



# RINO MASTROTTO

SUSTAINABLE PROCUREMENT  
POLICY

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## INTRODUCTION

RINO MASTROTTO (hereinafter also the Group) is a company whose roots are sunk in a family tradition which dates back to the mid-1900s, and which today represents a prestigious brand in the tanning and textile sector recognized internationally; in fact, it boasts consolidated experience and collaborates with prestigious luxury brands, automotive and interior design companies that have established themselves worldwide.

The Group firmly believes in the inclusion of sustainability issues within all activities as well as within its development strategy.

The company, therefore, is convinced that the research for an increasingly sustainable development model must pass through a sustainable procurement policy, which combines the economic evaluation of the entire supply chain with an analysis that considers the principles of environmental sustainability and social responsibility, as referred to in the ISO 20400 standard.

## PURPOSE OF THE SUSTAINABLE PROCUREMENT POLICY

This Policy aims to provide reference guidelines aimed at promoting responsible, sustainable procurement policies within the Group that are functional to the achievement of corporate objectives, in compliance with the values expressed by RINO MASTROTTO and reported in the Code of Ethics and Conduct, available on the company website ([www.rinomastrotto.com](http://www.rinomastrotto.com)).

Values inspired by the principles contained in the Universal Declaration of Human Rights of the United Nations, in the Declaration of Principles on Multinational Enterprises, in the Social Policy of the ILO and within the Guidelines for Multinational Enterprises.

In particular, the Group is committed to:

- comply with national and international laws, including EU regulations such as EUDR and the OECD Due Diligence Guidelines,
- avoid or mitigate contributing, directly or indirectly, the risks reported in Annex II of the OECD Due Diligence Framework,
- monitor the origin of raw materials and promote transparency along the supply chain,
- respect human rights, eliminate forced and child labour, and promote safe and decent working conditions throughout the supply chain, as essential principles that go far beyond regulatory compliance,
- minimize the environmental impact deriving from operational activities through the purchase of products that comply with recognized environmental standards, with attention to biodiversity, water management and emissions,
- guarantee the maximum safety and quality of our products throughout the supply chain with a precautionary approach
- **ensure confidentiality and discretion in relationships with suppliers and customers**

engaging stakeholders, collaborating with suppliers, organizations and institutions to improve sustainability standards.

## PERIMETER OF APPLICATION OF THE SUSTAINABLE PROCUREMENT POLICY

This Policy establishes the principles and standards on sustainable procurement applicable to all companies linked to RINO MASTROTTO. As part of its management and coordination activities, RINO MASTROTTO ensures that the management autonomy of each subsidiary is respected, while supervising the entire business in compliance with local regulations and confidentiality requirements.

This document applies to directors and all those who collaborate directly or indirectly with RINO MASTROTTO at any level and grade, and is also extended to agents, suppliers, business partners, consultants, contractors and any other representative person appointed by the Group, who will be required to comply with the principles of this Policy, avoiding any activity or conduct that may imply violations of current regulations or the principles here included. To give maximum dissemination of this policy, in addition to the involvement of company personnel, it is published on the company's website ([www.rinomastrotto.com](http://www.rinomastrotto.com)).

## GUIDING PRINCIPLES

In order to include sustainability criteria as part of the supplier assessment process, the key principles of the Code of Ethics and Conduct and what has already been set out in the individual policies (Sustainability, Environmental, Social and Occupational Safety, Animal Welfare and Traceability) have been taken up. Below is reported a list of the best practices for sustainable procurement with which RINO MASTROTTO is committed, at all levels of its organization:

- purchase of goods and services in line with international principles aimed at promoting and protecting Human Rights recognized by the principles of the United Nations Global Compact (defined by the Universal Declaration of Human Rights), the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work for anyone engaged in the corporate supply chain, the UN Sustainable Development Goals (SDGs), the OECD guidelines for multinational enterprises, from the OECD Due Diligence Framework including Annex II on risks, as well as climate agreements (e.g. Paris Agreement) that direct companies to reduce their environmental impact;
- select, evaluate and prioritize suppliers who have incorporated ethical and sustainable practices within their organization by participating in continuous improvement initiatives and recognized certifications (e.g. LWG, ISO 14001, SA 8000, ISO 45001) and pursue them also within their supply chain;
- ensure compliance with all environmental and safety legislation, including international obligations on climate change and sustainable development such as the reduction of CO2 emissions and the protection of biodiversity;
- purchasing goods and services that reflect appropriate and recognized environmental specifications or standards to pursue the continuous improvement of internal procurement practices;
- use products with a reduced environmental impact, both on the local community and globally. Factors taken into consideration will include the sustainability of production, the energy used, the traceability and consumption of raw materials, the production of waste and discharges into the environment (water, air);
- in consideration of the company's core business, particular attention is given to the procurement of raw and/or semi-finished hides that must come from animals raised according to the principles of Animal Welfare in areas not subject to illegal deforestation and/or whose supply may have harmed the rights of indigenous peoples;
- promote products from renewable sources and certified supply chains (by way of example, but not limited to, for the textile part we refer to standards recognized with GOTS, OCS, RWS, etc., while for packaging FSC and PEFC);
- promote the circular economy and the use of recovered products and/or products with a percentage of recycled content (by way of example but not limited to, recognized standards are GRS, RCS, etc. While for packaging FSC Mix and PEFC), or products with a high recyclability factor;
- avoiding the use of products that are potentially harmful to the environment and human health by replacing them with safer alternatives for the environment, workers and consumers, with reference to the procurement of chemicals, we intend to use chemicals with low environmental impact compliant with the ZDHC MRSL;
- promote a level of awareness of sustainability among supply chain partners and encourage them to adopt sustainable practices, categorically condemning the sourcing and use of raw materials obtained illegally or through measures contrary to ethics or common sense;

- adopt ethical and transparent practices in all business operations, ensuring the application of the same standards along its supply chain to:
  - avoid any possible violation of human rights;
  - avoid any possible risk of corruption, money laundering and tax evasion;
  - avoid any possible financing, even indirect, to non-governmental armed groups;
  - avoid the use of public or private armed forces that do not respect internationally recognized human rights.

## RISK ANALYSIS

RINO MASTROTTO is also committed to integrate into the assessment of its supply chain the analysis of risks related to environmental and/or social aspects, current or potential, directly or indirectly related to it. These include risks reported in Annex II of the OECD Due Diligence Framework.

This analysis is a useful tool for the timely identification of the areas, along the entire supply chain, potentially most subject to environmental and/or social risks, to be able to act with corrective actions aimed at mitigating the identified risks.

## SUPPLIER EVALUATION

RINO MASTROTTO is committed to having 100% of strategic suppliers assessed also according to ESG criteria by 2029.

The selection of strategic supplier categories for the Group reflects the specific nature of its business activities. The strategic categories include:

- raw material suppliers
- chemical products
- subcontractors
- packaging suppliers

The Group is committed to further expanding the analysis of suppliers in the future based on ESG criteria.

## CONFIDENTIALITY IN RELATIONS WITH SUPPLIERS AND CUSTOMERS

RINO MASTROTTO recognizes the protection of confidentiality of information as an essential element for establishing and maintaining relationships of trust with customers, suppliers, and business partners, as well as for safeguarding its own informational, technical, and commercial assets.

Within the context of sustainable procurement processes, the Company undertakes to:

- ensure that all technical, commercial, financial, contractual, and strategic information shared with suppliers and customers is treated confidentially, in compliance with non-disclosure agreements (NDAs) and applicable regulations;
- use the information received exclusively for purposes related to the evaluation, qualification, and management of supplier relationships;
- adopt appropriate organizational, procedural, and technical measures to prevent unauthorized access, improper disclosure, alteration, or loss of data;
- restrict access to confidential information solely to authorized personnel, adequately trained in data protection and confidentiality obligations;
- require its suppliers to adopt equivalent standards for the protection of confidentiality, particularly when involved in joint projects, co-development activities, or the management of sensitive data.

RINO MASTROTTO also undertakes not to use information obtained during audits, ESG assessments, or due diligence activities for purposes other than those for which it was collected, ensuring impartiality, fairness, and integrity in the handling of such information.

Any breach of confidentiality obligations is considered a serious violation and may result in the adoption of internal disciplinary measures and/or the termination of the contractual relationship, in accordance with agreed contractual clauses and applicable laws.

## COMMUNICATION AND TRAINING

The company is committed to continuously improving its Sustainable Procurement Policy also through innovation, dissemination and promotion of the principles contained therein both internally (by organizing training and awareness-raising activities for employees and managers, ensuring full understanding of the ethical and environmental principles required along the supply chain) and externally (by communicating and making its standards public to suppliers and business partners), promoting a conscious and shared adoption of sustainability principles. This policy is also publicly available on the Company's website ([www.rinomastrotto.com](http://www.rinomastrotto.com)).

## MONITORING AND DISSEMINATION

The Group constantly monitors all procurement practices to assess the social, environmental and economic impact of the company throughout the supply chain. The control and verification system that aims to ensure the adherence of suppliers to the principles of this policy is implemented through:

- Periodic audits and risk assessments based on environmental and social criteria.
- Support to suppliers to improve their sustainability practices.
- Improvement plans for suppliers that need adjustments.

In case of non-compliance with the principles of the policy:

- Corrective actions will be required with defined deadlines.
- In the event of serious violations or failure to cooperate, RINO MASTROTTO reserves the right to suspend or interrupt the business relationship.

Periodically RINO MASTROTTO will evaluate and communicate the progress achieved through public instruments, such as the Sustainability Report.

## INTEGRITY, TRANSPARENCY AND REPORTING

RINO MASTROTTO prohibits all forms of corruption, including bribery and the granting or acceptance of illegitimate benefits, either directly or through intermediaries, to private or public entities. Suppliers and business partners must report any actual or potential conflicts of interest that may affect the business relationship with the Group. Integrity and transparency are fundamental principles for responsible cooperation, just as we intend to promote fair competition, operating with integrity and in compliance with antitrust regulations, avoiding unfair practices.

RINO MASTROTTO promotes sustainable sourcing and encourages the reporting of any violation of this Policy. Employees, suppliers and partners can confidentially report any irregularities through dedicated channels, including a whistleblowing system that guarantees anonymity and protection from retaliation available at the link <https://www.rinomastrotto.com/en/whistleblowing/>

## REVIEW AND APPROVAL

The review and approval of the Responsible Sourcing Policy at RINO MASTROTTO follows a structured process. The policy is periodically evaluated by the sustainability function, which analyses regulatory updates, best practices and stakeholder feedback. In case of revisions, these are discussed with relevant business functions, including purchasing and compliance. Subsequently, the updated draft is submitted to the Sustainability Committee for evaluation and recommendation. The final version is approved by the Board of Directors or Executive Management. Once approved, the policy is communicated to suppliers and implemented in the due diligence and supply chain monitoring processes.

This Policy approved by the Board of Directors on 13<sup>th</sup> of March 2026, will therefore be updated periodically or extraordinarily in the event of significant changes, in order to ensure its continued adequacy and effectiveness.