INTEGRATED POLICY

ICM S.p.A. has been operating since 1921 as a general construction company, both in the private sector and in the field of public construction, road, hydraulic and infrastructural works in general. The technical-administrative structure, the equipment and the organizational and production experience allow the company to face commitments of any nature and entity both in Italy and abroad. ICM proposes itself as a center for the coordination and use of the experiences and production synergies of the entire ICM Group.

ICM, aware of the constant evolution of the market and the resulting influences, has decided to propose and implement a competitive model based on the highest quality, professionalism, sustainability and social responsibility, while maintaining an effective integrated management system compliant with the UNI EN ISO 9001, UNI EN ISO 14001, UNI CEI EN ISO 50001 and UNI ISO 45001 standards. UNI 39001, UNI ISO 37001, SA 8000 and UNI ISO 30415, UNI PdR 125 on the other hand, a company organization system in compliance with the dictates of Legislative Decree 231/2001 based on internationally recognized ethical and compliance principles, in order to continuously ensure the quality of its service and the compliance of the activity carried out with the requirements of the regulations in force, with the RTS (Road Traffic Safety) objectives that it has set itself, with the ILO (International Labor Organization) international conventions and with the IFC (International Finance Corporation) guidelines and with the contracts in place, with the following **scope of application**:

Design and construction of: civil works including protected real estate, infrastructure works for mobility, hydraulic network works. Installation of thermo-fluid and electrical technological systems. Management of general contractor activities carried out pursuant to TITLE III of Legislative Decree 50/2016 coordinated with the corrective Legislative Decree 56/2017 and subsequent amendments (EA 28; 35)

ICM has always been inspired by the principles of legality, honesty, fairness, transparency, inclusion, impartiality and confidentiality as well as respect for human dignity, the rights and freedoms of people and the environment in which it operates and also pays the utmost attention to the protection of health and safety at work and the human rights of both employees and those who work in the organization's sphere of influence, road safety issues, as well as the pursuit of corruption prevention, to which continuous and constant attention is paid in order to ensure the identification and compliance with the requirements and to meet the applicable laws and regulations.

The **primary objectives** of ICM are oriented towards six main areas, namely:

1 – QUALITY

- the satisfaction of its customers and the quality of the services provided and the products manufactured;
- strict compliance with the laws, regulations, regulatory obligations and standards of all the countries in which the company operates;
- diligence and accuracy in the execution of tasks and contracts;
- the measurement of its performance;

- continuous improvement, through the correct management of any Non-Conformities detected;
- the training, professionalism and moral integrity of employees. These principles are implemented through the aim of providing its staff with the wealth of skills that allow its workers to always operate at the highest level of professionalism, safely and in full compliance with all regulations to ensure the best possible quality level of the service provided;

2 – HEALTH AND SAFETY

- strict compliance with the laws, regulations, regulatory obligations and standards of all the countries in which the company operates;
- the promotion and dissemination of a culture of safety and continuous training at all levels;
- guarantees of safety and healthiness in the workplace, also with reference to the equipment, machinery and systems supplied;
- security guarantees not only for employees, but also for suppliers, subcontractors, customers and all other stakeholders involved;
- the reduction of hazards and the elimination of risks for safety at work, also with reference to occupational diseases;
- the active involvement of workers in risk assessment and management processes;
- the reduction of commuting risks, as well as the drastic reduction of road accidents and fines incurred by employees;
- the protection of the physical and moral integrity of all collaborators;

3 – ENVIRONMENT and ENERGY MANAGEMENT

- strict compliance with the laws, regulations, regulatory obligations and standards of all the countries in which the company operates;
- the promotion of the environmental context in which ICM operates and its safeguarding also with the involvement of Customers, Suppliers, Subcontractors, Authorities, Interested Parties and other stakeholders;
- the recognition of climate change as a strategic factor for the Organization, committing to prevent, mitigate and manage its impacts through the periodic assessment of climate risks and opportunities and the implementation of measures to ensure the resilience and continuity of business activities;
- the responsibility towards the community in the conduct of activities in full respect of the environment, ecosystems and biodiversity, for example by reducing the impacts of its production activities in protected areas and ecosystems;
- the protection of flora and fauna, especially protected species, which are essential to guarantee biodiversity and the protection of the natural heritage;
- responsibility towards the community in the conduct of activities, in compliance with local and national communities, current regulations and other legal and non-legal requirements, also monitoring, but not limited to, the impacts of company operations on the local environment, therefore emissions of dust, noise and odors, accidental pollution and road congestion;
- the promotion of a systematic and constant reduction of energy and water consumption;
- the promotion of the use of energy from renewable sources, thus minimizing the emission of greenhouse gases;

- the minimization of waste production by optimizing its recycling and recovery;
- the use of innovative technologies and methodologies in work processes;
- the training of workers aimed at increasing awareness of the need to reduce the environmental impact of company activities;
- the reduction of the potential negative impacts of the company's activities on the health and safety of customers;
- the commitment to the continuous improvement of energy performance and the Energy Management System (EMS);
- ensuring the availability of the information and resources necessary to achieve the energy objectives and targets set;
- supporting the procurement of energy-efficient products and services, including design, in order to improve overall performance.

4 – SOCIAL RESPONSIBILITY (CSR), DIVERSITY and INCLUSION and GENDER EQUALITY

- strict compliance with the laws, regulations, regulatory obligations and standards of all the countries in which the company operates;
- analysis and preventive assessments of the social impacts associated with its activities and construction sites, through a structured stakeholder engagement process that includes institutions, local communities and other stakeholders, promoting principles of transparency, dialogue and active listening, with the aim of preventing, reducing and mitigating the negative social impacts generated by operational activities;
- the promotion, where possible, of initiatives to support the social, employment and training development of local communities, enhancing the use of local labor in line with the technical and organizational needs of the projects, operating in respect of the traditions, cultures and socio-economic context of the host countries, with particular attention to projects carried out abroad.
- respect for and promotion of workers' rights, including compliance with established working hours, wages agreed upon and sanctioned by the CCNL and social benefits granted to employees, ensuring that all employees have equal career opportunities, access to training, recognition and remuneration;
- the commitment to guarantee fair and decent working conditions, granting its workers a wage that allows an adequate standard of living (living wage), in line with the principles of decent work and social responsibility, verifying compliance with this principle every year;
- respect for and promotion of human rights, including those of external stakeholders, and management of potential impacts caused by business operations;
- protection against the exploitation of minors;
- compliance with the principle of equal opportunities by implementing effective measures to prevent any form of discrimination, harassment or mobbing related to gender or other personal characteristics;
- protection against any type of discrimination or abuse (physical, psychological or verbal);
- monitoring the direct and indirect impacts of its activities on the human rights of external stakeholders such as property/land rights, the right to self-determination, security rights, etc.;
- social dialogue, through the encouragement of consultation and participation of workers and their recognised representatives, and through collective bargaining;

- the involvement of all staff for the improvement of "Social Performance";
- awareness at all levels with actions aimed at overcoming "*unconscious bias*";
- the promotion of policies and actions aimed at promoting equal opportunities, gender equality and a corporate culture that recognizes and enhances the importance of work-life balance;
- the enhancement and continuous professional growth of human resources, ensuring fairness and absence of prejudice right from the recruitment processes with the aim of guaranteeing access to the same opportunities for training, professional growth and remuneration in respect of individuality and in the highlighting of different potentials and talents;
- the maintenance of fairness in relations with employees and collaborators;
- condemnation of any act of discrimination and encouragement of all employees to report any suspected discriminatory case;
- the presence of secure and confidential procedures for reporting and managing incidents of harassment and violence
- the dissemination at all levels of the organization of managerial and leadership styles that make inclusion the cultural model of reference, also through responsible management of work teams, for a growing sensitivity and awareness of the value of differences;
- identify organizational, cultural and relational obstacles that prevent full work inclusion as well as encourage the emergence of opportunities inside and outside ICM also in terms of labor policies;

All of the above is applied with even greater attention if the company operates in countries identified as "high risk";

5 – ETHICS / ANTI-CORRUPTION

- strict compliance with the laws, regulations, regulatory obligations and standards of all the countries in which the company operates;
- the impartiality of ICM and the companies of the ICM Group and of the parties operating on their behalf in decisions that affect relations with the various parties involved;
- the prevention of situations of conflict of interest, which are the bearers of the subjects acting in the name or on behalf of ICM or the Companies;
- confidentiality in the information managed;
- transparency and completeness in the management of information by all collaborators, who must be required to provide complete, transparent, comprehensible and accurate information;
- the protection of the value of fair competition and the principles that must inspire it;
- the application and continuous improvement of the Management System for the Prevention of Corruption, in accordance with UNI ISO 37001:2016;
- The prohibition of any act of corruption, understood as offering, promising, providing, accepting or requesting an undue advantage of any value (whether economic or non-economic), directly or indirectly, and regardless of location, in violation of applicable law, as an incentive or reward for a person to act or omit actions in relation to the service performed;
- The commitment to develop, maintain and promote an Anti-Corruption Culture at all levels of the company, demonstrating an active, visible, consistent and sustained commitment to a common standard of behavior and conduct required at all levels of the company;

- The commitment to encourage behavior that supports this Corruption Prevention Policy and the Corruption Prevention Management System, with the aim of preventing and not tolerating behavior that may compromise the Prevention of Corruption;
- the guarantee of an adequate level of training and information to all personnel and their constant consultation for the purpose of improving the Management System for the Prevention of Corruption and for the purpose of consolidating a social culture aimed at anti-corruption;
- condemnation of any act of corruption and encouragement of all employees to report any suspected case of corruption through the use of the channels, including anonymous channels, available on the company website;
- condemnation of any act of fraud and encouragement of all employees to report any suspected case of fraud at the expense of stakeholders, for an action for which the company may be or is responsible;

6 – SUSTAINABLE PROCUREMENT

- ethical sourcing, consisting of the assessment and selection of subcontractors and suppliers who share and put into practice the same sustainability standards as ICM relating to quality, environment, safety, ethics (including labor practices and human rights), inclusion, impartiality, anti-corruption, through the dedicated supplier portal and other sustainability assessment tools being implemented;
- the adoption of a collaborative approach in relations with subcontractors and suppliers, which are an integral part of the company's sustainability strategy;
- the involvement of local communities through job offers, requests for quotation to activities in the area.

With a view to continuous improvement that is also tangible and measurable, the **primary quantitative targets** of MCAs in the six areas mentioned above are the following:

1- QUALITY	a) Maintain the number of qualified suppliers in its portal above 60% of the total number of suppliers in the two-year period 2026-2027 b) Maintain the "tender success rate" above 5%, i.e. the percentage of tenders won out of the total number of tenders in which tenders were participated during the year in the two-year period 2026 - 2027
2- EMPLOYEE HEALTH AND SAFETY	a) Have a lower accident severity index (GI) than the INAIL index of the construction sector in the two-year period 2026-2027 b) Have a lower INAIL accident frequency index (IF) in the construction sector in the two-year period 2026-2027
3- ENVIRONMENT	a) Reduce electricity consumption for lighting the headquarters by at least 20% by the two-year period 2026 - 2027 b) Increase the consumption of "green" electricity by the two-year period 2026 - 2027 c) Encourage waste recovery rather than disposal with the aim of sending at least 50% of the waste produced in the two-year period 2026 - 2027 for recovery
4- SOCIAL RESPONSIBILITY, DIVERSITY and INCLUSION, GENDER EQUALITY	a) Maintain a percentage of women managers compared to the total number of managers greater than the average percentage share of the Istat index for the construction sector (last update of the index to 2023: 8.2%) two-year period 2026 - 2027 b) Have a percentage of women in total employees greater than the average percentage share of the Istat index for the construction sector (latest index

	update to 2023: 10.6%) in the two-year period 2026 - 2027 c) Verify that the living wage has been exceeded for 100% of employees in the two-year period 2026 - 2027 d) Absence of reports for child labor, forced labor and human trafficking in the two-year period 2026 - 2027
5- ETHICS / ANTI-CORRUPTION	a) Register zero cases of corruption in the two-year period 2026 - 2027 b) Achievement of 60% of employees (managers, middle managers and white-collar workers) trained in anti-corruption by the two-year period 2026 - 2027 c) Zero disciplinary measures for violation of the Anti-Corruption Policy d) Zero reports of real or potential cases of corruption e) Raising awareness among business partners through social communications
6- SUSTAINABLE PROCUREMENT	a) Signing of the supplier code of conduct by 100% of the suppliers registered on the portal within the two-year period 2026 - 2027 b) Have at least 50% of qualified tier one suppliers in possession of an ESG rating/scoring by 2026 - 2027

This policy is communicated to all our employees at the time of hiring or starting collaboration with the company, and **with the signing of the letter of employment / contract by the employee it is considered accepted in its entirety**, and is made available to all stakeholders on the company web page and posted on the company and construction site bulletin boards.
The company reserves the right to implement **disciplinary measures for ascertained violations** of the provisions of this document in accordance with the provisions of the code of ethics and the sanctioning system referred to in the organization, management and control model.

The Company makes every effort to ensure that this company policy is effectively implemented by subjecting it to **periodic reviews (at least annually)** also through the verification activities of the Integrated System for Quality, Environment and Energy Management, Safety, Road Safety, Corruption Prevention and Social Responsibility and the Organization, Management and Control Model, to pursue continuous improvement. The person responsible for updating this policy, as well as the entire Integrated System, **is Arch. Andrea Fabbri**.

Strengthened by this policy, ICM is able to offer a highly qualified and competitive activity and to play a leading role in the construction of important works in the construction industry.

L'Amministratore Delegato

Ing. Darik Gastaldello

Il Presidente CdA

Dott. Gianfranco Simonetto