

SACBO'S SUSTAINABLE PROCUREMENT POLICY

Purpose and Scope

This Sustainable Procurement Policy defines SACBO Group's voluntary commitment to integrating environmental, social, and governance (ESG) criteria into corporate purchasing processes. It is binding both for internal staff involved in procurement activities and for all Suppliers (any natural or legal person providing goods or services).

It reflects the company's intention to adopt responsible and sustainable procurement practices, going beyond mere compliance with current regulations and drawing inspiration from market best practices. The objective is to foster relationships with suppliers who share the Group's values, thereby jointly contributing to building a sustainable procurement process and supply chain that creates long-term value.

Environmental Sustainability Principles

SACBO Group is committed to minimizing the impact of procurement activities, contributing to the company's environmental protection objectives, through:

- Compliance with regulations – ensuring full compliance with all applicable environmental regulations in procurement activities and requiring Suppliers to do the same;
- Reduction of emissions and energy consumption – favoring goods and services with low environmental impact (high energy efficiency, reduced greenhouse gas emissions, limited use of hazardous substances) in order to reduce overall emissions and contribute to climate change mitigation goals;
- Circular economy – applying circular economy principles in supplies, promoting recycled and reusable materials, reducing single-use packaging, and minimizing waste generation;
- Local suppliers and sustainable logistics – reducing the environmental impact of goods transportation by prioritizing, where possible, local suppliers and short supply chains, thereby limiting emissions associated with distribution;
- Protection of natural ecosystems and biodiversity – adopting procurement practices that safeguard local ecosystems and biodiversity, avoiding actions that could damage natural habitats and promoting supplies from value chains that respect environmental conservation principles;
- Supplier engagement – encouraging Suppliers to adopt responsible environmental practices and supporting them in continuously improving their environmental performance in line with the principles of this Policy.



Social Responsibility Principles

SACBO Group recognizes the importance of safeguarding human rights and promoting decent working conditions across the supply chain. To this end:

- Health and safety at work – ensures that Suppliers adopt adequate health and safety standards for their employees, in compliance with current regulations, and implement preventive measures to reduce the risk of accidents and occupational diseases;
- Fundamental human rights – respects and promotes fundamental human rights in all procurement activities, ensuring that there are no practices of exploitation, child labor, or forced labor in the production processes of purchased goods and services;
- Decent working conditions – requires Suppliers to comply with labor laws, National Collective Labor Agreements, and international standards on decent working conditions, guaranteeing fair wages, sustainable working hours, and the right to freedom of association for their workers;
- Diversity and inclusion – promotes diversity and inclusion in procurement practices, encouraging the participation of Suppliers of different sizes and backgrounds, and requiring Suppliers to prevent all forms of discrimination while ensuring equal opportunities for their workers.

Integrity and Transparency Principles

SACBO Group is committed to ensuring the highest standards of integrity, transparency, and good governance in all procurement processes. Specifically:

- Regulatory compliance – strictly complies with all applicable laws and regulations (with particular attention to those concerning public procurement, anti-corruption, and fair competition) and requires Suppliers to do the same;
- Ethics and anti-corruption – applies the highest ethical standards (in line with the company's Code of Ethics) in every purchasing activity, with zero tolerance for any form of corruption, extortion, fraud, or conflict of interest;
- Fair and transparent processes – ensures that supplier selection and contract award processes are conducted fairly, transparently, and with full traceability; purchasing decisions must be based on objective, documented, and verifiable criteria, ensuring impartiality and accountability;
- ESG criteria in procedures – integrates sustainability criteria into tender specifications and supplier evaluations, including ESG requirements in tender specifications and purchasing decisions to guide choices toward more sustainable solutions;
- Suppliers' contractual commitments – formally binds Suppliers to compliance with the principles of this Policy through appropriate contractual clauses and the inclusion of a dedicated section in the Code of Ethics; monitors over time the compliance and effectiveness of the required ESG standards.



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