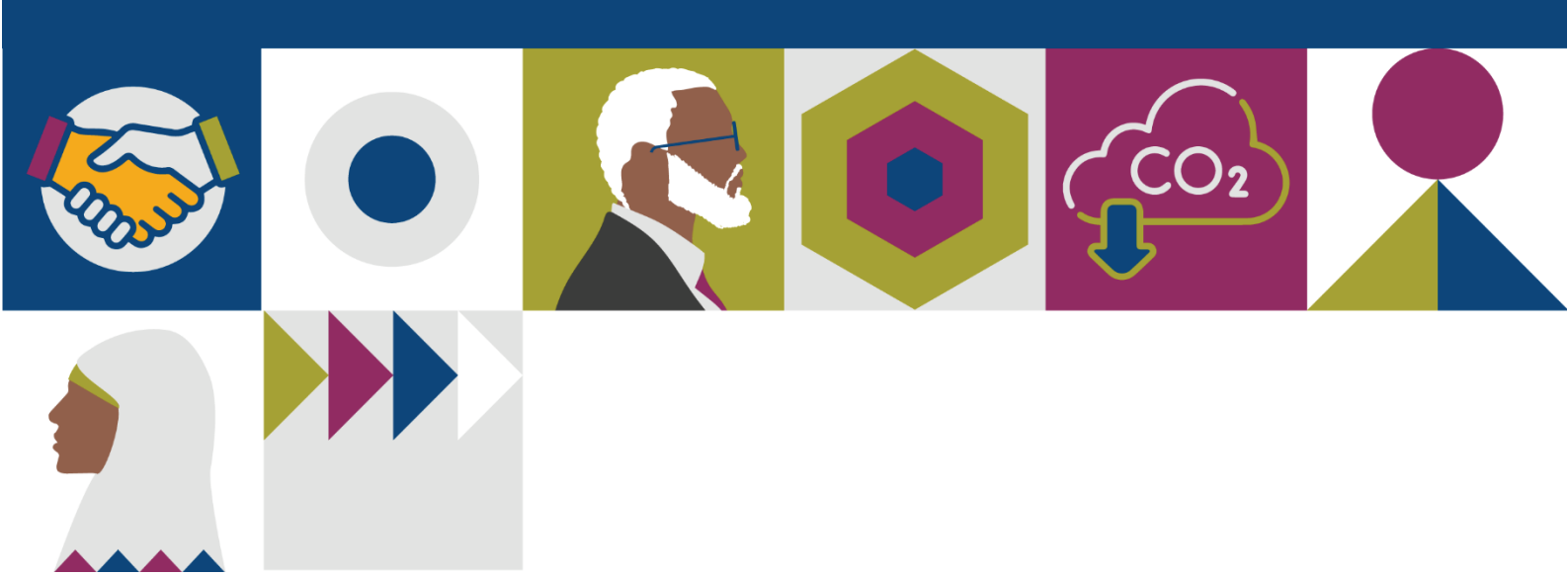


ENVIRONMENTAL POLICY

November 2025

Epta

Where fresh thinkers bloom

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ENVIRONMENTAL POLICY

INTRODUCTION

At Epta, sustainability is not just a commitment: it is a core principle that shapes every aspect of our business. Guided by our purpose, "*Preserving our planet with conscious innovation. Together*," we strive to minimize our environmental footprint across retail, food & beverage, ho.re.ca. sectors as well as for our manufacturing activities.

Our approach is rooted in environmental stewardship and continuous improvement, ensuring that innovation and responsibility go hand in hand. Through proactive measures, compliance with international standards, and collaboration with stakeholders, we aim to protect natural resources and safeguard the planet for future generations.

This policy reflects our dedication to integrating sustainability into decision-making, fostering a culture of accountability, and leading to positive change throughout our value chain.

SCOPE

This policy applies to all employees, contractors, and stakeholders, including retail outlets, food & beverage services, manufacturing plants, warehouses, and logistics.

The policy also applies to visitors and to situations where the Group's employees or agents are working at external locations. We require our suppliers and partners to adhere to all relevant environmental regulations, and to demonstrate that their environmental performance, management processes and impacts are aligned with our targets.

OUR COMMITMENTS

As an industry leader, we are committed to implementing concrete and forward-looking actions to combat climate change, ensuring that we protect and preserve ecosystems for future generations. This policy establishes clear expectations for compliance with environmental regulations, adoption of ISO-certified management systems, and proactive measures to prevent pollution and reduce waste. It addresses water and resource management, energy efficiency, and climate action, while promoting responsible sourcing and circular economy practices. Through training, stakeholder engagement, and continuous improvement, we embed environmental responsibility into every process and decision across our organization.

a. **Compliance with Environmental Laws and Regulations**
   i. We will meet or exceed all applicable environmental laws, regulations, and other requirements related to our industry and operations.
   ii. For each Country where we operate, we will guarantee continual, reliable and updated information on every environmental regulation that is issued, abolished or modified.
   iii. We will also manage constant monitoring activity on all our authorizations, licenses and periodical declarations concerning environmental aspects.

b. **ISO Certification and Integrated Management Systems**
   i. Our production sites, logistics and office facilities must be certified according to ISO 14001 and adhere to established environmental management practices.

c. **Pollution Prevention and Waste Reduction**
   i. Reduce emissions and discharges (greenhouse gas emissions as well as emissions related to noise, odor and other nuisances), across our manufacturing plants and retail/F&B operations.
   ii. Reduce waste generation, to preserve resources and avoid pollution of soil, water and air.
   iii. Avoid any form of uncontrolled land filling or uncontrolled on-site/off-site waste handling.
   iv. Minimize the use of single-use plastics in packaging and service delivery
   v. Continuously works with partners to reduce consumption of packaging materials and increase the share of reusable packaging.

vi. Continuously works on selecting only recyclable packaging to minimize our products' environmental impacts.
vii. Optimize waste sorting, volume reduction and collection, so as to minimize the number of collection trips necessary for each site
viii. Improve recycling and composting across all sites
ix. Minimize usage of any GHG during manufacture, usage and disposal of our products
x. Increase our products' expected lifecycle and improve their recyclability.

d. Water and wastewater management

i. Strive to achieve sustainable use of water in the communities in which we operate, by focusing on water efficient withdrawal, consumption, and discharge.
ii. Regularly monitor water withdrawals, usage and discharges, and continually work to improve and implement applicable best practices.
iii. Ensure that wastewater from our activities is treated in compliance with legal requirements. This is done either at an onsite wastewater treatment plant or an off-site municipal/industrial wastewater treatment plant.
iv. Encourage suppliers to safeguard water resources.

e. **Sustainable Resource Management**

i. Efficiently use energy and raw materials in production and service delivery
ii. Continuously work with suppliers to implement regenerative practices and to ensure that raw materials delivered to our Company are sourced sustainably and comply with relevant certifications and actions to reduce the environmental impact.
iii. Support increased traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along our value chain.
iv. Invest in sustainable sourcing also for packaging materials, and warehouse/office equipment and stationery
v. Promote circular economy practices where feasible.
vi. Commit to no deforestation across our primary deforestation-linked raw materials.

f. **Energy Efficiency and Climate Action**

i. Increase production of renewable energy by extension of existing photovoltaic plants and construction of new ones where possible
ii. Reduce carbon emissions through energy-efficient equipment and renewable energy integration (i.e. buy energy made from renewable sources to add to the renewable energy we produce)
iii. Encourage energy-saving practices in production facilities, offices and warehouses
iv. Transition to low-emission logistics and transportation options
v. Collaborate with suppliers and customers to drive innovation and implement energy efficiency programs, increase renewable energy use and reduce environmental impact across the supply chain.
vi. Complete and granular Scope 1, 2 & 3 calculation for all sites, and implementation of effective decarbonization actions.

g. **Training and Employee Engagement**

i. Provide regular environmental training to all employees
ii. Encourage staff to participate in sustainability initiatives and suggest eco-friendly improvements.

h. **Stakeholder Engagement**

i. Communicate openly with stakeholders about our environmental performance and goals
ii. Work collaboratively with suppliers and partners to promote greener practices.

i. **Continuous Improvement**

i. Set measurable environmental objectives and targets
ii. Monitor, audit, and review our performance regularly
iii. Incorporate environmental considerations into decision-making processes.

ROLES AND RESPONSIBILITIES

Board of directors	Is the body responsible for the administration of the Company that leads the business activities by pursuing sustainable success, i.e. the creation of long-term value for the benefit of shareholders, considering the interests of the other relevant Company's stakeholders.
ESG Advisory Committee	Assists the Board of Directors in defining a sustainability strategy that integrates the pursuit of sustainable success into the Group's business processes and industrial plan, monitoring its actual implementation.
ESG Leader	Approves and releases this policy. Provides regulation of ESG activities. Is responsible for ensuring cooperation between the units and implementation of applications.
Country HSE Management	Ensures implementation and compliance with this policy.
Purchasing & Procurement Management	Ensures implementation of the policy within the integrated supply chain.
Employees	Follow environmental practices and contribute to sustainability initiatives.
Suppliers and Contractors	Adhere to our environmental standards and practices.

2. **Monitoring and Reporting**
   - Regularly monitor environmental performance and report progress
   - Conduct audits and assessments to ensure compliance and identify areas for improvement
   - **Metrics to Measure Success**:
     - **Reduction of the ratio KOE / Production Value:** measures energy efficiency
     - **Reduction of CO_2 emissions** also expressed as ratio Tons CO_2 / Production Value
     - **Increase use of self-produced energy** by extension of photovoltaic systems
     - **Increase recycled waste %** on total waste produced
     - **Reduction of water usage** expressed in Water mc / Production Value
   - **Periodical environmental reporting**
     - **Monthly HSE reporting:** both at Group level and for individual Plants
     - **Monthly Business Review:** Group level, both on Quality and HSE KPIs trend
     - **ESG Advisory Committee Meeting**: quarterly
     - **Integrated Reporting**: annual ESG report

REVIEW AND REVISION

This policy will be reviewed annually and updated as necessary to reflect changes in regulations, technology, and Company practices.

CONCERNS AND VIOLATIONS

Concerns in relation to this Policy and/or policy violations shall be reported to relevant direct line manager or, if more suitable, such manager's superior manager.
Epta has a non-retaliation rule and will therefore ensure that there will be no adverse work-related consequences for any Employee who, in good faith, reports a policy violation.

COMMUNICATION

This policy will be communicated to all employees, contractors, and stakeholders and made available to the public.