



CREALIS GROUP
SUSTAINABLE PROCUREMENT POLICY

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By the Board of Directors Crealis Group

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1. Introduction

Sustainable procurement is a key pillar in building a sustainable business model that is oriented towards long-term growth. For this reason, **the Crealis Group** (hereinafter also referred to as "**Crealis**" or "**Group**") recognizes that purchasing decisions not only affect operational efficiency, but also directly shape the environmental, social, and economic impacts of the Group's entire business activity.

Crealis therefore assigns a strategic role to relationships with business partners, considering the quality, integrity, and transparency of the supply chain as essential factors in ensuring the organization's sustainable development.

Through this Policy, Crealis commits to mitigating risks and actively promoting a positive impact both within its operations and beyond its organizational boundaries, by strengthening collaboration with suppliers who share the Group's values and principles.

1.1. Aims of the Policy

The purpose of this Policy is to promote transparent procurement practices that respect human rights, labor rights, the environment, and applicable regulations. By reinforcing responsibility across the supply chain, the Group aims to mitigate risks, ensure legal compliance, enhance process traceability, and strengthen trust among all stakeholders involved.

Respect for human rights, environmental protection, and the promotion of ethical practices along the entire value chain are fundamental principles guiding the Group's approach to sustainable procurement. These principles are further detailed in the Group's Code of Conduct for Business Partners, to which reference is made for further information.

Crealis operates in diverse industrial and territorial contexts, characterized by the presence of multiple production sites specializing in different product lines. This diversity requires a procurement approach that is sometimes decentralized and adapted to specific local needs regarding materials, suppliers, and organizational processes. Despite this complexity, the Group is committed to progressively strengthening the integration of ESG criteria into procurement management, promoting a unified approach based on responsibility, awareness, and long-term vision.

1.2. Scope of application 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**, within the limits of compatibility with current local regulations and in compliance with the legal and cultural specificities of the different contexts in which the Group operates. Each Group company is required to adopt and implement this Policy, supplementing it, where necessary, with specific regulations or operational procedures, provided they remain consistent with the principles established herein and with applicable local regulations.

This Policy refers to all activities and processes concerning procurement and applies to

- all suppliers of the various Group Companies;
- third parties involved in activities that may significantly influence procurement management;
- all employees and external collaborators, with reference to those involved in procurement activities and supplier management.

1.3. Reference Principles

The Crealis Group's Sustainable Procurement Policy is inspired by the values and principles formalized in the Group's Code of Ethics and is closely aligned with the Group's Circular Economy Policy.

The Group also draws on internationally recognized standards concerning human rights, environmental protection, ethics, and sustainability, including:

- the United Nations Universal Declaration of Human Rights;
- the OECD Guidelines for Multinational Enterprises;
- the Declaration on Fundamental Principles and Rights at Work (ILO, 1998 and updates);
- the principles of the United Nations Global Compact, to which the Group adheres;
- the Ethical Trading Initiative (ETI) Base Code.

1.4. Relevant impacts, risks and opportunities

To identify the most significant impacts, risks, and opportunities for both the Group's business and its key stakeholders, Crealis has conducted an in-depth analysis of its value chain. The following table summarizes the main impacts and risks identified through the Group's Value Chain Analysis and Risk Management activities:

IMPACTS AND RISKS ALONG THE CREALIS GROUP VALUE CHAIN	
IMPACTS	- <i>Human Rights risks in raw material supply chains</i>: the extraction of metals such as tin, aluminum, and others can be associated with human rights challenges, including the potential for child labor, unsafe working conditions, and, in some regions, links to conflict financing. These risks are recognized in global supply chains and require careful due diligence. - <i>Environmental impact of raw material extraction and production</i>: the extraction of metals and the production of plastics from fossil fuels are associated with environmental challenges such as biodiversity loss, deforestation, and greenhouse gas emissions. - <i>Strengthening human rights due diligence</i>: working with certified and ethical suppliers to reduce human rights risks in extraction and processing activities. - <i>Responsible sourcing and supply chain diversification</i>: mitigating risks linked to raw material sourcing can include measures such as working with certified suppliers, engaging partners who adhere to industry codes of conduct (e.g., members of associations like the ITA for tin), supporting recycling and circularity initiatives, and diversifying supply chains to reduce dependence on high-risk regions - <i>Transparent ESG reporting</i>: alignment of sustainability reporting with recognized certifications (e.g. SBTi, GRI, CDP, TCFD) to prevent greenwashing risks. - <i>Internal skills development</i>: Reducing dependence on external suppliers by investing in internal production capacities. - <i>Logistics carbon footprint</i>: transport-related emissions influence Scope 3 reporting, requiring sustainable logistics strategies. - <i>Decarbonized logistics and transport</i>: collaboration with low-carbon logistics providers and implementation of green fuels for shipping and road transport. - <i>Credible ESG transparency</i>: strengthening reporting based on life cycle assessment (LCA) and using blockchain for supply chain traceability, ensuring verified sustainability claims.
RISKS	- <i>Disruptions in the supply chain</i>: regulatory changes, effects of climate change and geopolitical tensions may affect availability and prices of raw materials. - <i>Changes in raw material prices</i>: fluctuations that can significantly affect production costs. - <i>Dependence on external suppliers</i>: reliance on third parties for printing, cutting and laminating materials represents an operational risk. - <i>Regulatory and legislative risks</i>: Increasing EU pressure for sustainability may lead to higher compliance costs, including potential material bans (e.g., PVC), plastic taxes, and stricter packaging requirements under regulations such as the Packaging and Packaging Waste Regulation (PPWR). - <i>Limited capacity of small suppliers to meet compliance requirements</i>: engagement with smaller suppliers may pose a risk due to their inability to provide adequate data on environmental and social policy adherence. - <i>Reputational risk of greenwashing</i>: vague or unverified statements on sustainability can cause legal and image damage. - <i>Cyber and cybersecurity risks</i>: data breaches or malfunctions in digital procurement systems can disrupt the supply chain. - <i>Disruptions in logistics</i>: extreme weather events (storms, heat waves, floods) can disrupt transport; volatile fuel prices affect transport costs.

- Risk of trade sanctions and controls on exported goods. - Risks related to lack of contingencies for tin production.

2. Group commitment

2.1. ESG strategy and criteria

Procurement represents a strategic and cross-cutting process, essential not only to the success of the business but also to achieving the Group's sustainable vision. For this reason, Crealis ensures that all purchasing decisions consider a balanced set of criteria, including **cost, quality, reliability, and lead times**, alongside **environmental, social, and governance (ESG)** factors. Together, these criteria support responsible, transparent, and value-driven procurement practices fully aligned with the Group's values.

The Group recognises the importance of integrating ESG principles into procurement management as part of a **holistic approach**. This integration supports risk mitigation, encourages responsible practices across the supply chain, and helps generate shared value for all stakeholders.

In particular, Crealis is committed to pursuing the following objectives in tandem with traditional procurement considerations:

- Reduce the environmental impact of purchases by evaluating product and material life cycles, focusing on non-renewable resource use, GHG emissions, and sustainable waste and logistics management;
- Promote fair and safe working conditions and respect for human rights throughout the supply chain, recognizing suppliers who demonstrate strong social responsibility and regulatory compliance;
- Encourage the adoption of circular economy models, bio-based and alternative materials to reduce environmental impact. This includes favouring recycled, reclaimed, or certified materials, as well as innovative options such as fibre-based materials to reduce reliance on fossil fuel-derived resources. The Group supports sustainable production and consumption practices through these efforts;
- Stimulate suppliers' sustainable evolution by including ESG factors in qualification and evaluation processes and fostering engagement, dialogue, and continuous improvement initiatives.

At the same time, Crealis remains committed to maintaining fair and transparent relationships with its suppliers, fostering solid, stable, and long-term partnerships. This includes timely, transparent, and legally compliant payment practices, with payments made in accordance with agreed terms and conditions. Such practices are regarded as an integral part of a fair and sustainable collaboration model. Over time, this approach has helped build long-lasting partnerships, underscoring the importance of mutual respect and integrity as strategic levers in the Group's procurement model.

2.2. Supply chain mapping

Supply chain mapping represents the starting point for the sustainable and responsible management of the Group's procurement activities. Through the reconstruction and structured representation of incoming goods and service flows, supply chain mapping provides an overall view of the supply network and forms the basis for subsequent risk analysis, assessment and management activities.

To support this process, the mapping is complemented by **risk and impact assessments**, with particular focus on sectors, product categories, and geographical areas considered sensitive. These assessments also rely on qualified external studies and sources, with the aim of ensuring continuous supply chain monitoring and promoting the progressive improvement of adopted practices.

Mapping is particularly relevant in identifying materials and supplies with higher strategic relevance and/or impact, including those related to environmental, social, or ethical factors (hereinafter referred to as “**strategic supplies**”).

The scope of supplies considered strategic is subject to progressive expansion, in line with the Group's evolving priorities and with the objective of strengthening risk control along the entire supply chain.

The activities of supply chain mapping and identification of strategic supplies are carried out by the Parent Company, which is responsible for defining a unified vision of the supply chain and for identifying strategic supplies to which specific selection, evaluation, and risk mitigation criteria, including ESG-related aspects, are applied.

Group companies, based on their specific operational, territorial, or sector characteristics, may identify additional critical supplies to which the same selection, evaluation, and mitigation criteria are extended. This approach fosters integrated and consistent supply chain management across the Group, while adapting to the different local contexts in which the Group operates.

2.3. Supplier selection and evaluation

Supplier selection and evaluation represent crucial steps in ensuring alignment between the Group's objectives and its procurement processes. The evaluation activities are based on a combination of economic, technical, and sustainability criteria, with the aim of identifying reliable, competent partners who are aligned with Crealis' values and priorities.

For current and potential strategic suppliers, the evaluation is supported by a **vendor rating system**, which enables structured, objective and comparable performance assessments. In addition to traditional parameters such as logistical efficiency, organizational reliability and product quality, the system integrates a specific component dedicated to sustainability. In this way, Crealis aims to make its suppliers' commitment to responsible practices measurable and traceable, contributing to a value chain consistent with the principles guiding the Group's operations.

The vendor rating system considers the following parameters:

- **Technical competence:** co-design capabilities, current and future technological adequacy, availability of appropriate equipment;
- **Organizational competence:** robustness of internal organization, project management capabilities, presence of trained personnel;
- **Logistics:** punctuality and reliability of deliveries;
- **Procurement:** competitive price positioning, negotiation track record;
- **Quality:** management of non-conformities, responsiveness in replacements, consistency of standards over time. Quality carries the greatest weighting, intended not only as technical compliance, but also as the supplier's ability to prevent issues and guarantee high responsiveness.

These parameters are further enhanced by **ESG indicators**, which provide a means to assess the supplier's commitment to environmental, social, and governance issues. In particular, strategic

suppliers with a higher ESG impact are required to provide documented evidence of responsible practices, such as the use of recycled materials, resource efficiency and the reduction of greenhouse gas emissions. The possession of internationally recognized **certifications or standards** (e.g., ISO 14001, ISCC Plus, EMAS, SMETA, SA8000, ISO 45001, B-Corp, EcoVadis) is also positively valued, as it reflects a systematic approach to sustainability and a demonstrated commitment to continuous improvement.

The evaluation is carried out during the accreditation phase for new suppliers and updated annually for already qualified suppliers. Based on the results, three types of actions may be implemented:

- **Immediate corrective actions**, to be completed within one month, followed by a monitoring plan or audit;
- **Progressive improvement plans**, with periodic reviews agreed with the supplier and renewal of the plan in case of failure to meet the objectives within the year;
- **No action required**, in the case of fully satisfactory performance.

The system is being progressively expanded in line with the evolving scope of supplies classified as strategic.

The design of the vendor rating system and its methodology falls under the responsibility of the Parent Company, which ensures its consistency and uniform application across the entire Group. However, each subsidiary may supplement the system with additional criteria, tailored to the specific characteristics of its operational context and relevant supply categories.

For strategic supplies with a higher ESG impact, the Group also carries out in-depth due diligence activities, focusing on the origin of materials, extraction or production processes, and supplier conduct with respect to human rights, business integrity, and environmental management.

In addition, the Group is committed to encouraging suppliers to **share ESG-related data**, promoting transparency, traceability, and shared accountability throughout the supply chain. This approach serves as a strategic lever to strengthen Crealis' sustainability governance, fostering respect for human rights, the protection of working conditions, the prevention of all forms of exploitation, and the widespread adoption of ethical and environmentally responsible practices across all business relationships.

2.4. Mitigation of supply risks

To complement supplier selection, evaluation, and monitoring activities, the Group adopts a series of measures aimed at **mitigating risks** associated with the supply chain, with particular focus on environmental, social, and ethical risks. These measures are designed to strengthen supplier alignment with Crealis' values, prevent potential violations, and foster a shared culture of responsibility throughout the entire supply chain.

In particular, mitigation activities include:

- The signing of the **Code of Conduct for Business Partners**, which represents a formal commitment by suppliers to respect the Group's values in areas such as human rights, working conditions, health and safety, environmental protection, and fair business practices;
- The inclusion of **specific contractual clauses** on responsible sourcing, aimed at reinforcing the integration of ethical, social, and environmental principles into supplier relationships and providing legal tools to manage ESG risks;
- The annual **update of the vendor rating system**;

- The progressive **integration of ESG parameters into quality audits**, in line with the vendor rating system, with the objective of transforming these audits into a multidimensional tool capable of providing a comprehensive overview of supplier conduct.

To support these measures, the Group aims to raise awareness among suppliers, encourage responsible practices, address risks upstream, and prevent the need for late or reactive corrective actions. Through these initiatives, Crealis reinforces its commitment to building a resilient, transparent, and fully integrated supply chain, aligned with the Group's broader sustainability strategy.

3. Implementation, control and monitoring

3.1. Roles and responsibilities

Responsible purchasing management involves various corporate functions and requires a clear organization capable of integrating environmental, social and ethical criteria into procurement processes, contributing to the Group's sustainability objectives.

Corporate function or body	Roles and responsibilities in sustainable procurement
Parent Company Board of Directors	• Approves the Sustainable Procurement Policy; • Ensures consistency between the Sustainable Procurement Policy and the strategic and sustainability objectives, ensuring alignment with the corporate values expressed in the Code of Ethics.
Group Purchasing Director	• Defines common guidelines for all Group companies on sustainable procurement; • Carries out supply chain mapping and identifies strategic supplies • Defines minimum ESG evaluation criteria and promotes the integration of ESG criteria into procurement processes and tools, working in cooperation with the Group sustainability function.
Local Procurement Managers	• Select and manage suppliers in compliance with the Group's ESG criteria and local regulations; • Identify further relevant supplies and additional ESG criteria; • Operationally support the purchasing processes, ensuring that the defined sustainability requirements are applied.
Other corporate functions involved (e.g. Quality, Sustainability, Legal, HSE)	• Collaborate in the definition of ESG criteria applicable to suppliers according to their area of competence; • Contribute to assessing ESG risks and managing non-compliance in the supply chain.

3.2. Reviewing and updating the Policy

This Policy is subject to periodic review to ensure its operational effectiveness, consistency with the Crealis Group's values and sustainability objectives, and ongoing compliance with current regulations and best practices in sustainable procurement at both national and international levels.

In addition, extraordinary revisions of the Policy may be made in the presence of:

- significant regulatory changes;

- significant organizational changes within the Group;
- results of internal or external audits highlighting critical issues in supply chain management;
- reports received through the listening or complaint channels related to ESG issues or non-compliant behavior by suppliers.

Any changes are proposed by the Group Purchasing Director, shared with the CEO of the Parent Company and then submitted to the Board of Directors for approval. Approved updates are implemented by Group companies in compliance with local regulations and, where necessary, supplemented by context-specific operating procedures.

3.3. Sharing and dissemination of the Policy

The Group ensures effective dissemination of this Policy at all organizational levels and to relevant stakeholders, both through internal and external channels, in line with the principles of transparency and accessibility.

The Group provides training and continuous updating to the functions involved to strengthen skills in sustainable procurement and ensure consistency with Crealis' values and objectives.

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 does not comply with the principles of this Policy may constitute a breach of the relationship of trust with the Company and, where applicable, give rise to disciplinary measures or the review of contractual relationships, in accordance with current legislation and applicable contracts.

Crealis recognizes the importance of providing employees, collaborators, business partners, and stakeholders with a secure channel to report conduct inconsistent with the principles of the Sustainable Procurement Policy or other unfair practices within the supply chain.

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 can be accessed directly via the following 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

- **Addressees:** the target audience or the parties to whom the policy applies and who are required to comply with it.
- **B-Corp:** certification that a business is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials.
- **Code of Conduct for Business Partners:** a document outlining the ethical and legal conduct expected from all parties working with the Group. It establishes rules and principles that all partners involved in Crealis' procurement activities must adhere to, ensuring a relationship based on trust and transparency.
- **Code of Ethics:** a formal document that defines the principles, values and rules of conduct that guide the actions of a company, its employees, collaborators and stakeholders.
- **EcoVadis:** globally recognized sustainability rating that assesses a company's environmental, social, and governance performance.
- **EMAS (Eco-Management and Audit Scheme):** a voluntary European eco-management and audit system through which organizations commit to continuously improving their environmental performance in compliance with applicable regulations.
- **ISCC Plus:** voluntary certification scheme designed to validate sustainability characteristics of alternative feedstocks.
- **ISO 14001:** internationally recognized standard for environmental management systems (EMS) providing a framework for organizations to design and implement an EMS and continually improve their environmental performance.
- **ISO 45001:** international standard that specifies requirements for an occupational health and safety (OH&S) management system and that provides a framework for organizations to manage risks and improve OH&S performance.
- **Report:** the written or oral communication of information regarding violations, submitted by the reporting individual through one of the channels provided.
- **SA8000:** globally recognized certification focusing on social accountability and human rights in the workplace. It assesses an organization's commitment to fair labor practices, safe working conditions, and responsible management systems
- **Scope:** the range or extent of the area, subjects, activities, or individuals that a policy covers or applies to.

- **SMETA (Sedex Members Ethical Trade Audit):** audit that helps to understand standards of labor, health and safety, environmental performance, and ethics within a company's operations or at a supplier site.
- **Vendor Rating System:** a structured system for evaluating supplier performance based on objective and comparable criteria. Its purpose is to monitor the quality, reliability, and compliance of partners throughout the supply chain, supporting decision-making during selection, renewal, and relationship management.

4.2. Appendix B - Correspondence with ESRS standards

With the introduction of the **Corporate Sustainability Reporting Directive (CSRD)**, the new **European Sustainability Reporting Standards (ESRS)** were adopted, providing a comprehensive framework for ESG-related disclosure requirements. In alignment with these standards, this Policy addresses the requirements of:

- ESRS 2 MDR-P Policies adopted to manage relevant sustainability issues;
- ESRS G1 Business conduct, specifically G1-2 Supplier relationship management including payment practices;
- ESRS S2 Workers along the value chain, specifically S2-1 Policies related to workers in the value chain.

ESRS Standards	Disclosure	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	
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 of application and Addressees	3	
ESRS 2 MDR-P	65 (c) the most senior level in the undertaking's organization 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;	3.4 Complaint and redress mechanisms	9	
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 Sharing and dissemination of the Policy	9	

ESRS G1-2 <i>Management of relationships with suppliers</i>	2b) the management of relationships with suppliers, including payment practices, especially with regard to late payment to small and medium-sized undertakings.	2.1 ESG strategy and criteria	5	
ESRS S2-1 <i>Employee-related policies in the value chain</i>	15) The undertaking shall also state whether its policies in relation to value chain workers explicitly address trafficking in human beings, forced or compulsory labor and child labor.	2.2 Supplier selection and evaluation	6	