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1. Foreword

Creating quality products while respecting the resources of the environment and the future of people: this is sustainability for the Lucart Group. A principle that has always inspired our work, which is complemented by the ethical and entrepreneurial values that accompany the Group in all strategic choices.

We are committed to circular business models to regenerate and increase natural, social and economic capital because we want to share a sustainable future with our stakeholders.

Our mission is to take care of people and the environments in which they live and work with solutions for hygiene and product protection. Sustainability is what inspires our innovations and relationships with our stakeholders to build a better future.

From this premise comes the **Lucart Group's Integrated Sustainability Policy** (hereafter also Sustainability Policy or Policy); a commitment we want to communicate to all our stakeholders, internal and external.

The *Integrated Sustainability Policy* consists of a general part, where the cross-cutting principles that guide the daily actions of the Group and its Companies are defined, and five thematic policies on the areas that need specific oversight: climate; environment; safety, health, well-being and satisfaction of people; ethical supply chain; ethical business.

1.1. Scope of application

This Integrated Sustainability Policy defines the guidelines and objectives that the Lucart Group (hereinafter also Lucart, or Group) is committed to pursue with reference to:

- Climate change mitigation and adaptation.
- Environmental protection.
- Attention to people and their well-being.
- Promotion of an ethical supply chain, respecting the environment and human rights.
- Implementation of ethical and proper behaviour in conducting business.

The Policy applies to the entire Lucart Group and all its activities, including management, office services, site operations, and purchasing, and involves all people with whom it works, whether employees, interns, contractors, and subcontractors employed by the Group.

1.2. References

The Integrated Sustainability Policy is consistent with and integrates with the Group's Code of Ethics, Anti-Corruption Policy and Group Personal Data Processing Procedure.

This Policy refers to the following initiatives and guidelines on sustainable development and responsible business conduct:

- The United Nations Global Compact, which we have been adhering to since 2020.
- The 2030 Agenda for Sustainable Development, defined by the United Nations, which includes *Sustainable Development Goals* (SDGs) to strive for.
- The conventions and recommendations of the International Labor Organization (ILO).
- The United Nations (UN) Universal Declaration of Human Rights.
- The United Nations Guiding Principles on Business and Human Rights (UNGP).
- The Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct.¹
- Children's Rights and the United Nations Enterprise Principles.
- The gender dimensions of the United Nations Guiding Principles on Business and Human Rights.
- OECD sectoral guidance documents.

¹ OECD (2024), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, OECD Publishing, Paris, <https://doi.org/10.1787/cdce11ac-it>.

- The AMFORI BSCI Code of Conduct², on due diligence on human rights and environmental protection in the supply chain.

Through the materiality analysis, the environmental, social and governance sustainability issues relevant to us were defined, and from these the main commitments of this document were derived.

Lucart Group is committed to monitoring and periodically updating this Policy consistent with its industrial strategy and possible changes in the internal and external environment.

1.3. Roles and responsibilities

The CEO has overall responsibility for establishing the Policy as well as for ensuring that sufficient resources are made available to enable Group companies to implement the Policy.

Department Directors have day-to-day responsibility for ensuring compliance with the requirements of this Policy and for monitoring the effectiveness of the objectives.

All employees are responsible for ensuring that the goals and objectives of the Policy are met.

1.4. Policy review

In order to ensure validity and accuracy, a review will be conducted every five years of this Policy.

The review aims to identify whether an update is needed and to make any necessary changes identified in this process.

If significant changes occur in the Group's operations before the expiration of five years, the review will be brought forward.

1.5. Reports

The Lucart Group encourages reports from all persons working in the Lucart working environment, but also from other parties such as, for example, customers, partners, suppliers (including subcontractors), in relation to ascertained or potential violations of this Policy, ensuring the forms of protection to the reporter provided for by the law and in accordance with the internal regulation adopted on whistleblowing (PG020_Procedure for reporting violations).

Reports should be made using the computer channel whistleblowing made available by the Group that can be reached through the following address <https://lucartgroup.segnalazioni.net> and through the additional channels made available by the individual Companies.

1.6. Dissemination, communication and training

Lucart Group promotes awareness of this Sustainability Policy by all personnel, internal and external.

The Policy is available and disseminated through appropriate communication channels (e.g., company intranet site, website) to all staff and external stakeholders (suppliers, customers, local community, etc.).

The Lucart Group plans and manages training activities on the subject, with the aim of spreading a culture of sustainability inside and outside the corporate perimeter and ensuring that staff understand:

- the contents of the Policy.
- its role within the Lucart Group in implementing the Policy.

Compliance with this Policy is recalled by Lucart Group in all contracts, assignments and acts of entrustment to external parties. Violations of the Policy are then prosecuted in accordance with the Disciplinary Code adopted by the Company.

² <https://www.amfori.org/en/solutions/social/amfori-bsci>

2. Lucart Group's cross-cutting principles for sustainability

The Lucart Group's daily actions are governed by four fundamental principles, which define the Group's approach to conducting business and serve as a guide for the thematic policies specified below.

POSITIVE IMPACT

Lucart wants to create quality products while respecting the resources of the environment and the well-being of people. The choices that govern production processes and the supply chain must therefore take into account the possible impact they may directly or indirectly generate on ecosystems and communities.

Group is committed to periodically identifying possible negative impacts resulting from its actions and implementing the best available technologies and management approaches so that these are eliminated or mitigated.

The Group intends to be a promoter of the economic, social and environmental progress of the territories with which it relates, and in doing so is committed to identifying and implementing actions that bring positive impact to communities.

QUALITY

It is not only the excellence of products, but a culture that translates into the value of service, transparency of relationships, respect for people, and a willingness to improve.

Attention to quality takes shape with the careful selection of raw materials, the implementation of safe and controlled production processes for the well-being of the environment and workers, and the certification of finished products to ensure maximum transparency for customers and end users.

But it is also quality in relationships: the Lucart Group aims to always build fair and collaborative relationships with all its stakeholders, partners and competitors.

INNOVATION

The Lucart Group loves to imagine the future and create solutions to live it better, continually seeking ever more innovative and sustainable business models.

In the belief that there can be no sustainability without innovation, Lucart constantly invests resources to find novel solutions to complex problems, fostering true partnerships with suppliers and customers. In fact, continuous and lasting collaboration is essential to develop ecodesign projects that combine the environmental sustainability of products and processes while ensuring high levels of product quality and market competitiveness.


INTEGRITY

Integrity for the Lucart Group is legality, accountability and business transparency.

It means acting fairly and impartially toward workers and co-workers, combating all forms of discrimination and promoting the growth of the individual.

It means relating to the communities that host our production sites with sincerity and transparency; managing relationships with suppliers and customers in accordance with contractual agreements; and competing fairly in the marketplace.

3. Climate policy

Related material themes	SDGs	UNGC Principles
Countering climate change	 13. Acting for the climate	VII. Supporting a preventive approach to environmental challenges VIII. Undertake initiatives that promote greater environmental responsibility IX. Encourage the development and dissemination of environmentally friendly technologies

Climate change is a global challenge that needs everyone's commitment so that impacts on ecosystems and people are minimized. The European Union has presented a long-term strategic vision to achieve climate neutrality by 2050³, based on circular economy models, energy efficiency, renewable energy, and sustainable mobility.






The Lucart Group wants to **actively participate in achieving the European climate neutrality goals** and therefore intends to adopt and promulgate the following principles and commitments:

- Regularly monitor the climate-changing emissions generated directly or indirectly by its activities in order to identify the main causes generating these impacts and set up an informed and effective **decarbonization plan**, based on scientific data and in line with the Paris climate change agreements.⁴
- To consider **energy consumption** as a key factor in the decarbonization path undertaken by improving the energy efficiency of processes and ensuring that all new facilities that will be purchased, built or commissioned are of high energy quality and are in line with the *Best Available Technologies (BATs)* in the relevant sector according to the *BAT reference documents (BREFs)* developed under the IPPC Directive, while respecting economic feasibility.
- Improve the **energy efficiency** new and existing **buildings** by applying the best technologies and materials to reduce consumption.
- Confirming cogeneration as the technology that optimizes primary fuel consumption in the papermaking process, to research and evaluate the innovative technologies of containment and abatement of atmospheric emissions including through the use of **alternative fuels, renewable energy sources**.
- Reduce the impact of **freight transport** by enhancing rail transport and transitioning to electric or biofuel-powered vehicles.
- Reduce the impact of **people's transportation** by avoiding unnecessary trips and promoting the use of public transportation or climate-friendly private vehicles.
- Adopt **ecodesign** solutions that enable a reduction in the climate-changing emissions of our products throughout the entire life cycle. This includes using increasing shares of **paper for recycling** and using virgin pulp exclusively from certified **sustainable forest management**.

³ COM(2018) 773 A Clean Planet for All. Europe's long-term strategic vision for a prosperous, modern, competitive and climate-neutral economy

⁴ UN Paris Agreement 2015

4. Environmental policy

Related material themes	SDGs	UNGC Principles
Product and process sustainability	    	<p>VII. Supporting a preventive approach to environmental challenges</p> <p>VIII. Undertake initiatives that promote greater environmental responsibility</p> <p>IX. Encourage the development and dissemination of environmentally friendly technologies</p>

Pollution and indiscriminate consumption of resources affect the current and future well-being and economic prosperity of societies, threatening the survival of ecosystems and the availability of resources for generations to come. Working towards environmental protection is therefore essential for long-term sustainability.

Consistent with the European Union's action plans on pollution⁵, circular economy⁶ and deforestation⁷, Lucart Group is committed to:

- Apply the **precautionary principle** in assessing possible negative impacts caused by its own production activities and along the supply chain and taking action to prevent or remedy them.
- Identify and implement **appropriate measures** to prevent, limit, and remedy adverse impacts on surrounding communities, natural resources, climate, and the environment in general.
- Monitor and prevent all forms of **pollution in air, water and soil** at all stages of a plant's life, from its construction to its decommissioning.
- Control and contain the use of **chemicals**, aiming in particular at the substitution of hazardous substances with less hazardous alternatives and accurate leakage control in order to avoid contamination and pollutant emissions generated by production processes.
- Measure the **environmental impacts of the products** offered from a life-cycle perspective in order to identify possible interventions throughout the supply chain. The goal is to minimize impacts from the extraction of raw materials, including the stages of production and use by consumers/end users to end-of-life management of the same.
- Implement **circular economy** models, minimizing the use of virgin raw materials as much as possible in favour of increasing use of **recycled materials**, both in product and packaging.
- to select only pulp from **certified sustainable supply chain** and **renewable** and compostable or recyclable packaging materials, in using virgin raw materials.






⁵ COM (2021) 400 EU Action Plan: 'Towards Zero Pollution for Air, Water and Soil'.

⁶ COM (2020) 98 A new action plan for the circular economy. For a cleaner and more competitive Europe.

⁷ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010

- **Eliminate critical packaging** and, where possible, **pursue the optimisation of primary, secondary and tertiary packaging** in order to **reduce its size and weight** and **promote its end-of-life management in accordance with circularity principles** and objectives, favouring the use of **reusable, compostable or recyclable packaging**.
- Combat and **reduce the impact on deforestation along its supply chain**.
- Reduce **waste** generation, hazardous and non-hazardous, by prioritizing waste reduction and reuse practices and, where not possible, recovery of end-of-life materials.
- Promote the transition to a circular business model along (and beyond) the **supply chain** as well, activating partnerships in order to be able to act proactively throughout the entire value chain, from choosing raw materials to controlling the end-of-life fate of the product.
- Use the **water resource** responsibly, with particular attention in areas of high-water stress, taking only the minimum amount necessary, encouraging water recovery and recycling processes, and ensuring that non-degraded water is released into the environment.
- Consider the use of paper for recycling as an element in favour of not only circularity but also a reduced impact on water upstream in the value chain, in reducing its water footprint.
- Implement management systems certified to major international standards (ISO 14001, EMAS, ISO 50001, other).

5. Safety, health, well-being and satisfaction of people

Related material themes	SDGs	UNGC Principles
Human capital development and management Worker health and safety Business integrity and sustainability	     3. Health and wellness 4. Quality education 5. Gender equality 8. Decent work and economic growth 10. Reducing inequality	I. Promote and respect universally recognized human rights within their respective spheres of influence. III. Support workers' freedom of association and recognize the right to collective bargaining VI. Support the elimination of all forms of discrimination in employment and occupation

The Lucart Group, aware of its role and responsibilities within the economic and social community, wants to characterize itself as an excellent operator in terms of Social Responsibility and with this Policy intends to formalize its commitment to guarantee the safety, well-being and satisfaction of the people with whom it interfaces on a daily basis: workers, consumers/clients and local communities.

5.1. Workers

Workers are the most strategic resource at Lucart, thanks to whom it is possible to put into practice the strategies and ideas it envisions as a Group. To ensure constructive cooperation on both sides, it is therefore necessary to ensure a peaceful, safe and healthy working environment by pursuing the following commitments:

- Prevent any form of **irregular, child, forced, slavery or human trafficking labor**.

- Provide a **safe and healthy workplace** in accordance with legal and voluntary requirements, eliminating hazards and reducing health and safety risks, and promoting a culture of safety among workers according to a preventive approach.
- Ensure **respect for the freedom and dignity** of all employees and collaborators, promoting policies aimed at ensuring the absence of precariousness in all its forms and fair pay. In selection and recruitment processes, compensation policies and personnel management, no form of discrimination is tolerated on the grounds of race and ethnic origin, colour, sexual orientation, gender identity, disability, age, religion, political affiliation or opinion, national ancestry, social background, union membership, marital status, family responsibilities, illness or any other condition likely to give rise to discrimination.
- Ensure **gender equality** in the treatment of its female employees. The right to equal opportunity must be guaranteed first and foremost through equal pay and equal treatment when it comes to promotion and training and must also be respected when hiring or firing and when pregnant.
- Ensure the **absence of any form of physical, bodily or mental coercion**, on personal documents, verbal offence or any offence to the personal dignity of all employees and collaborators.
- Ensure that **younger workers are protected** from working conditions likely to impair their health, safety, moral values and development.
- Ensure conditions of **professional and personal well-being and satisfaction** by fostering a collaborative work environment based on responsibility and trust and respectful of work-life balance by ensuring an adequate number of working hours.
- Ensure that work is performed on the basis of a **recognized and documented** employment relationship, offering **decent** and, if necessary, **flexible** working conditions that can also be a **support** for workers.
- Pay **wages with regularity, punctuality and stability**, in accordance with collective bargaining and current regulations.
- Incentivize **skill** acquisition through periodic training and fair and competitive pay in line with current legislation and any collective agreements.
- Respect the right of workers to have adequate **representation** and the freedom to form and/or join workers' organizations or union representatives without fear of retaliation or intimidation.
- Promote **the involvement and protection of workers**, including through social partners, in the establishment of policies, processes and procedures to improve the work environment and protect health and safety.
- Implement management systems certified to major international standards (ISO 45001, other).

5.2. Consumers and Clients

Lucart Group's customers and clients are a key element in its growth, and the Group wants to maintain and continually strengthen their trust by ensuring compliance with the following commitments:

- Ensure compliance with **quality, safety and operational criteria** defined by current standards and regulations.
- Ensure and guarantee that **consumer/customer reports and their resolutions are monitored, tracked and managed according to the highest quality standards** and the adoption of **the most innovative technological and IT solutions**, pursuing a continuous commitment to excellence.
- Pursue a **coherent and structured management of feedback** oriented to an effective resolution of the problems arising from time to time.
- **Systemically analyse the data collected**, identifying recurring trends to identify the best opportunities for improvement according to an integrated vision of processes.
- Ensure the best possible performance in terms of **product and production process sustainability**.
- Use the tool of product, process and supply chain certifications to ensure maximum **transparency** on the quality and sustainability of the product and production process to customers and end users.
- **Inspire** consumers, through certification and communication of its commitment, to a conscious and sustainable lifestyle.






5.3. Local communities

Lucart Group is deeply connected to the territories in which it is established and wants to create relationships with local communities based on dialogue, constructive discussion and mutual benefit.

For this reason, it is committed to:

- Do no harm to the **environment** and **landscape** by fulfilling legal obligations and doing everything within its power to minimize air emissions, water withdrawals and discharges, and waste generation.
- Contribute to the development of the area by providing quality jobs and participating in land **development projects**.
- Maintain an ongoing constructive **dialogue** with local community representatives in order to gather instances and suggestions to better direct its development strategies.
- Spread the **culture of sustainability** among its fellow citizens, believing that only active cooperation between business and citizens can ensure the development of a sustainable society.

6. Ethical supply chain

Related material themes	SDGs	UNGC Principles
Responsible sourcing of resources along the supply chain	    	<p>I. Promote and respect universally recognized human rights within their respective spheres of influence.</p> <p>II. Ensure that we are not, even indirectly, complicit in human rights abuses.</p> <p>IV. Support the elimination of all forms of forced and compulsory labor</p> <p>V. Support the effective elimination of child labor</p>

The impacts that the Lucart Group generates on the environment and people do not only concern the activities it carries out directly at its production sites, but affect the entire value chain of its products, which is why the Group feels responsible and involved in the choices made along its supply chain.

For this reason, it undertakes to:

- Respect and enforce **BSCI-AMFORI** Group **Code of Ethics** and **Conduct** both internally and along its value chain.
- Consider suppliers as **partners**, not only in the procurement of goods and services, but also in sharing a common approach to social and environmental responsibility.
- Require suppliers and their subcontractors to fully **comply with the laws** and regulations in force in the countries in which they operate.
- Dissociate from all forms of **corruption** in the value chain and encourage suppliers to implement proactive anti-corruption measures.
- Choose raw materials carefully, favouring recovered fibre and cellulose **from certified supply chains**, following and applying the requirements specified by the international standards PEFC⁸ , FSC⁹ and other similar recognized ones, to guarantee the protection of biodiversity, forest ecosystems and the protection of workers' rights.

⁸ Programme for Endorsement of Forest Certification scheme

- Encourage suppliers to conduct their operations in full compliance with the principles of **sustainability and environmental protection** by monitoring and reducing energy consumption and carbon footprint, avoiding water, air and soil pollution, and minimizing waste generation and water consumption.
- Monitor that no acts of **discrimination on the** grounds of race and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political affiliation or opinion, national ancestry, social background, union membership, pregnancy or marital status, family responsibilities, illness, or any other condition likely to give rise to discrimination are carried out or encouraged in the supply chain.
- Oppose forced or compulsory labour, child labour, or human trafficking and **any form of physical**, bodily or mental **coercion**, verbal offense or any offense to the personal dignity of workers in the value chain.
- Foster a **stimulating work environment** that fosters the personal and professional **growth** of young workers without compromising their well-being.
- Require suppliers to ensure a **safe and healthy** working environment for their employees and to take appropriate measures to prevent work-related injuries.
- Verify suppliers' commitment to the use of labour exclusively on the basis of legally recognized labour contracts, with appropriate **wages, hours and working conditions** that comply with the applicable laws of the relevant country;
- Ensure that workers along the supply chain perform their duties on the basis of a **recognized and documented** employment relationship, formed in accordance with current legislation and international labour standards, as well as the Lucart Supplier Code of Conduct.
- Monitor that rights to **freedom of association** and collective bargaining are guaranteed to the extent permitted by applicable local laws and regulations.
- Cooperate with Suppliers who intend to adopt **socially sound behaviour** and who are currently in a situation of non-compliance with this policy and the requirements of the Supplier Code of Conduct.
- Periodically **evaluate** the corrective actions mentioned in the previous point.

7. Ethical business

Related material themes	SDGs	UNGC Principles
Business integrity and sustainability	 17. Partnership for goals	X. Countering corruption in all its forms

The Lucart Group is a multinational group, which conducts its business in various nations and jurisdictions and is therefore subject to acting in compliance with the laws of Italy and the countries in which it operates and conducting business with a view to transparency and business ethics. Therefore, it is committed to:

- Implement risk-based **social and environmental due diligence** in order to identify, prevent and mitigate negative, potential or actual impacts both internally and along its value chain.
- Promote **partnerships** with research institutes, universities, schools and other companies to initiate technological innovation projects aimed at circular economy systems along and beyond the overall value chain.
- Act in compliance with the applicable laws and regulations in the national countries in which it operates, with special attention to regulations on taxation, anti-corruption, anti-competitive behaviour, human rights protection, workers' rights, and environmental protection.

7.1. Anti-corruption

In recent years, the fight against corruption has become progressively more important, also in light of the tightening of sanctions associated with the natural person and the legal person (e.g., fines, disqualifications and imprisonment) as well as in view of the impacts in reputational terms. In this context, Lucart Group has decided to strengthen the measures for preventing and combating corruption already provided for in its Organization, Management and Control Model pursuant to Legislative Decree 231/01, devoting special attention to the issue of anti-corruption within a dedicated Policy (Anti-Corruption Policy).

Lucart Group intends to **counter and prevent all forms of active or passive corruption** by all persons working on behalf of Lucart Group and its Companies, in compliance with current regulations on the subject¹⁰. This means that the offer, payment or acceptance, directly or indirectly, of money or other benefits for the purpose of obtaining or securing an improper advantage in relation to business activities or, in any case, violating applicable laws, is not tolerated.

To this end, the Lucart Group is committed to:

- Apply **segregation of roles** and responsibilities: during the decision-making process, segregation must be ensured as far as possible between those who propose, authorize, control, execute and account for the transaction.
- Ensure **organizational**, signatory and representative powers **clarity**: authorizing and signing powers must be consistent with assigned organizational and management responsibilities, as well as clearly defined, assigned and known.
- Ensure **transparency and traceability** of decisions: every activity and control must be documented and verifiable after the fact. Proper storage of relevant data and information must be ensured.
- **Adequately evaluate counterparties**: each person responsible for a given process, must verify the reliability, reputational profile, and adequacy of the counterparties with whom the Group is considering establishing a professional relationship, provide specific contractual clauses committing the counterparties to compliance with the principles contained in the Code of Ethics, the Policy and the procedures and protocols defined for compliance with anti-corruption regulations, and monitor the effectiveness of the services rendered in execution of the contracts entered into with the Group.

7.2. Conflict of Interest and Anti-competitive Practices

Lucart Group is committed to promoting a culture of integrity, transparency, and accountability by actively preventing and managing conflicts of interest and by strictly refraining from any form of anti-competitive practices. To this end, the Lucart Group is committed to:

- Ensure **impartiality and absence of conflicts of interest**: all activities must be conducted and decisions made with professionalism, transparency, impartiality and in compliance with anti-corruption regulations. Any situation that may generate even a potential or apparent conflict of interest must be promptly reported.
- **Maintain an open and constructive dialogue** with stakeholders transparently, clearly and accurately communicating information about relevant issues that might affect them and providing them with opportunities to make their views known about activities that might significantly affect them.
- **Inform workers** about policies, controls, programs and measures to combat unethical behaviour and promote compliance within the company through training and communication.
- Refrain from entering into **anticompetitive** agreements, including agreements to fix prices; make rigged bids (collusive procurement); set production limits or quotas; or divide or divide markets by allocating customers, suppliers, territories or lines of trade

¹⁰ The Anti-Corruption Laws include, among others:

- Law No. 300 of September 29, 2000 Ratifies and implements the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.
- Law No. 116 of August 3, 2009 Ratification and implementation of the United Nations Convention against Corruption, adopted by the UN General Assembly on October 31, 2003 by resolution No. 58/4.
- Italian Penal Code, with particular reference to Articles 317 et seq.
- Italian Civil Code, with particular reference to Article 2635 (bribery among private individuals) and Article 2635 bis (instigation of bribery among private individuals).
- Legislative Decree No. 231 of June 8, 2001 (on the administrative liability of entities).
- Foreign Corrupt Practices Act (FCPA) enacted in the United States.
- UK Bribery Act enacted in the United Kingdom.
- French law "Sapin II" (LOI no 2016-1691 du 9 décembre 2016 relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique).
- Spanish Law "Ley Organica No. 5, of June 22, 2010."

7.3. Money Laundering and Fraud

Lucart Group is committed to the socially responsible conduct of business activities based on what is required by law but also on behaviour that as a rule is expected to be ethically legitimate. This relates to the adoption of corporate policy capable of reconciling financial targets with the social objectives in the local area with a view to future sustainability. To this end, the Lucart Group is committed to:

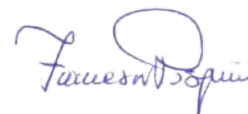
- Contribute to the public finances of host countries by making timely payment of their **tax debts**.
- **Maintain a transparent and cooperative relationship with the authorities** of the countries in which it operates, guaranteeing the authorities maximum cooperation in the activities of investigating any illegalities within the entire Lucart Group.
- **Diligently assess the information available on our business associates**, suppliers, partners and consultants to verify their respectability and legitimacy before embarking on business relationships with them.
- **Ensure that every operation or transaction must be authorized, verifiable, legitimate**, congruent, consistent, and properly and timely recorded and entered into the company's accounting system in accordance with the criteria specified by law and based on applicable accounting principles.
- Do not falsify or contribute to the falsification of information or any act of misrepresentation in the supply chain.

7.4. Information Security and Data Protection

The Lucart Group is committed to protecting the confidentiality of its customers, employees, suppliers and any other person with whom it works or comes into contact, ensuring that the company's practices relating to the collection and processing of data are lawful, transparent and fair and that all appropriate measures are taken to guarantee the protection of personal data collected, stored, processed or disclosed. To this end, the Group undertakes to:

- **Ensure that confidential and reserved information** is not used for personal gain or to obtain an undue advantage in a way that is contrary to the law or that causes damage to the Group's rights, property or objectives.
- **Protect the confidentiality** of customers, employees, suppliers and any other person with whom they work or come into contact, ensuring that business practices relating to the collection and use of personal data are lawful, transparent and fair and that all appropriate measures are taken to ensure the protection of personal data collected, stored, processed or disclosed.
- **Continuously pursue the improvement of its IT (Information Technology) and OT (Operational Technology) cybersecurity levels** with a view to ensuring low attractiveness to possible attackers and a high level of monitoring and response to threats and system breaches, thus guaranteeing the Group's business continuity.
- **Carry out periodic risk analysis activities according to a multi-risk approach**, considering both IT and OT assets, for the **continuous strengthening of the company's control**.

Management Approval



Porcari, 23/06/2025

ANNEX I - Qualitative and quantitative targets

Climate Policy	
Target reductions for Scope 1, 2, and 3 emissions validated by the Science Based Target Initiative	By 2026
100% coverage of grid power purchased by the Organization with Guarantees of Origin	By 2030
Environmental Policy	
Implementation of Carbon Footprint Systematic Approach third-party certified according to ISO 14067 Annex C for all tissue products made at the Borgo a Mozzano (IT), Castelnuovo (IT), Laval Sur Vologne (FR) and Aranguren-Artziniega (ES) mills	By 2026
60% of the fibrous raw materials consumed by the Organization represented by pulp (paper for recycling)	By 2030
Specific water consumption per ton of paper produced equal to 9.23 m ³ /t	By 2030
At least 90% of the total waste generated by the Organization diverted to recovery operations	By 2030
100% Sourcing of virgin pulp only from certified suppliers (FSC, PEFC and/or CW)	at least until 2030
100% of packaging used for tissue paper products recyclable or compostable (including primary, secondary and tertiary)	at least until 2030
100% of production facilities covered by a management system certified to major international standards (ISO 14001 and/or ISO 50001)	at least until 2030
Safety, health, well-being and satisfaction of people	
100% of production facilities covered by management system certified according to ISO 45001	By 2025
Adoption and implementation of a CMS (Customer Management System), harmonised at group level, for integrated management of reports from all customers	By 2026
Ensure that 100% of employees receive performance evaluations	By 2026
Ensure regular meetings (at least every six months) with workers or their representatives to discuss health and safety issues, involving all plants	at least until 2030
100% of production facilities covered by management system certified to ISO 9001	at least until 2030
Ethical Supply Chain	
Certified audit on headquarters of Organization according to the Business Social Compliance Initiative framework defined by AMFORI	By 2026
Engage 100% relevant suppliers (high-medium risk) belonging to Lucart's critical clusters (raw materials, auxiliary materials, chemicals products and logistics ones) on social-ethical topics/path [BSCI-Amfori project]	By 2030
Implementation of an engagement path specific for all most relevant for Scope 3 emissions Lucart Suppliers (upstream and downstream ones) [SBTi path]	By 2030
Business Ethics	

<i>Social and environmental due diligence internally and along the value chain [BSCI-Amfori project]</i>	By 2026
<i>Delivering privacy training and Group Personal Data Processing Procedure to all Lucart employees</i>	By 2026
<i>Implementation of Group Antitrust Compliance Programme</i>	By 2028
<i>Remedy 100% of all whistleblowing incidents reported within three months</i>	at least until 2030
<i>Pre-validation of 100% relevant Lucart suppliers involved in the management and administration of personal data for the Group</i>	at least until 2030