








Sustainable Procurement Guidelines

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Introduction

Comau Group (“Comau”) operates on principles of social, environmental, and governance (ESG) responsibility, in compliance with all relevant laws and regulations and its own Code of Conduct, which emphasizes values of integrity, transparency, and accountability.

These values are deeply embedded in Comau’s culture and serve as a guiding framework for its long-term vision, which is built around people, innovation, and sustainability. As Comau views its suppliers as key partners, it expects a shared commitment to these values across the entire value chain.

These Sustainable Procurement Guidelines (the “Guidelines”) outline the fundamental requirements and values for the cooperation and business relationship between a Comau’s Supplier (the “Supplier”) and the respective procuring Comau company. Consequently, your agreement to comply with these Guidelines are a prerequisite to becoming or continuing to be a Supplier¹.

These Guidelines supplement, but do not replace, the contractual relationship between Comau and supplier for the supply of goods and the provision of services as well as the local laws, which must always be applied.

¹ Note that your agreement to these Guidelines does not constitute a business award or mean that you have been accepted as a supplier to Comau.

Once signed, these Guidelines bind the signing company and any subsidiary under its control and applies to goods and/or services provided to Comau.





CORE PRINCIPLES

Comau aligns with, and expects the Supplier to align with, global standards and declarations, including: (a) the Global Compact and core International Labor Organization (ILO) conventions; (b) the 2023 OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights; (c) the 2030 United Nations Sustainable Development Goals, promoting a transition to a more sustainable and decarbonized economy; (d) the United Nations Women's Empowerment Principles; and (e) the International Labor Organization (“ILO”) Declaration on Fundamental Principles and Rights at Work.

Risk Analysis, Assessments, Compliance and Corrective Actions

Supplier confirms to have processes to prevent, detect, investigate, mitigate, and remedy any non-compliance with the requirements set forth in these Guidelines.

In addition, Supplier agrees to carry out regular questionnaire-based assessment of its social and environmental performance by independent third-party providers specialized in on ESG assessments, to cover areas like environment, labor practices, working conditions, business ethics and sustainable procurement. Low assessment ratings may lead to Comau conducting audits and requesting corrective action plans or other measures.

Supplier acknowledges the evolving nature of regulations in area covered by these Guidelines, including environmental matters and export controls. Supplier commits to staying informed and to taking reasonable actions to comply with these developing regulations impacting on goods and/or services provided to Comau.

In the event Supplier materially fails to comply with these Guidelines or their principles, Comau may request timely corrective actions to be implemented by the Supplier without cost to Comau. Comau reserves the rights to suspend or terminate its relationship with the Supplier, if: (i) the corrective action plan is not designed to correct the non-compliance in a reasonable timeline or in a reasonable manner; and/or (ii) Supplier fails to meet its obligations under the corrective action plan without reasonable and timely justification; and/or (iii) Supplier fails to cooperate in the formulation or implementation of the corrective action plan. and international occupational health and safety regulations.



Grievance Mechanisms

Supplier commits to implement grievance mechanisms (e.g., whistleblowing lines) accessible to its employees, business partners, and the public, allowing concerns about potential violations of laws, internal policies, human rights and conflicts of interest to be expressed without fear of retaliation. Comau's own grievance mechanism, the Comau Integrity Line, is globally available through the Integrity Line platform at <https://comau.integrityline.com/>

Supply Chain Management

Comau expects Supplier to cascade the principles of these Guidelines throughout its supply chain. Supplier commits to raising awareness among its own suppliers regarding corporate and social responsibility (CSR), establishing a responsible procurement policy aligned with these Guidelines and implementing reasonable due diligence measures within its subcontracting chain.



SOCIAL PRINCIPLES

Human Rights

Supplier commits to: (a) respecting human rights throughout its entire supply chain and in all countries in which it operates, including those where human rights may not be fully protected; and (b) working towards preventing complicity or collusion in fundamental human rights violations.

Freedom of Association and Collective Bargaining

Supplier commits to: (i) supporting its workforce's freedom of association and the right to be represented by trade unions or other representatives, in accordance with local legislation and the ILO recommendations; (ii) avoiding anti-union activities inconsistent with local legislation; and (iii) good faith collective bargaining.



No Forced or Child Labor

Supplier's policies and practices will not tolerate forced, compulsory, child labor, or human trafficking. Supplier will require its own suppliers to adopt similar policies. Labor is deemed to be forced or compulsory when it is imposed by threats, abusive practices, illegitimate restriction of movement, and employment of children.

Non-Discrimination and Harassment

Supplier's employees must be treated fairly, ensuring equal opportunity, and the absence of discrimination based on factors prohibited by law,



including, as applicable, but not limited to, race, sex, sexual orientation, health condition, disability, age, nationality, or religion.

Remuneration

Supplier is committed to ensuring that remuneration is at least equal to minimum legal requirements or collective bargaining agreements. Compensation should aim to provide workers and their families with decent wages for essential needs. Supplier is expected to adhere to the principle of equal pay for equally valued and productive work, between men and women.

Working Hours

Supplier is committed to complying with applicable laws, regulations, ILO Conventions, and/or collective bargaining, and practices applicable in those countries where it operates, whichever is strictest, regarding working hours, fair compensation break times and periodic days off.

Health and Safety

Supplier is committed to implementing effective occupational health and safety policies and procedures that meet applicable laws and regulations, aiming for zero workplace safety incidents. These policies and procedures should be applied at Supplier's sites through concrete action plans involving all employees and subcontractors.

Respect for Vulnerable Groups and Local Communities

Supplier shall recognize and respect the rights of vulnerable populations globally, including children, migrant workers, minorities, persons with disabilities, indigenous peoples, and women, implementing measures to protect their rights and extending these principles to its supply chain. Comau requests Supplier to behave in a socially responsible manner by respecting the rights, cultures, and traditions of local communities and indigenous people in their operating countries. Cooperation with local organizations to facilitate dialogue with communities is encouraged.

Non-Retaliation

Comau expects Supplier to prohibit retaliation against anyone who makes a good faith report of a policy or law violation, including employees, suppliers, stakeholders, and human rights defenders. Supplier commits to neither tolerate nor contribute to threats, intimidation, or attacks against human rights defenders.



ENVIRONMENTAL PROTECTION

Environmental Management System

To minimize environmental impact Supplier shall: (i) strive to optimize resources use and minimize pollution and greenhouse gas (“GHG”) emissions in its production as well as its supply chain; (ii) design and develop products considering environmental impact and potential for reduction, re-use and recycling; (iii) properly manage, in compliance with any applicable laws, air emissions, water usage, waste treatment and disposal, and harmful noise emissions and vibrations; (iv) avoid the use of potentially dangerous substances; and (v) apply a logistics management that takes environmental impacts into consideration.

Supplier must have an Environmental Management System (EMS) that complies with local law. EMS certification to international standards (i.e. ISO14001, EMAS or equivalent) is strongly recommended for large scale manufacturing processes having significant environmental influence.

Product Innovation and GHG Reduction

Comau promotes innovative technical solutions contributing towards lowering the environmental impact of its products. Consequently, Supplier is committed to performing activities of research and development to improve environmental standard of its goods. Supplier agrees to evaluate and propose to Comau product solutions that integrate recycled materials and / or materials of natural origin with a lower carbon footprint than the original ones.

Supplier undertakes to implement policies to reduce GHG emissions to contribute to Comau’s Carbon Net Zero roadmap. Upon Comau’s request, Supplier will communicate GHG emissions (scope 1, 2 and 3) related to goods and services provided to Comau and Product Carbon Footprint information.



Deforestation and Land Conversion

Comau is committed to preventing unregulated deforestation and land conversion, and protecting natural ecosystems and habitats. Comau aims for a deforestation-free supply chain and expects Supplier to include deforestation and land conversion in its risk assessment management system.



COMPLIANCE WITH LAWS AND POLICIES

Prohibited Practices

Supplier ensures that its operations related to providing goods or services to Comau are free from any involvement in serious violations of international law. This includes, but is not limited to, abstaining, directly or indirectly, from all forms of torture, cruel or degrading treatment, war crimes, crimes against humanity, support for non-state armed groups, and extraction, transportation, and sale of minerals activities.

Animal Welfare

If applicable to the goods or services provided to Comau, Supplier undertakes to respect, and to ensure that its own suppliers respect, the five animal rights formalized by the World Organization for Animal Health (OIE) concerning animal welfare.



Responsible Procurement of Raw Materials

Comau recognizes the significant impact of raw material and mineral supply chains on people and the environment. Special attention is given to products using these raw materials.

Comau expects Supplier to adhere to due diligence obligations outlined in the “OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas”, including transparency on smelters and refineries involved in the processing of tin, tungsten, tantalum, and gold. If requested, Supplier will submit necessary information to confirm its compliance with applicable laws and regulations (e.g., Dodd Frank Act, EU conflict mineral regulation, Reach).



Code of Conduct

Comau recommends that Supplier adopts a code of conduct that requires ethical conduct from its employees, and cascades ethical principles to its suppliers through a supplier code of conduct, sustainable procurement guidelines, or other means.

Corruption

Supplier agrees not to engage in any form of bribery, either with private parties or with government officials, and will comply with all applicable anticorruption laws, including, without limitation, the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act and the French Loi Sapin 2.

Prohibited Substances

The Supplier agrees to comply with laws requiring traceability of substances of concern for the protection of health and the environment.

Export Controls and Economic Sanctions

Supplier is aware of the evolving regulatory environment of export controls and economic sanctions (collectively “Export Controls Laws”) and has systems to comply with Export Controls Laws. Supplier will not violate, nor cause Comau to violate, any Export Controls Laws. Supplier will notify Comau immediately if it, or if any of the owners of 50% or more of its ownership interests, become restricted under Export Controls Laws. Upon Comau’s request, Supplier will conduct best efforts to provide to Comau the information necessary for Comau to comply with Export Controls Laws, such as Export Control Classification Number (ECCN), and percent (%) of regional/country content.

Conflicts of Interest

Supplier undertakes to have processes to prevent, detect and remediate any conflict of interest, especially those that may influence its business with Comau.

Information Requests

Supplier undertakes to respond diligently and transparently to reasonable requests for information from Comau, whether financial or non-financial, regarding its compliance with these Guidelines, subject to the protection of employee data, privacy, and trade secrets. Where necessary, summaries of sensitive or trade-secret information may be provided instead of originals, and confidentiality agreements may be established where appropriate.



Counterfeit Products

Supplier will prohibit any activity facilitating the production or trade of counterfeit products or components throughout its supply chain and will cooperate with Comau in any investigation related to suspected counterfeit activity.

Anti Money Laundering

Supplier will prohibit any activity facilitating money laundering, terrorism funding, other criminal activities, or inappropriate financial activities.

Anti-competitive Behavior

Supplier is committed to operating transparently and fairly, in compliance with applicable fair competition laws and antitrust regulations.

SUPPLIER AGREEMENT

Company name (highest corporate parent) _____

Signed by:

Name: _____

Title: _____

E-mail: _____

Date: _____ **Signature / Stamp:** _____

Once signed send it back to your contact in purchasing department.

Your signature does not mean that you have been accepted as a Supplier to Comau.





COMAU