

REPI

2025 SUSTAINABILITY REPORT





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LETTER TO THE STAKEHOLDERS

The cover of this 2025 Sustainability Report shows the Earth seen from the Moon.

I believe looking at it from far away gives perspective with regards to our role on this Planet. When we step back from the complexity of our World and see a clearer picture, we start understanding and framing what our positive contribution could be, big or small. For over five decades, we built our Company on a long-term vision, a strong sense of responsibility, and resilience. Today, we are entering a new phase of our evolution. Sustainability is no longer a parallel initiative or a standalone programme; it has become a strategic lens through which we shape our future. It influences how we innovate, how we invest, how we engage with our stakeholders, and how we create value across our operations and value chains. Looking ahead, we see sustainability as a catalyst for innovation, competitiveness, and long-term growth.

It encourages us to rethink established approaches, develop new technologies, and strengthen partnerships across the value chain. By embedding sustainability into our strategy, we aim to build a more resilient business that creates lasting value for our stakeholders, our people, and future generations. This report reflects the progress we have made and the commitments that will guide us in the years ahead: we are confident that by combining innovation, responsibility, and collaboration, we can contribute meaningfully to a positive future.

Filippo Angiolini
Chief Executive Officer
REPI GROUP

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REPI GROUP OVERVIEW

KEY FIGURES

50+

Years of Experience

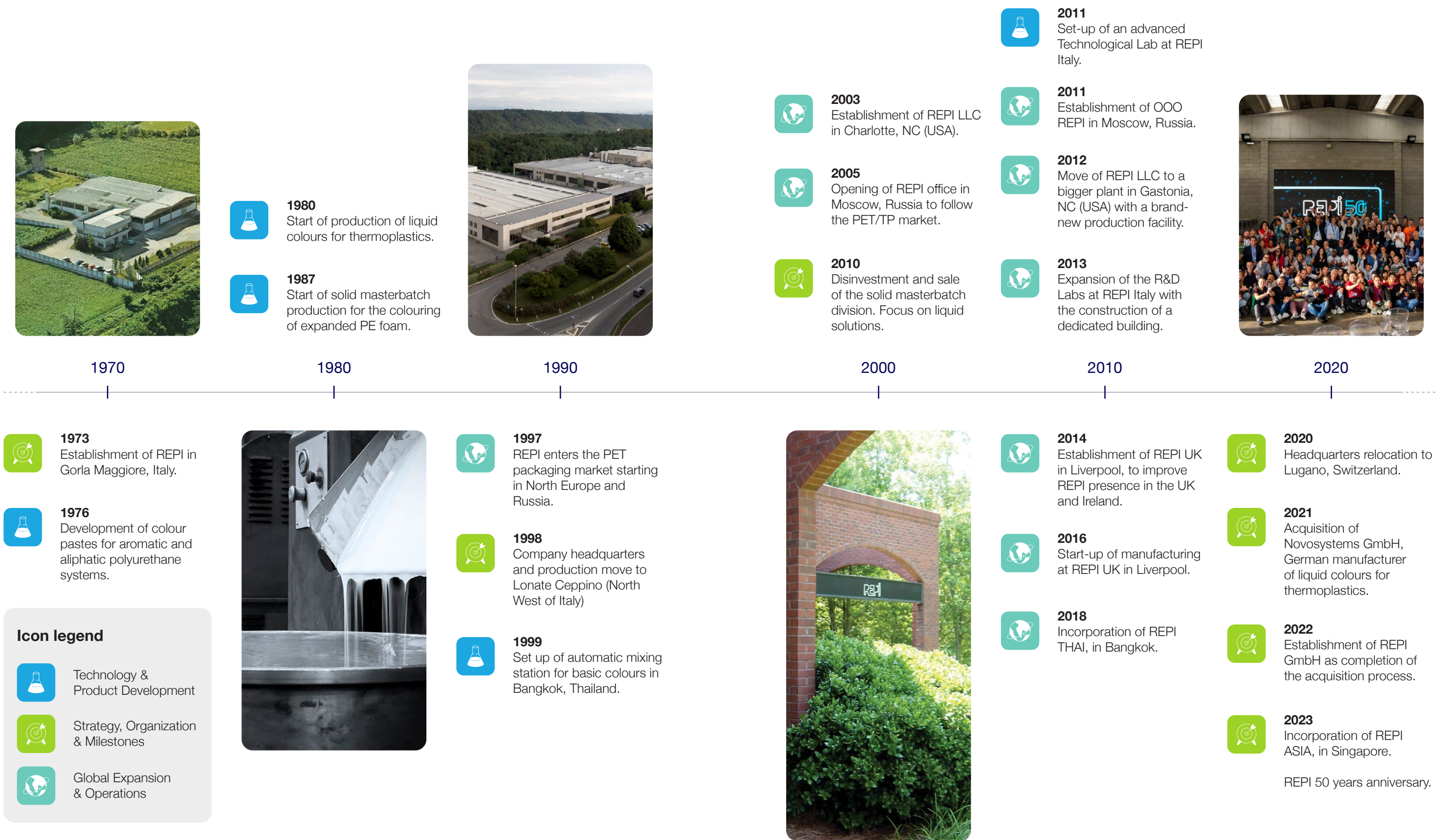
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Strategic Locations

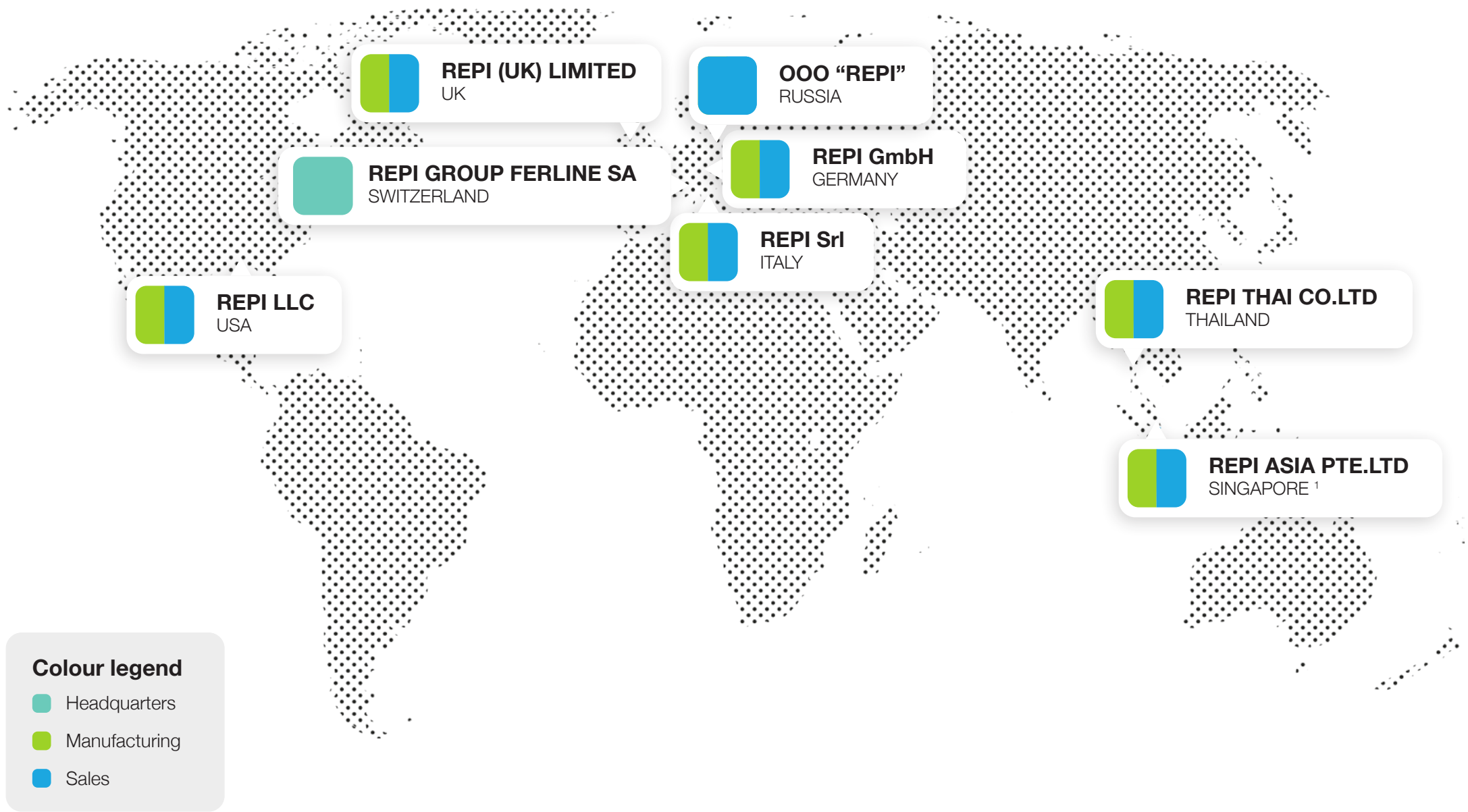
200+

Employees

OUR STORY & HERITAGE



GLOBAL PRESENCE & MARKETS



REPI is headquartered in Switzerland and has over 200 employees in 8 locations, 6 of which are manufacturing facilities. Our products are used in both thermoplastic and polyurethane materials, and we are proud to serve a variety of industries with different needs.

We rely on an extensive network of trusted local partners, distributors and sales agents who, together with our sales and marketing department, help bring our solutions to customers on every continent and provide them with technical support. This network includes long-term partners who have been working with us for more than 30 years – a testament to our approach to doing business for the long run.

OUR MARKETS

- Building and construction
- Footwear
- Furniture and interior
- Automotive
- Speciality (eye wear, PVC, elastomers, etc.)
- Packaging
- Industrial (cables, hoses, elastomers, injection moulded items, etc.)
- Fibre/textile

¹ Manufacturing activities started in 2026.

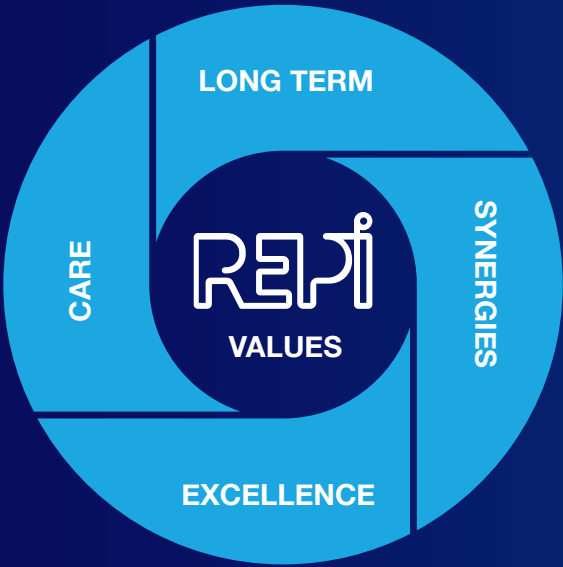
OUR VISION & VALUES

To achieve our goals, we are guided by a compelling vision and a clear mission that is shared by REPI employees and our stakeholders. We are committed to acting consistently with the values and principles to which we aspire.

- **VISION**

To be the global partner of choice for liquid colour and additive solutions, generating a sustainable and long-term positive impact for stakeholders.
- **MISSION**

To create value through high-quality products and advanced services, including R&D, prototyping, technical support, consulting, and logistics.



OUR CERTIFICATIONS

Certifications represent a key element of our journey towards an increasingly structured and responsible operating model.

Our main production sites are certified in accordance with ISO 9001 and ISO 14001 standards. The ongoing work to extend these management systems across all Group companies by 2030 demonstrates our

commitment to ensuring quality, safety, and continuous improvement. Certifications can directly contribute to risk management processes by introducing systematic monitoring, documented procedures, and periodic independent audits, thereby strengthening operational reliability and consistency across our legal entities.

Locations	ISO 9001	ISO 14001	ISO 45001	FSSC 22000
REPI Italy	✓	✓		✓
REPI UK Ltd	✓	✓	✓	
REPI Germany GmbH	✓	✓		
REPI USA	✓	✓		

ECOVADIS SUSTAINABILITY ASSESSMENT



At REPI Italy, EcoVadis assessment has been part of our monitoring framework since 2020, supporting the evaluation and continuous improvement of our performance across key sustainability areas, including Environment, Labor & Human Rights, Ethics, and Sustainable Procurement.

In 2025, REPI Italy achieved a Silver Medal with a score of 77/100, ranking in the top 15% of assessed companies and confirming a trajectory of continuous improvement. Further details are available in the [EcoVadis scorecard](#).

Building on this experience, we will extend the EcoVadis assessment to all subsidiaries starting from 2026, through a Group-wide subscription.

OUR MEMBERSHIPS

We actively participate in key industry associations to promote collaboration, transparency, and continuous improvement across the value chain. Through our memberships in organisations such as APR, NAPCOR, Petcore Europe, RecyClass, Plastics Industry Association, Europur, FSK, and AIPEF, we contribute to the development of best practices and support circular economy initiatives.

These engagements enable us to remain aligned with evolving regulatory, technological, and sustainability trends, while reinforcing our role as a responsible and proactive player in the plastics and polyurethane sectors.



SUSTAINABILITY STRATEGY

KEY FIGURES

6

Macro topics

29

Material subtopics

9

Initiatives

77

Improvement actions

49

Main targets

150+

KPIs



As a chemical company serving diverse industries, we recognise our responsibility to drive innovation while creating long-term value.

To translate this commitment into a structured approach, we have developed intREPIDus, our sustainability strategy and the foundation of how we create value for all our stakeholders.

Through intREPIDus, sustainability will be integrated into our business strategy, ensuring that responsible growth, innovation, and customer success evolve together.

More than a strategy, intREPIDus represents a shared mindset built on four guiding principles:

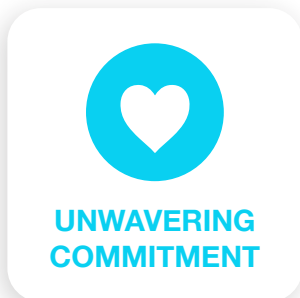
- **Be Curious** – Challenge the status quo and explore new perspectives.
- **Turn Challenges into Opportunities** – Transform complexity into innovation and growth.
- **Lead by Example** – Act with responsibility, integrity, and consistency.
- **Look Beyond the Horizon** – Make decisions with a long-term vision and lasting impact.

This mindset strengthens our ability to build resilience and contribute to a more responsible and forward-looking chemical industry.

Resilience is not only about reacting to risks, but about anticipating and managing them before they materialise. To support this approach, we are progressively embedding resilience into our operating model through a structured, risk-based framework. This process enables the systematic identification, assessment, and management of the environmental, social, and governance (ESG) risks and opportunities most relevant to our business and stakeholders.

By focusing on areas with the greatest potential impact on business continuity, regulatory compliance, and stakeholder expectations, we will be able to allocate resources where they generate the highest value. At the same time, this approach will support our ability to anticipate emerging trends, evolving customer needs, and new sustainability requirements, transforming potential challenges into opportunities for innovation and growth.

Over time, this enriched risk management will become fully integrated into governance and decision-making processes. Inspired by ISO 31000 principles, the system will rely on continuous collaboration between corporate and local teams, ensuring consistent risk assessment, monitoring, and mitigation across the Group.



➤ MATERIALITY ASSESSMENT

A structured materiality analysis is the starting point for defining and prioritizing our sustainability focus areas.

In 2025, we completed our first Double Materiality Assessment, with reference to the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD). This marks an important evolution from the previous single materiality approach, providing a comprehensive evaluation of our impacts on people and the environment and the sustainability-related risks and opportunities that may affect our long-term performance and resilience.

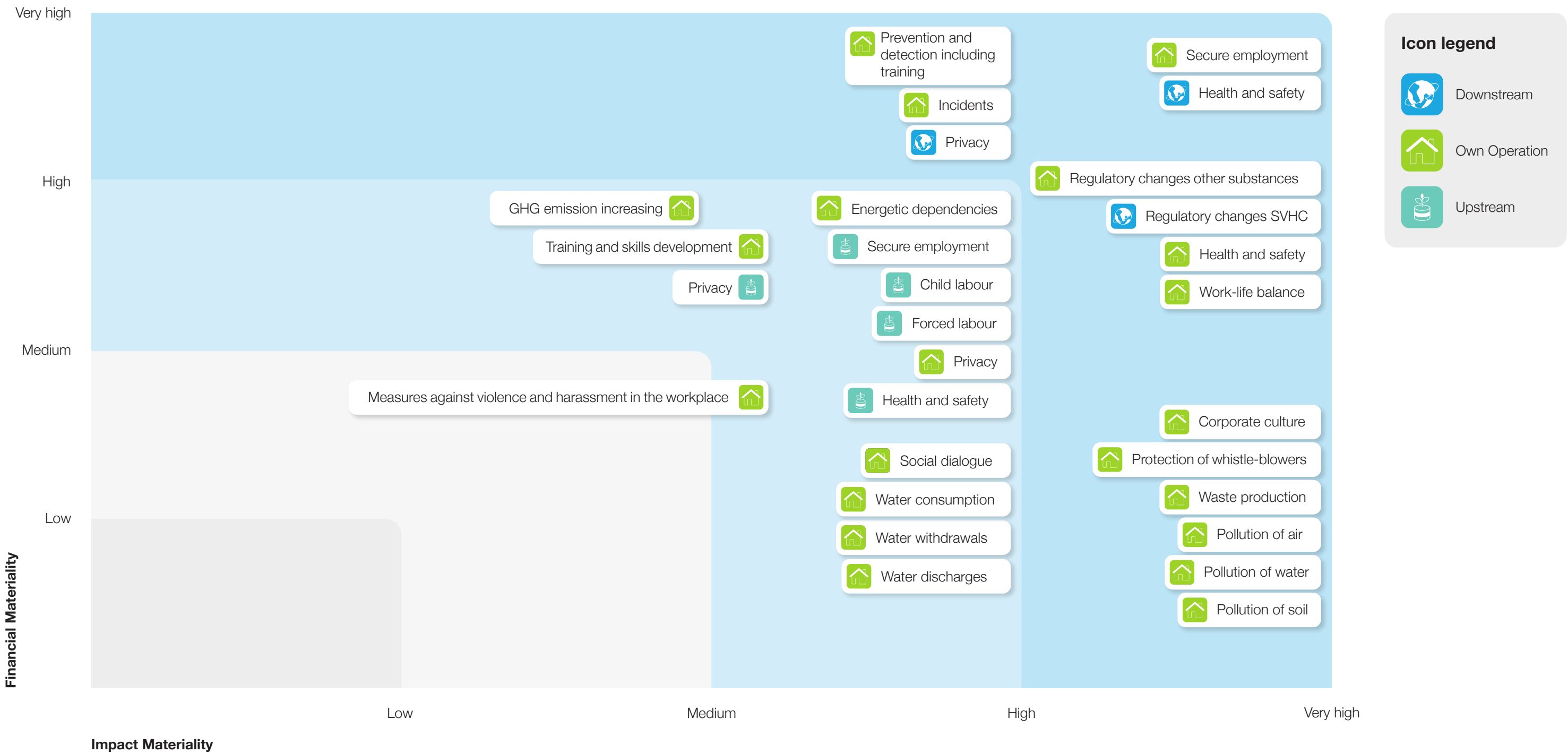
The assessment involved a detailed analysis of our business context, stakeholder expectations, and impacts, risks, and opportunities (IROs) across the value chain.

It resulted in the identification of the sustainability topics most material to us, providing a robust basis for strategic prioritization, decision-making, and reporting. By focusing on the issues that matter most for both stakeholders and our long-term business success, the assessment supports the integration of sustainability into our corporate planning and future risk management frameworks.

To ensure ongoing relevance, we will review the analysis on an annual basis, taking into account evolving risks, opportunities, regulatory requirements, and stakeholder expectations, thereby supporting continuous improvement across our Group.



DOUBLE MATERIALITY MATRIX



OUR SUSTAINABILITY INITIATIVES

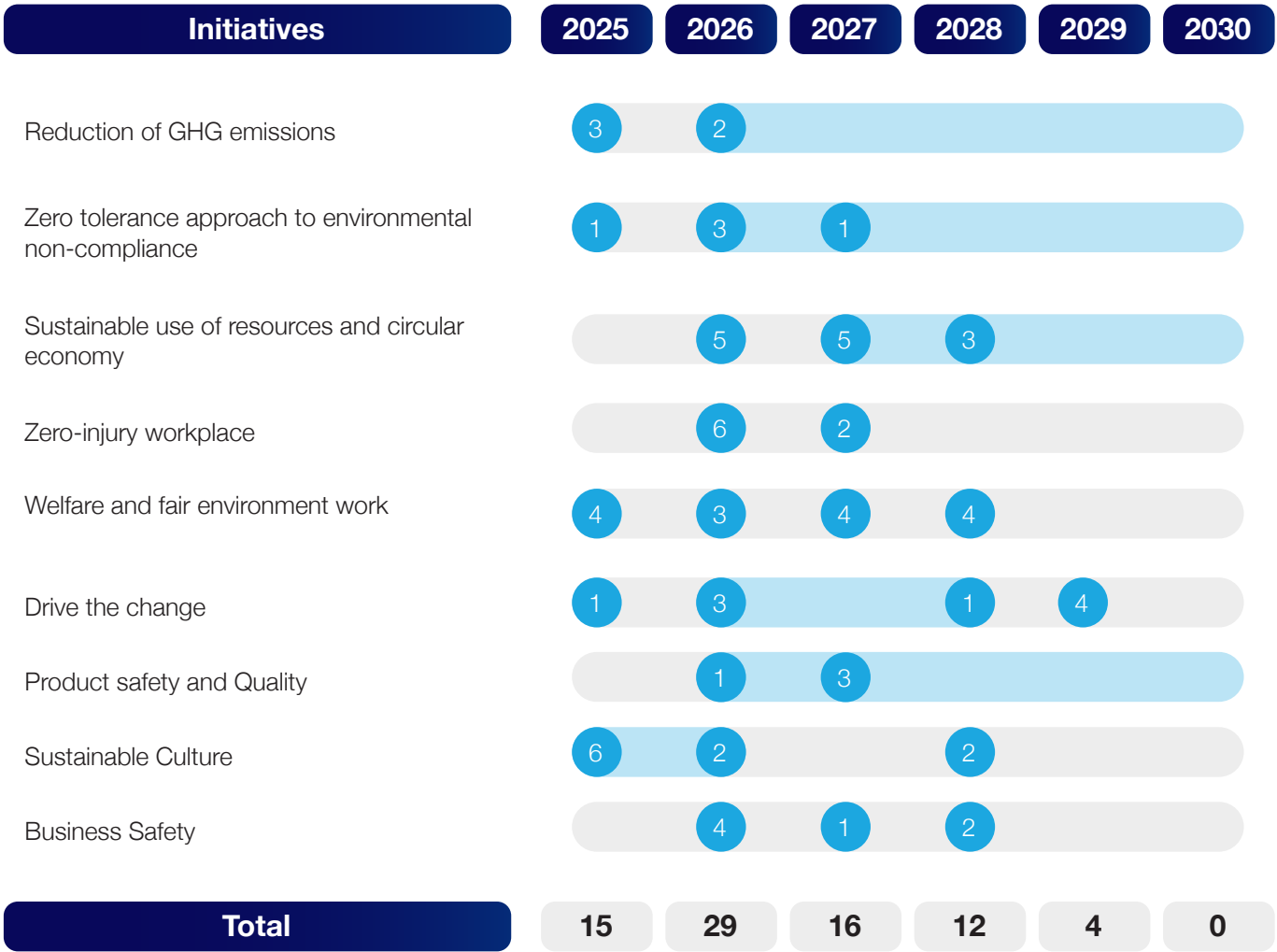
The outcomes of the Double Materiality Assessment shape our sustainability roadmap, translating priorities into concrete actions across environmental, social, and governance areas.

Each initiative is supported by clear commitments, measurable targets, and monitoring processes to drive performance and manage risks effectively.

Initiatives	Description	Material Topics Assigned
Reduction of GHG Emissions	Accelerating the transition towards a low-carbon business model through emission reduction, energy efficiency, and increased use of renewable electricity.	GHG emission increasing (O.O.) Energetic dependencies (O.O.)
Zero tolerance approach to environmental non-compliance	Preventing pollution, ensuring full environmental compliance, and proactively managing substances of concern and evolving regulatory requirements.	Pollution of air (O.O.) Pollution of water (O.O.) Pollution of soil (O.O.) Regulatory changes SVHC (O.O.) Regulatory changes other substances (O.O.)
Sustainable use of resources and circular economy	Improving efficiency in water, energy and raw materials while promoting waste reduction, reuse and recovery.	Water consumption (O.O.) Water withdrawals (O.O.) Water discharges (O.O.) Waste production (O.O.)
Zero Injury Workplace	Strengthening a proactive safety culture to protect employee health and ensure safe operations.	Health and safety (O.O.)
Welfare and fair work Environment	Promoting inclusion, equal opportunities, employee wellbeing, and respect for human rights.	Secure employment (O.O.) Social dialogue (O.O.) Work-life balance (O.O.) Training and skills development (O.O.) Measures against violence and harassment in the workplace (O.O.)
Drive the change	Enhancing responsible sourcing and supplier due diligence across the value chain.	Secure employment (Upstream) Health & safety (Upstream) Child labour (Upstream) Forced labour (Upstream) Privacy (Upstream)
Product safety and Quality	Ensuring high standards of safety, compliance, and reliability throughout the product lifecycle.	Health & safety (Downstream) Privacy (Downstream)
Sustainable Culture	Embedding ethics, integrity, accountability, and transparency into daily operations and governance.	Corporate culture (O.O.) Protection of whistleblowers (O.O.) Prevention & detection (O.O.) Incidents (O.O.)
Business Safety	Protecting information, privacy, and systems through robust cybersecurity and risk management practices.	Privacy (O.O.) Incidents (O.O.) Prevention & detection (O.O.)

EVOLUTION OF OUR SUSTAINABILITY INITIATIVES OVER TIME

Our sustainability roadmap for 2025–2030 follows a phased and structured approach.



The first years focus on building the foundations of our sustainability management system through governance enhancements, data collection, risk assessments, policies, and training programs. This effort reaches its highest intensity in 2026, which represents the main implementation year across our Group.

From 2027 onwards, the focus progressively shifts towards operational execution, performance improvement, and integration of sustainability practices

into daily activities. The final years are dedicated to consolidating results and achieving strategic climate, environmental, social, and governance objectives.

The gradual reduction in planned actions reflects this transition—from capability building to measurable performance—demonstrating how sustainability is progressively embedded into our business model and long-term strategy.



REDUCTION OF GHG EMISSIONS

MATERIAL TOPICS COVERED:

GHG emission increasing (*Own Operation*)
Energetic dependencies (*Own Operation*)

We aim to reduce our greenhouse gas emissions by integrating climate responsibility into our operational decisions, energy management practices, and long-term strategic planning. Through this initiative, we work to enhance our efficiency, reduce dependencies on non renewable energy sources, and support a transition toward a low carbon business model across all our Legal Entities.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** commits the Group to mitigation and adaptation to climate change, reduction of GHG emissions, and promotion of energy efficiency and renewable energy.

The **Code of Ethics** requires compliance with environmental law and encourages continuous improvement of environmental and energy performance.

The **Charter of Sustainability Commitment** requires all Legal Entities to uphold the Group's climate and energy principles and to align their local strategies with the Corporate Integrated Policy.

ACTIONS

- 1 Develop a full corporate GHG inventory (Scopes 1, 2 and 3) using the GHG Protocol to identify high impact hotspots.
- 2 Measure energy consumption and differentiate renewable vs. non renewable sources in all Legal Entities.
- 3 Adopt the "Fit for 55" framework for Scope 1 and 2 emissions, setting a strategic reduction path to 2030.
- 4 Increase the share of renewable energy (self-generation, Power Purchase Agreements (PPAs), energy attribute certificates) and systematically monitor the growth of renewables in the Group's energy mix.
- 5 Conduct internal energy audits at all sites to identify inefficiencies and define corrective actions (e.g., process optimisation, replacement of inefficient equipment).
- 6 Plan investments in low carbon and energy efficient technologies based on energy audit findings (e.g., self production systems, LED lighting, Smart thermostats, Modern heating, ventilation, and air conditioning systems).

TRACKING EFFECTIVENESS



PROCESSES:

- GHG inventory and energy data are collected according to the KPI Regulation defined in the Corporate Integrated Policy and Annex II.
- The Corporate Sustainability Committee (CSC) reviews climate related KPIs, progress vs. targets, and proposes improvements annually as part of the follow-up process.



TARGETS AND INDICATORS:

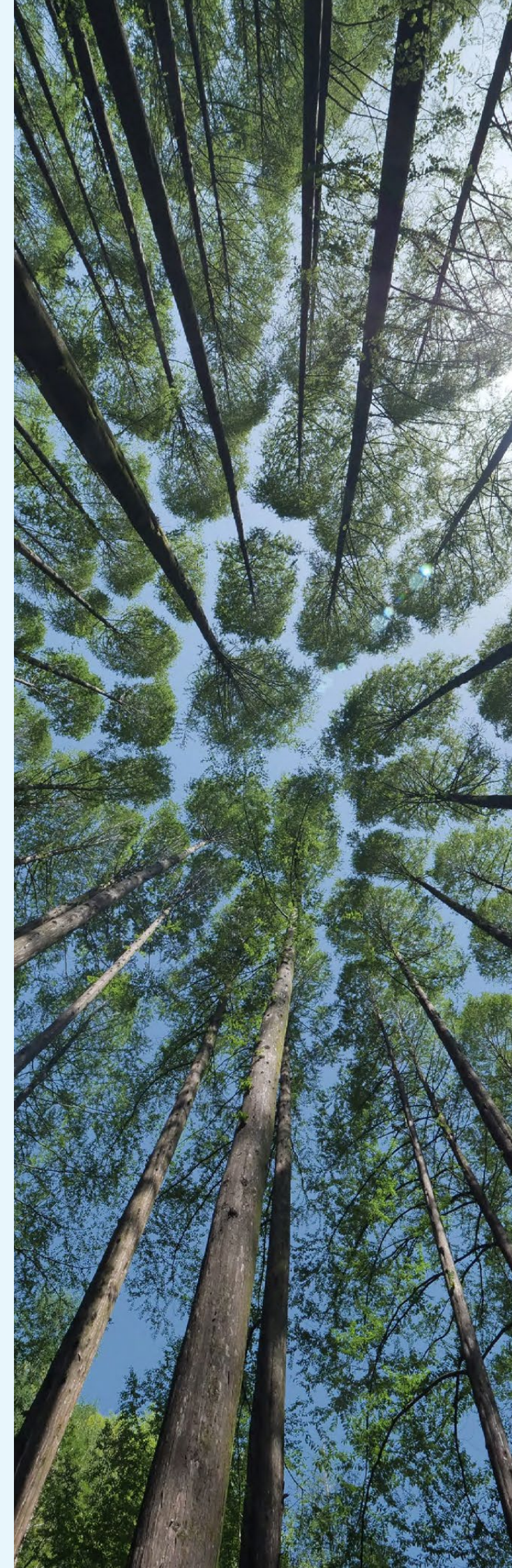
- Publication of an annual Corporate GHG Report from 2026 onwards.
- Reduction of Scope 1 & 2 emissions by 55% by 2030 vs. 2021 baseline.
- Achieve 100% renewable energy share by 2028 for electricity (including self production).

Relevant KPIs include energy consumption, energy from renewable sources, GHG emissions, and energy intensity per production unit.



EFFECTIVENESS & PROGRESS:

- Progress is assessed annually through comparison of GHG and energy KPIs with baseline values and targets (e.g., reduction in energy consumption per kg of finished product, increase in renewable energy share).





ZERO-TOLERANCE APPROACH TO ENVIRONMENTAL NON COMPLIANCE

MATERIAL TOPICS COVERED:

Pollution of air (*Own Operation*)
 Pollution of water (*Own Operation*)
 Pollution of soil (*Own Operation*)
 Regulatory changes other substances (*Own Operation*)
 Regulatory changes SVHC (*Own Operation*)

We strive to uphold the highest standards of environmental responsibility by ensuring full compliance with applicable regulations and proactively managing the pollutants and substances used in our operations. This initiative reinforces our commitment to preventing environmental harm, anticipating regulatory developments, and embedding a culture of accountability across all Legal Entities.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** commits to “Zero non compliance” with environmental regulations and to pollution prevention at all sites.

The **Code of Ethics** requires strict compliance with environmental law and internal procedures, with disciplinary measures in cases of breach.

The **Supplier Code of Conduct** extends compliance expectations to suppliers, including chemical and environmental regulations.

The **Charter of Sustainability Commitment** supports the initiative by embedding a culture of accountability across all Legal Entities.

ACTIONS

- 1 Supporting the EU initiative “Zero tolerance approach to non compliance” in the environmental field.
- 2 Regular assessment of pollution risks (air, water, soil) and development of procedures for environmental emergencies.
- 3 Mapping substances of concern (POPs, PAHs, SVHC, vPvB, PFAS, etc.) along the production process to anticipate regulatory changes.
- 4 Developing and implementing safe waste management procedures at all sites.
- 5 Assure environmental emergency procedures if an incident occurs (spills, emissions exceedances).
- 6 Extension of ISO 14001 environmental management systems to all production sites supports systematic environmental performance improvement and stronger compliance culture.

TRACKING EFFECTIVENESS



PROCESSES:

- Environmental performance (waste, emissions, spills, violations) is tracked using Group KPIs (waste volumes, waste sent to recovery, environmental spills, environmental violations and penalties).
- Environmental risks form part of the risk map and are periodically reassessed as part of our Sustainability Management System.



TARGETS AND INDICATORS:

- Achieving ISO 14001 certification in all manufacturing Legal Entities by 2030.
- Ensuring “Zero non compliance” with environmental regulations.

Relevant KPIs include number of environmental violations, environmental penalties, spills, and waste volumes per site.



EFFECTIVENESS & PROGRESS:

- Performance is reviewed in Corporate Sustainability Committee meetings and internal audits; deviations (e.g., violations or spills) trigger corrective action plans and can affect the risk scoring and local improvement plans.



SUSTAINABLE USE OF RESOURCES AND CIRCULAR ECONOMY

MATERIAL TOPICS COVERED:

Water consumption (*Own Operation*)
Water withdrawals (*Own Operation*)
Water discharges (*Own Operation*)
Waste production (*Own Operation*)

We are committed to managing natural resources responsibly and promoting circularity within our processes. Through this initiative, we work to optimise consumption, minimise waste, and reduce environmental pressure by incorporating recovery, reuse, and efficient resource management into our daily operations.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** commits the Group to reducing environmental impacts by improving resource efficiency and responsibly managing water, waste and raw materials.

The **Code of Ethics** commitments to lawful and responsible environmental practices.

The **Charter of Sustainability Commitment** supports the initiative by recognising environmental protection and circular economy principles as core responsibilities of the Group.

ACTIONS

- 1 Measurement of water uses and withdrawals by source; monitoring wastewater volumes and quality to avoid over exploitation and pollution risks.
- 2 Measurement of total waste volumes and mapping internal waste streams and final treatment.
- 3 Where water risk or waste issues are identified (e.g., high waste to disposal, high water consumption), sites are required to develop specific mitigation plans (process optimisation, recovery systems, improved segregation).
- 4 Annual Water Risk Assessment using WWF methodology to prioritise actions in high risk areas.
- 5 Promotion of water reuse and recovery systems (e.g., for cooling) and internal reuse of waste (e.g., solvent distillation).
- 6 Employee training on responsible use of resources and waste sorting, fostering a circular mindset.

TRACKING EFFECTIVENESS



PROCESSES:

- Data on water, waste, and recovery rates are collected through the Group KPI framework and reported centrally for analysis.



TARGETS AND INDICATORS:

- Execution of a Group Water Risk Assessment by 2027,
- Increase in the share of waste sent to recovery,
- Continuous compliance with resource related legal obligations (“Zero non compliance”).

Relevant KPIs include waste volumes, waste to disposal vs. recovery, water withdrawals and discharges, environmental violations.



EFFECTIVENESS & PROGRESS:

- Progress is monitored by comparing annual data against baselines and targets; the CSC and HSE functions evaluate results and define improvement actions.
- Successful practices (e.g., internal reuse, improved segregation) are shared across Legal Entities and can be incorporated into local procedures and training content (e.g., REPI Academy modules).





MATERIAL TOPICS COVERED:

Health and safety (Own Operation)

We aim to create and maintain a safe workplace where everyone can operate confidently and securely. Our ambition is to prevent injuries, foster a proactive safety culture, and ensure that health and safety considerations guide both our operational decisions and daily behaviours.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** commits the Group to eliminating or reducing risks, preventing incidents, and ensuring emergency preparedness, with the explicit goal of achieving a zero-injury workplace.

The **Code of Ethics** requires compliance with safety regulations and frames injury prevention as an ethical duty.

The **Charter of Sustainability Commitment** further supports this initiative by recognising employee health and safety as a fundamental element of corporate responsibility and sustainable business conduct, emphasising the Group's duty to protect workers across all Legal Entities.

ACTIONS

- 1 Systematic monitoring of safety KPIs (injuries, near misses, lost days, training hours) across all Legal Entities.
- 2 Continuous assessment of occupational risks, including chemical, operational, and organizational factors.
- 3 Maintenance of emergency response plans at each site.
- 4 Regular inspections and maintenance of equipment and machinery.
- 5 Distribution and management of appropriate Personal Protective Equipment (PPE).
- 6 Use of a Corporate Accident Register to record and analyse all incidents, identify root causes, and implement corrective actions.
- 7 Medical follow up and reintegration support for injured workers.
- 8 Sharing HSE best practices between Legal Entities.
- 9 Conducting regular training and awareness raising activities to strengthen the safety culture.

TRACKING EFFECTIVENESS



PROCESSES:

- HSE data is collected through the Group KPI framework and reviewed by the HSE function and the Corporate Sustainability Committee.



TARGETS AND INDICATORS:

- Achieving a zero injury workplace,
- Creation of a Corporate HSE Register by 2026,
- Reducing injury frequency below 1%,
- Ensuring periodic inspections and continuous risk assessment.

Relevant KPIs include injury frequency and severity, near misses, lost days, and training hours.



EFFECTIVENESS & PROGRESS:

- Annual review of KPIs against targets; deviations trigger corrective action plans at Legal Entity level.





WELFARE AND FAIR WORK ENVIRONMENT

MATERIAL TOPICS COVERED:

Secure employment (*Own Operation*)
 Social dialogue (*Own Operation*)
 Work-life balance (*Own Operation*)
 Health and safety (*Own Operation*)
 Training and skills development (*Own Operation*)
 Measures against violence and harassment in the workplace (*Own Operation*)

We work to ensure that our workplace promotes well-being, inclusion, professional growth, and respect for everyone. This initiative reinforces our commitment to fair working conditions, equal opportunities, and the continuous development of our people.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** commits the Group to maintaining a respectful, inclusive and fair workplace by promoting equal opportunity, preventing discrimination and supporting employee well-being.

The **Code of Ethics** reinforces these principles by requiring integrity, respect and fairness in all people-related decisions, explicitly prohibiting discriminatory behaviours and ensuring that all employees are treated with dignity.

The **Charter of Sustainability Commitment** affirms the Group's responsibility to guarantee a positive and supportive work environment, recognising employee well-being, ethical conduct and human rights protection as essential elements of sustainability.

ACTIONS

- 1 Mapping employees benefiting from smart working and health insurance coverage.
- 2 Promoting internal mobility to strengthen skill development and retention.
- 3 Implementing measures to prevent discrimination during recruitment and career management.
- 4 Using insights from the Corporate Employee Survey to identify critical issues and define improvement plans.
- 5 Implementation of family-friendly (healthcare, flexible hours, parental support).
- 6 Annual training plans and structured performance evaluation systems.
- 7 Promotion of equal opportunities, including alignment with relevant certifications.
- 8 Development of REPI Academy as a platform for continuous learning.

TRACKING EFFECTIVENESS



PROCESSES:

- HR data (workforce size, turnover, training, benefits) is collected under the Group KPI Regulation and reviewed by HR and the CSC.



TARGETS AND INDICATORS:

- Annual Corporate Employee Survey,
- Full mapping of insurance coverage,
- Internal mobility promotion,
- Family-friendly programs for all Legal Entities.

Relevant KPIs include recruitment and turnover by gender and age, training hours, Workplace Health Promotion (WHP) costs, and number of social initiatives.



EFFECTIVENESS & PROGRESS:

- Evaluated through employee survey results, training progress, retention trends, and benefit coverage evolution.





DRIVE THE CHANGE

MATERIAL TOPICS COVERED:

Secure employment (*Upstream*)
Health and safety (*Upstream*)
Child labour (*Upstream*)
Forced labour (*Upstream*)
Privacy (*Upstream*)

We seek to promote responsibility, integrity, and high social and environmental standards across our supply chain. By working closely with suppliers, we aim to minimise risks, prevent human rights violations, and strengthen sustainable procurement practices across all markets where we operate.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** requires responsible sourcing and supplier due diligence on environmental, social and ethical aspects across all Legal Entities.

The **Supplier Code of Conduct** defines minimum environmental, social, human rights, safety, and integrity requirements.

The **Code of Ethics** mandates fairness, transparency, and integrity in supplier relationships.

The **Charter of Sustainability Commitment** strengthens the initiative by affirming REPI's responsibility to promote sustainability standards across its value chain.

ACTIONS

- 1 Adoption and signature of the Supplier Code of Conduct.
- 2 Supplier assessments on REACH and chemical compliance.
- 3 Integration of ESG clauses into supplier contracts.
- 4 Regular supplier sustainability risk assessments and corrective action plans.
- 5 Suspension or discontinuation of supplier relationships in cases of severe non compliance.
- 6 Training for procurement teams on human rights and environmental topics.
- 7 On site ESG audits and supplier questionnaires.
- 8 Inclusion of sustainable procurement objectives in buyer performance evaluations.
- 9 Preliminary evaluation of Scope 3 impacts associated with the supply chain.

TRACKING EFFECTIVENESS



PROCESSES:

- Supply-Chain Due Diligence: Qualification, monitoring, and audit processes are integrated into the Group SMS and coordinated by Procurement and Risk Management.



TARGETS AND INDICATORS:

- 100% supplier signature of the Supplier Code of Conduct by 2027,
- Sustainability-risk analysis for suppliers by 2029,
- Full training coverage for procurement staff.

Relevant KPIs include supplier complaints, single source risk, on time delivery performance, % suppliers with signed CoC, and chemical violations.



EFFECTIVENESS & PROGRESS:

- Assessed through trends in supplier non-conformities, ESG coverage, and reduction of supply chain disruptions. Outcomes from audits and assessments drive updates to the Supplier CoC, qualification criteria, and training programs.



MATERIAL TOPICS COVERED:

Corporate culture (*Own Operation*)
Protection of whistle-blowers (*Own Operation*)
Prevention and detection including training (*Own Operation*)
Incidents (*Own Operation*)

We aim to nurture a corporate culture where sustainability is embedded into our daily operations, decision-making processes, and employee behaviour. This initiative focuses on raising awareness, fostering responsibility, and empowering all of us to contribute actively to our sustainability objectives. Training programs, internal communication, and leadership engagement ensure that sustainability becomes a shared value, guiding both our strategic priorities and operational practices.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** governs integrity, accountability, and sensitive information protection across all Legal Entities.

The **Code of Ethics** reinforces these expectations by defining ethical behaviour, accountability, fairness and compliance as mandatory standards for all employees.

The **Charter of Sustainability Commitment** formalizes the Group-wide commitment to sustainability and integrity.

The **Whistleblowing Policy** offers confidential, independent channels and protects whistleblowers.

ACTIONS

- 1 Participation in international sustainability and governance initiatives.
- 2 Alignment with ESRS and CSRD requirements through a dedicated Sustainability Management System (SMS).
- 3 Deployment of REPIdirect across all Legal Entities and communication to employees, suppliers, and customers.
- 4 Structured processing and investigation of whistleblowing reports.
- 5 Disciplinary measures in cases of ethical or legal violations.
- 6 Internal and external ESG audits to enhance transparency and accountability.
- 7 Targeted training for HR, Sales, Purchasing, and Administration on ethics and business integrity.

TRACKING EFFECTIVENESS



PROCESSES:

- The Corporate Sustainability Committee and Managing Directors oversee governance and integrity performance.
- Whistleblowing processes include independent third party management and internal review.



TARGETS AND INDICATORS:

- Participation in international initiatives,
- Corruption risk assessments by 2027,
- Regular audits of Legal Entities,
- 100% training coverage on privacy and IT security.

Relevant KPIs include whistleblowing cases, corruption incidents, audit results, and training records.



EFFECTIVENESS & PROGRESS:

- Evaluated through incident trends, training completion rates, audit findings, and use of whistleblowing channels. Audit and whistleblowing insights feed into updates of policies, training content, and SMS processes.



PRODUCT SAFETY & QUALITY

MATERIAL TOPICS COVERED:

Health and safety (*Downstream*)
Privacy (*Downstream*)

We are committed to delivering products that meet the highest standards of safety, compliance, and quality. This initiative strengthens our ability to anticipate risks, protect end-users, and continuously improve the performance and reliability of our solutions.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** supports this initiative by requiring product conformity, safe formulation, regulatory compliance and quality controls throughout the product lifecycle.

The **Code of Ethics** requires transparency, fair communication, and safety in customer relationships.

The **Charter of Sustainability Commitment** emphasises REPI's duty to ensure safe, compliant and high quality products that protect end users and support sustainable applications.

ACTIONS

- 1 Development of product use guidelines and end of life instructions to reduce misuse risks.
- 2 Raw material acceptance checks to ensure compliance before use.
- 3 Strengthening complaint and recall management processes.
- 4 Root cause analysis of product incidents and implementation of corrective actions across R&D, Production, and Procurement.
- 5 Health and safety risk assessments for end users (especially in sensitive sectors).
- 6 Continuous reduction of complaint and recall rates as part of quality improvement.

TRACKING EFFECTIVENESS



PROCESSES:

- Quality and Product Stewardship teams track complaints, non conformities, recalls, and product testing results.



TARGETS AND INDICATORS:

- Reduction of product recalls,
- Implementation of corrective actions to reduce accepted complaints,
- Full compliance with required standards and certifications.

Relevant KPIs include accepted complaints by business unit, kg of affected product, and recall rates.



EFFECTIVENESS & PROGRESS:

- Trends in complaints and recalls guide adjustments in formulations, processes, and supplier controls. Feedback from incidents is integrated into revised procedures, technical training, and supplier management updates.



MATERIAL TOPICS COVERED:

Privacy (*Own Operation*)
Prevention and detection including training (*Own Operation*)
Incidents (*Own Operation*)

We work to ensure that our information systems, processes, and operational environments remain secure and resilient. Through this initiative, we focus on safeguarding data, preventing cyber risks, and strengthening the integrity of our business operations.

POLICIES AND COMMITMENTS

The **Corporate Integrated Policy** requires prevention of IT incidents, fraud, and system failures across all Legal Entities.

The **Code of Ethics** mandates protection of confidential information and compliance with privacy regulations.

The **Charter of Sustainability Commitment** formalizes the Group wide commitment to cybersecurity and data protection.

A **Group level Cybersecurity Policy** and **Privacy Policy** will establish the Group-wide rules for protecting digital assets and define the principles, responsibilities, and security measures for managing personal and sensitive data.

ACTIONS

- 1 Development of Group wide cybersecurity and privacy policies (by 2026).
- 2 Monitoring of IT and financial incidents (e.g., phishing, cyberattacks).
- 3 Conducting NIS II aligned penetration tests and remediation of vulnerabilities.
- 4 Implementing incident response measures and authorities' notifications when required.
- 5 Training 100% of employees on data protection and information security.
- 6 Regular assessments of corruption and financial compliance risks.

TRACKING EFFECTIVENESS



PROCESSES:

- Risk Management monitors IT, legal, financial, and compliance risks.
- IT and Finance maintain incident logs, test results, and corrective action records.



TARGETS AND INDICATORS:

- Cybersecurity and privacy policies by 2026,
- Full employee training on privacy and cybersecurity by 2027,
- Anti-corruption risk assessments by 2027.

Relevant KPIs include number and severity of data breaches, phishing success rates, corruption incidents, audit findings.



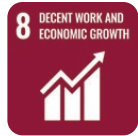
EFFECTIVENESS & PROGRESS:

- Measured through incident trends, penetration test outcomes, and training coverage. IT incidents and audit findings inform updates to controls, procedures, and training programs.

ALIGNMENT WITH SUSTAINABILITY FRAMEWORKS AND COMMITMENTS

SDGs

We contribute to:



SDG 8 – Decent Work and Economic Growth, through the promotion of safe workplaces, employee development, equal opportunities, and responsible business growth.



SDG 10 – Reduced Inequalities, by fostering inclusion, diversity, equal treatment, and respect for human rights across our workforce and value chain.



SDG 12 – Responsible Consumption and Production, through initiatives focused on resource efficiency, circular economy, waste reduction, product stewardship, and sustainable procurement.



SDG 16 – Peace, Justice and Strong Institutions, by strengthening business integrity, ethical conduct, compliance, transparency, and effective governance practices.

FIT FOR 55

We support the EU’s climate objectives through our commitment to reduce Scope 1 and Scope 2 greenhouse gas emissions by 55% by 2030, supported by energy efficiency actions and renewable electricity sourcing.

CHEMICALS STRATEGY FOR SUSTAINABILITY

We promote responsible chemical management, regulatory compliance, and proactive monitoring of substances of concern to protect people and the environment.

SOCIAL SUPPORT INITIATIVES

Beyond our business operations, we contribute to social development by supporting organizations and projects focused on scientific research, education, healthcare, social inclusion, and assistance for vulnerable communities. Through these initiatives, we aim to create positive and lasting value for society.



↘ TARGETS

To support the implementation of our sustainability initiatives and monitor progress over time, we have defined a structured set of targets covering the most relevant environmental, social, and governance (ESG) topics.

These targets translate strategic commitments into measurable objectives, guiding decision-making, strengthening accountability, and enabling continuous performance improvement.

They are organized into six areas: Governance & Strategy, Quality, Environment, Health & Safety, Labor & Human Rights, Business Integrity, and Sustainable Procurement.

Legend:

- ∞

No time-bound target
- ✓

Completed
- ✗

Not achieved

Area

↘ GOVERNANCE & STRATEGY

↘ QUALITY

↘ ENVIRONMENT

Main targets

- Implement a Sustainability Management System (SMS)
- Publish an annual Sustainability Report
- Develop an annual Communication Plan
- Enhance internal communication via SharePoint ("intREPIplus website")
- Assess all subsidiaries using common KPIs
- Roll out an e-learning platform
- Extend EcoVadis rating to all sites
- Implement a Customer Requirements Register
- Maintain Product Acceptance Rate at or above 99%
- Ensure full compliance with customer specifications and standards
- Achieve ISO 14001 certification across all manufacturing sites
- Publish an annual Corporate GHG Report
- Conduct Group-wide water risk assessment (WWF methodology)
- Reduce Scope 1 & 2 emissions by 55% vs baseline

From

By

Status

31/12/2025

2025

2026

40%

2026

∞

2025

∞

✓

2025

2025

✓

2027

∞

2027

2028

2026

2027

2026

2026

2025

∞

✓

2026

∞

2026

2030

2026

∞

2026

2027

2021

2030

-41,6%



Area

ENVIRONMENT

Main targets

From	By	Status 31/12/2025
------	----	----------------------

ENVIRONMENT

Ensure zero environmental non-compliance

2025	∞	✓
------	---	---

Assess pollution risks and implement prevention & emergency procedures

2026	2027	
------	------	--

Reach 100% renewable electricity (including self-generation)

2025	2030	58,24%
------	------	--------

HEALTH SAFETY

Promote a zero-injury workplace

2025	∞	✓
------	---	---

Ensure zero legal non-compliance in H&S

2026	∞	
------	---	--

Reduce Total Recordable Incident Frequency to <1%

2025	2028	✗
------	------	---

Perform annual safety inspections of equipment and machinery

2027	∞	✓
------	---	---

Continuously assess workplace health & safety risks

2025	∞	✓
------	---	---

Check H&S emergency plan in all sites

2025	2026	✓
------	------	---

LABOR & HUMAN RIGHTS

Conduct a periodical employee survey

2026	∞	
------	---	--

Map employees covered by health insurance

2025	∞	✓
------	---	---

Promote internal mobility

2025	∞	✓
------	---	---

Prevent discrimination in recruitment and career development

2025	∞	✓
------	---	---

Ensure annual social initiatives across all legal entities

2025	∞	✓
------	---	---



Area

▾ LABOR & HUMAN RIGHTS

▾ BUSINESS INTEGRITY

▾ SUSTAINABLE PROCUREMENT

Main targets

From By Status
31/12/2025

Provide family-friendly programs (healthcare, flexibility, etc.)

2025

∞

✓

Participate in international initiatives

2025

∞

✓

Regularly assess and monitor corruption risks

2027

∞

Conduct penetration tests (NIS II)

2025

∞

✓

Monitor and manage data breaches

2026

∞

Perform regular legal entity audits

2028

∞

Implement cybersecurity policy

2026

2026

Implement privacy policy

2026

2026

Train 100% of employees on privacy & data protection

2027

2028

Train 100% of employees on IT security & breach prevention

2027

2028

Ensure zero legal non-compliance

2025

∞

✓

Develop a Supplier Code of Conduct

2025

2025

✓

Implement supplier sustainability assessments

2027

2028

Incentivize suppliers on sustainability practices

2029

∞



Area

▾ SUSTAINABLE PROCUREMENT

Main targets

From	By	Status 31/12/2025
2026	2028	
2027	2028	
2027	2028	
2026	2026	
2029	∞	
2025	∞	✓
2029	∞	

GOVERNANCE

KEY FIGURES



Corruption incidents



Data breaches



Dangerous goods
transport violations



Chemical violations



This multi-level structure ensures that sustainability is embedded across governance, operations, and decision-making throughout our Group.

OUR POLICIES

Our Sustainability Governance Structure is supported by a set of corporate policies.

CORPORATE INTEGRATED POLICY

The Corporate Integrated Policy is the core framework for embedding sustainability across our Group. It integrates environmental, social, and governance principles into all business activities and ensures alignment across all legal entities.

The Policy is structured around two key annexes, **Annex I (Targets)** and **Annex II (KPIs)**. Together, they enable a data-driven approach where sustainability performance is systematically measured, assessed, and improved over time.

A structured annual follow-up process ensures continuous alignment with regulatory developments, stakeholder expectations, and performance results. The Corporate Sustainability Committee reviews progress and updates, which are then approved by the CEO to ensure strategic coherence and consistent application across our Group.

CODE OF ETHICS

The Code of Ethics defines the principles of integrity, fairness, legality, and respect that guide all our activities. It applies to all legal entities and employees, covering areas such as compliance with laws, environmental protection, human rights, workplace safety, confidentiality, and responsible business conduct.

It requires individuals to act responsibly, report misconduct, and comply with internal policies. In combination with the Whistleblowing Policy, it ensures confidential reporting mechanisms and reinforces a culture of transparency, accountability, and zero tolerance for unethical behaviour.

SUPPLIER CODE OF CONDUCT

In 2025 we established a Supplier Code of Conduct to ensure that our business partners operate in line with our principles. The Code sets clear expectations for suppliers regarding compliance with applicable laws, including environmental, health and safety, labour and human rights regulations.

Business partners are required to adopt responsible practices in areas such as chemical management, working conditions, environmental protection and business integrity, ensuring alignment with our standards across the value chain. The Code also supports transparency and accountability by encouraging the implementation of appropriate controls and monitoring mechanisms.

WHISTLEBLOWING POLICY

The Whistleblowing Policy ensures that employees and external stakeholders can report concerns related to unethical, unlawful or non-compliant behaviour in a safe and transparent manner. All reports are handled with strict confidentiality and in accordance with applicable regulations, ensuring the protection of the whistleblower's identity and the integrity of the investigation process. Reported concerns are promptly assessed and addressed, with corrective actions taken where appropriate. In 2025, a total of seven reports were received, of which only one fell within the scope of the Policy. To improve awareness of the appropriate use of the reporting channel, dedicated training sessions were introduced during the year.

RISK MANAGEMENT

0

Dangerous goods transport violations

0

Environmental violations

0

Data Breaches

0

Dangerous goods transport violations

0

Lawsuits

0

Corruption incidents

Risk management is part of our Sustainability Management System and supports our ambition to progressively strengthen the identification, assessment, and management of ESG-related risks across our operations. It is currently under development and will be further embedded into business planning and decision-making processes to enhance resilience and support long-term value creation.

Oversight is provided by the CEO and the Corporate Sustainability Committee, while local management teams contribute to the progressive implementation of risk identification and monitoring activities across our legal entities.

RISK CATEGORIES CONSIDERED

The Group's risk assessment process covers all categories documented internally, including:



As the framework evolves, we will progressively strengthen risk identification and assessment processes, with the aim of improving consistency across the Group and enhancing the quality of decision-support information.

>
 SUPPLY-CHAIN DUE DILIGENCE

Our approach to supply chain due diligence is embedded in the Sustainability Management System (SMS) and governed by the Corporate Integrated Policy and supporting sustainability policies.

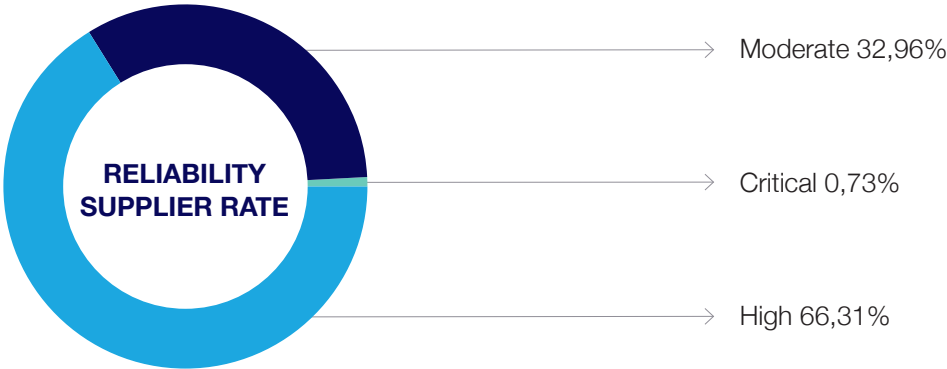
The due diligence cycle begins with the formal communication of the Supplier Code of Conduct, which defines mandatory requirements related to environmental protection, labour and human rights safeguards, safe working conditions, ethical business conduct and compliance with applicable regulations. Each legal entity is responsible for collecting and tracking supplier acceptance, ensuring that suppliers acknowledge and operate in line with the Group’s sustainability commitments.

Supplier evaluation is performed through a structured scoring model approved by the Corporate Sustainability Committee (CSC) in 2025, which integrates operational and ESG-related dimensions, including environmental and social criteria such as EcoVadis ratings and certifications (e.g. ISO 9001 and ISO 14001).

Based on the scoring results, suppliers are assigned a reliability level that defines the required supervision and actions.

Supplier score	Reliability level	Response Strategy
>90	High	Maintain and strengthen partnership
70-89	Moderate	Periodic ESG and operational monitoring
<70	Critical	Implement corrective actions or review contract

Depending on the assigned reliability level, we aim to progressively implement periodic supplier assessments by 2029, covering environmental factors (resource use, emissions, waste), social risks (labour conditions, human rights, safety), and governance aspects (integrity, compliance, transparency).



Data refer to REPI Italy and REPI USA only.



PRODUCT & SERVICES

KEY FIGURES

130+

Countries served

10.000+

Tonnes of manufactured
products

45.000+

Plant operating hours

16.000+

Quality control tests

>99,3 %

Product acceptance

OUR PRODUCTS

Our products and services are at the core of our industrial identity and contribution to improving the performance, safety, and sustainability of plastic and polyurethane materials. Over time, our portfolio has evolved from colour solutions to integrated systems combining liquid colours, functional additives, dosing technologies and technical services. This integrated approach enables our customers to improve product quality, process efficiency and circularity performance across a wide range of industrial applications.

THERMOPLASTICS

We develop liquid colours and functional additives for a broad range of thermoplastics, including PET, rPET, PP, HDPE, PVC, ABS, PC, and PMMA, serving sectors such as packaging, consumer goods, automotive and construction.

The solutions are designed to address key technical challenges associated with both virgin and recycled polymers, including colour variability, thermal degradation and process instability. Technologies such as colour correction systems, stabilisers, UV protection and processing additives improve material consistency, enhance performance and facilitate the effective use of recycled feedstocks, particularly rPET.

In addition to improving material quality, our additives support more efficient manufacturing processes by optimising heat distribution, reducing defects and limiting material waste. Product development is aligned with recognised recyclability guidelines and industry frameworks, helping customers increase recycled content while maintaining high quality standards.



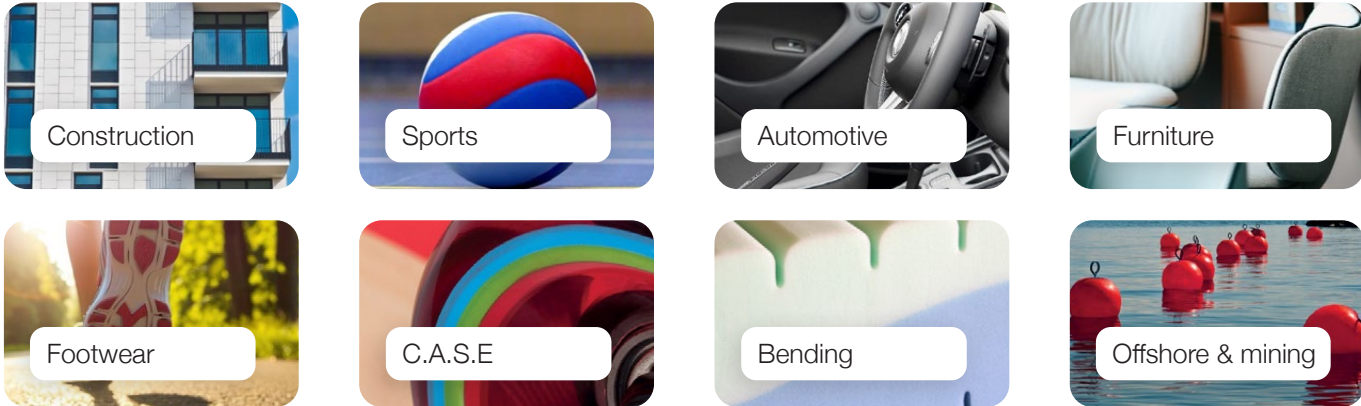
POLYURETHANES

We provide liquid colourants and functional additives for flexible, rigid, integral skin, and C.A.S.E. polyurethane applications used in industries including automotive, furniture, construction, footwear and insulation.

Our solutions combine aesthetic and functional performance, addressing key challenges such as ageing, oxidation, emissions, fire safety, adhesion, and electrostatic control. Our additives are designed to improve durability, stability, comfort, and safety while ensuring consistent appearance over time.

Specific solutions support emission reduction, including aldehyde scavengers and low-VOC systems, as well as flame retardant and UV stabilisation technologies that meet strict regulatory and performance requirements. Additional formulations improve processability, reduce waste, and enhance mechanical and visual properties across different applications.

Overall, our polyurethane portfolio is designed to extend product lifetime, improve performance consistency, and help customers develop durable, high-performance end-use applications.



SUPPORTING EQUIPMENT

Our supporting equipment ensures precise, reliable, and repeatable dosing and colour management across industrial processes. These systems are fully integrated with our formulation expertise, enabling accurate application of liquid colours and additives under real production conditions.

Dosing technologies based on volumetric and gravimetric control improve process stability, reduce scrap, and ensure consistent product quality. Integrated systems support fast colour changes, reduced start-up losses, and real-time monitoring of consumption and performance.

Quality control solutions, such as in-line measurement and closed-loop colour management systems, allow automatic adjustment during production, reducing variability and improving efficiency. Additional tools support rapid testing and validation of colour and functional properties, particularly in PET applications.



Complementary technical services, including laboratories, prototyping, recycling tests, and customer training, support formulation development and process optimisation, ensuring correct application and maximum performance of REPI solutions.

OUR SOLUTIONS FOR CIRCULAR ECONOMY

Supporting circularity in plastics and polyurethane requires solutions that address recycled material quality, process efficiency, and product performance. We help customers achieve these goals through science-based innovations focused on three areas:

- **Material Longevity** | Solutions such as StabiPlus™, Anti Yellow additives, UV absorbers, and PU stabilisers support the longevity of PET, rPET, and polyurethane products by preserving their appearance and functional properties while reducing degradation over time.
- **Recycling & Recycled Content Enhancement** | Anti Yellow additives, StabiPlus™ stabilisers, and IV Enhancers help customers address the variability of recycled feedstocks by improving colour consistency, material stability, and processability, thereby enabling higher recycled content levels without compromising product quality.
- **Energy Efficiency** | Our liquid colour and additive technologies improve processing efficiency by reducing energy requirements, enhancing dispersion and optimising production performance. Solutions such as Blowing Additives and Bonding Enhancers help reduce waste, improve productivity and lower resource consumption.

Through these innovations, we support customers in their efforts to improve resource efficiency and circularity.



OUR SERVICES

Beyond products, we provide a range of technical, laboratory and sustainability-related services that help customers optimise performance, improve process efficiency and achieve their sustainability objectives. These services reflect our collaborative approach to long-term partnerships. To support increasing transparency requirements, we also offer Product Carbon Footprint (PCF) assessments, helping customers better understand the climate impact of their material choices.

RESEARCH & DEVELOPMENT

Innovation is at the core of our identity and guides the development of solutions for both thermoplastic and polyurethane applications. Leveraging our expertise in polymer chemistry and colour science, we continuously develop new formulations, optimise existing products and anticipate the evolving needs of customers. In line with our commitment to responsible chemistry, we constantly assess the raw materials used in our formulations and work to identify safer alternatives with lower environmental and health impacts, helping our customers address current and future regulatory requirements.

PROTOTYPING

Our laboratories and pilot-scale facilities enable customers to test colours, additives and process parameters under conditions that closely reflect industrial production. This approach supports faster development cycles, reliable scale-up and improved product performance, while helping reduce waste and optimise resource use. Environmental aspects, including recyclability and Life Cycle Assessment considerations, are increasingly integrated into the prototyping process.

TRAINING & WORKSHOPS

Knowledge sharing plays a crucial role in our customer support approach. Through training programmes, workshops and technical seminars, delivered both on-site and remotely, we help customers optimise production processes, improve product quality and promote the safe and responsible use of chemicals and technologies. These activities contribute to greater operational efficiency, reduced process variability and enhanced safety awareness.

TECHNICAL SERVICES

Our technical service teams provide on-site and remote support throughout the product lifecycle, from production start-up and process optimisation to troubleshooting and preventive maintenance. Working closely with customer teams, our specialists help enhance operational reliability and ensure consistent product performance, supporting long-term efficiency.

PRODUCT CARBON FOOTPRINT

To enhance transparency and support our customers' decarbonisation efforts, we have strengthened our Product Carbon Footprint (PCF) assessment framework by integrating Life Cycle Assessment methodologies into our product governance processes.

We calculate PCFs in accordance with internationally recognised standards (ISO 14067 and Together for Sustainability – TfS Guideline v3.0), adopting a cradle-to-gate approach that includes raw material sourcing, upstream transportation and manufacturing activities.

Our analyses show that raw materials account for the largest share of product-related greenhouse gas emissions, confirming the importance of supplier engagement and sustainable material selection in reducing environmental impacts.

By progressively extending PCF coverage across our portfolio, we provide our customers with reliable emissions data that support Scope 3 reporting, informed material choices and the development of more sustainable products. We will continue to improve data quality and methodologies to strengthen the transparency and credibility of our environmental performance.




WHAT IS PCF
Total GHG
kg CO₂e/kg
product


HOW WE COUNT
LCA approach
Cradle-to-gate


DATA & TOOLS
Primary data
Ecoinvent
SimaPro



PRODUCT STEWARDSHIP

130+

Countries served

At REPI, product stewardship is built around two core priorities: **customer satisfaction** and **product safety & quality**. These principles guide our daily activities and support long-term relationships with customers across global markets.

CUSTOMER SATISFACTION

>97%

Delivery time respected

Customer satisfaction at REPI is grounded in an integrated approach combining continuous customer listening, high service reliability, operational responsiveness and structured quality management processes. This approach ensures that customer expectations are systematically captured, translated into operational priorities and reflected in day-to-day decision-making across commercial, technical and operational functions.

2,7%

Customer Growth Rate

A key driver of satisfaction is our commitment to meeting confirmed delivery timelines, which supports customers' production planning and operational continuity.

5,3%

Fast Track Share

Our ability to attract **new customers** is also considered an indirect outcome of customer satisfaction, reflecting market reputation, trust in the brand and perceived quality of products and services. Growth in new customer relationships supports the recognition of our value proposition, which combines technical expertise, service quality and sustainability-oriented innovation.

Responsiveness and **flexibility** further contribute to customer satisfaction. We have established mechanisms to rapidly address urgent or critical customer requests, enabling the organisation to respond effectively to unexpected needs, time sensitive requirements or operational constraints. This ability to react quickly reinforces customers' perception of us as a reliable and solution oriented partner and enhances the perceived value of our technical and commercial support.

Direct engagement with customers and industry stakeholders complements these operational dimensions. Through participation in major international events - including K 2025, PRS Middle East & Africa and Simac Tanning Tech - we collect insights on customer needs, application challenges and product performance. These interactions function as structured customer listening mechanisms and feed into product and process improvements, including the integration of sustainability considerations into customer applications.

PRODUCT SAFETY AND QUALITY

16.512

Quality control test

Ensuring the safety, quality and regulatory compliance of our products is a fundamental responsibility throughout the entire product lifecycle. Product safety is integrated into formulation development, raw material selection, manufacturing and customer support activities.

We apply a precautionary approach to chemical management, with strict controls on raw materials and continuous monitoring of regulatory developments. Attention is given to substances of concern and compliance with key international regulations and customer requirements.

>99,3%

Product Acceptance

Safety Data Sheets (SDS) and technical declarations are maintained and updated through a global digital system, ensuring customers receive timely and accurate information for the safe handling and use of our products. This commitment is supported by certified management systems, robust quality controls, full traceability and continuous improvement processes across all operations.

As a result of this integrated approach, we achieved a performance level of more than 99% of product acceptance on an annual basis, confirming the effectiveness of our quality management system. We are committed to maintaining this performance over time through continuous improvement initiatives, while supporting customers in achieving their own performance and sustainability objectives with reliable, high-quality products.



PEOPLE

KEY FIGURES

207

REPI People

198,92

FTE

42

New Hires

5.861

Total training hours

75%

Employee satisfaction
2022

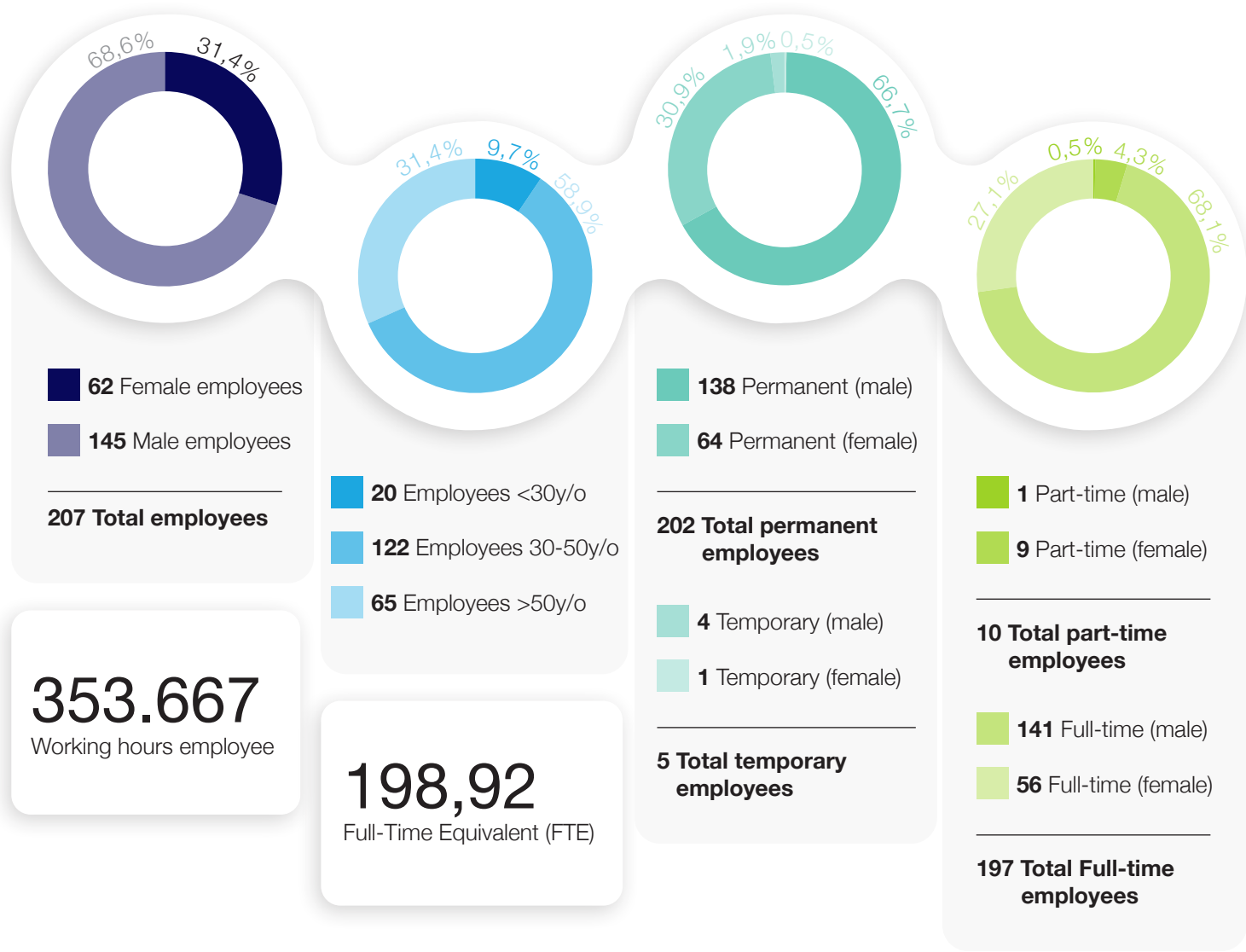
OUR WORKFORCE

In the industrial B2B sector, success depends on technical expertise, operational reliability, and effective cross-functional collaboration. We believe that our people are the main driver of our performances and long-term success. Their skills, engagement, and collaborative mindset enable us to drive innovation, maintain operational excellence, and consistently deliver high-quality products and services. By investing in and empowering our people, we create lasting value for our customers, partners, stakeholders, and the communities in which we operate.

Our approach to people is guided by core values — **Synergies, Care, Long Term and Excellence** — which shape behaviours, inform decision-making and define the way we work together across all functions and geographies.

WORKFORCE SIZE & COMPOSITION

At year-end, we employed a total of 207 people, of whom 68,6% were men and 31,4% were women. Our workforce was primarily composed of employees aged between 30 and 50 years (58,9%), followed by employees over 50 (31,4%) and under 30 (9,7%). We employed 202 people on permanent contracts and 5 on temporary contracts. Full-time employees accounted for 95,2% of our workforce (197 employees), while 10 employees worked part-time.

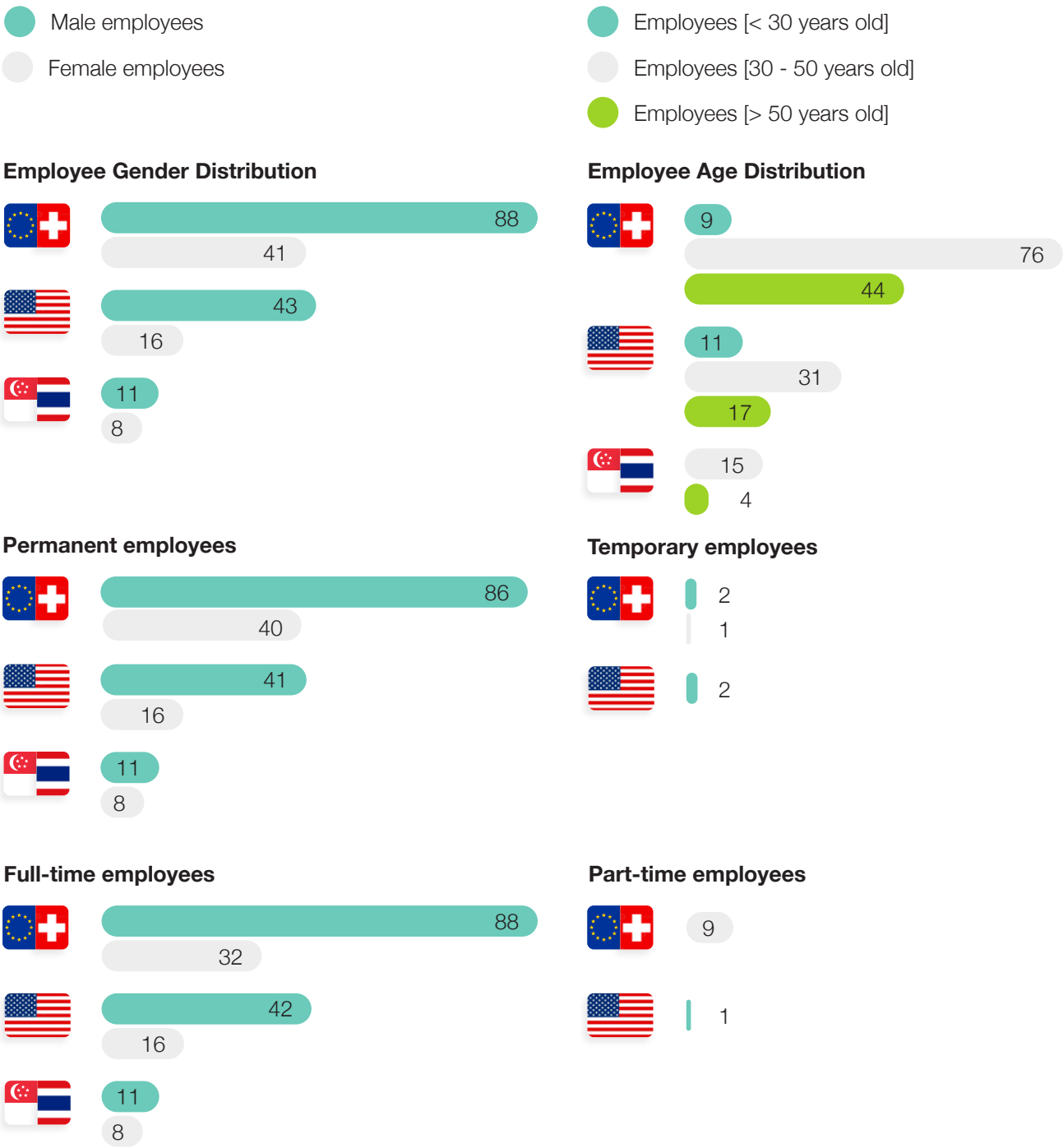


GEOGRAPHIC FOOTPRINT

Our workforce is distributed across **Asia, Europe, and North America**, reflecting our international presence. At year-end, we employed 129 people in Europe, 59 in North America, and 19 in Asia.

Women represented 42,1% of employees in Asia, 31,8% in Europe, and 27,1% in North America.

Across regions, most employees were employed on permanent contracts, accounting for 100% of the workforce in Asia, 97,7% in Europe, and 96,6% in North America. Full-time employment remained the predominant working arrangement, representing all employees in Asia, 93% of employees in Europe, and 98,3% in North America.



TALENT & GROWTH

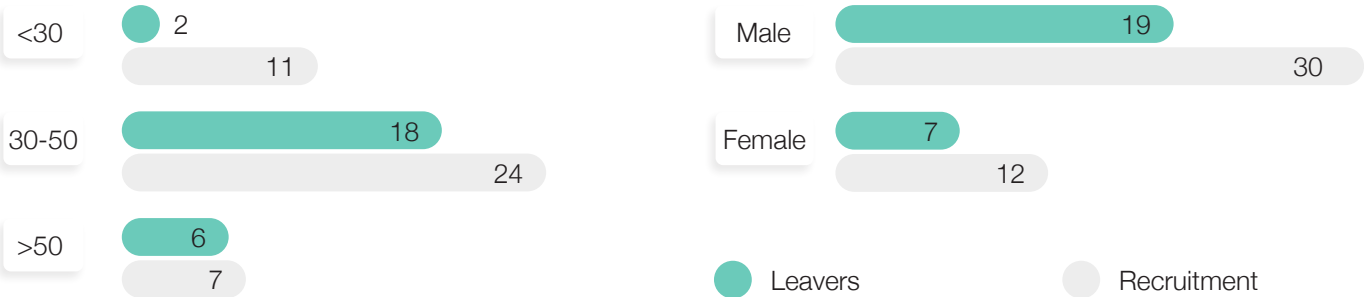
We recognise that the expertise, commitment and capabilities of our people are fundamental to sustaining innovation, operational excellence and long-term business continuity. Our approach is centred on attracting, developing and retaining talent, while fostering an inclusive, collaborative and development-oriented environment.

ATTRACTION & RETENTION

As a specialised industrial organisation, we rely on highly qualified professionals and technical expertise. During the reporting year, we recorded 42 new hires compared with 26 leavers, resulting in a net increase in headcount. Recruitment was broadly distributed across age groups, with 24 hires in the 30–50 range, 11 under 30 and 7 over 50. Leavers were mainly concentrated in the 30–50 group (18 employees), followed by over 50 (6) and under 30 (2). By gender, 30 men and 12 women were recruited, while 19 men and 7 women left the organisation.

We support employee integration through structured onboarding processes, including a buddy system that accompanies new joiners during their initial period. Employee engagement and retention are further reinforced through a range of company benefits designed to support wellbeing and work-life balance.

Employee Turnover and Recruitment by Age Group and Gender



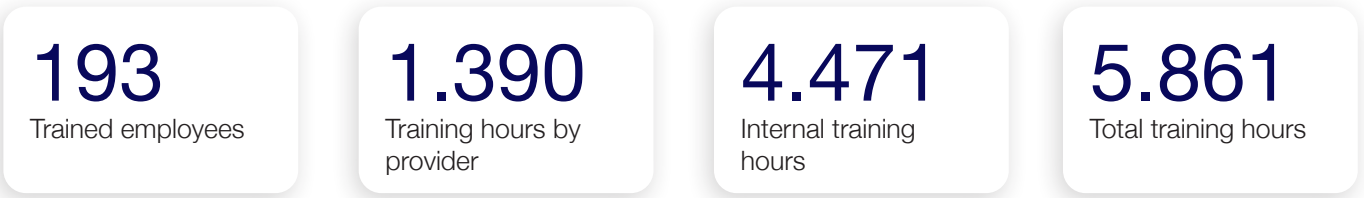
Number of new hires: 42

Number of leavers: 26

LEARNING & DEVELOPMENT

Learning is embedded in our organisational culture and supported through structured training programmes covering technical skills, health and safety, environmental awareness, quality management and professional development. A combination of classroom sessions, digital learning tools, webinars and knowledge-sharing initiatives enables continuous capability building across the Group.

During the reporting year, 193 employees participated in training activities, totalling 5.861 training hours, of which 4.471 hours were delivered internally and 1.390 hours by external providers.



PERFORMANCE MANAGEMENT

We promote continuous dialogue and structured performance management through an annual Performance Appraisal (APA) process covering our employees. This framework supports regular feedback, alignment of individual and business objectives, and recognition of performance outcomes. It also helps identify development needs and supports career progression, skills enhancement and internal mobility, while encouraging accountability, engagement and collaboration across the organisation. By investing in the growth of our people, we strengthen our ability to adapt to future challenges and opportunities.

CULTURE OF SAFETY, INCLUSION & WELLBEING

Creating a safe, inclusive and supportive workplace is a fundamental part of our culture and a key enabler of sustainable success. We believe that protecting people, promoting equal opportunities and fostering employee wellbeing are essential to building a resilient organisation.

OCCUPATIONAL HEALTH & SAFETY

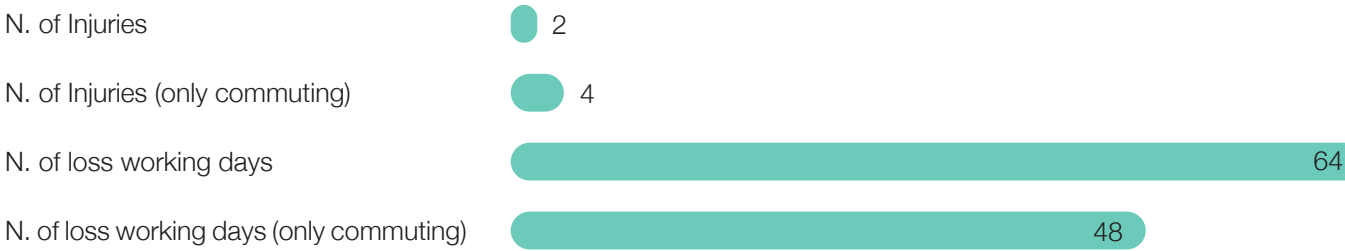
The health and safety of our people is a top priority across all REPI operations. We promote a proactive safety culture based on risk awareness and continuous improvement through regular risk assessments, health monitoring activities, employee training and the provision of appropriate protective equipment.

In 2025, we recorded 2 workplace injuries, resulting in 64 lost working days, and 4 commuting injuries, accounting for 48 lost working days. We achieved a Total Recordable Incident Frequency (TRIF) of 5,66 and a Gravity Index (GI) of 0,18.

As part of our ongoing commitment to improving workplace safety, we further strengthened our approach through a combination of technical, organisational and behavioural measures. Key actions included machinery upgrades, preventive maintenance activities, the reinforcement of operating procedures, and ongoing awareness and training initiatives for employees.

We also placed particular emphasis on the reporting and analysis of near misses as a proactive risk management tool. During the reporting period, 86 near misses were reported and investigated, enabling us to identify potential hazards and implement corrective actions before incidents could occur. In addition, we carried out 2.781 maintenance interventions across our facilities, contributing to the reliability of equipment and the safety of working environments. Training remains a key element of our health and safety approach. In 2025, 213 employees participated in HSE training programmes, for a total of 875 training hours, helping us strengthen safety awareness and foster a prevention-oriented culture across the organisation.

WORKPLACE INJURIES AND LOST DAYS



European Standard

Total Recordable Incident Frequency (TRIF) (Multiplier: 1.000.000)	5,66
Gravity Index (GI) (Multiplier: 1.000)	0,18

USA Standard

Total Recordable Incident Rate (TRIR) (Multiplier: 200.000)	1,13
Severity Rate (SR) (Multiplier: 200.000)	36,19

REPI Group

Near miss reported	86
Employee trained HSE	213
Total training hours HSE	875
Total Maintenance Interventions	2.781



➤ DIVERSITY & EQUAL OPPORTUNITY

8

C-suite position
[Men]

1

C-suite position
[Women]

We are committed to ensuring a workplace where individuals are treated fairly and provided with equal opportunities to develop and contribute. Recruitment, career progression and leadership appointments are based on skills, experience and merit, regardless of gender, nationality, age or background. We consider diversity and equal treatment as fundamental principles of our people management approach, fostering an inclusive environment where different perspectives are valued.
At year-end, all but one C-suite position were held by men.

➤ EMPLOYEE ENGAGEMENT

We promote employee engagement through open communication, collaboration and continuous dialogue across the organisation. Feedback is regularly collected to better understand employee needs, strengthen workplace dynamics and support ongoing improvement.

In the latest available survey (2022), employee satisfaction stood at 75%, with an 86% response rate. The next employee survey is planned for 2026. Employee benefits also include voluntary healthcare and retirement support: 155 employees were enrolled in health insurance schemes and 111 in supplementary pension funds. Company contributions amounted to €682.478 for health insurance and €165.574 for pension funds.

REPI Group

Employees registered to health care insurance	155
Employees registered to supplementary pension fund	111
Health insurance costs sustained by company	682.478 €
Supplementary pension fund costs sustained by company	165.574 €

➤ WELLBEING & WORK-LIFE BALANCE

We support employee wellbeing through initiatives aimed at promoting a healthy balance between professional and personal life. Our approach includes welfare programmes, health promotion activities and flexible arrangements designed to support employees at different stages of their personal and professional journey. Within the Workplace Health Promotion (WHP) programme, we also promote targeted prevention initiatives, including health screening activities such as diabetes prevention days. Alongside these measures, we encourage activities that foster physical wellbeing and social connection, such as outdoor sport and yoga sessions, as well as occasional community and family-oriented initiatives. In 2025, WHP costs amounted to €19.112, while overtime hours accounted for 1,8 % of total working time.

REPI Group

Costs per Workplace Health Promotion (WHP)	19.112 €
Overtime hours rate	1,8%

➤ SUPPORT FOR COMMUNITIES



We are committed to supporting local communities and contributing to social value creation through initiatives aligned with our values of responsibility, solidarity and ethical conduct. In 2025, we continued our long-standing engagement by supporting initiatives across healthcare, social inclusion, environmental protection, education and scientific research.



Our approach combines structured donations, partnerships with non-profit organisations and participation in local initiatives, enabling us to address different social needs across the countries where we operate. We also support activities that promote access to education, health awareness, cultural heritage and assistance to vulnerable groups.



In this context, we collaborate with a range of organisations, including Fondazione Umberto Veronesi, AIRC, FAI – Fondo per l'Ambiente Italiano, Fondazione Renato Piatti ONLUS, Greenhope Foundation, Il Nodo Progetti di Vita, Hamburger Tafel e.V., Toys for Tots and Dobrye Veshchi, among others.



We also maintain a long-standing collaboration with Fondazione Umberto Veronesi, supporting scientific research and awareness initiatives in the field of healthcare, including events dedicated to promoting scientific progress and social engagement. In 2025, we recorded €148.834 in charity donations and 43 social initiatives. These figures reflect the continuity and breadth of our commitment to community support across different geographies and areas of intervention.



148.834
€ Charity donations

43
Social initiatives



PLANET

KEY FIGURES

0

Environmental
non-compliance

58,2 %

Electricity from
renewable sources

0

Historical Soil
Contaminations

3.356 m³

Water withdrawal from
public water provider

1.264

t CO₂e GHG (Scope 1 & 2 -
Location based)

4

Manufacturing plants
with ISO 14001

ENVIRONMENTAL COMPLIANCE

We recognise that responsible environmental management goes beyond regulatory compliance. We therefore integrate environmental considerations into operational decision-making through a preventive and risk-oriented approach aimed at minimising impacts, reducing environmental risks and continuously improving performance across our sites.

Our environmental management systems ensure that key aspects such as emissions, waste management, chemical handling, resource consumption and soil protection are systematically assessed, monitored and controlled through defined procedures and continuous improvement practices.

We apply strict criteria for the selection and management of raw materials and chemicals, ensuring regulatory compliance and promoting responsible substance use across the value chain. These requirements are also extended to suppliers through dedicated environmental and sustainability standards.

AIR EMISSIONS

Air emissions from our production processes are limited and managed through appropriate control and abatement systems. Preventive maintenance, operational controls and continuous monitoring are implemented to ensure compliance and minimise environmental impact. During the reporting period, no non-compliance events related to air emissions were recorded.

SOIL PROTECTION

We implement preventive measures to protect soil and groundwater, including controlled chemical storage, equipment maintenance, spill prevention procedures and emergency response protocols. As a result of these measures, no environmental spill incidents or historical contamination sites were identified. All operational areas are managed under defined environmental protection standards, ensuring consistent risk prevention across our facilities.

BIODIVERSITY ECOSYSTEMS

Although our operations are not located in or near protected areas, we address biodiversity considerations through pollution prevention, responsible resource use and the reduction of environmental impacts associated with our activities.

0

Air Emissions Exceedances

0

Environmental Spill Incidents

0

Historical Soil Contaminations

+5ha

Total covered surface

RESPONSIBLE USE OF RESOURCES

We are committed to the responsible use of natural resources and the progressive integration of circular economy principles across our operations. Our approach focuses on improving resource efficiency, reducing waste generation and promoting the responsible management of raw materials, water and other resources throughout our activities.

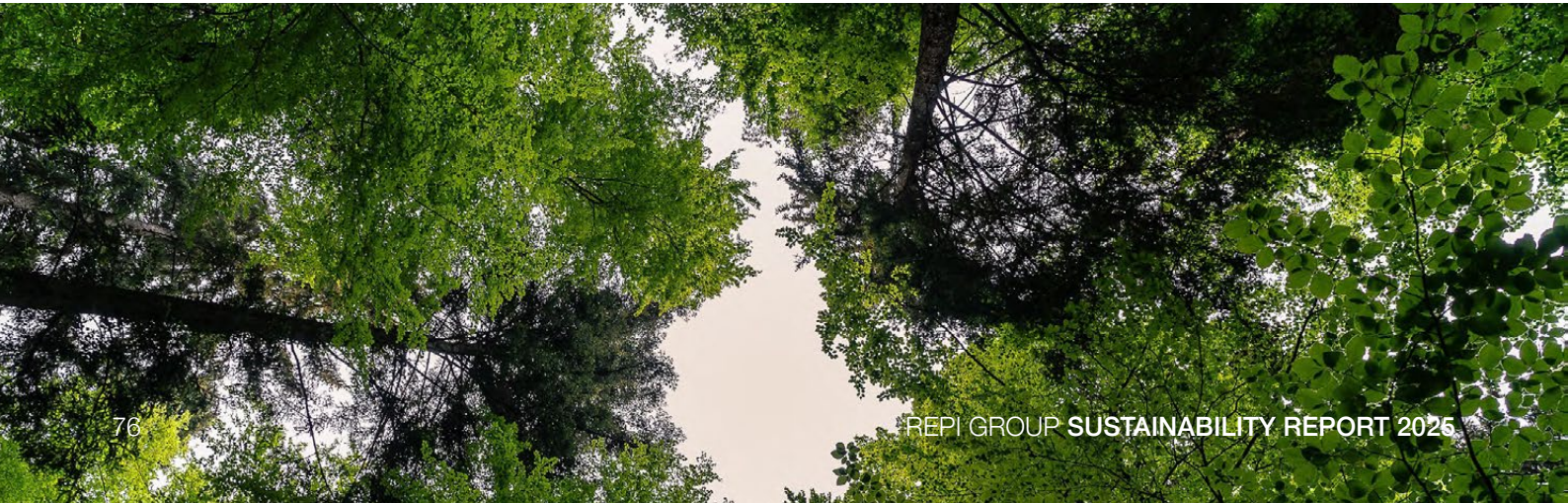
Circularity is also supported through product innovation, process optimisation and the development of solutions that help our customers increase the use of recycled materials, improve resource efficiency and reduce environmental impacts.

ENERGY USE

Energy efficiency and the use of renewable energy are important components of our environmental strategy. We continuously monitor energy consumption and identify opportunities to improve process efficiency and reduce energy intensity across our operations.

In 2025, **58,2%** of our total electricity consumption came from renewable sources, including both purchased renewable electricity and self-produced renewable electricity through a 440 kWp photovoltaic system, supporting the reduction of indirect greenhouse gas emissions and our transition towards a lower-carbon business model.

REPI Group	
Not renewable electricity purchased from national grid	1.069.116 kWh
Renewable electricity purchased from national grid	1.098.001 kWh
Renewable electricity self-produced and consumed on-site	392.866 kWh
Total electricity consumption	2.559.983 kWh
Electricity intensity	0,97 kWh/kg
Share of electricity from renewable sources	58,2 %
Natural Gas consumption	131.250 Smc
District heating consumption	64.573 kWh
Electricity breakdowns	0



WASTE MANAGEMENT

We manage waste through a structured approach designed to minimise environmental impacts, ensure compliance with applicable regulations and promote responsible resource use. Waste streams are monitored throughout their lifecycle and handled by authorised operators, with particular attention to traceability, regulatory compliance and the prioritisation of recovery solutions whenever technically and economically feasible.

By continuously monitoring waste generation and treatment routes, we aim to reduce waste, increase recovery rates and improve resource efficiency across our operations.

REPI Group	
Hazardous Waste Share (%)	18 %
Quantity of Waste sent for disposal (incineration, landfill)	219.461 kg
Quantity of Waste sent for recovery (material and energy recovery)	244.045 kg
Waste Recovery Rate (%)	52,7 %
Waste Management Non-Compliances	0

WATER RESOURCES

Although water is not a significant raw material in our production processes, we recognise the importance of responsible water management. Water withdrawals and discharges are monitored to ensure regulatory compliance, support operational efficiency and minimise potential environmental impacts.

In 2025, our total water withdrawal amounted to 3.356 m³, sourced entirely from the public water supply network. We did not withdraw water from groundwater or surface water sources, helping to reduce potential pressures on natural water bodies.

Total water discharge amounted to 3.109 m³, all directed to the public sewage system. No wastewater was discharged to groundwater or surface water bodies, and no exceedances of regulatory discharge limits were recorded during the reporting period.

Through ongoing monitoring and management of water resources, we aim to maintain responsible water use practices and strengthen our understanding of water-related risks and opportunities across our operations.

REPI Group	
Wastewater Limit Exceedances	0
Water discharge to groundwater	0 m³
Water discharge to public sewage	3.109 m³
Water discharge to surface water	0 m³
Water withdrawal from groundwater	0 m³
Water withdrawal from public water provider	3.356 m³
Water withdrawal from surface water	0 m³

CLIMATE CHANGE

We recognise climate change as a material environmental topic, and we manage our related impacts through a structured approach focused on energy consumption, greenhouse gas (GHG) emissions and operational efficiency. Climate-related aspects are integrated within both our Environmental Management System (EMS) and our Sustainability Management System (SMS), ensuring consistent governance, traceability and oversight across all Legal Entities.

We systematically monitor energy consumption and energy sources, and we have developed a consolidated corporate GHG inventory to quantify and track our emissions over time. These tools allow us to identify emission hotspots, define reduction priorities and monitor performance trends, supporting data-driven decision-making. In parallel, we plan to further strengthen value chain transparency by supporting our customers in Scope 3 GHG accounting through the provision of Product Carbon Footprint (PCF) statements for our products by 2026.

GHG INVENTORY

In 2026, we developed our first consolidated GHG inventory covering the 2021–2025 period, establishing a baseline for future target setting and performance evaluation. The inventory is prepared in accordance with the GHG Protocol – Corporate Accounting and Reporting Standard, applying the operational control approach.

Our Scope 1 emissions, which include direct emissions from stationary combustion, mobile combustion and refrigerant use, amount to 466 tCO₂e. Our specific process emissions are excluded, as they are not classified as greenhouse gases under the GHG Protocol. Scope 2 emissions account for indirect emissions from purchased electricity and are calculated using both location-based and market-based methods, amounting to 798 tCO₂e (location-based) and 333 tCO₂e (market-based), including the use of contractual instruments such as Guarantees of Origin where applicable.

At this stage, we do not quantify Scope 3 emissions due to methodological and data limitations, although we recognise their relevance for future reporting developments.

The inventory is not yet subject to third-party verification, but it already supports internal decision-making by enabling the identification of emission sources, the monitoring of trends and the definition of reduction actions, while also ensuring a consistent basis for external reporting and customer requests on climate-related data.

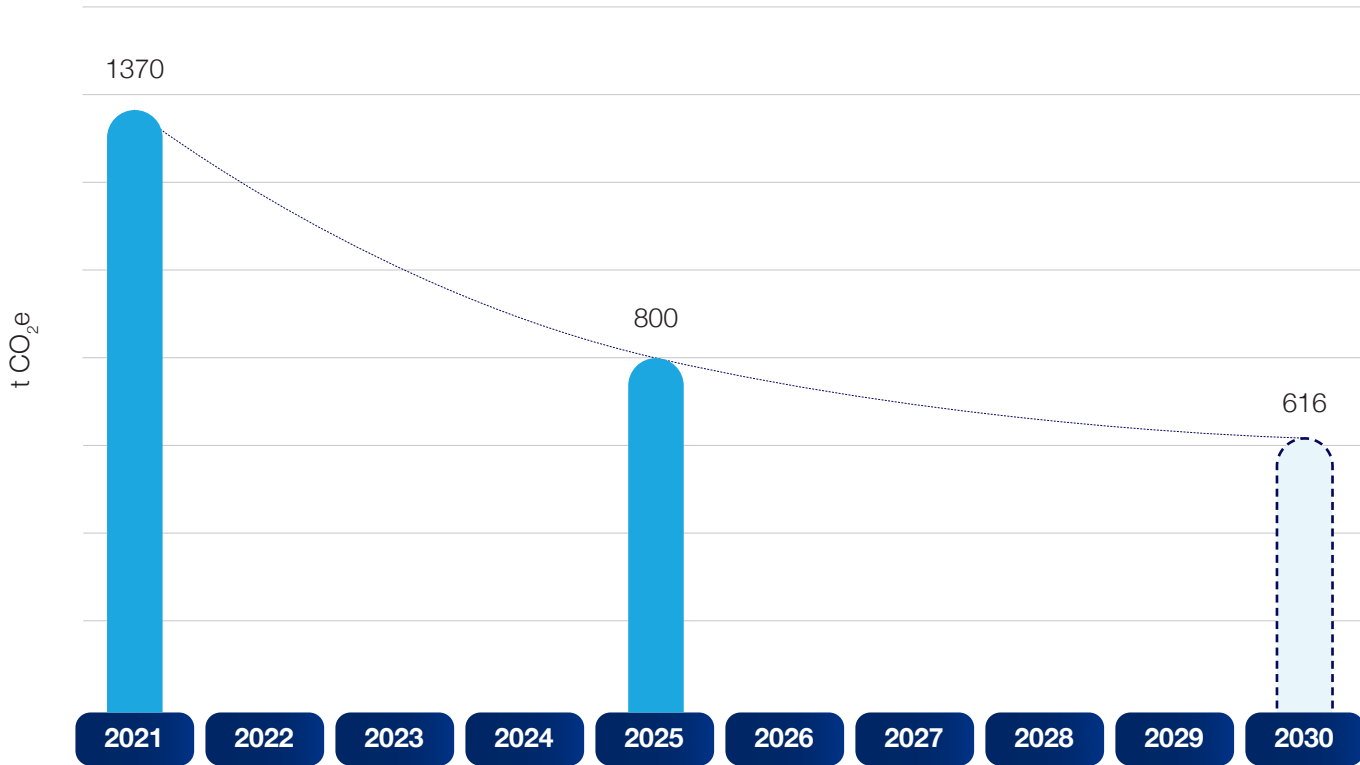
GHG Inventory 2025			
Emissions	Description	Unit	Quantity
Scope 1	Total	tCO2e	466
	Location-based	tCO2e	798
Scope 2	Marked-based	tCO2e	333
	Total	tCO2e	Not quantified
Total GHG 2025 (location-based)		tCO2e	1.264
Total GHG 2025 (market-based)		tCO2e	800
GHG Intensity (market-based)		tCO2e/ t products	0,078
Emissions Reduction Rate (vs 2021)		%	-41,6

OUR GHG REDUCTION PLAN

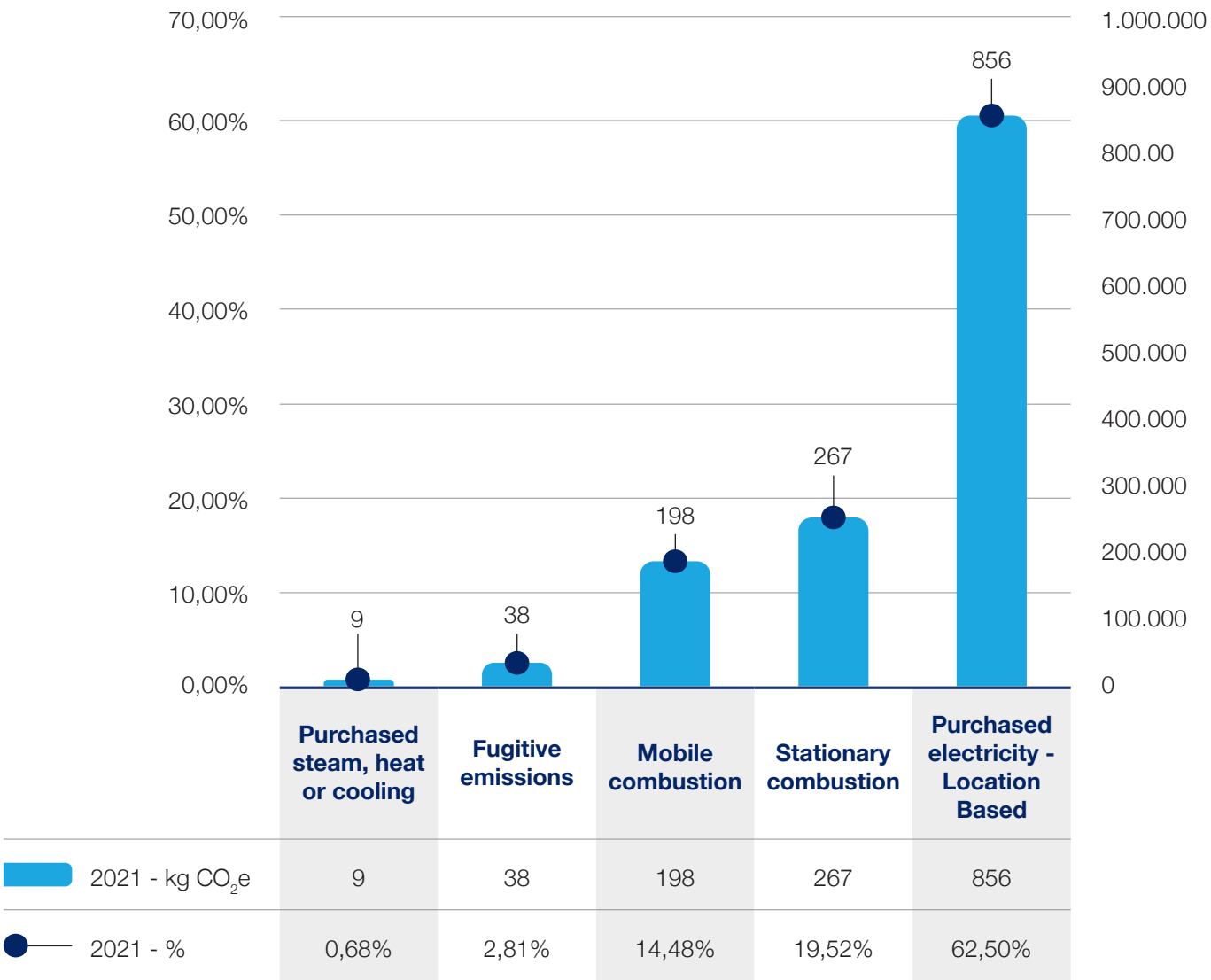
We have established a structured GHG reduction plan aimed at reducing our Scope 1 and Scope 2 emissions by 55% by 2030 compared to the 2021 baseline, in line with the objectives of the European Fit for 55 framework. The plan provides a clear roadmap to support the decarbonisation of our operations.

The transition to renewable electricity represents the primary lever for emissions reduction, as purchased electricity is currently the largest contributor to our carbon footprint. To address this, we are progressively increasing the share of renewable electricity across all Legal Entities through a combination of on-site renewable energy generation, where technically feasible, and the procurement of certified renewable electricity supported by Guarantees of Origin or equivalent instruments. Through these initiatives, we aim to achieve 100% renewable electricity consumption by 2028. In parallel, we are pursuing energy efficiency improvements across our operations. Internal energy audits are conducted regularly to identify opportunities for reducing energy consumption, optimising production processes and upgrading equipment. The resulting actions contribute not only to lower emissions but also to improved operational performance and resource efficiency.

Progress against our reduction targets is monitored through annual GHG accounting and overseen by the Corporate Sustainability Committee, which reviews performance, evaluates achievements against planned milestones and promotes corrective actions where necessary. Through this structured approach, we aim to progressively decouple business growth from greenhouse gas emissions and strengthen our transition towards a low-carbon operating model.



ANALYSIS OF THE BASELINE YEAR (2021) – LOCATION BASED



0,183
kg CO₂e / kg product
Baseline GHG Intensity (2021)

METHODOLOGY

This Sustainability Report provides a concise overview of our sustainability approach, governance, actions and performance. The report has been prepared on a voluntary basis and draws upon the sustainability management framework developed by the Group, taking into consideration the principles and disclosure requirements of the European Sustainability Reporting Standards (ESRS), where relevant to our business and stakeholders.

Our objective is to enhance transparency, improve the quality and consistency of sustainability information and support the ongoing integration of sustainability into our business activities.

As part of our commitment to continuous improvement, transparency and accountability, we have voluntarily decided to submit both this Sustainability Report and the development of our Sustainability Management System, including related policies, procedures and reporting practices, to an independent third-party assessment.

Note: Unless otherwise stated, numerical values follow the European numbering convention, where a full stop (.) is used as the thousands separator and a comma (,) as the decimal separator (e.g., 1.234,56).

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