

HUMAN RIGHT IMPACT ASSESSMENT & DUE DILIGENCE

In 2023, the risk assessment activity on sensitive processes within the Group was completed, based on the Global Compact guidelines, highlighting the main areas on which to focus regulatory and training preventive activities.

The due diligence process is implemented according to the following steps:

Assessment and Monitoring and Risk mapping prioritization mitigation Mapping of possible current The assessment explored The Group implements targeted various areas of the sphere of mitigation measures. Human and future impacts on respect for human rights deriving from human rights, with particular rights performance is constantly Comer Industries' operations. reference to the fight against monitored and disclosure is forced and child labor and made of these and their impacts The risk assessment was conducted following the freedom of association and and their management within principles established in collective bargaining, weighing the sustainability report. international conventions and the risk on the basis of criteria guidelines, through a detailed linked to the type of process, analysis of the countries in the product class and the which the production sites are country where the activity located and the specific takes place. characteristics of each site.

Through interviews, document checks, and field inspections, internal processes were analyzed at 100% of the sites, conducting a screening related to forced and child labor, modern slavery and human trafficking, discrimination, freedom of association and collective bargaining, health and safety at work, working conditions and hours, impacts on local communities, and privacy.

Furthermore, a due diligence process regarding the respect of human rights was consolidated, involving the entire supply chain and also incorporating the mandatory requirements expressed in the German Supply Chain Act, one of the most advanced regulatory frameworks in this area, while anticipating the provisions contained in the upcoming EU Corporate Sustainability Due Diligence Directive (CSDD).

To date, the analysis has not revealed any critical situations or processes exposed to a significant risk of human rights violations.