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The Management of Refractories Services Srl SB recognizes the protection of workers' health and safety as a fundamental value and an integral part of its corporate strategy, committing itself to ensuring safe and healthy working conditions for the prevention of work-related injuries and occupational diseases.

As a Benefit Corporation, Refractories Services Srl SB also integrates common benefit objectives into its business activities, promoting sustainable development based on the balance between economic growth, social responsibility and environmental protection.

Management therefore commits to:

- ensuring compliance with applicable laws, regulations and other requirements relating to occupational health and safety, environment and sustainability;
- eliminating hazards and reducing risks to workers' health and safety through the adoption of appropriate preventive and protective measures;
- providing safe and healthy working conditions for the prevention of injuries and occupational diseases;
- continuously improving the Occupational Health and Safety Management System in accordance with UNI ISO 45001:2018;
- consulting and actively involving workers and their representatives in hazard identification, risk assessment and the definition of prevention and improvement measures;
- promoting a corporate culture focused on safety, responsibility and sustainability;
- pursuing sustainable development objectives consistent with ESG principles and the United Nations Sustainable Development Goals (SDGs).

Refractories Services Srl SB considers sustainable development as a balance between economic growth, social responsibility and environmental protection, with particular attention to:

- quality education;
- affordable and clean energy;
- decent work and economic growth;
- industry, innovation and infrastructure;
- responsible consumption and production;
- climate action.

COMMITMENT TO OCCUPATIONAL HEALTH AND SAFETY

Refractories Services Srl SB believes in an effective Occupational Health and Safety System. For this reason, supervisors, workers' safety representatives, emergency teams and management system representatives have been appointed and trained to continuously update and monitor the system in order to ensure safe operating procedures and the protection of workers' health.

The Company guarantees:

- safe and healthy workplaces;
- properly maintained infrastructures, plants and equipment;
- adequate availability of personal and collective protective equipment;
- safe planning and management of operational activities;
- attention to ergonomic and organizational factors;
- prevention of accidents, incidents and occupational diseases.

Every worker is actively involved in promoting a culture of prevention and safety, encouraging responsible and aware behaviors. Consultation and participation of workers are considered essential elements of the Occupational Health and Safety Management System and are promoted through dialogue, information, training and active involvement.

Training is considered a fundamental tool for professional growth and for spreading the culture of safety, quality and sustainability. During the year, 215 hours of training dedicated to safety and technical quality were delivered.

Refractories Services Srl SB also invests in raising employee awareness on ESG and sustainability topics, encouraging active participation in continuous improvement processes.

The Company periodically defines measurable objectives and indicators relating to health, safety and sustainability, monitoring their effectiveness and promoting the continuous improvement of its performance.

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ENVIRONMENTAL AND ENERGY COMMITMENT

Refractories Services Srl SB recognizes environmental sustainability as a strategic element of its business and is committed to progressively reducing its environmental impact.

In particular, the Company:

- operates a photovoltaic system that enables a 12% reduction in CO₂ emissions;
- promotes the use of renewable energy sources;
- carries out waste separation and recycling activities;
- recovers and recycles refractory materials resulting from demolition activities;
- promotes responsible use of resources and waste reduction.

The Company has also started measuring CO₂ emissions related to its business activities, defining short- and long-term reduction targets through specific monitoring indicators.

Refractories Services Srl SB therefore commits to:

- monitoring and progressively reducing greenhouse gas emissions;
- improving environmental and energy performance;
- implementing energy efficiency actions;
- compensating residual emissions that cannot be eliminated.

RESPONSIBILITY THROUGHOUT THE SUPPLY CHAIN

Refractories Services Srl SB promotes safety, ethics, sustainability and social responsibility principles throughout its supply chain.

The Company requires its suppliers and partners to:

- comply with applicable occupational health and safety regulations;
- ensure decent and safe working conditions;
- protect workers' rights;
- adopt ethical, responsible and transparent behaviors.

The Company also continues to involve critical suppliers in occupational safety training and awareness activities, promoting continuous improvement throughout the supply chain.

COMMITMENT TO PEOPLE

Refractories Services Srl SB recognizes people as the Company's main asset and promotes a safe, inclusive and respectful working environment focused on valuing diversity.

Commitment towards employees is implemented through:

- supplementary welfare initiatives;
- shopping bonuses;
- flexible working hours;
- meal allowances during business trips, respecting cultural and religious differences;
- enhancement of skills and professional development.

The Company also promotes inclusion and equal opportunity principles; women represent 25% of the workforce.

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SOCIAL COMMITMENT AND COMMON BENEFIT

Refractories Services Srl SB supports social, environmental and solidarity initiatives consistent with its values and common benefit principles.

The Company supports projects and initiatives aimed at:

- environmental and ecosystem protection;
- supporting vulnerable people and local communities;
- promoting health and well-being;
- social solidarity and human rights.

At the company reception area, informational brochures are also displayed to promote AVIS blood donation awareness campaigns.

TRANSPARENCY AND REPORTING

Refractories Services Srl SB promotes transparency and dialogue with workers, customers, suppliers, stakeholders and local communities.

With a view to accountability and continuous improvement, the Company annually prepares an **Impact Report**, through which it measures, monitors and communicates the objectives pursued and the results achieved in social, environmental and common benefit areas.

The Impact Report represents a fundamental tool for assessing the effectiveness of implemented actions, defining new sustainability objectives and strengthening trust with all stakeholders.

CONTINUOUS IMPROVEMENT

Refractories Services Srl SB considers continuous improvement an integral part of its organizational and management model.

The Company periodically monitors its objectives and performance regarding occupational health and safety, sustainability and ESG, implementing corrective actions and improvement programs aimed at responsible and sustainable growth.

Management is committed to ensuring adequate resources, skills and tools for maintaining and continuously improving the Occupational Health and Safety Management System.

This Policy is communicated to all workers, collaborators, suppliers and stakeholders and is made available to interested parties.

Place and Date

Casalserugo (PD), 22.05.2026

Top Management
REFRATORIES SERVICES SRL UNIPERSONALE
Società Benefit

Gianmaria Sartorato