

SOCIAL ACCOUNTABILITY PLAN (SA8000)

RIZZANI de ECCHER S.p.A.

REV.	DATE	DESCRIPTION	APPROVED
03	03.07.2023	Integration of living wage calculation's method	C-QSE-MGR
04	08.05.2025	Revision of the risk evaluation	SPT
05	24.10.2025	Revision of the risk evaluation + living wage revision	SPT

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1. PREMISE

This document meets requirement 9.3 of the SA8000:2014 standard, and is known by operators through information published on the intranet site (Connect). This document will be subject to revision in case of changes to working conditions, both in environmental terms and changes regarding existing contacts and other working conditions that make up the requirements of the SA 8000: 2014 Ethical System.

Rizzani de Eccher applies a Management System for Social Responsibility (hereinafter SA8000) that allows to address the problems related to Social Accountability in a global and dynamic perspective, optimizing the resources and methodologies available. Through its SA8000 System, Rizzani de Eccher ensures that organizational and operational choices are adopted in all its activities in line with the policies and objectives defined by the Company's top management.

1.1. General Data of the Headquarters of Rizzani de Eccher S.p.A.

COMPANY NAME:	Rizzani de Eccher S.p.A. c/o Headquarter de Eccher Group
ADDRESS:	Via Buttrio, 36 – fraz. Cargnacco 33050 Pozzuolo del Friuli (UD) - Italy
ACTIVITIES C/O:	Eccher Group headquarters and logistics warehouse
TELEPHONE:	0432-6071
FAX:	0432-522336
EMAIL:	reception@rde.it
WORKING HOURS:	8.30-12.30 / 14.00-18.00

2. PURPOSE, SCOPE AND DOCUMENT REFERENCE

2.1. Purpose of the SA8000 Plan and scope

The SA Plan defines the operating and organizational methods of the company Rizzani de Eccher S.p.A. (SA System) for the management of activities related to Social Accountability in order to achieve the objectives and purposes identified in §2.2 below.

The purpose of this document is to identify and assess the risks related to social accountability to which the Rizzani de Eccher S.p.A. organization may be subject.

The document resumes the methodologies of investigations and analyzes reported in the system procedure QHSE **PRO- 04 – Planning**.

The SA Plan is binding for all activities carried out by the functions operating in the Italian area, as well as for all processes and services provided from outside that have interactions with Social Responsibility and the well-being of employees located on Italian territory.

2.2. Responsibility

The Social Performance Team, as defined in the SA8000:2014 manual in use MAN-00-00-SA8000, has annually in conjunction with the review of the Management, of which it is an integral part, an ethical-social risk assessment document in terms of verification of the potential non-compliance application of the SA8000 System.

2.3. Objectives and purposes of the SA system

In this document, the SPT suggests to management, as senior management, actions to address the risks identified.

These actions, indicated as improvement interventions, have an order of priority based on the severity of the risk identified or the fact that a delay could make it difficult to manage the safety of the problem identified.

The following are activated for the resolution of the problems identified:

- the SPT Team,
- the company RSPP,
- the Supervisors,
- the RLS.

Suggestions and communications from all staff are promptly collected as defined in the Manual and Whistleblowing procedure, and analysed periodically.

Workers are directly involved in the process of identification, control and, where possible, elimination of possible application risks.

The identification of hazards and risks is preceded in the first place by a verification of compliance by the Company with current legislation on safety and hygiene at work. Therefore, the updated status of the documentation is verified as part of the Risk Assessment (DVR) and subsequently the risks associated with the application of the SA8000 Social Accountability System are assessed, for which a list of specific risk factors, the information provided by the company's staff, the experience in the field by all interested parties has been used.

Through its System SA8000, the company Rizzani de Eccher S.p.A. (hereinafter RdE) aims to achieve the fundamental objectives of:

- be consistent with the Sustainability policy;
- Be Proactive towards the issues of Responsibility and Social Sustainability.

- Protect workers and minorities within the organization.

SA8000 lenses must:

- be measurable (if possible);
- take into account the applicable requirements;
- be monitored;
- be communicated;
- be up to date, as appropriate

In addition, through the Social Responsibility System, RdE intends to implement all the organizational and operational measures of competence aimed at:

- Ensure the protection and safety of its employees with regard to social aspects;
- Provide an ethical, proactive workplace in terms of corporate welfare.

2.4. Normative references

- SA 8000:2014 "Social Accountability"
- Performance Indicators – Annex SA8000:2014

3. TERMS AND ABBREVIATIONS

3.1. Terms and Abbreviations

As defined in **IST-01-01- Abbreviations and Document Encoding**

4. SA8000 CONTEXT AND STAKEHOLDERS

4.1. Context

The head office of Rizzani de Eccher S.p.A. is located in via Buttrio, 36 Fraz. Cargnacco, Municipality of Pozzuolo del Friuli.

5. SA8000 FACTORS

The plan, in addition to the risks related to Social Accountability, identifies the SA monitoring factors and control measures. In the following, the various issues will be analyzed with consequent risk analysis and mitigation measures, as well as the identification of the consequent KPIs and SA objectives.

5.1. Risk Factors

The processes for identifying the application non-compliance of the SA8000:2014 standard are based on the examination of the following risk factors:

- CHILD LABOUR
- FORCED LABOUR
- HEALTH AND SAFETY
- FREEDOM OF ASSOCIATION
- DISCRIMINATION
- DISCIPLINARY PRACTICES

- WORKING HOURS
- REMUNERATION
- MANAGEMENT SYSTEM

6. RISK ASSESSMENT AND IDENTIFICATION

6.1. Child Labour and Young Workers

Rizzani de Eccher S.p.A. absolutely excludes the use and facilitation of child labor, both in its own organization and with its suppliers and subcontractors. This is reiterated in the SA8000 policy shared by the company with all stakeholders and in the manual.

The policy of the de Eccher Group favours remedial measures in favour of children for whom there is a situation which falls within the definition of child labour.

Young Workers

Rizzani de Eccher S.p.A. in the event to employ young workers, interns, apprentices or trainees (aged between 16 and 18 years of age), must:

- assign them an internal tutor who will have to provide the necessary training for the tasks assigned;
- ensure that they work safely and are not exposed to dangerous or harmful situations for health;
- make sure they do not do heavy work;
- ensure that during the performance of the assigned task, they do not come into contact with dangerous equipment;
- ensure that in no case work more than 8 hours a day or work during night hours;
- draw up a report at the end of the apprenticeship period attesting to the professional skills acquired.

Remedial actions

If, as a result of an audit, or through any other source of information, the company finds the use of Child Labour c/o suppliers or contractors or c/o itself (in the case of personnel not employed by Rizzani de Eccher S.p.A. but who work by its facilities), the following actions must be implemented:

- Suspend the business relationship until the resolution of the condition detected,
- Put an end to the use of child labour as soon as possible,
- Report the situation detected to local associations and NGOs (social workers, voluntary associations, etc.) in order to evaluate together the actions to be implemented in individual cases,
- If no remedy is implemented by the company to the situation detected, the presence of the child will be communicated to the Provincial Labor Inspectorate.

Recordings

Copies of the identity documents requested at the time of the job interview, employment contracts, records relating to working hours, salaries and reports certifying the professional skills acquired for young workers, are kept in a special archive.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Use of direct child labor or knowledge of child labor by customers and / or suppliers	<ul style="list-style-type: none"> CHILD LABOR IN VIOLATION OF THE LAW INFANT INJURY 	1	4	4	<ul style="list-style-type: none"> SA8000 Policy prohibiting the use of child labour Developed Control Actions to regulate methods and verification 	1	3	3
Use of direct youth work or knowledge of youth work by customers and / or suppliers	<ul style="list-style-type: none"> YOUTH WORK NOT PROTECTED OR IN VIOLATION OF THE LAW MINOR ACCIDENT 	2	4	8	<ul style="list-style-type: none"> SA8000 Policy prohibiting the categorical use of youth work under strictly unregulated conditions. Developed rules to regulate the control and verification methods that the company implements to ensure that the possible use of minors is strictly regulated and regulated. 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Verify the absence of Child and / or Youth Work with audits at suppliers and partners						SPT, QHSE, Internal Audit, Procurement		

6.2. Forced Labour

Rizzani de Eccher S.p.A. totally avoids the use or support of the use of forced labor in any form; there is no element that could lead to coercion of workers to carry out work activities without their full consent.

At the time of the start of the employment relationship, staff are not required to pay entry fees, nor to issue cash deposits or other equivalent benefits.

No type of personal document is retained in original, declarations of commitment "blank" to resignation are requested, a practice regulated and protected by law.

The workplace is equipped with access badge control and reception with permanent supervision during working hours, but these data are used only in conjunction with what is expressed and agreed within the unions and CCNL applied.

The exit from the company headquarters is totally free to anyone. No video surveillance cameras of any kind are installed and it is strictly forbidden to film workers during working hours.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Forced overtime	ABUSE OF OVERTIME AND COERCION PRACTICES	1	4	4	<ul style="list-style-type: none"> SA8000 Policy established that transparently regulates the company Rigorous application of the CNL applied, verification of stamping through Zucchetti to protect workers. 	1	3	3
Use of coercion tools such as: deductions on salary, original documents, payments of sums of money, etc.	<ul style="list-style-type: none"> LABOR TOOLS OF COERCION OF WORKERS 	2	4	8	<ul style="list-style-type: none"> Established SA8000 Policy prohibiting the use of such practices Strict application of the applied CCNL, Use of traced and protected means of stamping, shared and approved with trade unions and labour authorities 	1	3	3
Breach of contract on working hours or failure to comply with the provisions of collective bargaining agreement	<ul style="list-style-type: none"> BREACH OF CCNL 	2	4	8	<ul style="list-style-type: none"> Established SA8000 Policy prohibiting the use of such practices Strict application of the applied CCNL, Use of traced and protected means of stamping, shared and approved with trade unions and labour authorities 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Verify the absence of forced labor also with audits at suppliers						SPT, QHSE, Internal Audit, Procurement		

6.3. Health and Safety

Rizzani de Eccher S.p.A. has implemented and maintains a safety management system in compliance with the provisions of Legislative Decree 81/08. The Rizzani health and safety system is a system certified according to ISO 45001 of which the company undertakes to comply with every point.

The company has established the stable presence of a Prevention and Protection Service by electing a company RSPP and an HSE office and it also has constant discussions with the designated Company doctor and with the RLS.

The documentation as well as the appointments and the current management of company safety and health are delegated to another DVR document – Risk Assessment Document, to the various Safety Operational Aspects (POS) of the Production Units, and to the specific procedures and system instructions. An example risk matrix is reported, this matrix is expanded and developed in the documents mentioned above.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Accidents and Injuries at Work	<ul style="list-style-type: none"> ACCIDENTS, SUSPENSION OF ACTIVITIES, JUDICIAL INVOLVEMENT 	2	4	8	<ul style="list-style-type: none"> Updating and Processing of Company DVR Strict application of the applied CBA Appointment of a Dedicated Prevention team to address and analyze company safety and health risks. Obtaining and managing ISO 45001 	1	3	3
Non-compliance with Legislative Decree 81/08	<ul style="list-style-type: none"> ACCIDENTS, SUSPENSION OF ACTIVITIES, JUDICIAL INVOLVEMENT 	2	4	8	<ul style="list-style-type: none"> Updating and Processing of Company DVR Strict application of the applied CBA Appointment of a Prevention group dedicated to addressing and analyzing corporate safety and health risks. Obtaining and managing ISO 45001 	1	3	3
Occupational disease	<ul style="list-style-type: none"> ACCIDENTS, SUSPENSION OF ACTIVITIES, JUDICIAL INVOLVEMENT 	1	4	4	<ul style="list-style-type: none"> Updating and Processing of Company DVR Strict application of the applied CBA Appointment of a Prevention group dedicated to addressing and analyzing corporate safety and health risks. Obtaining and managing ISO 45001 	1	3	3
Absence of Prevention and Protection Measures	<ul style="list-style-type: none"> ACCIDENTS, SUSPENSION OF ACTIVITIES, JUDICIAL INVOLVEMENT 	2	4	8	<ul style="list-style-type: none"> Updating and Processing of Company DVR Strict application of the applied CBA Appointment of a Prevention group dedicated to addressing and analyzing corporate safety and health risks. Obtaining and managing ISO 45001 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Verify compliance with ISO 45001 and management of legislative compliance with Legislative Decree 81/08						HSE TEAM, RSPP, SPT		

6.4. Freedom of association and the right to collective bargaining

Rizzani de Eccher S.p.A. fully respects the right of all staff to form and join trade unions of their choice and the right to collective bargaining. It also ensures that employee representatives are not subject to discrimination and that such representatives can communicate with their members in the workplace.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Restriction on freedom of association	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	1	4	4	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
Restriction of freedom to participate in trade union activity	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	2	4	8	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
Violation of collective bargaining	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	2	4	8	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Verify through interviews with the RLSA, total transparency also in relation to the presence of the designated SPT						SPT		

6.5. Discrimination

Rizzani de Eccher S.p.A. does not resort to or support any form of discrimination in recruitment, remuneration, access to training, promotion, dismissal or retirement, based on ethnicity, class, origin, nationality, religion, disability, sex, sexual orientation, trade union membership, political opinions, age, or any other condition that could give rise to discrimination.

The organization does not interfere with the exercise of the right of personnel to follow principles or practices, or to satisfy needs related to ethnicity, class, origin, nationality, religion, disability, sex, sexual orientation, trade union membership, political opinions, age, or any other condition that could give rise to discrimination.

Rizzani de Eccher does not allow behavior, including gestures, offensive language, physical contact that are sexually coercive or threatening, offensive or aimed at exploitation.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Discrimination in recruitment and recruitment of staff	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	1	4	4	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
Discriminatory acts and offensive and coercive behaviour	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	2	4	8	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
Violation of collective bargaining	<ul style="list-style-type: none"> VIOLATION OF THE NATIONAL COLLECTIVE LABOUR AGREEMENT LEGAL VIOLATION 	2	4	8	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Check via SPT that there is absolutely no discrimination or discriminatory practices						SPT		

6.6. Disciplinary procedures

Rizzani de Eccher S.p.A. does not use or support the use of corporal punishment, mental or physical coercion, verbal abuse.

All workers were made aware through the distribution of the Collective Bargaining Agreement (CBA) and the Code of Ethics and the publication on Connect (Company Intranet) of every procedure adopted in the case of contradictory.

Disciplinary measures are taken according to the procedures provided for by the CBA and are filed and recorded on the basis of incoming elements.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Use of disciplinary measures	<ul style="list-style-type: none"> DISCIPLINARY MEASURES NOT PERMITTED BY THE WORKERS' STATUTE AND THE CCNL 	2	4	8	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
Excess of Punishment	<ul style="list-style-type: none"> EXCESSIVE DISCIPLINARY MEASURES OR THOSE NOT AGREED WITH TRADE UNIONS 	1	4	4	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Verification by interview with the RLSA absence of disciplinary procedures						SPT		

6.7. Working Hours

Rizzani de Eccher S.p.A. has established working hours in accordance with current laws. For no reason, staff are required to work continuously for a period exceeding 40 hours per week. Public holidays and breaks are also guaranteed.

The rest days provided for in the collective labour agreement are also guaranteed to those employees who could carry out their work on public holidays.

The employment letters spell out the standard working hours to be followed. As a rule, overtime is not required and when they are carried out they are always on the free initiative of the staff always to an extent not exceeding 8 hours per week as required by current law.

All working hours including, permits, holidays and overtime is tracked and kept under control by the personnel office which guarantees compliance with these parameters.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Violation of Working Hours and Terms	<ul style="list-style-type: none"> VIOLETIONS NOT PERMITTED BY THE WORKERS' STATUTE AND THE NATIONAL COLLECTIVE LABOUR AGREEMENT APPLIED 	1	4	4	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA Established SA8000 Policy prohibiting the categorical use of such practices Use of traced means of stamping and protectionnti, shared and approved with trade unions and labour authorities 	1	3	3
Non-recognition of working hours and overtime	<ul style="list-style-type: none"> VIOLETIONS NOT PERMITTED BY THE WORKERS' STATUTE AND THE NATIONAL COLLECTIVE LABOUR AGREEMENT APPLIED 	1	4	4	<ul style="list-style-type: none"> Involvement of trade unions Strict application of CBA Established SA8000 Policy prohibiting the categorical use of such practices Use of traced means of stamping and protectionnti, shared and approved with trade unions and labour authorities 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Joint verification with Personnel Managers, General Management, RLSA for the correct management of working hours and breaks						SPT		

6.8. Remuneration

SA800 defines Living Wage (p.12): The remuneration received for a standard week of work by a worker in a given place, sufficient to allow him to sustain a decent standard of living for him and his family. Elements that distinguish a decent standard of living include food, water, housing, education, health care, transportation, clothing and other essential necessities including being prepared for unexpected events.

Rizzani de Eccher S.p.A. guarantees its employees regular remuneration in accordance with the National Collective Bargaining Agreement (CBA) for employees of construction and similar companies, as well as the related deductions by law.

Rizzani de Eccher S.p.A. does not enter into undeclared employment agreements, and false apprenticeship programs aimed at avoiding the fulfillment of company obligations towards personnel, based on current legislation on labor and safety.

All workers receive by the 15th of the following month, the crediting of the salary in a current account, communicated by the worker himself at the time of recruitment. Within the same working day, the payslip is generally delivered in electronic format via company software. The personnel department is always available to offer clarifications and clarifications on any aspect concerning the remuneration and the contractual institutions applied in addition to the composition of the paycheck.

The calculation of the Living Wage is based on the minimum wage values indicated in the CBA above, verified by the absolute poverty threshold indicated by ISTAT ([link](#)) and based on average monthly spending parameters, broken down by category. The company, in determining the average expenses for each category, considers the values of databases, inflation, the composition of the family unit (in which dependent family members are considered) and the geographical location. The living wage is calculated for the most common family types. If particular and/or different cases emerge from the sample checks carried out periodically by the company compared to those provided in the table below, they will be evaluated ad hoc (using the parameters described below the table as a starting point).

Family type	Net monthly salary		
	Northern Italy	Central Italy	Southern Italy
Single worker (without family dependents)	1.400€	1200€	1000€
Partner dependent	1.975€	1675€	1375€
Partner + 1 child (both dependent)	2.225€	1875€	1525€
Partner + 2 children (all dependent)	2.475€	2075€	1675€
Partner not dependent + 1 child (50% dependent)	1.600€	1375€	1150€
Partner not dependent + 2 children (50% dependent)	1.725€	1475€	1225€
One-parent family 1 child (100% dependent)	1.725€	1475€	1225€
One-parent family 2 children (100% dependent)	1.975€	1675€	1375€

Description of parameters considered:

1. Housing expenses (rent or mortgage)
2. Food expenses
3. Transportation
4. Health expenses
5. Other daily expenses (clothing, leisure, etc.)

Cost breakdown:

1. Rent (monthly average for a house of approximately 80 m² - calculated only once for each family)

- Northern Italy: €750
- Central Italy: €650
- Southern Italy: €550

2. Food expenses (monthly for one adult - calculated for each adult in the family and calculated half for each child)

- Northern Italy: €150
- Central Italy: €100
- Southern Italy: €100

3. Transportation (public transportation or fuel for 1 person - calculated 1.5 times for families with dependents)

- Northern Italy: €150
- Central Italy: €150
- Southern Italy: €150

4. Expenses Healthcare (monthly for an adult – calculated for each adult in the family and divided equally between each child)

- Northern Italy: €150
- Central Italy: €150
- Southern Italy: €100

5. Other Costs (monthly for an adult – calculated for each adult in the family and divided equally between each child)

- Northern Italy: €200
- Central Italy: €150
- Southern Italy: €100

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Violation of the CCNL in terms of remuneration	<ul style="list-style-type: none"> • VIOLATIONS NOT PERMITTED BY THE WORKERS' STATUTE AND THE NATIONAL COLLECTIVE BARGAINING AGREEMENT APPLIED 	2	4	8	<ul style="list-style-type: none"> • Involvement of trade unions • Strict application of CBA • Established SA8000 Policy prohibiting the categorical use of such practices • Use of traced means of stamping and protectionnti, shared and approved with trade unions and labour authorities 	1	3	3
Lack of pay	<ul style="list-style-type: none"> • VIOLATIONS NOT PERMITTED BY THE WORKERS' STATUTE AND THE NATIONAL COLLECTIVE BARGAINING AGREEMENT APPLIED 	1	4	4	<ul style="list-style-type: none"> • Involvement of trade unions • Strict application of CBA • Established SA8000 Policy prohibiting the categorical use of such practices • Use of traced means of stamping and protectionnti, shared and approved with trade unions and labour authorities 	1	3	3
Correspondence of wages that do not guarantee minimum subsistence	<ul style="list-style-type: none"> • VIOLATIONS NOT PERMITTED BY THE WORKERS' STATUTE AND THE NATIONAL COLLECTIVE BARGAINING AGREEMENT APPLIED 	1	4	4	<ul style="list-style-type: none"> • Involvement of trade unions • Strict application of CBA • Established SA8000 Policy prohibiting the categorical use of such practices • Use of traced means of stamping and protectionnti, shared and approved with trade unions and labour authorities • Check randomly the effectiveness of the living wage of the salaries of personnel 	1	3	3
IMPROVEMENTS OR MONITORING						RESPONSIBLE		
Arranged in continuous payment by bank transfer traced						SPT		

6.9. Management System

Rizzani de Eccher S.p.A. defines and annually reviews its corporate policies regarding SA8000.

The policy is documented, implemented and made known through procedures, improvement programs, review, corporate intranet site, company website, bulletin board, communications.

Rizzani de Eccher S.p.A. guarantees that the requirements of the SA8000 standard are understood and implemented at all levels of the organization; In particular, the following are implemented:

- A clear definition of roles, responsibilities and authority
- Training of newly recruited or temporary staff
- Periodic training and specific awareness programmes
- Continuous monitoring of activities and results implemented.

TYPE OF RISK	DANGER	PRELIMINARY			PREVENTION AND PROTECTION MEASURES OR INDICATIONS OF THE WORKING PROCEDURE	RESIDUE		
		P	D	R		P	D	R
Failure to Expose the Policy	• NON-COMPLIANCE WITH THE RULES, FAILURE TO COMMUNICATE TO INTERESTED PARTIES	1	4	4	• Policy published and updated via website and intranet	1	3	3
Failure to form an SPT	• NON-COMPLIANCE WITH REGULATIONS, LACK OF SUPERVISION OF THE SA8000 SYSTEM	2	4	8	• SPT Formed and communicated to all workers	1	3	3
Failure to consider complaints	• NON-COMPLIANCE WITH REGULATIONS, LACK OF SUPERVISION OF THE SA8000 SYSTEM	1	4	4	• Elaborate specific email to forward complaints to the SPT spt@rde.it	1	3	3
Failure to SA8000 Training Plan	• NON-COMPLIANCE WITH REGULATIONS, LACK OF SUPERVISION OF THE SA8000 SYSTEM	1	4	4	• Training plan constantly verified and updated with QHSE Manager and Personnel Manager	1	3	3
Failure to manage suppliers and contractors in terms of SA8000	• NON-COMPLIANCE WITH REGULATIONS, LACK OF SUPERVISION OF THE SA8000 SYSTEM	2	4	8	• Development of contracts with specific clauses	1	3	3
IMPROVEMENTS TO BE IMPLEMENTED						RESPONSIBLE		
Increase audits of suppliers and subcontractors						SPT, QHSE, Procurement		
Acquire and Increase awareness Social Performance Team also through specific sa8000 courses						SPT, QHSE, HR		

7. RISK MAP

The risk assessment carried out is reported in a single matrix in order to make the priorities of intervention more evident. The numbering refers to the requirements of the SA8000 standard.

TYPE OF RISK	RESIDUE		
	P	D	R
1. CHILD LABOUR	1	4	4
2. FORCED LABOUR	1	4	4
3. HEALTH AND SAFETY	1	4	4
4. FREEDOM OF ASSOCIATION	1	4	4
5. DISCRIMINATION	1	4	4
6. DISCIPLINARY PRACTICES	1	4	4
7. WORKING HOURS	1	4	4
8. REMUNERATION	1	4	4
9. MANAGEMENT SYSTEM	2	3	6

As can be seen from the table, the greatest business risk is classified as MEDIUM risk and is related to the regulatory requirement of the "Management System" in relation to the difficulties of controlling the behavior and social responsibilities of subcontractors and suppliers.

8. FOLLOW-UP ACTIONS

This risk assessment identifies a series of areas for improvement:

- **Supplier Qualification**
 - o Signing of the S12 Model:
Suppliers, subcontractors, and professionals will be submitted to the S12 Model for acceptance as part of the qualification process, prior to contract signing, to demonstrate their implementation and acceptance of the principles contained in the SA8000 standard.
 - o Factory Inspection/Supplier Audit:

During any Factory Inspection/Supplier Audit, conditions consistent with the SA8000 principles will also be verified. All relevant observations must be reported in the relevant inspection report, with explicit reference to the SA8000 standard.

- **Contracts**

- o "Social Responsibility" Article:

The latest version of the "Social Responsibility" article will be included in contracts, as implemented in the official contract templates currently available in the D365 document archive.

9. PERFORMANCE EVALUATIONS

9.1. Monitoring, measuring, analysing and evaluating performance

The topics dealt with in the SA Plan and further needs / opportunities that may emerge over time are treated and analyzed as part of the internal audits and controls (as described in C-0000-RDE-CMS-IST-10-06-00 Social Responsibility Checks)

Periodically, the SPT monitors and analyzes the following KPIs:

CHILD/CHILD LABOUR

- Number of people under 16 years of age
- Number of people between 16 and 18 years of age

HEALTH AND SAFETY

- N° accidents at work N° road accidents

FREEDOM AND RIGHT TO COLLECTIVE BARGAINING

- Number of union members / number of employees

DISCRIMINATION

- Number of women / number of total employees
- Number of men / number of total employees
- Number of mobbing cases / number of employees

DISCIPLINARY PRACTICES

- Number of letters of disciplinary objection

WORKING HOURS

- Percentage of overtime compared to standard working hours.
- Number of overtime hours worked in the calendar year by each individual worker.
- State enjoyment of holidays taken in the calendar year by each individual worker.
- Number of active part-time members out of total number of employees

PAY:

- Number of permanent contracts / total employees
- Number of fixed-term contracts / total employees

9.2. NC and AC Management

For the management of non-conformities, please refer to the **PRO 11-01 Non-Compliance procedure**.