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|  | <b>Supply Chain Code of Conduct</b> | <b>Codi: S.E.PL.002</b><br><b>Revision: 01</b><br><b>Pages: 2</b> |
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## **Responsible Minerals Sourcing Policy**

SIPA is committed to being a responsible employer and a good corporate citizen, adopting corporate policies and practices aimed at increasing the financial, environmental, and social value of its products, processes, and supply chain.

### **Vision and Ethical Commitment**

SIPA is committed to operating as a responsible economic actor, integrating financial, environmental, and social sustainability criteria into every phase of its business. We recognize that the extraction and trade of minerals in conflict-affected or high-risk areas can fuel severe human rights violations.

Aware of its role, SIPA formalizes its commitment to a "Conflict-Free" supply chain, ensuring that the sourcing of raw materials does not contribute, directly or indirectly, to instability or abuse.

### **Scope and Standards of Conduct**

This policy applies to all procurement processes related to **Tantalum, Tin, Tungsten, and Gold (3TG)** and their compounds. SIPA strictly monitors its operations and those of its partners to ensure they are not associated with:

- Severe abuses related to the extraction, transport, or trade of minerals.
- Support for non-state armed groups or illegitimate security forces.
- Bribery, money laundering, and the misrepresentation of the origin of minerals.
- Tax evasion regarding taxes and royalties owed to the State.

### **Due Diligence Model (OECD Guidelines)**

SIPA implements a due diligence process structured according to the principles of the OECD Guidance (Due Diligence Guidance for Responsible Supply Chains), divided into five fundamental steps:

#### **1) Corporate Management System**

- **Transparency:** This policy is public and accessible to all stakeholders.
- **Governance:** Due diligence responsibilities are clearly defined within the company management.
- **Supplier Compliance:** We require our partners to formally adhere to our "Supplier Code of Conduct." The evidence provided is reviewed on an annual basis.
- **Grievance mechanisms.** We maintain appropriate channels to collect reports of potential risks along the supply chain.

## 2) Risk Identification and Assessment

We annually map the origin of minerals along the supply chain. This monitoring is carried out by cross-referencing supplier data with the status of smelters and refineries certified by the Responsible Minerals Initiative (RMI).

## 3) Mitigation Strategies

Any identified risks are promptly reported to Senior Management. SIPA is committed to implementing specific mitigation plans or reassessing business relationships should circumstances require it, ensuring a dynamic approach to risk management.

## 4) Independent third-party audits

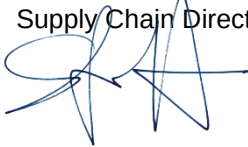
We expect and encourage the smelters and refineries within our supply chain to undergo independent third-party audits (e.g., through the RMI's RMAP program) to verify their due diligence practices.

## 5) Public Reporting

SIPA transparently communicates the results of its due diligence process through periodic public reporting, confirming the integrity of its value chain.

Vittorio Veneto (TV), 16/07/2026

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