



Human Rights Protection Policy

Contents

1. Introduction and reference standards.....	1
2. Scope of application	1
3. Fundamental principles and commitments.....	1
3.1 Occupational health and safety.....	1
3.2 Rejection of child, forced and illegal labour	2
3.3 Freedom of association	2
3.4 Fair working conditions and work-life balance	2
3.5 Diversity, equity, inclusion and non-discrimination	2
3.6 Equal pay and empowerment of female talent.....	3
3.7 Human capital development and continuous training.....	3
3.8 Listening, involvement and well-being of employees.....	3
3.9 Protection of sensitive data.....	3
4. Human rights in the value chain	3
5. Whistleblowing and remedy mechanisms	4
6. Governance	4
7. Reporting and monitoring	4
8. Regulatory and documentary references	5

1. Introduction and reference standards

The Esprinet Group, as a leading European operator in the distribution of technology products and IT solutions, recognises that respect for internationally recognised human rights is an essential prerequisite for its business activities and a fundamental element of the Group's organisational culture. Human resources are considered of primary importance in pursuing corporate objectives, and the people management and development model aims to motivate and enhance all staff, improving their skills according to the business development strategy and enhancing the diversity of each resource.

This Human Rights Protection Policy (hereinafter the "Policy") defines the Group's guiding principles, approach and commitment to protecting human rights, in its direct activities and throughout the entire value chain, according to a due diligence process consistent with the main international frameworks. The Policy is integrated with the **Code of Ethics**, the **Organisational, Management and Control Model** pursuant to Legislative Decree No. 231/01, the **Multi-Site Corporate Policy**, the **Policy for Sustainable Value Chain Management**, the **Code of Conduct for Responsible Supply Chain Management** and the **policies on diversity and gender equality**.

The certifications and management systems adopted by the Group, including **ISO 45001** (health and safety), **ISO 9001** (quality), **ISO 14001** (environment) and **UNI/PdR 125** (gender equality), together with **internal policies on diversity, equity, inclusion and belonging** (DEIB), constitute further tools for the supervision, protection and monitoring of human rights.

2. Scope of application

The Policy applies to Esprinet S.p.A. and to all fully consolidated Group companies, to each office and operating site and to all personnel, including members of the Corporate Bodies, employees, collaborators, interns and trainees, as well as, with due proportionality, to strategic suppliers, business partners and key customers throughout the value chain.

3. Fundamental principles and commitments

Respect for human rights is a strategic and non-negotiable commitment for the Esprinet Group. The Group exercises its influence responsibly, throughout its direct operations and the entire value chain, in order to prevent and mitigate any adverse impacts, acting as a point of reference for all stakeholders. Guided by the principles of the **Universal Declaration of Human Rights**, Esprinet operates with the ambition of creating lasting value for the people, communities and territories in which it is present.

3.1 Occupational health and safety

The Group undertakes to protect and guarantee working conditions that respect individual dignity and a safe and healthy working environment for all staff, operating in compliance with current legislation and adopting internationally recognised best practices and standards for the prevention of accidents at work. This commitment is achieved through the adoption and maintenance of an **ISO 45001**-certified health and safety management system, the integration of risk prevention into business processes and the ongoing training of staff. The Group pursues the objective of preventing accidents

with serious consequences and promotes a safety culture that is widespread at all levels of the organisation.

3.2 Rejection of child, forced and illegal labour

The Group does not allow any form of child, forced, compulsory or bonded labour, nor the employment of workers without proper documentation. This principle extends, through the **Code of Conduct for responsible supply chain management** and the **Policy for Sustainable Value Chain Management**, to all suppliers and business partners, who contractually undertake to comply with these prohibitions as an essential condition for establishing and maintaining business relations with the Group.

3.3 Freedom of association

The Group respects and promotes the freedom of association and the right to collective bargaining of its employees and workers in the value chain. All of the Group's employees are covered by national collective bargaining agreements and by employee representatives on health and safety in the workplace, reflecting the commitment to structured and ongoing social dialogue.

3.4 Fair working conditions and work-life balance

Esprinet promotes fair working conditions, ensuring respect for working hours, rest periods and fair remuneration in accordance with current legislation and collective bargaining, and excluding the use of employment relationships not governed by agreed and formalised contracts. The Group adopts structured policies on flexible working hours and agile working, recognising work-life balance as an essential component of the well-being of its employees.

The Group recognises parenting as a core value and is concretely committed to supporting its employees in the different stages of family life, through measures that go beyond the legal minimum.

To protect maternity, pregnant employees can work 100% remotely from the sixth month, while the leave allowance is supplemented by up to 100% for the first two optional months.

The Group also promotes parenting training through partnerships with specialised associations.

3.5 Diversity, equity, inclusion and non-discrimination

The Group is committed to protecting and promoting diversity in all its forms of gender, age, origin, disability, sexual orientation and gender identity, and to combating all forms of discrimination and harassment, in line with its policies on diversity, equity, inclusion and belonging. Inclusiveness is considered a distinctive value of the corporate culture, and is promoted through structured initiatives for training, awareness-raising and the active engagement of staff at all levels.

Esprinet promotes the employment inclusion of people with disabilities not only in compliance with current legislation, but as a structural component of its value creation model, integrating people with intellectual disabilities and vulnerabilities into activities functional to the core business.

The Group does not tolerate any form of harassment, physical or psychological violence in the workplace and is committed to ensuring a safe and respectful professional environment for all people.

3.6 Equal pay and empowerment of female talent

The Group is committed to ensuring fair pay regardless of gender and promotes the strengthening of the role of women in the company's growth pathways, including through partnerships with specialised organisations and the maintenance of certifications in the area of gender equality.

In this context, the Group is working to comply with the requirements of Directive (EU) 2023/970 on pay transparency (*the so-called Pay Transparency Directive*), which introduces disclosure and reporting obligations on applicable pay levels with the aim of strengthening the principle of equal pay¹.

3.7 Human capital development and continuous training

The Group invests in continuous training as a tool for enhancing the skills and professional growth of all employees, promoting upskilling and reskilling in line with business needs and encouraging internal and international mobility as a lever for development. The Group ensures that all new hires participate in a structured onboarding programme and promotes meritocracy as a guiding principle for managing career paths.

3.8 Listening, involvement and well-being of employees

The Group fosters a constant and transparent dialogue with all its employees, through structured tools for listening and discussion, recognising that employees' perspectives are an essential source of information for business decisions and activities, in line with the processes for involving the workforce set out in the shared principles.

The Group considers corporate welfare a fundamental strategic element and invests in the mental and physical well-being of employees and their families, with a focus on mental health. In this context, the Group provides a dedicated welfare plan and initiatives to support parenting, disability and caregiving activities, accompanied by psychological support services and training courses focused on well-being and work-life balance. These commitments are monitored and reported on in the Consolidated Sustainability Report, which is included in the Integrated Annual Report.

3.9 Protection of sensitive data

The Group recognises the protection of personal data as a fundamental right of individuals and is committed to ensuring that all information collected relating to its employees, customers, suppliers and business partners is processed in accordance with current data protection legislation, with particular reference to Regulation (EU) 2016/679 (GDPR).

To this end, the Group has adopted an **Information & Cybersecurity Policy**, based on recognised international standards, which defines the principles, responsibilities and organisational and technical measures for the protection of information systems and personal data from cyber threats and breaches of privacy.

4. Human rights in the value chain

The Group recognises that the predominant share of human rights risks is concentrated in the upstream stages of the value chain, over which it is aware it has limited power to influence, in

¹ Directive (EU) 2023/970 was transposed into Italian law by Legislative Decree No. 96/2026, published in the Official Journal on 1 June 2026.

particular in the extraction of raw materials and rare-earth elements, in the processing of semiconductors and in the production of marketed goods, where working conditions may not comply with the principles of decent work, with risks of child labour, forced labour, excessive hours, inadequate wages and the absence of freedom of association.

To address these risks, the Group uses the **Policy for Sustainable Value Chain Management** and the **Code of Conduct for responsible supply chain management**, which set out criteria and processes for the ESG assessment and monitoring of its main suppliers and business partners. By signing the Code of Conduct, suppliers undertake to respect the fundamental rights of their employees, equal opportunities, personal dignity, minimum wage, respect for working hours, freedom of association, prohibition of child and forced labour, and to maintain health and safety conditions in the workplace in accordance with the regulations in force. The Group complements its approach by relying on the due diligence carried out by key suppliers, monitoring publications, disputes and compliance, and maintaining a structured and ongoing dialogue with value chain stakeholders.

5. Whistleblowing and remedy mechanisms

The Group has established a whistleblowing channel, in accordance with EU Directive 2019/1937, which allows employees, collaborators, suppliers and all persons working within the company to report, in a safe and confidential manner, any violations of the **Code of Ethics**, unlawful conduct or behaviour contrary to the Group's policies. The whistleblowing option is available through written, oral and digital channels and is extended to all external stakeholders, including employees in the value chain. The Group adopts a strict whistleblower protection policy, and takes disciplinary action against any retaliatory or discriminatory behaviour.

6. Governance

The implementation of this Policy is the direct responsibility of the Board of Directors and its delegates. The Sustainability and Competitiveness Committee performs an investigative and monitoring function on human rights impacts and risks. The targets linked to material impacts and risks are formulated and monitored by the responsible departments and are overseen by the Sustainability and Competitiveness Committee. Operational oversight is ensured by the various departments with relevant responsibilities.

7. Reporting and monitoring

The Group monitors human rights performance through key indicators, including accident rates, diversity and pay gap metrics, training hours, whistleblowing reports and the degree of collective bargaining coverage, and reports on this in the Sustainability Report pursuant to the CSRD, which is included in the Integrated Annual Report.

The Policy is disclosed to all Group personnel, made available to stakeholders and reviewed in line with regulatory developments, the results of the double materiality analysis process and the continuous improvement of performance.

8. Regulatory and documentary references

This Policy is part of the regulatory and value-based framework adopted by Esprinet S.p.A. and the Group, based on a coordinated set of publicly available governance policies and tools. In particular, this policy is grounded in the Group's Ethical Code, the Code of Conduct for Responsible Supply Chain Management, the Organisation, Management, and Control Model pursuant to Legislative Decree No. 231/2001, the Sustainability Report, and the Annual Integrated Report.

At the international and regulatory level, the Policy is inspired by:

- **Human rights and labour:** Universal Declaration of Human Rights; Fundamental Conventions and Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work; United Nations Guiding Principles on Business and Human Rights (UNGPs); OECD Guidelines for Multinational Enterprises (2011); Ten Principles of the United Nations Global Compact (UNGC).
- **Sustainable development and corporate responsibility:** Sustainable Development Goals (SDGs) – UN 2030 Agenda.
- **International management standards:** ISO 45001 – Occupational health and safety management systems; UNI/PdR 125:2022 – Management system for gender equality.
- **European regulations:** Directive (EU) 2022/2464 – Corporate Sustainability Reporting Directive (CSRD); Directive (EU) 2024/1760 on corporate sustainability due diligence (CSDDD); Directive (EU) 2023/970 (Pay Transparency Directive); Regulation (EU) 2016/679 – Protection of personal data (GDPR); Directive (EU) 2019/1937 (Whistleblowing).
- **Other international references and best practices:** UN Global Compact Network Italy Whitepaper – ‘Sustainable Management of Supply Chains: Responsibility and Opportunities for Businesses’ (2022).

Approved by the Board of Directors of Esprinet S.p.A. on 29th June 2026

Esprinet S.p.A.

Registered Office and Administrative HQ: Via Energy Park, 20 – 20871 Vimercate (MB)

Share Capital: Euro 7,860,651 fully paid up

Tax Code and VAT number: 05091320159

Companies' Register of Milan, Monza and Brianza, Lodi - REA 1158694

www.esprinet.com | info@esprinet.com