

DEXELANCE

POLICY ON HUMAN RIGHTS DEXELANCE GROUP

Approved by the Board of Directors on 8 September 2026

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1. Introduction

Dexelance Group (hereinafter referred to as the "Group" or "Dexelance") recognizes respect for and the promotion of human rights as a fundamental and indispensable value for the conduct of its business activities, in line with the principal international, European, and national standards and references in this field. This document, the Group Human Rights Policy (hereinafter referred to as the "Policy"), is directly applicable to Dexelance S.p.A. (hereinafter referred to as the "Parent Company") and all subsidiaries of the Group (hereinafter referred to as the "Companies").

2. Definitions and glossary

In addition to the terms defined elsewhere in this Policy, the terms listed below shall have the meanings assigned to them herein:

- **Value chain:** the set of business relationships maintained by the Parent Company and the Companies with suppliers, subcontractors, customers, distributors, business partners, and other third parties directly or indirectly involved in the activities contributing to the creation, production, marketing, distribution, and enhancement of products and services;
- **CEO:** Chief Executive Officer, the managing director responsible for the operational management of the Parent Company or the Company from time to time;
- **CFO:** Chief Financial Officer, the financial director responsible for the management of financial resources in office at the Parent Company or the Company from time to time;
- **Control, Risk, Related Party Transactions and Sustainability Committee:** the committee called the "Control and Risk, Related Party Transactions and Sustainability Committee" of the Parent Company in office from time to time;
- **Board of Directors:** the Board of Directors of the Parent Company or the Company in office from time to time;
- **Control, controlling company or controlled company:** have the meaning given in Article 2359 of the Italian Civil Code and Article 93 of the Consolidated Law on Finance;
- **Human rights:** the fundamental rights and freedoms recognized as belonging to every individual, the protection of which constitutes an essential prerequisite for human dignity, as set out in the Universal Declaration of Human Rights and the other international instruments referred to in this Policy;
- **Human rights due diligence:** the process through which the Parent Company and the Companies identify, prevent, mitigate, and account for actual or potential adverse impacts on human rights arising from their activities, products, and value chain, in accordance with the United Nations Guiding Principles on Business and Human Rights;
- **ESG Ambassador:** representatives identified by the Parent Company or the Companies on ESG matters;
- **Forced labor:** any work or service exacted from any person under the threat of any penalty and for which that person has not offered themselves voluntarily, as defined by the fundamental conventions of the International Labour Organization (ILO);
- **Child labor:** the employment of children below the minimum working age established by applicable legislation or by the ILO Fundamental Conventions, or in work which, by its nature or the circumstances in which it is carried out, is likely to jeopardize their health, safety, or physical and psychological development;
- **Organization, Management, and Control Model pursuant to Legislative Decree 231/2001:** the model adopted pursuant to Legislative Decree No. 231 of June 8, 2001, aimed at preventing the commission of predicate offenses and ensuring ethical and responsible management of the activities of the Parent Company or the Companies;

- **OdV 231:** Supervisory Body in office from time to time. External body provided for by Legislative Decree 231/2001 with the task of supervising the functioning and compliance with the organization, management, and control model adopted by the Parent Company or the Company, as well as ensuring its updating;
- **SDG:** the 17 United Nations Sustainable Development Goals.

3. Policy objectives

The Group does not tolerate any violation of human rights, whether direct or indirect, arising from its own activities or from its relationships with suppliers and other third parties, in any geographical area or at any stage of the value chain.

In this perspective, the Policy sets out clear objectives aimed at consolidating an organizational culture that respects human rights and prevents any form of violation:

- **Ensuring** respect for and the promotion of human rights throughout all the Group's activities and in its relationships with employees, customers, suppliers, and other third parties;
- **Identifying, preventing, and mitigating** potential adverse impacts on human rights, with particular attention to discrimination, harassment, exploitation, forced labor, child labor, freedom of association, and occupational health and safety;
- **Promoting** fair and decent working conditions throughout the value chain, including relationships with suppliers and subcontractors;
- **Ensuring** accessible reporting and remediation mechanisms for employees, suppliers, and other potentially affected stakeholders;
- **Promoting** a corporate culture based on respect for human dignity.

4. Scope of application

The Policy applies to all activities carried out by Dexelance, in Italy and abroad, exclusively with regard to its own activities, as well as, within the limits of its sphere of influence, to the Group's value chain. It is therefore implemented within the Group's activities, processes, and offices, with the aim of ensuring consistency and uniformity in the adoption of the human rights principles and commitments defined by the Group.

The Policy is binding on all employees, who are required to comply with its provisions in every professional interaction, both internal and external to the company, including relationships with customers, stakeholders, business partners, suppliers, and other third parties throughout the value chain.

If local regulations in the countries where the Group operates are more restrictive than those set out in the Policy, the applicable national or local regulations shall prevail. In any case, the provisions of the Policy shall never be interpreted as authorization to violate applicable laws or regulations in the territories where the Group operates.

5. Fundamental principles and commitments

This Policy is based on a set of principles and standards recognized at the international, European, and national levels, which constitute the framework for its implementation. These principles represent the basis upon which Dexelance builds its concrete commitments to ensuring respect for human rights throughout its activities and across the value chain. The Group recognizes:

- the Universal Declaration of Human Rights, as the essential basis for the recognition of the dignity,

rights, and fundamental freedoms of every individual;

- the International Covenant on Civil and Political Rights (ICCPR), adopted by the United Nations General Assembly in 1966, for the protection of fundamental civil and political rights;
- the United Nations Convention on the Rights of the Child (CRC), adopted in 1989, for the protection of children's rights, including the prohibition of child labor and exploitation;;
- the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), adopted in 1979;
- the United Nations Convention on the Rights of Persons with Disabilities (CRPD), adopted in 2006;
- the International Convention on the Elimination of All Forms of Racial Discrimination (ICERD), adopted in 1965;
- the European Convention on Human Rights (ECHR), adopted by the Council of Europe in 1950, particularly relevant for the Group Companies operating within Europe;
- the United Nations Guiding Principles on Business and Human Rights, as the reference framework for carrying out human rights due diligence and preventing adverse human rights impacts arising from business activities;
- the ILO Fundamental Conventions and the ILO Declaration on Fundamental Principles and Rights at Work, concerning freedom of association, the elimination of forced labor and child labor, non-discrimination, and a safe and healthy working environment;
- the Sustainable Development Goals of the 2030 Agenda, with particular attention to SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 16 (Peace, Justice and Strong Institutions);
- the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, as a reference framework for conducting due diligence throughout the value chain;
- European Union legislation on human rights and corporate sustainability, with specific reference to Directive (EU) 2024/1760 on Corporate Sustainability Due Diligence (Corporate Sustainability Due Diligence Directive – CSDDD);
- the Code of Ethics, company procedures and policies, including the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001.

6. Roles and responsibilities

Ultimate responsibility for the definition and adoption of this Policy rests with the Board of Directors of the Parent Company, as the highest level of corporate governance.

In carrying out this responsibility, the Board of Directors of the Parent Company is assisted by the Control, Risk, Related Party Transactions and Sustainability Committee, which performs advisory, consultative and overall supervision with regard to sustainability matters to ensure alignment with the Group's strategies and objectives and to promote an appropriate sustainability culture at every level of the organization.

Responsibility for communicating and implementing the Policy on sustainability matters across all Group Companies is assigned to the CEO of the Parent Company.

7. Implementation and dissemination mechanisms

Dexelance intends to adopt and disseminate this Policy so that it constitutes the reference framework for defining objectives and improvement programs and serves as a tool for transparency and dialogue with all stakeholders, including suppliers and other third parties involved in the value chain.

To this end, the Policy is made available to all Group personnel through the official internal communication channels to ensure maximum dissemination and transparency and is published on the websites of the Parent Company and the Group Companies so that it is available to all interested parties, including customers and suppliers.

In addition, this Policy is provided to each new employee upon hiring to ensure full awareness of its contents and promote its proper implementation.

8. Monitoring, control, and review

Monitoring the effectiveness of the Policy is entrusted to the CEOs and ESG Ambassadors, who periodically assess its implementation and the results achieved. The Policy is subject to regular reviews and updates to ensure its consistency with the Group's strategic objectives, applicable laws and regulations, and best practices in the field of human rights.

Pursuant to **Legislative Decree No. 24/2023**, reports of any non-compliance relating to human rights violations and connected with the implementation of the Policy may be submitted via the whistleblowing portal of the Parent Company or the relevant Company.

As outlined in the current whistleblowing procedure, such reports are received by the Head of the Internal Audit function, the Group CFO, and the Chairman of the 231 Supervisory Body where they concern the Parent Company, or by the Group CFO, the Company CFO, and the appointed 231 Supervisory Body where they concern the Companies.

Accordingly, these recipients are jointly responsible for managing any non-compliance relating to human rights violations and connected with the implementation of this Policy.