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## Gender Equality Policy

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## Mission and Strategic Vision

Toffoletto De Luca Tamajo is an Italian law firm exclusively specialized in labour and employment law, industrial relations, HR consulting, and related tax aspects for businesses. With over a century of experience, the firm supports companies in all matters related to employment law and human resource management, providing both advisory and litigation services. The firm has 30 partners and more than 100 professionals, including associates and employees, positioning itself as one of the leading national firms in delivering comprehensive HR consulting services. Over time, it has expanded its offering by integrating legal assistance with personnel administration and payroll processing services, thus providing companies with a single point of contact for 360-degree HR management. At the international level, Toffoletto De Luca Tamajo is a founding member of lus Laboris, the world's largest alliance of labour and employment law specialists, enabling the firm to support clients on a global scale. The firm operates throughout Italy with 12 offices located in Milan, Naples, Rome, Bergamo, Brescia, Bologna, Genoa, Varese, Bari, Turin, Treviso, and Venice. Toffoletto De Luca Tamajo has been ranked Band 1 in the *Chambers & Partners Italy Employment 2024* directory and Tier 1 in the *Legal 500 EMEA Employment 2024* directory, highlighting its expertise and strong client focus. The firm invests in digital innovation and continuous training, having established a Research and Development (R&D) Department at its Naples office. This department oversees the work of the various offices and facilitates knowledge sharing and skills development among all professionals. In addition, Toffoletto De Luca Tamajo has developed technological solutions to streamline HR management processes, combining technology and consulting to support the digital transformation of its client companies.

## Premises

The Firm recognizes that the success of its project is grounded in respect for and the enhancement of individuals. It embraces diversity as a source of enrichment, valuing the unique characteristics of every person it engages with in the course of its business activities. Since its inception, the Firm has been committed to integrating the principles of gender equality throughout the entire professional journey offered to both current and prospective collaborators. Over time, this commitment has been translated into a human resources development and management strategy aimed at ensuring effective equal opportunities through the promotion of concrete actions. Equality and equity are core values that deserve full recognition and care, and they represent true merit. Gender equality is an expression of these values and, as such, must be embraced, safeguarded, and promoted by organizations through concrete actions across all organizational and management processes, involving the people who are part of them.

With the aim of fully pursuing its mission and in line with its strategic vision, Toffoletto De Luca Tamajo Law Firm has decided to adopt a Gender Equality Management System (GEMS) in compliance with UNI/PdR 125:2022, as an effective tool to ensure gender equality in terms of female representation and career advancement, while promoting an inclusive culture and activating processes that foster women's empowerment. For the Firm, obtaining certification represents only the first step in a broader journey aimed at implementing gender equality policies, with a focus on continuous improvement and the promotion of equality. The Firm is fully aware that certification is intended to guide and encourage organizations to adopt appropriate policies to reduce the gender gap, generating benefits in terms of employee well-being, as well as reputational and ethical impact.

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This Policy aims to:

- Define the principles and guidelines that express the organization’s commitment to gender equality, the enhancement of gender diversity, and women’s empowerment;
- Establish a Steering Committee to ensure the effective adoption and ongoing implementation of the Gender Equality Policy, guaranteeing transparency and impartiality;
- Allocate adequate resources, responsibilities, and authority to achieve, pursue, and maintain the established gender equality objectives;
- Integrate this Policy with references to other relevant policies and procedures related to gender equality (e.g. HR management and career development, internal and external communication);
- Prevent and combat all forms of violence and discrimination, both within the workplace and in interactions with clients and external suppliers.

To ensure its proper implementation, the Firm guarantees that this Policy is communicated both internally and externally. The Policy is regularly updated under the responsibility and coordination of the General Director, the Board of Directors, and the Steering Committee. The Firm’s commitment to ensuring that its Gender Equality Management System complies with the requirements of UNI/PdR 125:2022 is inspired—also in line with the European Union Gender Equality Strategy 2020–2025—by the pursuit of the following objectives:

- Increasing women’s participation in the labour market;
- Reducing the gender pay and pension gap, also to combat female poverty;
- Promoting gender equality in decision-making processes;
- Combating stereotypes and gender-based violence, and protecting and supporting victims.

### Guiding Principles and Areas of Action

The adoption and pursuit of a gender equality management system, aiming at the ultimate goal of the Certification for the Firm, seeks to promote and protect diversity and equal opportunities in the workplace through (i) analyzing critical aspects of the organization’s behaviour and (ii) measuring progress through specific KPIs, which will be reported in official documents. The Firm has already made significant strides toward overcoming the gender gap, as highlighted in its Strategic Plan. However, it is aware that the path to gender equality is long and requires increasing commitment to fully address the most impacted thematic areas.

#### Selection, Hiring, and Management Processes

The selection processes must ensure fair representation of both genders, implementing policies that reduce potential gender bias and promote diversity. This includes adopting neutral recruiting procedures, reviewing job advertisements to promote diversity and inclusion, and training hiring managers to identify and counter unconscious biases during selection. Furthermore, it is essential to continually monitor hiring outcomes to identify gender disparities and take timely corrective measures. Promoting an inclusive corporate culture and establishing targeted mentoring and professional development programs can also support and advance women and other underrepresented groups into leadership roles. A fully male evaluation group will be less

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able to assess the capabilities of female workers. However, the result is inefficient, as it can lead to selecting candidates based on characteristics other than merit and future performance. Addressing bias is costly and difficult, but the first step is recognizing its existence through objective measurement indicators. The Firm firmly believes that managing business processes in a gender-neutral way will make them more efficient and effective. This will enable the Firm to ensure a fair and inclusive work environment where every individual can develop their potential regardless of gender.

#### Pay Equity and Career Management

Pay equity and career management are two fundamental pillars to ensure a fair and inclusive work environment. A corporate culture that does not prioritize gender equality risks exacerbating pay and career progression disparities, creating barriers that hinder the advancement of women and other underrepresented groups. The organization aims to continue adopting and improving the tools, procedures, and resources necessary to overcome these disparities. This includes systematically reviewing compensation policies to ensure pay is based on merit and not gender, implementing pay transparency to eliminate the gender pay gap, and adopting objective and transparent criteria for performance evaluations and professional promotions. Moreover, the Firm is committed to promoting diversity in leadership and offering development and training opportunities equally accessible to all employees, regardless of gender or other diversity factors.

#### Parenting and Family Care

Parenting and family care are areas where deeply rooted gender stereotypes still influence organizational decisions and career paths. Organizations tend to assume that mothers are more involved in managing the family and household responsibilities than fathers, a phenomenon supported by empirical data. As a result, men are preferred for hiring and promotions, as they are not assumed to bear the same family burdens and responsibilities. This creates a vicious cycle in which women are encouraged to focus more on caregiving and domestic tasks, while men are pushed to invest more in work and careers. This behavioural disparity is reflected not only in childcare but also in other family responsibilities, such as caring for the elderly or other vulnerable family members. Overcoming this discriminatory balance requires specific measures designed to address it. The Firm is committed to developing tools that support women in balancing work and family life and encouraging men to share family management responsibilities.

#### Training and Awareness

Raising awareness of the critical aspects of organizational behavior and the stereotyping of women's roles in society is a crucial starting point for truly understanding and progressively overcoming the gender gap. However, to turn this awareness into concrete action, it is essential to invest in training and awareness-raising across all organizational levels. The Firm is committed to implementing targeted training and awareness initiatives. These initiatives should not only involve corporate management, but also include all employees, regardless their role or position. This inclusive approach will ensure that every individual fully understands the importance of gender equality and is engaged in the change process.

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### Work-Life Balance

In today's increasingly fast-paced and demanding work environment, work-life balance has become a key priority for modern organizations. Balancing work responsibilities with personal life not only fosters employee well-being, but also boosts productivity and job satisfaction. The Firm has adopted policies and practices that enable employees to manage their time effectively, promoting flexible work arrangements, telecommuting, flexible hours, and other forms of support for personal needs. The Firm is committed to creating a corporate culture that values work-life balance, encouraging respect for the boundaries between work and private life.

### Prevention of Physical, Verbal, or Digital Abuse (Harassment) in the Workplace

Everyone has the right to work in a safe, respectful, and abuse-free environment. Organizations must adopt strict policies and procedures to prevent and address any form of physical, verbal, or digital abuse in the workplace. Corporate leaders must demonstrate a clear commitment to combating any form of abuse, ensuring that all employees feel safe and respected at work. Thanks to an inclusive corporate culture, the Firm has created a safe and welcoming work environment.

### Steering Committee/Comitato Guida

This document establishes the Steering Committee, composed of:

- Lawyer Donatella Cungi (Partner of the Firm);
- Engineer Fabrizio Oteri (General Director);
- Dr. Anna Criaco (Accounts Payable Manager).

The Steering Committee/Comitato Guida will:

- Ensure the continuous and effective application of the gender equality policy;
- Draft the strategic plan to translate the themes of this policy into SMART goals—specific, measurable, realistic, time-bound, and individually assigned as implementation responsibilities;
- Allocate the resources provided by management for the concrete implementation and pursuit of the strategic objectives in the strategic plan;
- Promote training and awareness on the topics of the strategic plan, especially sensitizing senior managers responsible for implementing the principles and objectives within their areas of responsibility.

### Resources

Management will allocate, after evaluating adequacy, the necessary financial resources each year to support initiatives proposed by the Steering Committee for the effective improvement of the gender equality management system, particularly:

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- To help definitively overcome gender pay disparities for equal positions and skills;
- To address processes that do not respect the identified principles, allocating the necessary human resources and tools to revise contrary policies and practices;
- To promote training and awareness initiatives deemed appropriate by the Steering Committee to raise accountability among employees at all levels;
- To promote initiatives supporting parenthood, as planned and promoted within the strategic plan.

### Internal and External Communication

The Firm aims to establish gender-neutral internal and external communication through initiatives aligned with the principles of this policy and its strategic objectives, implemented by the Steering Committee and involved stakeholders.

In particular, regarding external communication, the Firm aims to:

- Plan its marketing and advertising campaigns without fostering gender stereotypes and using inclusive and neutral language;
- Encourage participation in events/webinars organized by the Firm through a balanced gender composition.

### Periodic Monitoring and Control

This policy will be reviewed annually under the responsibility of Senior Management to adjust the promoted principles based on the initiatives and progress promoted by the Steering Committee within the organization.

### Policy Dissemination

The gender equality policy is communicated and disseminated to all personnel and stakeholders through internal communication and publication on the official website.

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