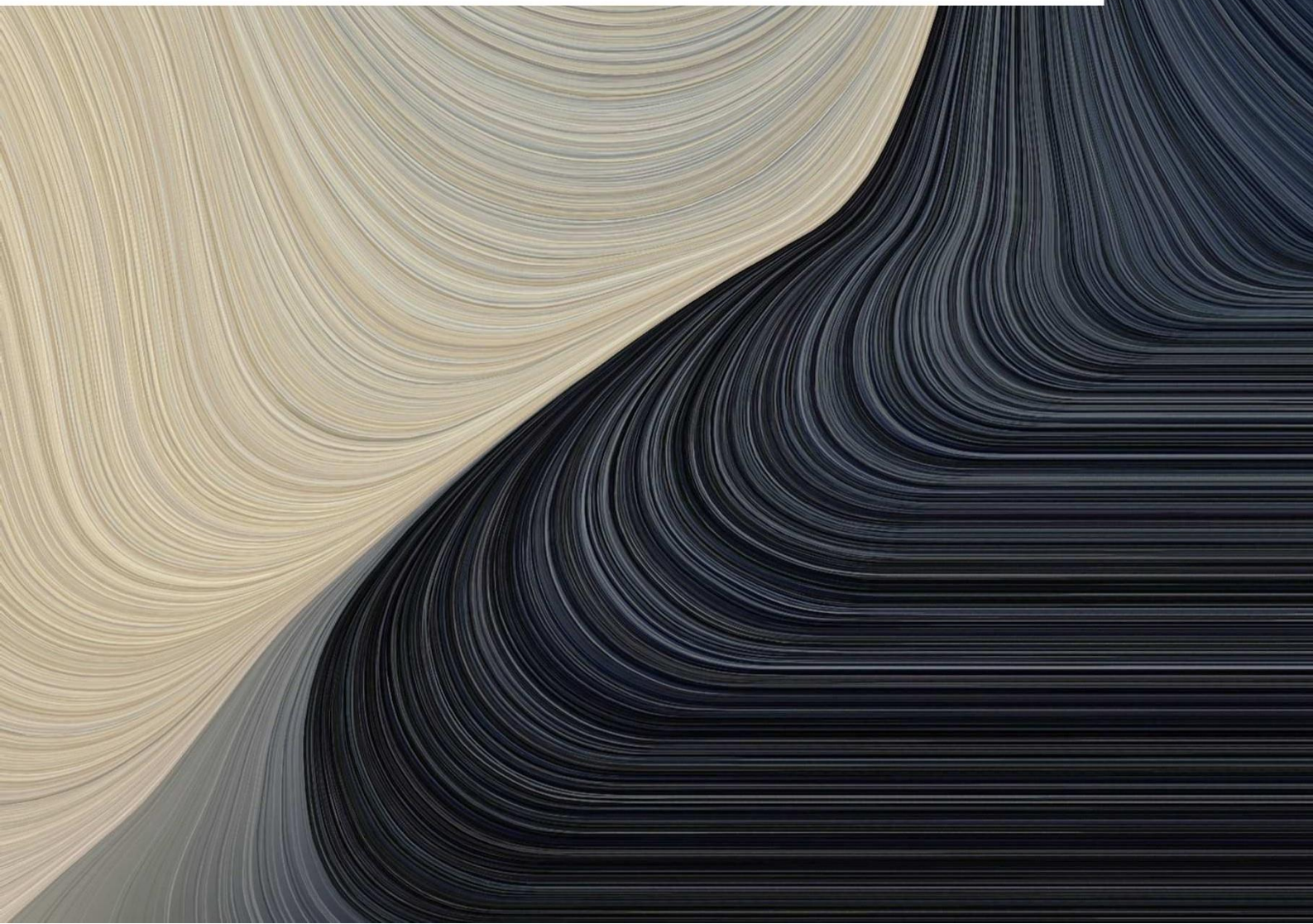


**PERCASSI**

# SUPPLIER CODE OF CONDUCT

**Percassi Retail**





The Code of Conduct (hereinafter the “Code”) of Percassi Retail S.r.l. (hereinafter the “Company”) sets out and describes the values and principles that Suppliers are required to adhere to in their dealings with the Company.

The values set out in the Code refer to the Codes of Ethics adopted from time to time by the individual companies forming part of the Odissea S.r.l. group and reaffirm the commitment to operate in a *fair*, transparent, courteous, honest and impartial manner, whilst respecting the principles of legality and confidentiality, paying the utmost attention to economic, social and environmental sustainability, and promoting business relationships based on mutual respect.

The Code complements contractual provisions, legal provisions, regulations, local rules and international standards, setting out the principles and conduct that must characterise our relationship with Suppliers throughout the value chain. It is essential that Suppliers, in turn, ensure that the entire production chain entrusted to any external suppliers – where authorised by the Company – adheres to the same principles set out in the Code.

Where a regulation or standard covers the same issues as those addressed in this document but sets different standards, the higher standard shall apply.

The Code was approved on 2 March 2026 and will be subject to periodic review in light of regulatory and legislative developments, *best practice* and input from *stakeholders*.

## **1. Ethics and integrity**

### **1.1 Impartiality and prevention of conflicts of interest**

When selecting and working with suppliers, the Company avoids any form of discrimination or conflict of interest, adhering to principles of fairness and impartiality that are required throughout the value chain.

The Company rejects any act that is not transparent and/or traceable.

Relationships with Suppliers must always be based on the utmost clarity and fairness.

### **1.2 Prohibition of corruption and money laundering**

No form of corruption, extortion, unlawful payment, money laundering or self-laundering will be tolerated.

Suppliers are prohibited from offering or accepting, directly or indirectly, money, promises, benefits, illegal incentives and/or payments of any corrupt nature, with the aim of obtaining undue advantage or benefit.

Acts of commercial courtesy, provided they are of modest value, are permitted, but must not compromise the integrity or reputation of either party and/or influence the recipient’s independent judgement.



### **1.3 Fair competition**

Suppliers undertake to implement and maintain business practices consistent with the principles of fair competition and antitrust law, acting in compliance with applicable national and international regulations.

### **1.4 Protection of information and intellectual property**

Suppliers must ensure the proper use of confidential information relating to the Company, safeguarding it and restricting access to only those directly involved.

Suppliers must guarantee the confidentiality, integrity and availability of information, ensuring the implementation of appropriate technical and organisational measures, in line with current regulations, particularly with regard to personal data and information of a technical, design or strategic nature relating to the Company.

Suppliers must inform the Company in advance if they intend to use any form of artificial intelligence (traditional or generative) in connection with the services they provide.

Suppliers may not mention the Company and/or use its name and associated logos without express written approval.

Suppliers are required to respect and acknowledge the Company's intellectual property rights, including, but not limited to, trademarks, logos, domain names and distinctive signs.

## **2. Human rights, labour rights and social responsibility**

### **2.1 Human rights**

The Company rejects any form of forced or involuntary labour.

Suppliers must always act to safeguard the dignity and physical and mental well-being of workers in the workplace and must prohibit any form of abuse, threat, harassment or intimidation.

The employment of minors throughout the supply chain is strictly prohibited, as defined by local regulations and international conventions.

### **2.2 Discrimination and fairness**

Suppliers must undertake to follow a policy based on equal opportunities and merit, ensuring dignity and respect. Suppliers must not engage in any form of discriminatory practice in relation to recruitment, remuneration, access to training and education, promotions and the termination of employment relationships that may be based on ethnic origin, religious belief, nationality, age, gender, sexual orientation, political or trade union affiliation, parental status or disability.



### **2.3 Freedom of association and collective bargaining**

In accordance with national laws and applicable regulations, Suppliers must respect and recognise workers' right to freedom of association and collective bargaining, without such actions giving rise to prejudice, discrimination or sanctions.

### **2.4 Working hours and remuneration**

Suppliers undertake to comply with applicable laws and collective agreements regarding pay, normal and overtime working hours and paid leave.

### **2.5 Health and safety**

Suppliers must monitor and safeguard health and safety at work, understood not only as compliance with the relevant regulations, but also as a commitment to the continuous improvement of working conditions.

Suppliers are required to put in place procedures and specific training to identify, prevent and minimise as far as possible any factors that may pose a risk to the health, hygiene and safety of their workers and staff.

### **2.6 Protection of local communities**

The Company requires its Suppliers to exert a positive influence on the communities and local areas in which they operate, preventing any negative impact and, where possible, developing a constructive relationship with them.

## **3. Environment**

The Company is committed to respecting and protecting the environment, ensuring that economic activity is compatible with environmental needs, going beyond mere compliance with current legislation, and striving to take proactive measures to preserve and improve the environment for future generations.

### **3.1 Ban on deforestation and protection of biodiversity**

Suppliers are required to operate in such a way as to avoid any negative impact on forests or protected areas of any kind, taking all necessary measures to protect areas of high conservation value and promoting biodiversity.



### **3.2 Production cycles and waste**

Suppliers undertake to process raw materials in an ethical and responsible manner, adopting practices that minimise environmental impact.

They must strive to establish production processes which, on the one hand, aim to reduce the waste of natural resources (including water and energy) and, on the other, reduce waste generation, promoting the circular economy through the application of the best available technologies.

### **4. Monitoring, control and termination of collaboration**

The Company reserves the right to verify, either directly or through third parties, and without prior notice, that its Suppliers comply with this Code. Should the Company become aware of any non-compliant action or condition within the value chain, it may terminate contracts immediately and/or suspend or cancel active supply orders.

### **5. Reports and whistleblowing channel**

Suppliers who become aware of breaches of existing contractual agreements, this Code, the Code of Ethics and/or applicable laws and regulations are asked to report them promptly via the designated channels:

Email: [segnalazioni@percassi.com](mailto:segnalazioni@percassi.com)

Link: <https://Percassi.whistlelink.com/>

Post: Head of Internal Audit - Percassi Management S.r.l. – Via Giorgio e Guido Paglia 1/d – 24122 Bergamo.

For further information regarding the processing of data and reports, please visit the following webpage: [Whistleblowing – PERCASSI](#).