



RINO MASTROTTO

SUSTAINABILITY POLICY

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RINO MASTROTTO is a globally recognized leading company that operates in the field of the provisioning of materials to produce luxury goods. It can offer not only premium quality leather for segments such as leather goods, automotive, furniture and footwear, but also top-quality fabrics and high value-added services.

This Policy applies to all companies of RINO MASTROTTO, in Italy and abroad and is addressed to all stakeholders, namely all persons, such as employees, shareholders or shareholders, customers, suppliers and all those who may be affected and indirectly involved, permanently or temporarily, by the Group's activities.

RINO MASTROTTO has identified sustainability as a key role in integrating ESG (i.e. environmental, social and governance issues) within its strategic guidelines and in the conduct of its activities in line with the aims set out on the 2030 Agenda. Primary objectives are to:

- disseminate, encourage and promote a corporate culture oriented to ESG principles within RINO MASTROTTO
- define, consolidate and guide the business strategy of RINO MASTROTTO in the context of sustainable growth, to create value for both the Company and its stakeholders.

THE RINO MASTROTTO'S SUSTAINABILITY PATH

This Policy is in line with the Code of Ethics and Conduct, documents adopted since 2012 and subsequent updates, with reference to the following aspects:

- Protection of the environment and animal species: *RINO MASTROTTO firmly believes in the importance of its contribution in terms of respect for the environment and animal welfare, undertaking to minimize the negative impact of its activities on the environment and to implement, also through its Suppliers, all the necessary precautions to avoid or in any case minimize suffering and inconvenience to animals.*
- Value of human resources: RINO MASTROTTO believes that its human resources represent an indispensable and precious value for its existence and future development. The management of human resources is inspired by the criterion of merit and the principle of equal opportunities, in order to support the professional growth of everyone within an environment that favors collaboration and respect.
- Promotion of an ethical business: RINO MASTROTTO shares, accepts and complies with ethical principles such as legality, equality, impartiality, transparency, correctness, reliability and professionalism, condemning any form of corruption and attitude or behavior that is not in line with its own ethical principles.
- Behavioral obligations and prohibitions: RINO MASTROTTO implements in all its offices a set of prescriptions, values and rules of behavior to be respected in the conduct of business and in relations with customers, suppliers, employees, collaborators, competitors, the community and the environment as well as in the organization and management of the Group companies, for the purpose of creating an effective system of control of activities such as to ensure the prevention of the commission of crimes (e.g. for Italy Legislative Decree No. 231 of 8 June 2001 is in force). No corporate activity or operation can lead to conduct that violates the relevant legislation in the countries in which the Group operates.

Other important and founding documents are:

- Environmental Policy, adopted in 1999 and subsequent updates.
- Occupational Health and Safety Policy, adopted in 2010 and subsequent updates

RINO MASTROTTO firmly believes that sustainability is a fundamental factor in achieving its strategic objectives, continuously improving its performance, and preserving its identity. For this reason, the Group has already embarked on a journey to integrate its distinctive expertise with ESG principles, strengthening its commitment through the publication of the following documents, in conjunction with this Policy:

- Expanded Environmental Policy covering the Environmental Management System, water and its responsible use, energy, the circular economy, waste management, recycled fibers, chemical management, greenhouse gases and atmospheric emissions, noise pollution, deforestation, and biodiversity.
- Animal Welfare and Traceability Policy, designed to ensure animal welfare, raw material traceability, regulatory compliance, and supply chain transparency.
- Responsible Procurement Policy, to ensure ethical, sustainable, and compliant supplies, mitigate ESG risks, and protect human rights, the environment, quality, and corporate reputation.
- Social, Health, and Safety Policy, which includes issues such as human rights, health and safety, emergency management, diversity, equity, and inclusion, protection of women, and social aspects and impacts in material procurement.
- Anti-Corruption Policy, which summarizes the concepts already expressed in the Group's Code of Ethics and Conduct and is designed to prevent corruption risks, ensure legality, transparency, regulatory compliance, and strengthen customer and stakeholder trust.
- Information Security Policy, to protect company and customer data, prevent unauthorized access, ensure business continuity, regulatory compliance, and privacy protection.
- Preparation of the Sustainability Report, which the Company has voluntarily reported annually since 2019, using the GRI standards as a reference.

In order to guide its strategic decisions and daily actions towards assessments that consider environmental, social, and governance criteria, RINO MASTROTTO is committed, through this Policy, to:

- protecting, promoting, and encouraging compliance with ESG principles by its recipients;
- provide guiding principles for a relevant consideration of environmental, social, and governance aspects.

In implementing the Policy, RINO MASTROTTO also intends to contribute to the achievement of the United Nations Sustainable Development Goals.

OUR CULTURE

Promotion of craftsmanship, innovation and great manufacturing quality are the main drivers that distinguish the culture of RINO MASTROTTO and its peculiar enhancement of Made in Italy, also encouraging, where possible, the use of local suppliers.

Acknowledging the value and importance of these principles also at a global level, RINO MASTROTTO believes in craftsmanship, protecting the products of the territory and defending the skills and competences of local businesses, with a view to creating shared value.

In order to spread and promote a continuous dialogue with the community in which it operates, RINO MASTROTTO realizes a relationship of close synergy and trust with institutions and institutions, maintaining a continuous dialogue with the community in which it operates, also through the realization of initiatives, events and activities in the cultural, artistic, social and sports.

PROTECTION, SAFEGUARD OF THE ENVIRONMENT and CLIMATE

RINO MASTROTTO considers the environmental protection of the places in which it operates at the center of its attention, trying to minimize and mitigate any possible climatic effect that may derive from it. To contribute to the protection and safeguarding of the environment and ecosystems, it undertakes to develop strategies and initiatives aimed at minimizing the impact on the environment associated with the performance of its business activities. The Company has adopted an Environmental Policy which outlines the guidelines for the management of all environmental issues on which it may have a direct or indirect impact.

RINO MASTROTTO is committed to a business with a circular economy perspective; in particular, it monitors the consumption of energy, materials such as paper and plastic, and water resources, defining strategies for the recycling of them. For RINO MASTROTTO it is essential that greenhouse gas emissions are identified according to the sources from which they come. In this regard, the commitment takes the form of constant monitoring and reduction of emissions, through energy efficiency initiatives, the development of "green" technologies and the use of energy vectors generated from renewable sources. This commitment is also carried out thanks to the control of chemical products, waste and water discharges through constant monitoring of the substances they contain.

RINO MASTROTTO traces the origin of materials of natural origin to ensure respect and protection of workers and the environment in the countries and places where they originate, condemning every possible phenomenon of deforestation and facilitating biodiversity.

ANIMAL WELFARE

RINO MASTROTTO gives particular attention to the procurement of materials of animal origin, preparing a dedicated policy that does not tolerate the suffering and discomfort of animals from whose, after slaughtered for food purposes, raw hides to be used in the production activity are recovered.

We trace the origin of the goods and classify the sources, whether they are traders, slaughterhouses or suppliers of semi-finished leathers, also on the basis of the guarantees they are able to offer for protection.

RESPONSIBLE SOURCING AND VALUE CHAIN

RINO MASTROTTO recognizes that responsible supply chain management is a strategic element for ensuring quality, sustainability, and protecting the company's reputation. The Responsible Sourcing Policy defines principles, criteria, and operating methods aimed at ensuring that goods and services are procured in compliance with human rights, the environment, legality, and corporate ethical standards.

The company requires suppliers to comply with applicable regulations and align with its values, with particular attention to: decent working conditions, health and safety, environmental protection, animal welfare, traceability of raw materials, prevention of corruption, and responsible management of chemical substances.

Supplier selection and evaluation are based on objective criteria that integrate ESG (Environmental, Social & Governance) aspects as well as quality, service, and economic competitiveness. Qualification processes, periodic monitoring, audits, and improvement plans are included, promoting an approach of collaboration and mutual growth throughout the entire supply chain.

Through this Policy, RINO MASTROTTO intends to mitigate supply chain risks, ensure compliance with international regulatory requirements, and strengthen the trust of customers, partners, and stakeholders, contributing to sustainable and responsible development in the tanning industry.

About the value chain, RINO MASTROTTO promotes fair relationships and sustainable behaviors along the supply chain, favoring purchasing from local suppliers to support the economy and maintain community relationships, while minimizing the carbon footprint resulting from the movement of goods.

THE SOCIAL COMMITMENT

For RINO MASTROTTO it is essential to promote a culture of development of its people, based on the founding principles of equity, inclusion, respect for human rights and the enhancement of its human resources and of all the people who belong to the value chain. For this reason, we promote a culture of diversity and equal opportunities, by removing all forms of discrimination and moral or psychological violence related to gender, age, ethnicity, religion or sexual orientation, promoting an inclusive workplace.

We promote training courses so that employees are motivated towards continuous improvement and professional growth, through initiatives aimed at developing technical, managerial and organizational skills, paying attention to maintaining safe and healthy workplaces, in compliance with current regulations and national and international health and safety standards.

RINO MASTROTTO conducts its business activities in full respect of human rights, in order to promote freedom of association and collective bargaining and to combat forced and child labor along the entire value chain. These commitments are formalized within the Social Policy.

APPROACH TO GOVERNANCE

RINO MASTROTTO, in accordance with its management models and systems, has always conducted its activities in compliance with applicable laws, local, national, and international regulations, as well as the principles of transparency, fairness, and reliability through the implementation of mechanisms and procedures, such as the aforementioned Group Code of Ethics and Conduct.

Corporate Governance is inspired by principles of ethics and integrity, which include aspects of diversity among its members, such as skills, gender, and age. Our due diligence policies ensure that our suppliers adhere to the RINO MASTROTTO Supplier Code of Conduct.

The Group is committed to promoting corporate vision and ESG principles by developing guidelines and refresher courses for top management, including through the creation of a Sustainability Committee chaired by department heads, and by measuring performance related to ESG objectives, to be implemented through a Governance Policy.

RINO MASTROTTO intends to best manage situations and events that may conflict with the principles defined herein, through risk monitoring and the development and implementation of protocols.

As part of its governance system, RINO MASTROTTO has adopted specific policies aimed at ensuring integrity, transparency, and protection of corporate assets, strengthening its management of legal, reputational, and operational risks.

The **Anti-Corruption Policy** defines principles and rules of conduct aimed at preventing any form of active or passive corruption, both in relationships with public administrations and in relationships between private individuals, providing for:

- absolute prohibition of corrupt practices, including undue promises or offers of advantages;
- transparent management of gifts, sponsorships, and donations;
- traceability of financial flows and segregation of responsibilities;
- periodic staff training and whistleblowing channels;
- system of internal controls and disciplinary sanctions.

The **Information Security Policy** governs the protection of corporate, customer, and partner data and information, ensuring confidentiality, integrity, and availability. Specifically:

- access control to information systems;
- protection from cyber threats and incident management;
- backups and business continuity plans;
- staff training on cyber risks and data protection;

- continuous monitoring and updating of security measures.

Through these tools, RINO MASTROTTO protects its information assets, strengthens stakeholder trust, and ensures compliance with applicable data protection and information security regulations.

PRODUCT SUSTAINABILITY

RINO MASTROTTO aims to create innovative and sustainable products, both in terms of the product itself and in the ways in which they can be used.

The Group undertakes to proactively seek new solutions and new low-impact materials, satisfying the requests of all stakeholders, always and in any case guaranteeing the supply of products of the highest quality and high durability that best reflect the needs and expectations of customers, subjecting the products to stringent quality and safety tests in compliance with the required requirements and/or in compliance with the regulations in force in the field of safety and healthiness of the same.

RINO MASTROTTO develops relationships of trust with customers and establishes a continuous dialogue with them, especially with reference to potential strategic customers. In order to protect the privacy of the same, it guarantees confidentiality on all the information of which the company has become aware due to the exercise of its functions.

ADOPTION, IMPLEMENTATION AND DISSEMINATION

The recipients are required to know the contents of the Sustainability Policy, are obliged to observe the principles contained in it, and are called to actively promote its observance.

To this end, RINO MASTROTTO undertakes to ensure maximum dissemination of this Policy, through the use of appropriate knowledge and training tools and awareness of its contents, by the training sessions planned for the staff, by displaying it on company bulletin boards rather than by publishing it on the company's website (www.rinomastrotto.com).

RINO MASTROTTO is committed to maintaining constant and transparent communication with its stakeholders, listening to the needs of all internal and external stakeholders, in order to ensure the correct implementation of the Policy and facilitate their commitment in the field of sustainability.

RINO MASTROTTO attributes the responsibility for implementing this Policy to the ESG function and the internal Sustainability Committee monitoring its application with a view of continuous improvement. These in turn respond to the Company's Chief Executive Officer, who assumes responsibility for overseeing the application and reporting its progress and impacts to the Board of Directors.

RINO MASTROTTO submits this policy to periodic review and reserves the right to modify any procedures in this Policy if deemed appropriate, including, but not limited to, changes required by local legal or regulatory requirements. This Policy approved by the Board of Directors on 13th of March 2026, will be regularly updated whenever deemed necessary to reflect ongoing developments in ESG and best practice developments.