Social responsibility policy

Translation of the Italian original · 25/03/2026

The management of SER.ECO. DEPURAZIONE ACQUE s.r.l. has decided to adopt and operate a Social Management System in accordance with PAS 24000, committing to social performance, ethical business and gender equality requirements and rejecting working conditions that conflict with the principles of the standard.

Through this policy, senior management communicates its intention to work efficiently and transparently to ensure the continuous improvement of a socially and economically sustainable company management system. SER.ECO. DEPURAZIONE ACQUE s.r.l. therefore undertakes to comply with PAS 24000, all relevant national and international regulations and other applicable laws, and the other commitments it has made concerning social responsibility. Training and information sessions disseminate knowledge of the reference standard within the company and encourage internal participation.

As part of its corporate objectives, SER.ECO. DEPURAZIONE ACQUE s.r.l. firmly believes in the importance of managing its people fairly and transparently and raising awareness among management, suppliers, subcontractors, employees and external collaborators of the social responsibility principles established by PAS 24000. It undertakes to meet the following requirements and commitments:

Human rights policy. The company has assessed all risks associated with its Social Management System, including the risk of failing to respect human rights, throughout its supply chain. The activities of SER.ECO. DEPURAZIONE ACQUE s.r.l. do not cause or contribute to adverse human rights impacts. The company undertakes to protect the human rights of everyone working in its value chain. This assessment is reviewed at least annually. Although it operates mainly in Italy, where the legal framework protects fundamental human rights, the company actively respects and communicates the principles set out in legislation and in standards issued by relevant international organisations, including:

- The Universal Declaration of Human Rights and subsequent international covenants on civil and political rights and on economic, social and cultural rights.
- United Nations conventions on women's rights, the elimination of all forms of racial discrimination, children's rights and the rights of persons with disabilities.
- The Declaration on Fundamental Principles and Rights at Work and the eight fundamental conventions of the International Labour Organization (ILO).
- The 2030 Agenda for Sustainable Development, adopted by the United Nations General Assembly on 25 September 2015, and its 17 Sustainable Development Goals (SDGs).

The Italian National Action Plan on Business and Human Rights, prepared by the Interministerial Committee for Human Rights of the Ministry of Foreign Affairs and adopted by the Italian Government, is also a primary reference document within which the company undertakes to help achieve the stated aims and standards.

Forced or compulsory labour. The company rejects forced or compulsory labour, prohibits employing people against their will or using any form of work under threat or coercion, and prohibits charging workers any part of recruitment fees or costs.

Child labour and employment of minors. The company rejects child labour and unlawful employment of minors in its operations and verifies each worker's age when hiring.

Freedom of association and collective bargaining. The company respects the right of all personnel to form, organise or join unions of their choice and to bargain collectively with the company without adverse consequences or retaliation. It complies with all obligations under the relevant national collective bargaining agreement (CCNL) or sector agreements.

Discrimination. The company does not practise or support discrimination in hiring, pay, access to training, promotion, termination or retirement on grounds of race, national, regional or social origin, caste, birth, religion, disability, gender, sexual orientation, family responsibilities, marital status, social affiliation, political opinion, age or any other potentially discriminatory characteristic. Sexual, threatening or exploitative behaviour, gestures, language or physical contact are prohibited.

Health and safety. The company strictly complies with mandatory occupational health and safety requirements, including worker training and risk assessment and management, and follows its specific procedures. All personnel have the right to leave work in the event of imminent and serious danger without first seeking permission from the company or the customer.

Building safety. The company ensures healthy and safe workplaces in accordance with applicable law.

Employment and contractual relationships. Workers are employed in accordance with the applicable CCNL. Employment offers are formalised in writing and set out the agreed terms of the work in understandable language. All workers are hired in accordance with the law and the required notices are sent to the relevant authorities within the statutory deadlines. The company ensures that pay complies with the employment contract, current legislation and the applicable CCNL or sector agreements. Pay is made monthly in a manner convenient for workers. The Personnel Office is available by appointment at company headquarters to address pay disputes and questions about payslips. The company neither engages in nor supports corporal punishment, mental or physical coercion or verbal abuse. Any disciplinary measures must comply with the law and the applicable CCNL or sector agreements. Progressive disciplinary measures are made known to workers by posting the company disciplinary code in commonly accessible areas of the workplace, including the company intranet.

Working hours. The company respects rest days, weekly working time limits, overtime limits and all other applicable legal provisions and CCNL or sector agreement requirements concerning working hours.

Grievance and reporting mechanism. The company has established a reporting system on its website to manage reports from all stakeholders.

Business ethics. The company has adopted a code of ethics shared with stakeholders.

Management system. The company implements and effectively operates a PAS 24000 Social Responsibility Management System to monitor performance and drive continuous improvement. Senior management allocates appropriate resources for timely corrective action.

Management has appointed a Social Committee with balanced representation of workers and management in PAS 24000 matters. It has the authority and resources needed to ensure that the company system complies with PAS 24000, is capable of achieving its objectives, has an appropriate social responsibility policy and makes the requirements of PAS 24000 known.

All company personnel and other interested parties may contact the Social Committee about ethical and social concerns. Dialogue in the workplace is a key part of social responsibility. To enable both the organisation and all interested parties to contribute constructively to improving the Social Responsibility Management System, the company has established a communications system for reports relating to the application of PAS 24000. Workers are informed of it through a specific document (PAS 24000 Information Notice).

Reports, including anonymous reports, may be sent to the company. They will be recorded and analysed to enable corrective action where possible, using the following channel:

Ser.eco Depurazione Acque s.r.l.
Via del Lavoro 18
30030 Pianiga VE
For the attention of the Social Responsibility Committee

A report may also be placed in the reporting box at the premises of Ser.eco Depurazione Acque s.r.l.; this method is designed to be accessible to company workers. Continuous analysis and assessment of feedback from interested parties provides the basis for open and constructive dialogue and for identifying projects and objectives of mutual benefit.

Senior management periodically reviews the effectiveness of the PAS 24000 Management System and the suitability of this Social Responsibility Policy through management reviews, direct feedback from interested parties, and analysis of company monitoring results and internal and third-party audits.

A copy of this document is made available at company workplaces through posting in commonly accessible areas, on the website or directly through the intranet. The Social Responsibility Policy is also supplied to interested parties who request it or whose involvement is considered necessary for the Social Responsibility Management System.

Pianiga, 25 March 2026 · General Management

Non-anonymous reports will be handled in the strictest confidence to protect the reporting person. Anonymous reports do not allow the company to inform the sender of the measures taken in response.