



CREALIS GROUP
ENVIRONMENTAL POLICY

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1. Introduction

1.1. Aims of the Policy

The purpose of this **Environmental Policy** is to define Crealis Group's commitments and guidelines for the protection of the environment, prevention of pollution, and promotion of sustainable development.

The Policy provides the framework for progressively implementing, maintaining, and continuously improving an Environmental Management System (EMS) in alignment with the principles of ISO 14001:2015.

Crealis' mid-term objective is to achieve ISO 14001 certification for all its industrial sites, ensuring consistent environmental governance across the Group.

Crealis commits to:

- Protecting the environment and preventing pollution across all operations;
- Reducing greenhouse gas (GHG) emissions in line with the **Science Based Targets initiative (SBTi) near-term targets** approved by the Group, including the reduction of absolute Scope 1 and 2 emissions by 42% by 2030 and relevant Scope 3 emissions by 25% by 2030 compared with the 2023 baseline year, and contributing to **global climate goals under ESRS E1 (Climate Change)**
- Using natural resources responsibly and enabling a **circular economy (ESRS E5)**;
- Safeguarding water, soil, and biodiversity (ESRS E2–E4);
- Ensuring compliance with all applicable legal and other environmental obligations; and
- Pursuing **continual improvement** in environmental performance.

1.2. Scope and Addressees

This Policy, adopted by **Crealis S.p.A.** (hereinafter also referred to as “**Parent Company**”) applies to all **companies belonging to the Crealis Group**, subject to compliance with applicable local laws and regulations, and with due consideration of the legal and cultural specificities of the different countries where the Group operates. This Policy applies to all companies of the Crealis Group and to all activities under their operational control that may affect the environment, including design, procurement, manufacturing, logistics, and product end-of-life.

Where relevant, Crealis also seeks to promote responsible environmental practices along its value chain, engaging suppliers, customers, and partners to foster shared sustainability objectives.

This Policy covers all activities and processes related to:

- the use of energy, water, and natural resources;
- the generation and management of emissions, effluents, and waste;
- the design and production of products and packaging with reduced environmental impact;
- the adoption of eco-design and circular-economy principles; and
- the prevention of pollution and protection of biodiversity.

Addressees of the Policy are:

- employees and collaborators working in areas related to environmental management, production, product design, or resource use;
- direct and indirect suppliers of Group companies;
- partners and third parties whose activities may influence the Group's environmental performance or contribute to shared sustainability goals.

Furthermore, the Group is committed to promoting the principles contained in this Policy to relevant partners and stakeholders, encouraging the sharing of good environmental practices and progressive alignment throughout the value chain.

1.3. Reference Principles

The Crealis Group's Environmental Policy is grounded in the same values and principles that underpin its Circular Economy and Resource Efficiency Policy and other sustainability commitments. It reflects the Group's responsibility to protect the environment, promote sustainable resource management, and contribute to global climate and biodiversity goals.

This Environmental Policy forms part of the Group's broader sustainability governance framework and should be read in conjunction with the Crealis Sustainable Development Policy, Circular Economy and Resource Efficiency Policy, Sustainable Procurement Policy, Code of Ethics, and Code of Conduct for Business Partners.

Furthermore, this Policy is inspired by internationally recognized frameworks and initiatives that guide the Group's environmental actions and strategy, including:

- ISO 14001:2015 – Environmental Management Systems standard, establishing the framework for continuous improvement of environmental performance;
- United Nations Global Compact principles on environmental responsibility and sustainable development;
- OECD Guidelines for Multinational Enterprises on responsible business conduct;
- The European Green Deal and associated EU regulatory initiatives, including the Corporate Sustainability Reporting Directive (CSRD) and the Packaging and Packaging Waste Regulation (PPWR);
- The Paris Agreement (2015) on climate change mitigation and adaptation;
- The United Nations Sustainable Development Goals (SDGs), particularly SDG 6 (Clean Water and Sanitation), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 15 (Life on Land); and
- The Crealis Code of Ethics and Group Sustainability Strategy, which together provide the ethical and strategic framework for all environmental initiatives.

1.4. Relevant impacts, risks and opportunities

As part of its materiality assessment and ongoing environmental management processes, the Crealis Group identifies and periodically reviews its environmental aspects, impacts, risks, and opportunities. This analysis considers both direct operations and, where relevant, upstream and downstream interactions. The key material topics and related impacts, risks, and opportunities are summarised below:

Material topic	Identified impacts or risks	
Climate Change & Energy Management (ESRS E1)	Generation of direct and indirect greenhouse gas (GHG) emissions (Scopes 1, 2, and 3) with negative effects on climate.	Negative impact
	Energy consumption from non-renewable sources, leading to increased carbon footprint and operating costs.	Negative impact/ Risk
	Physical and transition risks due to extreme weather events, stricter carbon regulation, and energy price volatility.	Risk
	Reputational and compliance risks if SBTi near-term reduction targets are not achieved.	Risk
	Development of low-carbon technologies, increased energy efficiency, use of renewable sources	Positive impact
Pollution Prevention and Control (ESRS E2)	Emission of nitrogen oxides (NOx), sulphur oxides (SOx), and volatile organic compounds (VOCs) from production processes.	Negative impact
	Potential water or soil contamination from effluents, leaks, or accidental spills.	Negative impact/ Risk
	Stricter restrictions on hazardous substances (e.g. PFAS) impacting material selection and product compliance.	Risk
	Adoption of cleaner production technologies reducing emissions to air, water, and soil.	Positive Impact
	Substitution of hazardous substances with safer and more sustainable alternatives.	Positive Impact
	Continuous improvement of emission-control and monitoring systems to ensure compliance and prevention of pollution.	Positive Impact
	Stimulation of innovation through compliance and efficiency initiatives, encouraging the design of processes and products with lower environmental impact.	Positive Impact
Circular Economy, Sustainable Design & Waste Management (ESRS E5)	<i>The Group's risks and opportunities in this area are defined in the Crealis Circular Economy and Resource Efficiency Policy (October 2025).</i>	
Water Stewardship (ESRS E3)	Risk of water and soil pollution from untreated or inadequately treated wastewater.	Risk
	Implementation of water-efficiency and reuse programmes at production sites.	Positive Impact
	Continuous monitoring of water consumption and quality to prevent pollution.	Positive Impact
Biodiversity Protection (ESRS E4)	Land use, emissions, and material extraction potentially affecting ecosystems and biodiversity near production sites.	Negative impact / Risk
	Integration of biodiversity considerations into site management, land use, and material-sourcing decisions, in alignment with the Crealis Sustainable Procurement Policy (October 2025).	Positive Impact
	Reduction of ecological footprint through bio-sourced materials and circular-design approaches.	Positive Impact
	Participation in local restoration and conservation projects to enhance natural habitats near production sites.	Positive Impact

	Promotion of responsible sourcing and supplier due-diligence processes to prevent ecosystem degradation and deforestation.	Positive Impact
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2. Group Commitment

2.1. Environmental Protection and Climate Responsibility

For the Group, respect for the environment and trust in innovation are key drivers for promoting sustainable business growth while reducing environmental impact. In this context, Crealis adopts a progressive and integrated approach combining climate responsibility, energy efficiency, and process innovation, with the goal of reducing greenhouse-gas emissions and optimizing natural-resource use across all operations.

The Group measures greenhouse gas emissions in accordance with the Greenhouse Gas Protocol and monitors emissions across Scope 1, Scope 2, and relevant Scope 3 categories to identify decarbonisation opportunities and support continuous environmental improvement.

Priority actions include:

- implementing the Group's Science Based Targets initiative (SBTi) approved near-term objectives to reduce GHG emissions;
- progressively increasing the share of renewable electricity through certified renewable electricity procurement, Guarantees of Origin, on-site renewable energy generation, and evaluation of additional renewable-energy sourcing mechanisms;
- developing and adopting low-carbon and energy-efficient technologies to enhance operational performance;
- progressively establishing the foundations of an Environmental Management System (EMS) consistent with ISO 14001 principles, to standardize monitoring and continuous-improvement practices across sites;
- raising employee and supplier awareness on climate-responsible practices and energy conservation.
- The Group evaluates climate-related risks and opportunities, including transition and physical risks linked to climate change, energy availability, and evolving environmental regulations.

Where feasible, energy-recovery, electrification, and process-optimization projects are implemented to improve energy efficiency, reduce greenhouse gas emissions, and minimize the waste of natural resources. Each site monitors environmental and energy performance indicators to identify opportunities for continual improvement, which will progressively be harmonized under the Group's Environmental Management System (EMS) framework.

A key priority for the Group is the transition toward renewable energy sources and the reduction of dependence on fossil fuels. To this end, the Group progressively increases the share of renewable electricity through certified renewable electricity procurement, Guarantees of Origin, on-site renewable energy generation, and the evaluation of additional renewable-energy sourcing mechanisms, with the objective of supporting the Group's long-term decarbonisation pathway.

The Group also promotes supplier engagement on climate-related topics and progressively integrates ESG and decarbonisation considerations into sourcing and supplier evaluation processes, in coordination with the Sustainable Procurement Policy.

2.2. Environmental Objectives

Crealis is committed to reducing its environmental footprint through responsible resource management, greenhouse gas (GHG) emissions reduction, pollution prevention, and the promotion of circular economy principles. Greenhouse gas emissions are measured in accordance with the Greenhouse Gas Protocol, and emission-reduction targets are aligned with the Science Based Targets initiative (SBTi).

To support the implementation of this Policy and the continual improvement of environmental performance, the Group defines and periodically reviews measurable environmental objectives and targets aligned with its sustainability strategy and international commitments.

Area	Objective
Climate & Emissions	Reduce absolute Scope 1 and 2 GHG emissions by 42% by 2030 (baseline: 2023)
Climate & Emissions	Reduce absolute Scope 3 GHG emissions (purchased goods and services and fuel- and energy-related activities) by 25% by 2030 (baseline: 2023)
Energy	Increase the share of renewable electricity to more than 20% by 2026
Environmental Management	Achieve ISO 14001:2015 certification across 100% of European plants by 2030
Circular Economy	Ensure a product portfolio aligned with evolving regulatory requirements (e.g. PPWR) and customer sustainability expectations by 2030
Circular Economy	Conduct Life Cycle Assessments (LCA) for 100% of product lines by 2028
Waste	Increase recovery of post-industrial waste in the EU to 97% by 2026 and 100% by 2028, including waste-to-energy recovery

To achieve these objectives, Crealis focuses on improving energy efficiency, increasing the use of renewable energy, optimising material use, promoting responsible sourcing practices, and advancing circular design across its product portfolio.

2.3. Circular Economy, Sustainable Design & Waste Management

Building on the commitments set out in the Crealis Circular Economy and Resource Efficiency Policy (October 2025), the Group promotes an integrated approach to sustainable material use, eco-design, and waste prevention throughout the product life cycle.

Priority actions include:

- Prioritizing materials with a lower environmental footprint;
- Transitioning from virgin to recycled or renewable inputs, where technically feasible;
- Applying eco-design and life-cycle-assessment (LCA) principles in product development;
- Collaborating across the value chain to enhance circularity and close material loops;
- Ensuring proper waste management at all sites, giving priority to prevention, reuse, and recovery before final disposal; and
- Setting and monitoring measurable targets for waste reduction and recycling rates.

The detailed governance structure, performance indicators, and improvement programmes related to resource efficiency and circular design are defined in the Circular Economy and Resource

Efficiency Policy, which forms an integral part of the Group's environmental-management framework.

2.4. Pollution Prevention and Waste Management

For the Group, pollution prevention and responsible waste management are essential to protecting the environment and ensuring the health and safety of employees and surrounding communities. Crealis acts to prevent and reduce emissions to air, water, and soil, and to manage waste in compliance with all applicable environmental regulations. The Group progressively integrates the principles of ISO 14001 into site practices, ensuring continuous improvement and consistent monitoring across operations.

Priority actions include:

- ensuring compliance with environmental legislation, operating permits, and emission limits at all sites;
- monitoring air, water, and soil pollutants through appropriate testing and controls;
- promoting the substitution of hazardous substances;
- applying best available techniques (BAT) for emission reduction, waste prevention, and energy efficiency;
- ensuring safe handling, traceability, and responsible disposal of all waste, in accordance with legal and internal standards; and
- collaborating with specialized partners for the recovery and recycling of waste wherever feasible.

Operational and product-related waste prevention, reuse, and recycling practices are further detailed in the Crealis Circular Economy and Resource Efficiency Policy (October 2025), which complements this Policy and governs actions under ESRS E5.

2.5. Water and Biodiversity

Based on the Group's latest materiality assessment, water-related impacts are currently considered of limited material relevance for Crealis Group, as water consumption is primarily associated with sanitary uses and not with core industrial production processes. Nevertheless, the Group remains committed to responsible water management, regulatory compliance, and the prevention of pollution across all operations.

Although biodiversity-related topics were assessed as less material than climate action, circular economy, and waste management, Crealis recognizes the importance of protecting ecosystems, preserving natural resources, and supporting environmental resilience in the regions where it operates and sources materials.

The Group supports responsible sourcing practices, sustainable forest management, and initiatives contributing to ecosystem preservation and biodiversity protection. Particular attention is given to the responsible sourcing and circular management of natural raw materials, including cork-based materials, whose sustainable harvesting contributes to carbon sequestration, soil preservation, and ecosystem resilience.

Crealis also encourages local environmental initiatives contributing to ecosystem restoration, reforestation, pollinator preservation, and environmental awareness across the regions where the Group operates.

The Group will continue to monitor the relevance of water and biodiversity topics through periodic materiality reviews and adjust its management approach accordingly.

3. Implementation, control and monitoring

3.1. Roles and responsibilities

Effective implementation of this Policy requires the involvement of all organisational levels within the Crealis Group.

Environmental responsibility is shared across the Group through clear roles and coordinated actions, ensuring that each function contributes to the achievement of the Group's environmental objectives and to the progressive integration of ISO 14001 principles into daily operations.

Environmental objectives and key performance indicators (KPIs) are periodically monitored and reviewed to support continual improvement of the Environmental Management System and environmental performance across the Group.

Function/corporate body	Roles and responsibilities
Board of Directors of the Parent Company	• Approves the Environmental Group Policy. • Oversees the consistency of the Policy with the Group's strategic and sustainability objectives. • Promotes the adoption of measurable environmental objectives, consistent with the Group's international commitments.
Group Sustainability Manager	• Supports the definition and monitoring of environmental KPIs in cooperation with technical functions. • Promotes the dissemination of the culture of sustainability internally and externally, including through training and communication.
Plant & Operational Managers / Environmental Managers	• Ensure local compliance with environmental regulations • Ensure the local implementation of Group Policy and application of Group's environmental standards • Drive environmental initiatives that are most effective for the local entity
Procurement Department	• Implements responsible-sourcing practices in accordance with the Sustainable Procurement Policy, assessing suppliers and encouraging environmental performance improvement along the value chain.
HSE and Quality Teams	• monitor site-level environmental aspects, maintain records, and coordinate training and internal audits.
All Employees & collaborators	• act responsibly in daily activities, comply with internal procedures, and contribute to the achievement of the Group's environmental objectives.

3.2. Reviewing and Updating the Policy

This Policy is subject to periodic review to ensure its operational effectiveness, its consistency with the Crealis Group's values and sustainability objectives, as well as its ongoing adherence to current regulations and best practices in the field of sustainable procurement, both nationally and internationally.

In addition, extraordinary reviews of the Policy may occur in case of:

- significant regulatory changes;
- major organisational changes within the Group;
- results from internal or external audits revealing critical issues;
- relevant reports received through the listening or complaint channels related to ESG issues.

Proposals for changes are made by the Group Sustainability Manager, shared with the Managing Director of the Parent Company and then submitted to the Board of Directors for approval. Approved updates are implemented by Group companies in line with local regulations and, if necessary, supplemented through context-specific operating procedures.

3.3. Policy Sharing and Dissemination

The Group ensures effective dissemination of this Policy at all organizational levels and among relevant stakeholders, through internal and external channels, consistent with principles of transparency and accessibility.

The Policy is made accessible to all relevant internal and external stakeholders via the Group's institutional website, ensuring full awareness and understanding in compliance with applicable laws and regulations.

3.4. Complaint and redress mechanisms

Any conduct that violates the principles of this Environmental Policy may constitute a breach of trust and result in disciplinary action, in accordance with applicable legislation and collective and individual agreements.

The Group acknowledges the importance of fostering an environmental culture grounded in responsibility, transparency, and continuous improvement, also by enabling employees, collaborators, and stakeholders to report behaviors inconsistent with the Policy's principles or other unsustainable resource management practices.

To ensure an effective and uniform application of the rules, all Group companies adopt the **EQS Integrity Line platform**, which is protected by appropriate security measures, including the use of encryption tools, to safeguard the confidentiality of the reporting party, of any individuals mentioned in the Report, as well as the content of the Reports and any relevant documentation.

The Platform is accessible directly via the link <https://www.crealisgroup.com/en/international/whistleblowing-2/> where users will find instructions to submit a Report.

The Group encourages all individuals to report, in good faith and without fear of retaliation, any violations of this Policy, ensuring the protection of the reporting party in accordance with applicable laws and standards on reporting mechanisms.

4. Appendix

4.1. Appendix A – Definitions

- **Biodiversity:** The variety of living species, ecosystems, and genetic diversity on Earth, essential for ecosystem stability and resilience
- **Circular Economy:** An economic system aimed at eliminating waste and promoting the continual use of resources through reuse, repair, remanufacturing, and recycling
- **Climate Change:** Long-term alteration of temperature and weather patterns, primarily caused by human activities that increase greenhouse gas concentrations in the atmosphere.
- **Eco-design:** An approach to product development that considers environmental impacts throughout the entire life cycle, from raw-material sourcing to end-of-life
- **Environmental Aspect:** An element of an organisation's activities, products, or services that can interact with the environment (e.g., emissions, resource use, waste generation).
- **Environmental Impact:** Any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organisation's activities or products.
- **Environmental Management System (EMS):** A structured framework for managing environmental responsibilities and improving performance, aligned with ISO 14001 principles.
- **ESRS (European Sustainability Reporting Standards):** The EU reporting standards under the Corporate Sustainability Reporting Directive (CSRD), defining disclosure requirements for environmental, social, and governance topics.
- **Greenhouse Gases (GHG):** Gases such as carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) that trap heat in the atmosphere and contribute to climate change
- **Hazardous Substance:** A chemical or material that poses a potential risk to health, safety, or the environment (e.g., PFAS, solvents, heavy metals).
- **Life Cycle Assessment (LCA):** A systematic analysis of the environmental impacts associated with all stages of a product's life cycle — from raw-material extraction to disposal or recycling.
- **Pollution Prevention:** Measures aimed at reducing or eliminating the creation of pollutants or waste at the source, rather than treating them after generation.
- **Renewable Energy:** Energy obtained from sources that are naturally replenished, such as solar, wind, hydro, or biomass.
- **Resource Efficiency:** The sustainable use of materials, energy, water, and other natural resources to minimise environmental impact and reduce waste.
- **Science Based Targets initiative (SBTi):** A global standard for setting corporate GHG-emission reduction targets in line with climate science and the goals of the Paris Agreement.

- **Waste Management:**

The collection, handling, recycling, recovery, and disposal of waste materials in a way that minimises environmental and health impacts.

- **Water Stewardship:**

The responsible management of water resources to ensure availability and quality for people and ecosystems, now and in the future.

4.2. Appendix A – Correspondence with ESRS standards

The new European Sustainability Reporting Standards (ESRS) approved under the Corporate Sustainability Reporting Directive (CSRD) provide companies with a comprehensive framework of disclosure requirements for reporting on environmental, social and governance issues. In line with these standards, this Policy specifically refers to:

- ESRS 2 MDR-P Policies adopted to manage material sustainability matters;
- ESRS E1 – Climate change; Climate change: energy management and GHG emission reduction;
- ESRS E2 – Pollution; prevention and control of emissions to air, water, and soil;
- ESRS E3 – Water and marine resources; responsible use and discharge management;
- ESRS E4 – Biodiversity and ecosystems; protection and responsible sourcing; and
- ESRS E5 Resource use and the circular economy, in particular E5-1 Policies related to resource use and the circular economy. (in coordination with the *Crealis Circular Economy and Resource Efficiency Policy*).

ESRS standards	Information	Section	Page	Comments
ESRS 2 MDR-P	65 (a) a description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	1 Introduction	3	
		1.1 Aims of the Policy	3	
		1.4 Relevant impacts, risks and opportunities	4/ 5	
ESRS 2 MDR-P	65 b) a description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups;	1.2 Scope and Addressees	3	
ESRS 2 MDR-P	65 (c) the most senior level in the undertaking's organisation that is accountable for the implementation of the policy;	3.1 Roles and responsibilities	8	
ESRS 2 MDR-P	65 (d) a reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	1.3 Reference Principles	4	

ESRS 2 MDR-P	65 (e) if relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	1.4 Relevant impacts, risks and opportunities	4/5	
ESRS 2 MDR-P	65 (f) if relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	3.3 Policy sharing and dissemination	9	
ESRS E1-1	13) The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management, and/or remediation of its material impacts, risks, and opportunities related to climate change mitigation and adaptation.	2.1 Environmental Protection and Climate Responsibility	6	
ESRS E1-1	14) The summary shall indicate whether and how these policies address matters such as GHG reduction, energy management, and climate resilience.	2.1 Environmental Protection and Climate Responsibility	6	
ESRS E2-1	13) The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address pollution prevention and control, including emissions to air, water, and soil, and the management of substances of concern and substances of very high concern.	2.3 Pollution Prevention and Waste Management	7	
ESRS E2-1	14) The summary shall indicate whether and how the policies address prevention of pollution and responsible waste management across the value chain.	2.3 Pollution Prevention and Waste Management	7	
ESRS E3-1	13) The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the management of water and marine resources, including sustainable withdrawals, use, and discharge.	2.4 Water and Biodiversity	7	
ESRS E3-1	14) The summary shall indicate whether and how the policies address water efficiency, recycling, pollution prevention, and ecosystem protection.	2.4 Water and Biodiversity	7	

ESRS E4-1	13) The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address biodiversity and ecosystem impacts, including conservation and restoration.	2.4 Water and Biodiversity	7	
ESRS E4-1	14) The summary shall indicate whether and how the policies address biodiversity protection, land use, and responsible sourcing.	2.4 Water and Biodiversity	7	Refers to alignment with the <i>Sustainable Procurement Policy (October 2025)</i> .
ESRS E5-1	13) The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address resource use and the circular economy.	2.2 Circular Economy, Sustainable Design & Waste Management	6	
ESRS E5-1	15) In the summary, the undertaking shall indicate whether and how its policies address the following matters where material: (a) transitioning away from use of virgin resources, including relative increases in use of secondary (recycled) resources; (b) sustainable sourcing and use of renewable resources	2.2 Circular Economy, Sustainable Design & Waste Management	6	Refers to detailed commitments in the <i>Circular Economy and Resource Efficiency Policy (October 2025)</i> .
ESRS E5-1	16) Policies shall address material impacts, risks and opportunities in its own operations and along its upstream and downstream value chain.	1.4 Relevant impacts, risks and opportunities	4/5	