

Supplier Code of Conduct for I.C.P. S.p.A.

PREAMBLE AND APPLICABILITY

Purpose: This Supplier Code of Conduct (hereinafter also referred to as SCC) defines the minimum ethical, social, and environmental safeguarding criteria that all Suppliers, Subcontractors, and Business Partners ("Suppliers") of I.C.P. S.p.A. must respect and ensure at every stage of their commercial relationship with the Company.

REFERENCE PRINCIPLES

This Supplier Code of Conduct (SCC) is drafted in alignment with the Mission and Vision of I.C.P. S.p.A. and the corporate Code of Ethics, and is also inspired by the main international standards and guidelines on sustainability and Due Diligence, in particular:

1. Governance & Human Rights (G & S):
 - **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct:** global reference document on corporate Due Diligence and Supply Chain risk management (such as corruption and Human Rights).
2. Social (S):
 - **UN Guiding Principles on Business and Human Rights (UNGPs):** standard that specifically defines corporate responsibility to prevent, mitigate, and address negative impacts on Human Rights (such as forced labor, child labor, and discrimination) throughout the value chain.
3. Environmental & Sectoral (E):
 - **VinylPlus®** (the long-term sustainable development program of the European PVC industry): a sector-specific commitment that ensures the SCC is aligned with Circular Economy objectives (PVC recycling) and the responsible use of chemical substances.

1. ETHICAL INTEGRITY AND COMPLIANCE

1.1 Legislative Compliance and Fight against Corruption and Fraud

Suppliers of I.C.P. S.p.A. must operate in full compliance with all applicable national and international laws and regulations, ensuring, in particular, compliance with anti-corruption and anti-money laundering regulations. Suppliers are required to adopt a zero-tolerance approach toward any form of corruption, bribery, extortion, fraud, and money laundering, in line with the Code of Ethics of I.C.P. S.p.A.

1.1 Corruption and Fraud

It is strictly prohibited to offer, promise, or grant, directly or indirectly, money, goods, or advantages of any kind (bribes) to Public Officials, Directors, employees of I.C.P. S.p.A., or third parties, with the intent to obtain or maintain an improper benefit for oneself or for I.C.P. S.p.A.

Sede Legale:

Via Dell' Arcoveggio, 74/2 – 40129 Bologna
Partita IVA – Codice Fiscale IT03438751202
R.E.A. 03438751202
Cap. Soc. Euro 4.593.054,00 interamente versato

Sede Amministrativa:

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Tel. 051 0827467 – Fax 051 0822094
Stabilimento:
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1.2 Gifts and Hospitality

Suppliers and the personnel of I.C.P. S.p.A. (employees, directors, or collaborators) are required to refrain from offering, accepting, or receiving, directly or indirectly, gifts, gratuities, benefits, or forms of hospitality of disproportionate or excessive value. Such gifts or benefits are intolerable if they are or may appear to be an attempt to influence, even in appearance, impartiality or independence of judgment in commercial, negotiating, or operational decisions. Gifts of low or purely symbolic value (such as corporate gadgets or a courtesy gift of negligible commercial value) and/or modest forms of hospitality are permitted, provided they do not contravene in any way the principles of transparency and integrity of I.C.P. S.p.A.

1.3 Conflicts of Interest

Suppliers undertake to operate in the absence of conflicts of interest (actual or apparent) with the employees, directors, or collaborators of I.C.P. S.p.A. By way of example, potential conflicts of interest include family or affinity relationships with I.C.P. S.p.A. personnel involved in commercial or purchasing decisions, as well as the existence of financial or economic ties, or shareholdings in competitor or supplier companies of I.C.P. S.p.A. Suppliers must avoid or immediately notify I.C.P. S.p.A. of any potential or actual situation of conflict of interest that could compromise the impartiality and objectivity of commercial relations.

2. HUMAN RIGHTS AND WORKING CONDITIONS

2.1 Forced and Child Labor

The use of any form of forced, mandatory, slave, or irregular labor is strictly prohibited. The employment of minors of an unsuitable age according to current national and international laws and ILO (International Labour Organization) conventions is prohibited.

2.2 Occupational Health and Safety

Suppliers must provide a safe and healthy working environment for their employees and contractor firms operating at their sites, seeking to minimize the risks of accidents and occupational diseases. These obligations must be guaranteed in full compliance with all local laws and regulations applicable to Occupational Health and Safety and in line with the Principles of the International Labour Organization (ILO). This compliance requires utmost attention and the implementation of specific safety procedures and protocols.

2.3 Working Hours and Remuneration

Suppliers must ensure that working hours comply with local laws and collective agreements where applicable. Remuneration must be fair, timely, and in line with the legal or sector minimum wage or the Minimum Living Wage.

2.4 Diversity, Equity, and Inclusion (DEI)

The Supplier undertakes to guarantee the absence of any form of discrimination based on gender, age, ethnicity, sexual orientation, or religious creed, applying this principle in all processes relating to the selection, hiring, training, and remuneration of its workforce and of any subject operating under its direction and control (including, by way of example, employees, collaborators, consultants, and temporary workers).

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3. ENVIRONMENTAL PROTECTION

3.1 Chemical Management and Waste

Suppliers must operate in compliance with all applicable environmental laws and required permits and authorizations. Suppliers are encouraged to adopt active measures to minimize waste generation and the release of toxic and polluting substances into the air and water.

3.2 Prohibited and Restricted Substances (SVHC and REACH Compliance)

The procurement and use of chemical substances by I.C.P. S.p.A. are subject to a zero-tolerance approach toward legislative violations. Although the Supplier Code of Conduct (SCC) does not list every single substance prohibited by law, it establishes a rigorous framework for managing high-risk chemical materials. This includes the control and eventual elimination of Substances of Very High Concern (SVHC). Also prohibited or heavily restricted are substances such as Cadmium and Lead (heavy metals historically used as stabilizers in PVC) and specific types of Phthalates (plasticizers), whose non-compliance with the REACH Regulation and specific regulations for finished products (e.g., toy directives) would render the final product of I.C.P. S.p.A. unmarketable. Suppliers have a contractual obligation to provide full transparency regarding the chemical composition of raw materials to ensure that I.C.P. S.p.A.'s products comply with all legal limits.

3.3 Conflict Minerals

Suppliers who purchase and include in their products supplied to I.C.P. S.p.A. materials whose extraction may contribute to the funding of armed conflicts or human rights violations (such as Tin, Tantalum, Tungsten, and Gold) must adopt and implement a Conflict Minerals policy in line with the OECD Guidelines. Furthermore, where applicable, they are required to implement a Due Diligence process and provide I.C.P. S.p.A. with the documentation necessary to prove that such minerals do not originate from identified high-risk conflict areas.

3.4 Critical Minerals and Rare Earth Elements

In line with commitments to Due Diligence and the need for supply chain transparency, Suppliers are required to exercise the necessary due diligence and provide transparency regarding the origin of Critical Minerals and Rare Earth Elements contained in electronic components or machinery supplied to I.C.P. S.p.A. The goal is to prevent such materials—whose extraction often carries a high environmental and social impact—from coming from sources that finance conflicts or fail to respect Human Rights.

3.5 Circular Economy

Suppliers are encouraged to integrate Circular Economy principles into their production cycle, favoring, where possible, policies of reduction, reuse, recycling, and the durability of materials and resources.

3.6 Climate Change and Carbon Footprint

Suppliers are encouraged to actively contribute to I.C.P. S.p.A. efforts aimed at ecological transition and the reduction of environmental impact in the area of climate change.

- 1. Climate Monitoring (GHG):** Suppliers are encouraged to measure and monitor their Greenhouse Gas (GHG) emissions, including Scope 1, Scope 2, and their Scope 3, to understand their total impact. They are also encouraged to set reduction targets consistent with sector scientific standards, in alignment with the Carbon Footprint approach adopted by I.C.P. S.p.A.

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2. **Energy Efficiency and Renewables:** Suppliers are encouraged to maximize the energy efficiency of their production and business processes and prioritize the use of Energy from Renewable Sources, in line with industry best practices.
3. **Emission Data (Scope 3):** Upon request by I.C.P. S.p.A., Suppliers commit, where possible, to providing data relating to their GHG emissions (Scope 1 and Scope 2) referring to products and services supplied to ICP, which are necessary for the calculation and reporting of the product and organizational Carbon Footprint of I.C.P. S.p.A.

3.7 Water Resource Management and Conservation

Suppliers are encouraged to adopt responsible water resource management, actively monitor their consumption, and implement policies and technologies aimed at reducing consumption, recycling, and reusing water in production and operational processes. Particular attention is required in managing wastewater discharges to prevent the contamination of aquifers and surface waters.

3.8 Atmospheric Emissions and Environmental Risks

Suppliers are strongly encouraged to implement the best available technologies and processes to limit the release of pollutants into the air and soil (including dust, volatile organic compounds, and heavy metals). Suppliers are also encouraged to adopt proactive measures and technologies for risk prevention, focusing on minimizing the involuntary dispersion of dust and pollutants into the air and soil in the event of accidents or malfunctions. This includes adopting preventative environmental risk management and establishing effective emergency procedures (including specific protocols in the event of spills) to safeguard the soil, subsoil, and surrounding environment.

4. PROACTIVE COMMITMENT AND EXTENDED DUE DILIGENCE

Suppliers are strongly encouraged to adopt and implement their own Due Diligence policy that extends throughout their entire supply chain. This proactive commitment must aim to prevent and mitigate risks related to compliance with Human Rights, Corruption and Business Ethics, the well-being of employed Persons, and the safeguarding of the Environment and Local Communities where they operate. Fulfilling this due diligence strengthens the sustainability and resilience of the entire Supply Chain.

5. REPORTING MECHANISMS (WHISTLEBLOWING)

Suppliers must ensure access to the I.C.P. S.p.A. Whistleblowing Channel for their employees, collaborators, and subcontractors who act within the scope of the performance of the contractual relationship and in relation to the obligations of this Code.

5.1. Use of the Channel and Protection of the Whistleblower

I.C.P. S.p.A. adopts a zero-tolerance principle toward any retaliatory, discriminatory, or punitive act (attempted or implemented) against any Whistleblower who has made a report in good faith. This principle is non-negotiable, and the Supplier is required to guarantee it also toward its own employees. Any violation of this prohibition will be considered a serious breach of this Code.

6. RIGHT TO AUDIT AND VERIFICATION

Suppliers are required to maintain accurate and accessible records of their ESG activities. In line with I.C.P. S.p.A. Supply Chain monitoring requirements, Suppliers:

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- Undertake to complete the ESG Questionnaires provided by I.C.P. S.p.A. and/or questionnaires useful for responding to sustainability ratings (e.g., EcoVadis) in a timely and truthful manner.
- Undertake to grant I.C.P. S.p.A. or its representatives the right to an advance-notice and confidential on-site Audit and Inspection to verify compliance with this Code, especially in high-risk areas.

7. VIOLATIONS AND CONSEQUENCES

The material breach of the fundamental obligations of this Code may result in the immediate termination of the contractual relationship with I.C.P. S.p.A. Such termination is immediate and inevitable in serious cases ascertained by judicial authorities in the areas of:

- Forced Labor, Child Labor, irregular labour
- Corruption
- Retaliation against Whistleblowers (Whistleblowing)
- Chemical Non-Compliance (e.g., REACH violation)

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