



HUMAN CAPITAL POLICY

by Eurodies Italia S.r.l.

Approved by the Board of Directors on 28.11.2025



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1. Foreword

Eurodies Italia S.r.l. (hereinafter also referred to as “Eurodies”, “Company” or “Company”) recognises the central value of human capital and considers the **protection of the health, safety and physical and moral integrity** of each worker a fundamental priority in the management of its activities.

In a highly specialized production context such as that of the automotive sector, the skills, experience, responsibility and collaboration of people represent an essential element to ensure quality, operational continuity and sustainable development of the Company.

Safety is an integral part of Eurodies’ corporate culture, which promotes awareness of risks and the adoption of responsible behavior by all employees, internal and external. The Company has adopted an **Occupational Health and Safety Management System** compliant with the ISO 45001:2018 standard and confirms its commitment to overseeing the prevention of accidents, health protection and the continuous improvement of working conditions.

The commitment and attention to its Human Capital is also pursued by Eurodies through certification according to the SA8000 standard for **Social Responsibility**, which represents a structured reference for the protection of workers’ rights, respect for the dignity of the person, the promotion of fair working conditions and the monitoring of the principles of social responsibility within the organization and, where applicable, in the relationship with external parties.

In pursuing these objectives, Eurodies is committed to operating in accordance with the **main international standards and instruments on human rights, decent work and corporate social responsibility**, including the fundamental Conventions of the International Labour Organization, the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. These references guide the Company in the prevention of conduct that is detrimental to the dignity of the person, in the promotion of correct and safe working conditions and in the strengthening of **a corporate culture based on respect, responsibility and integrity**.

2. Purpose of the document

This Human Capital Policy (hereinafter, for the sake of brevity, also the “Policy”) outlines the Company’s commitments and objectives in the management of its employees. As regards the relevant rules of conduct, please refer to the **Code of Ethics**, the **Internal Safety Procedures**, the **operating instructions** and all the Company’s Human Resources Management Procedures.

This Policy therefore aims to:

- **promote the value of the people who work for Eurodies** in every process and business environment, ensuring the enhancement and protection of all collaborators;
- **promote a corporate culture based on respect, fairness, inclusion, dialogue and shared**



responsibility, fostering internal relationships based on loyalty and consideration of the person as such;

- reaffirm the commitment of the entire organization to **comply**, in content and principles, **with the legal regulations on Health and Safety** and industrial hygiene applicable to activities, and **to ensure compliance with** mandatory regulations;
- pursue continuous **improvement** of quality and safety management, including through the identification of associated risks and the **definition of objectives** for their reduction;
- **enhance people's** skills, attitudes and professional contribution, supporting training, awareness and growth paths consistent with business needs and individual aspirations;
- **provide the resources**, compatibly with the available budgets, necessary to ensure adequate Human Capital management for the company;
- **prevent all forms of discrimination**, harassment, behaviour detrimental to personal dignity or unfair treatment, ensuring equal opportunities and respectful working conditions for all people;
- **align the company's ethical values** with those of the main international standards relating to human rights, decent work, health and safety and working conditions, strengthening consistency between the Code of Ethics, SA8000 certification and company policies.

3. Scope

The content of this Policy applies to **all persons who collaborate with Eurodies Italia S.r.l.**, regardless of the role, the nature of the contractual relationship and the duration of employment. This includes temporary and permanent employees, collaborators, including external ones, consultants and suppliers who operate continuously within the company structures or in operational contexts attributable to the Company's activities.

It is valid in every place where company activities take place, including the headquarters in Avigliana (TO) and also the operational offices and remote work environments. Compliance with the provisions expressed here is essential to ensure an environment based on safety, well-being, enhancement of resources and their skills and social responsibility.

All recipients are required to comply with the principles of this Policy in order to contribute to the achievement of the company's objectives, thus taking an active role in the continuous improvement of the Company's environmental performance.



4. Roles and responsibilities

The **Board of Directors** approves this Human Capital Policy, promotes its application and ensures that the principles contained therein are consistent with the strategic guidelines, corporate values and commitments undertaken by the organization in terms of social responsibility, health and safety, protection of workers' rights and enhancement of people.

In order to give concrete implementation to the content of this document, the Board of Directors entrusts the **Human Resources Manager** with the coordination of activities related to the management of human capital and the oversight of the objectives defined in the following chapters, in conjunction with the competent corporate functions. The Human Resources Manager has the task of promoting the application of the principles of this Policy in personnel management processes, contributing to the definition and implementation of initiatives relating to selection, insertion, training, skills development, equal opportunities, inclusion, management of internal relations and enhancement of people. It also exercises a role of monitoring compliance with the relevant company procedures and the management of any reports, critical issues or non-conformities attributable to the areas of the Policy, facilitating the identification of corrective and improvement actions, where necessary.

The **Function and Plant Managers** collaborate with the Human Resources Manager to ensure the application of the Policy in their respective areas of competence, promoting conduct consistent with corporate values, compliance with internal procedures, health and safety protection and the involvement of people in improvement processes.

All Eurodies employees and collaborators are required to comply with the principles defined in this Policy, adopting behaviour based on respect, fairness, responsibility, collaboration and attention to their own and others' health and safety.

5. Commitments and social objectives of Eurodies Italia S.r.l.

Eurodies is committed to meeting objectives in line with what is defined in the document, ensuring full respect for human rights and the proper management of its human capital. The Company is also committed to disseminating the principles of its Human Capital Policy inside and outside the organization, with a view to transparency and dialogue.

Below are the details of the Company's commitments and objectives:

Occupational health and safety

Considering the production activities carried out by Eurodies and the relevance of the issue for responsible management of Human Capital, the Company recognizes health and safety in the workplace as a central priority. The approach adopted is oriented towards **prevention, continuous improvement and conscious risk management**.

Eurodies pays particular attention to the risks associated with the handling, assembly,



transformation and use of machinery and equipment, adopting organisational and operational measures aimed at protecting people in the performance of daily activities.

To support this commitment, Eurodies has a Risk Assessment Document (also referred to as DVR) drawn up pursuant to Legislative Decree 81/2008, which considers the various company areas, tasks, specific risks and the prevention and protection measures adopted. The DVR provides for the involvement of the main safety figures, including the Employer, RSPP, Competent Doctor and RLS, and is subject to updating according to the organisational evolution, processes and risks detected.

Eurodies ensures **continuous monitoring of the health and safety indicators** identified in the DVR.

In line with high international standards on health and safety, the Company has developed a system of preventive measures and is committed to ensuring continuous training on health and safety for 100% of employees, with the aim of strengthening emergency management capacity and promoting the active involvement of people in the adoption of safe behaviour.

Eurodies is also committed to progressively strengthening prevention and protection measures in the field of health and safety at work, with the aim of **continuously reducing the number and severity of accidents** and aiming to achieve zero accidents by 2030.

Working conditions

Eurodies is committed to guaranteeing its employees a positive and stimulating work environment, capable of **promoting professional growth, people's well-being and an adequate work-life balance**. In this perspective, the Company ensures the possibility of requesting forms of part-time or part-time work, in areas where possible, and guarantees the use of parental leave to employees who request it.

The Company recognises that people's well-being is closely linked to the quality of the working environment, the fairness of internal relations and the organisation's ability to listen to and value its employees. To this end, the Company undertakes to carry out employee satisfaction assessment surveys at least once a year, using the results to identify areas for improvement and define consistent actions. Eurodies also aims to increase, by 2028, the overall average score of satisfaction assessments by at least 10 percentage points compared to the value recorded in 2025.

In continuity with this commitment, Eurodies intends to promote a work environment capable of protecting people's psychophysical health, promoting organizational well-being and contributing to the construction of a positive, collaborative and responsible corporate climate. With this in mind, the Company intends **to progressively strengthen its corporate welfare policies**, expanding initiatives to support well-being, work-life balance and listening to employees by 2027.



Collective bargaining and social dialogue

The Company recognizes the value of social dialogue as an essential element for building responsible, collaborative and attentive working relationships to people's well-being. In this framework, it is committed to ensuring fair and transparent working conditions, in compliance with applicable legislation and the relevant collective bargaining agreement.

The Company guarantees compliance with collective bargaining for 100% of the contracts stipulated and pursues the maintenance of open and transparent communication with workers and their representatives.

Training, Talent Development & Career Management

For the Company, training is a central element to accompany the professional growth of people and encourage the **development of skills and knowledge** that are increasingly consistent with the evolution of the Company and with the technical, qualitative and organizational needs of the automotive sector. In this perspective, Eurodies promotes continuous updating courses and intends to progressively strengthen its training offer, through articulated and differentiated programs based on roles, responsibilities and specific professional needs.

The Company also considers training an enabling factor for the inclusion, integration and adaptability of people. For this reason, it aims to promote initiatives dedicated to issues such as ethics, sustainability and diversity and inclusion, with the aim of improving communication within teams, strengthening the sense of belonging and encouraging full participation in corporate life.

By 2027, Eurodies intends to continue in this direction, increasing the average hours of training per employee by at least 10% compared to 2026, with the aim of consolidating a corporate culture oriented towards continuous learning, responsibility and the enhancement of people.

Gender equality, prevention of harassment and discrimination

Eurodies **rejects any form of discrimination**, direct or indirect, and is committed to promoting equal opportunities for all the people who work in the Company. Diversity is recognized as a value and as a factor of organizational growth, capable of enriching skills, perspectives and relationships within teams.

In this perspective, Eurodies promotes an inclusive, respectful and safe work environment, in which every person can fully express their potential. The Company supports gender equality, equity in development opportunities and the enhancement of differences, committing itself to ensuring **equal opportunities in all areas of corporate life**.

The processes of selection, insertion, training, professional growth, evaluation, remuneration and access to positions of responsibility are oriented towards criteria of equity, merit, competence and non-discrimination.



To support this commitment, the Company aims to progressively strengthen policies and procedures on inclusion and gender equality, training 100% of employees on this issue by 2027. In addition, Eurodies intends to keep the number of cases of verified reports relating to episodes of discrimination at zero.

Human Rights, Child Labour and Forced Labour

Eurodies is committed to guaranteeing decent working conditions, **firmly condemning all forms of exploitation, child labour or forced labour, both within the organisation and along the supply chain**; the systematic adoption of the CCNL by the Company is in fact a fundamental safeguard of legality and a concrete guarantee of respect for workers' rights, including in the issues of child and forced labour.

With specific reference to **child labour**, Eurodies undertakes to strengthen its internal controls so that any job placement takes place in full compliance with the candidate's age, any compulsory schooling and the applicable regulatory provisions. The Company also opposes all forms of **forced labour**, ensuring that all employment relationships are based on free choice, voluntary performance and the absence of any form of coercion, threat, undue detention or limitation of personal freedom.

By 2027, the Company aims to strengthen the structured system in all personnel **selection and recruitment procedures**, aimed at documenting the age of candidates and, where applicable, compliance with compulsory schooling. The Company also intends to progressively develop a **system of due diligence on suppliers**, aimed at monitoring compliance with fundamental labour rights along the supply chain and promoting behaviour consistent with the principles expressed in this Policy.

Privacy and information security

Eurodies recognises the importance of protecting the personal data of its employees and the company information it holds. For this reason, it takes a structured approach to information protection to prevent misuse, unauthorized access, data loss, or external interference.

The Company is committed to ensuring the security of information and digital assets through a risk management system consistent with the principles of EU Regulation 2016/679 (GDPR), supported by internal procedures aimed at preventing *data breaches* and the correct management of the data processed.

In this context, Eurodies aims to keep the number of data losses, ascertained breaches, sanctions or disputes related to the protection of personal data to zero. In addition, the Company intends to increase the hours of training dedicated to *data protection* by 2026, covering the number of employees who process personal or sensitive data to strengthen employee awareness and cybersecurity culture.



6. Referrals

Eurodies promotes a corporate environment based on **integrity, responsibility and transparency**, encouraging the timely reporting of any unlawful conduct, violations of the *Organisation, Management and Control Model* pursuant to D.lgs. 231/2001, non-compliance with company procedures or **conduct that may compromise the protection, enhancement and well-being of people**.

Eurodies guarantees the **confidentiality of the identity of the whistleblower**, the persons involved and the content of the report, in compliance with the applicable regulations. The **protection of the whistleblower from any form of retaliation**, discrimination or penalization related to the report made in good faith is also ensured, without prejudice to the possibility of making anonymous reports in accordance with the procedures provided for by the company procedure.

Canali Whistleblowing

The Company has made available to the Recipients an **internal channel** for reporting significant unlawful conduct pursuant to D.lgs. 231/2001 or violations of the Model, as well as other situations potentially detrimental to the Company, including any violations or critical issues related to the management of human capital, respect for people's rights, health and safety at work, equal opportunities, inclusion, prevention of discrimination, harassment or conduct inconsistent with company principles.

This channel operates in compliance with D.lgs. 24/2023 on Whistleblowing.

Reports can be made, even anonymously, in the following ways:

- **in written form**, through a dedicated Whistleblowing platform, which can be reached through the link on the company website and at this address:
<https://eurodies.integrity.complylog.com/>;
- **orally** by recording, in accordance with the procedures laid down in the company procedure.

Reports are transmitted and managed in accordance with the procedures described in the paragraph "Reports" and in the paragraph "Measures in application of the regulations referred to in D.lgs. 24/2023" of the general part of the Model itself and, in particular, on the basis of the "Procedure for the management of reports pursuant to D.lgs. 24/2023" adopted for this purpose by the Company.

Channels for Social Responsibility

In line with the Social Responsibility Management System compliant with the SA8000 standard, Eurodies also ensures the **availability of specific channels** for the submission of complaints, reports, suggestions or requests for clarification **relating to the issues of Social Responsibility**, workers' rights, working conditions, health and safety, non-discrimination, working hours, of remuneration and other requirements of the standard.



Such complaints can be submitted through the internal channels provided for by the SA8000 system, including the **Social Performance Team**, the SA8000 Workers' Representative who coincides with the human resources manager and the additional company tools made available, even anonymously where required by internal procedures. The reports received are evaluated with impartiality, confidentiality and attention to the protection of the reporting person and the people involved.

If the complaint is not adequately managed or resolved through internal channels, or in cases where the whistleblower deems it appropriate to contact **external parties**, it is possible according to the procedures provided for by the SA8000 system, to use the channels made available by the competent international bodies, including SAAS - Social Accountability Accreditation Services and SAI - Social Accountability International.

7. Updating, dissemination and communication

The Board of Directors of Eurodies ensures the dissemination of the Human Capital Policy to all employees, collaborators and, where applicable, suppliers, partners and third parties involved in the company's activities, in a manner suitable for ensuring its knowledge and effective application.

The Policy is **reviewed at least annually** and, in any case, whenever updates are necessary due to regulatory changes, evolution of best practices in the field of people management, organizational changes, business needs or new objectives related to the enhancement, protection and development of human capital.

Any updates to this Policy are approved by the Chairman and promptly communicated to the relevant recipients through the channels deemed most appropriate, including:

- emails to employees;
- posting or publication on the company bulletin board;
- delivery or sharing when hiring new staff;
- sharing when entering into or renewing contracts with suppliers, partners or other relevant third parties.

Eurodies is also committed to promoting understanding of the contents of the Human Capital Policy through appropriate communication, information and awareness-raising initiatives, so that all the people involved are aware of the principles, commitments and responsibilities related to the protection of people's rights, the enhancement of skills, health and safety, equal opportunities, inclusion and organizational well-being.