity, registered office, business activities) before entering into significant business relationships;
- makes and receives payments exclusively through traceable banking channels, in compliance with the limits on the use of cash laid down by law;
- does not accept payments from parties other than the contractual counterparty, nor does it make payments to accounts not attributable to the counterparty, unless specifically verified and authorised;
- reports any transactions that are anomalous in terms of amount, method or counterparty to the relevant department and the Supervisory Body.

Fair competition and antitrust

FILTREC S.p.A. recognises the value of free competition and is committed to complying with national and European legislation on the protection of competition. It is prohibited to enter into agreements or arrangements, even informal ones, with competitors concerning the fixing of prices, the allocation of customers or markets, the restriction of production or the disruption of tenders; to exchange commercially sensitive information with competitors; or to abuse any position of strength vis-à-vis customers and suppliers.

Participation in trade associations and technical committees takes place in accordance with these principles.

Responsible management of information

FILTREC S.p.A. safeguards the confidentiality, integrity and availability of company information and the personal data of employees, customers, suppliers and other stakeholders, in accordance with Regulation (EU) 2016/679 (GDPR) and applicable national legislation. Recipients are required to:

- use confidential information exclusively for purposes related to their work and not disclose it to unauthorised third parties;
- safeguard access credentials, devices and company documents with due care;
- promptly report any incident, even if only suspected, relating to information security or a personal data breach.

The Company implements appropriate technical and organisational measures, such as authentication and access control systems, network protection, regular backups and procedures for managing personal data breaches, and periodically assesses the risks associated with the processing of information.

Reports and protection of whistleblowers

FILTREC S.p.A. encourages all recipients of this Policy to promptly report any conduct that may constitute a breach of anti-corruption provisions, the Code of Ethics, Model 231 or applicable legislation.



Reports must be made through the channels provided by the company's whistleblowing system, in accordance with the procedures adopted by the Company.

FILTREC S.p.A. guarantees the confidentiality of the whistleblower's identity and prohibits any form of retaliation, discrimination or penalisation against anyone who makes a report in good faith.

Reports may be made, including anonymously, via the dedicated online platform accessible from the corporate website, by post in a sealed envelope addressed to the Whistleblowing Officer, or through a face-to-face meeting with the Officer, in accordance with Legislative Decree 24/2023. The channel is also accessible to suppliers, customers and other third parties.

Roles and responsibilities

Senior Management is responsible for approving this Policy and for promoting the values of integrity and legality within the Company.

The heads of the various business functions are required to ensure that the principles of this Policy are effectively applied in the activities falling within their remit and to promote conduct consistent with the Company's standards.

The Supervisory Body, within the scope of its remit, monitors the effectiveness of the system for preventing the risk of corruption, receives relevant information and proposes any updates and improvements.

Every employee and contractor is personally responsible for complying with the rules set out in this Policy.

The Whistleblowing Officer receives and handles reports in accordance with the Whistleblowing Procedure. In subsidiaries, local management is responsible for applying the principles of this Policy, in coordination with the parent company.

Training and awareness-raising

FILTREC S.p.A. promotes information and training initiatives aimed at raising awareness of the principles set out in this Policy and at developing a corporate culture focused on compliance with the law and the prevention of corruption.

Training is scheduled at appropriate intervals and may be tailored according to the roles held and the level of exposure to risks.

All employees receive a copy of this Policy through the company's communication channels. The Company keeps a record of the dissemination of the Policy and, where applicable, of the training provided on its contents.

Breaches and disciplinary system

A breach of the provisions contained in this Policy constitutes a breach of the contractual and professional obligations to which the recipients are bound.

Breaches will be assessed in accordance with the disciplinary system set out in Model 231, the Code of Ethics, company regulations and applicable legislation. Depending on the severity, measures may consist of a verbal reprimand, a written warning, suspension or dismissal; in relation to third parties, they may result in the suspension or termination of the contractual relationship.

This is without prejudice to the Company's right to claim compensation for any damages suffered and to report to the competent authorities any conduct that may constitute an offence.

Objectives and indicators

FILTREC S.p.A. pursues the following objectives:

- to prevent all instances of corruption, fraud, money laundering and breaches of competition law;
- to disseminate the Policy to all employees and relevant counterparties;
- to provide regular training for staff on the contents of the Policy;



- to prevent information security incidents.

Progress towards these objectives is monitored annually and reported in the Management's Ethics Review.

Approval, dissemination and updating

This Anti-Corruption Policy is approved by the Management of FILTREC S.p.A. and comes into force on the date of the relevant resolution.

The Company ensures that the document is distributed to all relevant parties and promotes awareness of it through the internal and external communication channels deemed most appropriate.

The Policy is subject to periodic review to ensure it remains aligned with regulatory and organisational developments, as well as with the best standards of corporate governance and compliance. The review is carried out at least every two years, or sooner in the event of significant regulatory or organisational changes, upon the proposal of the Supervisory Body; the reviews are recorded in the table below.

Rev.	Date	Description of the change
00	20/07/2026	First issue

Date 20 July 2026

The Management

A handwritten signature in black ink, appearing to be 'G. De Luca', written over a horizontal line.

Appendix 1 – Red flags and practical examples

Red flags that require particular attention and must be reported to your line manager or the Supervisory Body:

- requests for payment in cash, into accounts held in the name of third parties or in countries other than that of the counterparty;
- commissions or fees that are disproportionate to the service actually provided;
- intermediaries or advisers flagged by public officials or lacking the appropriate expertise for the role;
- requests for gifts, hospitality or employment from individuals involved in decisions concerning the Company;
- generic invoices, duplicate invoices or invoices lacking adequate supporting documentation;
- refusal by the counterparty to sign clauses committing to comply with the Code of Ethics or this Policy;
- requests for or offers of confidential information regarding competitors' prices or tenders.

Questions and Answers

Q: A supplier is offering me an expensive gift for the festive season: can I accept it? A: No, if the value is not symbolic or modest. You must politely decline it and inform your line manager; if in doubt, contact the Supervisory Body.

Q: An official is asking for a small payment to speed up a procedure: what should I do? A: Refuse, as facilitation payments are prohibited, and inform your line manager; if necessary, report the matter via the whistleblowing channels.

Q: A family member of mine works for a supplier taking part in a tender process that I am managing: what should I do? A: Promptly disclose the potential conflict of interest to your line manager and recuse yourself from the decision-making process.

Q: At a trade fair, a competitor suggests sharing price lists: is this allowed? A: No, the exchange of commercially sensitive information with competitors is prohibited. End the conversation and inform your line manager.

Q: I have accidentally received an email containing colleagues' personal data: what should I do? A: Do not forward it; inform the sender and report the incident in accordance with the procedure for handling personal data breaches.





FILTREC GROUP'S INTEGRATED QUALITY, ENVIRONMENT AND SAFETY POLICY

Rev. 05

Purpose and scope

With a view to the ongoing development and continuous improvement of the organisation, the Management of FILTREC S.p.A. considers it essential that all staff are aware of the importance of working safely, ensuring customer satisfaction and protecting the environment. To this end, it has set out in this Policy the objectives and general guidelines for its management, from which improvement projects are derived, containing the objectives to be achieved within set timeframes, for the various areas of the organisation.

FILTREC S.p.A.'s thirty years of experience and the appreciation of its customers, both Italian and international, are the result of:

- development carried out in the interests of customers and employees;
- the mutual involvement of suppliers and customers in the production process;
- the pursuit of the necessary profitability and resources to support the ongoing process of growth;
- the retention of internal staff.

FILTREC S.p.A. defines and implements a management system for quality, the environment and safety based on a process-based approach and aimed at continuous improvement through the collection and analysis of feedback, in accordance with the objectives set by management. The system is certified to the standards UNI EN ISO 9001:2015, UNI EN ISO 14001:2015 and UNI EN ISO 45001:2018 and is applied at both production sites in Telgate (BG) and Villimpenta (MN) for the design, manufacture and marketing of hydraulic filters, process filters and filter elements.

This policy applies to the entire Filtrec Group, including all subsidiaries and overseas branches (C.M. S.r.l., Giberti S.r.l., Filtrec Bharat, Filtrec North America, Filtrec Latam, Filtrec Poland, Filtrec Iberica, Filtrec Turkey, Filtrec Filtertechnik GmbH, Filtrec UK and Filtrec France). The subsidiaries implement these principles in accordance with applicable local legislation, under the coordination of the parent company. Filtrec Bharat operates under a management system certified to ISO 9001, ISO 14001 and ISO 45001; Giberti S.r.l. is certified to ISO 9001 and ISO 45001, and aligning its management system with the parent company's standards is one of its key objectives for 2026.

Within this framework, the Group regards its commitment to quality, the environment and safety as a cultural element aimed at developing a sustainable business model, with a direct impact on employees, customers and the local community in which it operates, involving staff in this process and, progressively, suppliers, subcontractors and contractors.

Quality

The commitment of everyone to the continuous improvement of service is paramount, in line with customer needs and the resources available, prioritising the most



sustainable in terms of safety and respect for the environment. To this end, FILTREC undertakes to:

- satisfy the customer to the fullest extent possible, by delivering products that comply with the specified requirements and agreed terms, including delivery methods and times;
- optimise resources by planning and executing business processes with an approach geared towards preventing problems and non-conformities, in order to reduce the costs of non-quality and improve internal efficiency;
- continuously improve processes, products and the system, using data from internal records and feedback from customers and certification bodies; non-conformities are viewed constructively and never punitively;
- involve all staff, promoting the proper dissemination and understanding of the principles defined by Management and providing training at every level;
- to design and develop new products and production cycles, drawing on the experience gained, in order to consistently meet customer expectations and enter new markets;
- to guarantee customers safe and reliable products by adopting specific technical product standards and complying with regulations on hazardous substances such as REACH, RoHS and PFAS.

Performance is monitored using indicators relating to non-conformities and complaints, recorded in terms of both number and financial value.

Environment

Environmental protection is considered an integral part of the Group's economic and operational performance, serving as a strategically important tool in a globalised and competitive market. FILTREC identifies and assesses the environmental aspects of its activities, determining the most significant ones, and, through its integrated management system, is committed to:

- ensure that its activities are carried out in accordance with applicable environmental legislation and current authorisations;
- pursue continuous improvement in environmental performance, taking into account the interests of external and internal stakeholders, such as the community and employees;
- prevent any form of water, air or soil pollution through careful management of activities that may affect the environment;
- assess and monitor the effectiveness of the integrated management system through appropriate methods for monitoring, measuring and improving processes with significant environmental impacts.

Energy and climate change

The Group monitors energy consumption by source and reports annually on Scope 1 and Scope 2 greenhouse gas emissions in accordance with the GHG Protocol, using location-based and market-based methods. FILTREC is committed to reducing energy consumption and emissions through:

- the installation and gradual expansion of photovoltaic systems: the new 383 kWp system at the Villimpenta plant, due to come into operation in 2026, will enable approximately 50 per cent of the plant's energy requirements to be met from renewable sources, and the new automated warehouse in Telgate is



equipped with its own photovoltaic system;

- the use of energy-efficient technologies, such as electric forklift trucks, adiabatic coolers and LED lighting systems;
- the regular carrying out of energy audits and assessments, aimed at identifying opportunities for efficiency improvements and planning investments;
- the renewal of the company's fleet with fully electric vehicles from 2026, with the installation of charging points at the Telgate and Villimpenta plants, as well as at Giberti S.r.l. and C.M. S.r.l.;
- the process towards UNI EN ISO 50001:2018 certification for systematic energy management at Group level.

Atmospheric emissions, water discharges and noise

Emissions from production sites are subject to authorisation and are monitored by accredited laboratories. At Filtrec S.p.A.'s plants, sampling takes place annually – exceeding the statutory requirement of every two years – and covers total particulate matter, volatile organic compounds and acrylates; Giberti S.r.l. monitors particulate matter every two years, whilst Filtrec Bharat periodically analyses particulate matter, sulphur dioxide and nitrogen oxides in accordance with local regulations. FILTREC is committed to keeping all values within authorised limits, quantifying the mass of pollutants emitted annually, managing water discharges in accordance with discharge permits, and periodically assessing external noise impact.

Water resources

Water is not used as a direct input in the Group's production processes and is primarily used for sanitary purposes, fire-fighting systems, cooling of premises and irrigation of outdoor areas. FILTREC monitors water withdrawals across all Group companies and assesses the level of water stress in the areas where production sites are located using the World Resources Institute's Aqueduct Water Risk Atlas, with particular attention to the Filtrec Bharat site, which is situated in an area of extremely high water stress. The Group is committed to promoting the responsible use of water, taking prompt action to address leaks and faults, and raising staff awareness of sustainable water use.

Materials, chemicals and waste

FILTREC adopts best-practice waste management through separate collection, classification by EER code and destination, chemical analysis of the waste produced, and monitoring of contractors, prioritising recovery over disposal. The Group is also committed to:

- reduce the generation of waste during processing stages, particularly when cutting filter materials;
- reduce the use of hazardous substances and the production of hazardous waste, managing chemicals in accordance with the procedures of the integrated management system;
- increase the use of recycled materials: from 2026, certified recycled Euro-pallets will be adopted as the standard for goods handling, and the Group will begin collecting data from suppliers on the percentage of recycled material contained in the products they supply;
- require suppliers to comply with the regulations on hazardous substances applicable to the products



supplied, such as the REACH Regulation, the RoHS Directive and restrictions on PFAS.

Product: use and end of life

FILTREC focuses its research and development on products with a lower environmental impact throughout their entire life cycle, through:

- the development of all-polymer filter media combined with ‘coreless’ structures, free from metal components, which reduce the filter’s weight by around 30 per cent and simplify end-of-life waste management;
- glass microfibre filter packs with a weight 20 per cent lower than current standards, which reduce pressure drops and therefore energy consumption in applications;
- integrated filter-tank solutions and products from the Fluid Management range that extend the service life of hydraulic fluids, reducing the volumes of oil used and the waste generated;
- predictive maintenance technologies that monitor fluid contamination and moisture levels, developed in collaboration with the Politecnico di Milano.

Environmental indicators monitored

The Group monitors the following indicators annually, which are reported in the Group Sustainability Report and in the Environmental KPI Monitoring report. The results are reviewed during the Management Review, during which improvement targets are set.

Safety

The organisation has always been committed to the prevention of accidents and occupational illnesses. This policy serves as a guide for the continuous improvement of safety performance and the Occupational Health and Safety Management System in accordance with the UNI EN ISO 45001 standard, including through the constant updating of the technologies used and the latest scientific knowledge, and provides the framework for defining and reviewing health and safety objectives, which take into account the context analysis and risk assessment.

Management is committed to implementing the principles of this policy, provides the necessary structure and resources, carries out periodic monitoring of the achievement of objectives and, where necessary, promotes appropriate corrective or improvement measures. FILTREC undertakes to:

- comply fully with current legislation, any other agreed requirements, relevant regulations and company procedures relating to safety;
- use equipment and materials that comply with current safety legislation;
- eliminate risks at source and, where this is not possible, reduce them, by regularly updating the risk assessment and the Risk Assessment Document;
- prevent and rectify any hazardous situation, by encouraging the reporting of accidents, near misses and hazardous situations, and by systematically analysing their causes and possible remedies;
- ensure that all staff receive initial and periodic training and information, and provide appropriate



personal protective equipment;

- to foster a culture of safety based on the awareness that responsibility for safety rests with all workers, at all levels of the organisation, each according to their own remit;
- to encourage the involvement and consultation of workers and Workers' Safety Representatives (RLS) regarding risk assessment, prevention and protection measures, training programmes, communication and emergency management;
- to strive for a constant improvement in safety performance and in the physical and psychological wellbeing of workers, by making adequate financial, human and technological resources available;
- to measure performance and communicate the results of monitoring transparently to all stakeholders (customers, employees, suppliers).

In line with the Human Resources and Equal Opportunities Policy, FILTREC regularly monitors workplace accidents, near misses, occupational illnesses, health and safety training hours and reports received from workers; data on near misses are shared quarterly with the RSU and department managers. FILTREC pursues the following objectives:

- to maintain a 100% completion rate for compulsory health and safety training;
- to progressively reduce the number of recordable accidents;
- to increase the number of preventative reports and near-miss reports, promoting a culture focused on prevention;
- to maintain full compliance with legislation on health and safety at work.

Sustainability and responsibility throughout the value chain

FILTREC recognises the importance of sustainability as a key factor in ensuring long-term growth and value creation whilst respecting the legitimate expectations of its stakeholders, and is committed to:

- safeguard the dignity of workers and human rights, without any discrimination, in accordance with the principles of the Human Resources and Equal Opportunities Policy;
- prioritise issues relating to health, safety and hygiene in the workplace and environmental protection, not only internally but throughout the entire supply chain;
- engage regularly with trade union representatives and operate in full compliance with the national collective agreement for the sector;
- identify opportunities for research and technical, theoretical and practical training to enhance staff skills;
- to consolidate a supply chain that adheres to ESG values and product regulatory compliance (CMRT for conflict minerals, REACH, RoHS, PFAS), in accordance with the Sustainable Procurement Policy and the Supplier Sustainability Code of Conduct;
- operate with integrity and transparency, preventing all forms of corruption, fraud and anti-competitive practices, in accordance with the Code of Ethics and the Anti-Corruption and Anti-Trust Policy;



- develop effective and transparent channels of dialogue with stakeholders, including through digital communication channels, and contribute to the development of the regions and local communities in which the Group operates.

Employees, suppliers and any other party may report breaches of this Policy, including anonymously, via the whistleblowing channel accessible on the corporate website, in accordance with Legislative Decree 24/2023. FILTREC guarantees the confidentiality of the whistleblower's identity and prohibits any form of retaliation.

Governance and accountability

The Management of FILTREC S.p.A. approves this Policy and promotes its implementation across the Group; the General Management ensures the necessary resources are available to fulfil commitments and achieve objectives. The Quality and Environment departments manage the integrated management system, monitor quality and environmental indicators, and verify compliance with regulatory and authorisation requirements. The Health and Safety Manager (RSPP), together with the Occupational Health Physician and the Health and Safety Representatives (RLS), oversees occupational health and safety matters. The Procurement Department applies environmental and social requirements when assessing and monitoring suppliers. In subsidiary companies, local management is responsible for applying the principles of this Policy, in coordination with the parent company. Every employee is required to act in accordance with the principles of this Policy and the procedures of the management system.

Review and updating

This Policy is reviewed at least once a year by senior management, as part of the Management Review, based on the performance of indicators, audit findings and the progress of improvement projects; during these reviews, senior management formalises the approved improvement projects and their associated objectives. The Policy is communicated to all employees, made available to interested parties and published on the organisation's website. Revisions are recorded in the table below.

Rev.	Date	Description of the change
04	01/09/2023	Previous revision
05	20 July 2026	Extension of the scope of application to the Filtrec Group; organisation of the Environment section by theme with monitored indicators; alignment of the Safety and Sustainability sections with Group policies; introduction of the Governance and Responsibility and Review and Update sections.

Rev. 05 of 20 July 2026

Management
