

DEXELANCE

ENVIRONMENTAL POLICY

DEXELANCE GROUP

Approved by the Board of Directors on 12 November 2025



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1. Introduction

Dexelance Group (hereinafter referred to as the "Group" or "Dexelance") recognizes environmental protection as a fundamental principle and a strategic element for the sustainable development of its activities.

This document, the **Group Environmental Policy** (hereinafter referred to as the "Policy"), is directly applicable to **Dexelance S.p.A.** (hereinafter referred to as the "Parent Company") and all **subsidiaries of the Group** (hereinafter referred to as the "Companies").

2. Definitions and glossary

In addition to the terms defined elsewhere in this Policy, the terms listed below shall have the meanings assigned to them herein:

- **CEO:** Chief Executive Officer, the managing director responsible for the operational management of the Parent Company or the Company from time to time;
- **Life cycle:** the set of stages in the existence of a product or service, from production to disposal or reuse;
- **Board of Directors:** the Board of Directors of the Parent Company or the Company in office from time to time;
- **Control, Risk, Related Party Transactions and Sustainability Committee:** the committee called the "Control and Risk, Related Party Transactions and Sustainability Committee" of the Parent Company in office from time to time;
- **Control, controlling company or controlled company:** have the meaning given in Article 2359 of the Italian Civil Code and Article 93 of the Consolidated Law on Finance;
- **SUP Directive:** Directive (EU) 2019/904 on the reduction of the environmental impact of single-use plastic products (*Single-Use Plastics*);
- **Circular economy:** economic model based on reuse, recycling, and reduction of resource waste;
- **EUDR:** Regulation (EU) 2023/1115 governing the placing on the market of non-recurring deforestation products;
- **ESG Ambassador:** representatives identified by the Parent Company or the Companies on ESG matters;
- **ESPR:** Proposal for a European regulation on eco-design requirements for sustainable products (*Eco-design for Sustainable Products Regulation*);
- **Renewable sources:** energy resources that regenerate naturally, such as solar, wind, hydro, and biomass energy;
- **FSC:** the Forest Stewardship Council (FSC) is an international non-profit non-governmental organization (NGO). It has created a forest certification system that is recognized worldwide with the aim of ensuring sustainable forest management and the traceability of forest products;
- **Environmental impact:** any direct or indirect effect of an activity or product on ecosystems, the environment, or natural resources;
- **Sustainable material:** material whose production and use are designed to minimize environmental impact throughout its entire life cycle;
- **Energy mix:** combination of different sources used for energy production in a given country.

- geographical area, or organization;
- **Organization, Management, and Control Model pursuant to Legislative Decree 231/2001:** the model adopted pursuant to Legislative Decree No. 231 of June 8, 2001, aimed at preventing the commission of predicate offenses and ensuring ethical and responsible management of the activities of the Parent Company or the Company;
 - **OdV 231:** Supervisory Body in office from time to time. External body provided for by Legislative Decree 231/2001 with the task of supervising the functioning and observance of the organization, management, and control model adopted by the Parent Company or the Company, as well as ensuring its updating;
 - **Principles of the United Nations Global Compact:** the ten universal principles developed by the United Nations in the areas of human rights, labor, environment, and anti-corruption;
 - **REACH:** Regulation (EC) No. 1907/2006 concerning the *Registration, Evaluation, Authorization, and Restriction of Chemicals*;
 - **Recycling:** process by which waste is transformed into new materials or products;
 - **Natural resource:** a renewable or non-renewable asset from the environment used by humans;
 - **Reuse:** the use of a product or material for the same purpose as originally intended, in order to extend its useful life;
 - **RoHS:** Directive 2011/65/EU restricting the use of hazardous substances in electrical and electronic equipment (*Restriction of Hazardous Substances*);
 - **SDG:** the 17 United Nations Sustainable Development Goals;
 - **Stakeholders:** internal or external parties who may influence or be influenced by the Group's activities, decisions, and results;
 - **Traceability:** the ability to reconstruct and follow the history, application, or location of a product, service, or process along the value chain;
 - **UNI EN ISO 14001:** technical standard, also adopted at European level, which sets out the requirements for an environmental management system for any organization.

3. Policy Objectives

The Group focuses its activities on the continuous improvement of environmental performance, committing itself to integrating strategic considerations into the management of production processes with particular attention to:

- **Efficient use of energy resources,** reducing energy consumption from fossil fuels and promoting energy sustainability through renewable sources;
- **Reducing environmental impact,** through prevention and responsible waste management, promoting recycling and reuse practices;
- **Responsibility in the choice of materials,** through the promotion of the responsible use of natural resources, with particular attention to the materials used and favoring the adoption of sustainable, certified, and low-impact materials;
- **Stakeholder involvement,** promoting awareness and active participation among employees, business partners, suppliers, and communities;
- **Product innovation,** promoting the integration of environmental criteria into decision-making processes, operational activities, and product development throughout the entire life cycle.

4. Scope of application

The Policy applies to all activities carried out by Dexelance, in Italy and abroad, and applies exclusively to its own activities. It is therefore implemented within the Group's activities, processes, and offices, with the aim of ensuring consistency and uniformity in the adoption of the environmental principles and commitments defined by the Group.

If local regulations in the countries where the Group operates are more restrictive than those set out in the Policy, the national or local regulations in force shall apply. In any case, the provisions of the Policy shall never be interpreted as authorization to violate applicable laws or regulations in the territories where the Group operates.

5. Fundamental principles and commitments

The Group focuses its activities on the continuous improvement of environmental performance, integrating strategic considerations into the management of production and decision-making processes. Dexelance also guarantees full compliance with current legislation and adopts an approach of progressively reducing the impact of its operations, promoting the integration of ESG criteria into its corporate strategy.

The Policy is based on respect for and promotion of the main international, regulatory, and voluntary references on sustainability, which the Group uses as a framework for setting and implementing its strategies. In this perspective, the Group is committed to:

- contribute to the achievement of the Sustainable Development Goals of the 2030 Agenda, with particular attention to SDG 7 (Affordable and clean energy), SDG 12 (Responsible consumption and production), SDG 13 (Climate action) and SDG 15 (Life on land);
- adopt and promote the principles of the United Nations Global Compact, with a focus on environmental protection and the dissemination of sustainable practices throughout the value chain;
- comply with the guidelines of the UNI EN ISO 14001 standard, adopting a systemic and structured approach to environmental management;
- comply with European and national environmental regulations (including REACH, RoHS, SUP Directive on single-use plastics), ensuring full legislative compliance at all times;
- join voluntary and supply chain initiatives for the traceability and sustainability of materials (e.g., those launched by the Forest Stewardship Council (FSC)) and progressively evaluate the adoption of additional recognized standards;
- anticipate and promptly implement emerging European regulations and policies, including the EUDR (Deforestation Regulation) and the ESPR (Regulation on the eco-friendly design of products);
- apply its Code of Ethics and comply with the procedures and protocols for the prevention of crimes provided for in its Organization, Management, and Control Model pursuant to Legislative Decree 231/2001.

6. Roles and responsibilities

Ultimate responsibility for the implementation of this Policy lies with the Board of Directors of the Parent Company, as the highest level of corporate governance.

In this activity, the Parent Company's Board of Directors is assisted by the Control, Risk, Related Party Transactions and Sustainability Committee, which performs advisory, consultative, and overall supervisory functions with regard to environmental issues, in order to ensure consistency with the Group's strategies and objectives and to promote an appropriate culture in this area throughout all levels of the organization.

The CEO of the Parent Company is responsible for communicating and implementing this Policy to all Group companies.

7. Implementation and dissemination mechanisms

Dexelance intends to adopt and share this Policy so that it constitutes the reference framework for the definition of improvement objectives and programs and represents a tool for transparency and dialogue with all stakeholders.

To this end, the Policy is made available to all Group personnel through official internal communication channels and is published on the Parent Company's and the Companies' websites, so that it is available to all interested parties - including customers and suppliers.

8. Monitoring, control, and review

Monitoring the effectiveness of the Policy is entrusted to the CEOs and ESG Ambassadors, who periodically evaluate its implementation and the results achieved. The Policy is subject to regular reviews and updates to ensure its consistency with the company's strategic objectives, current regulations, and best practices in environmental and sustainability matters.

Pursuant to Legislative Decree No. 24/2023, reports of any non-compliance relating to environmental matters and connected with the implementation of the Policy may be submitted via the whistleblowing portal of the Parent Company or the Company.

As outlined in the current whistleblowing procedure, such reports are received by the Internal Audit function, the Group CFO, and by the Chairman of the 231 Supervisory Board if they relate to the Parent Company, or by the Group CFO, the Company CFO, and the appointed 231 Supervisory Board if they relate to the Companies.

Therefore, these recipients are the people responsible for the collective management of any non-compliance relating to the implementation of the Policy.