SUSTAINABILITY **REPORT**

20 25

NETTUNO
we take care of your hands

SUSTAINABILITY
REPORT

2025

we take care of your hands

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Methodological note

The 2025 Sustainability Report of Nettuno S.r.l. aims to give stakeholders a clear and transparent view of the company's environmental, social and governance (ESG) commitment. The document is not only an account of the activities and results achieved, but also a monitoring tool to assess progress and define the next improvement actions, in line with the evolving context and the expectations of our stakeholders.

The report covers the period from **1 January to 31 December 2025**. Where available and significant, data for previous years (2023 and 2024) are also included to provide a broader perspective on the company's performance.

The reporting scope covers all activities carried out at the operating sites in **Castelli Calepio and Chiuduno (BG)**, where the company's production and management processes are concentrated.

This Report has been prepared in accordance with the **Global Reporting Initiative Standards 2021 (GRI Standards – Universal Standards)**. References to the Standards are detailed in the **Content Index** at the end of the document, ensuring precise traceability of qualitative and quantitative information. Where data are unavailable, the Content Index states the reason.

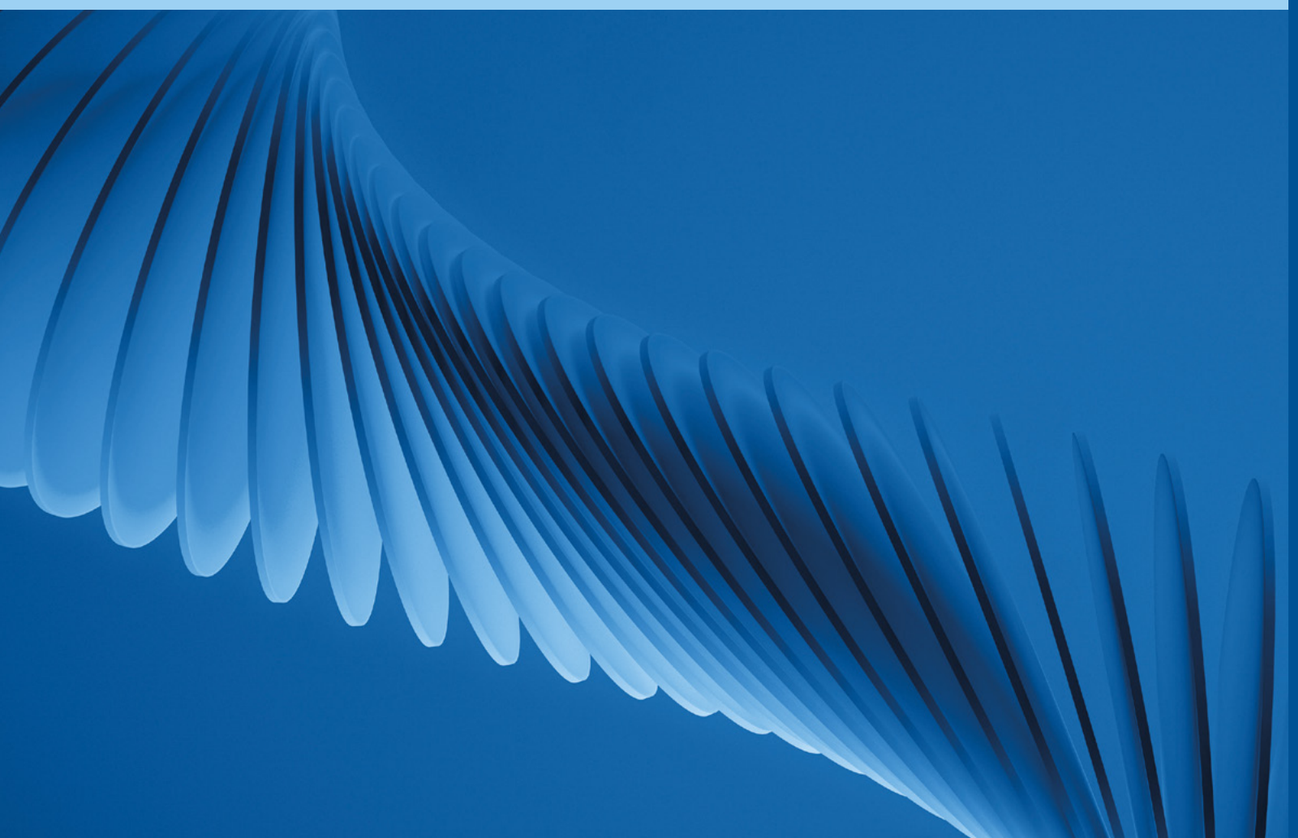
Data were collected through interviews with company contacts and structured data collection forms, following best practice in sustainability reporting. Any estimates or projections are clearly indicated in the text.

The Sustainability Report was approved by the **Board of Directors** on 05/05/2026 and will be published on the company website **www.nettuno.net**. For further information or clarification, please contact the company at **nettuno@nettuno.net**



00

LETTER TO STAKEHOLDERS



Letter to stakeholders

Dear Stakeholders,

it is with a deep sense of responsibility and pride that we present our **second Sustainability Report**, which summarises a year of growth, activities and concrete commitment.

While the first edition marked the start of a journey of transparency, this new chapter confirms a **path of progressive integration of sustainability into corporate strategy**. We come to you with over half a century of history and solid local roots, but looking towards a future that requires companies able to adapt to changing contexts and to play an active role in promoting good practices where they operate.

2025 was a year of real transformation. We **strengthened our production model** by investing in technologies that improve quality, safety and operational continuity. On the environmental front, the completion of the third photovoltaic system helps increase the share of self-generated renewable energy. We achieved full recovery of washing water and increased the use of recycled materials in packaging, with 77% “second-life” plastic, while maintaining 94% recyclable plastic packaging. At the same time, the introduction of automated systems has made production processes more efficient and safer. Product innovation also made significant progress, with the expansion of the Ecolabel range and the development of formulations aimed at reducing environmental impact, supported by the progressive digitalisation of data, enabling more structured and integrated management of company information.

People remain at the heart of this journey. Our workforce grew by 10% and we invested in training, safety and workplace well-being, convinced that a company must generate human value even before economic value. This commitment to a fair working environment was further confirmed by the Gender Equality Certification. At the same time, we strengthened our ties with the local area by supporting cultural and social initiatives, including a new collaboration in support of scientific research.

Looking ahead, we are aware of the role companies play in the economic and environmental system in which they operate. **We do not act in isolation, but as part of a network that involves the local community, institutions and new generations.** For this reason, we will continue to invest in process innovation, skills development and the expansion of our product range, with the aim of growing further in both domestic and international markets, without ever losing sight of the ethics that guide us.

We increasingly want to be recognised as strategic partners to our customers, offering reliable solutions and competent support founded on **transparency and continuity**. The path we have embarked on is ambitious and constantly evolving, but we are certain that sustainability is an essential tool for navigating the complexities of tomorrow and **building truly lasting, responsible and future-oriented growth**.

Thank you for your trust and for being part of this journey.

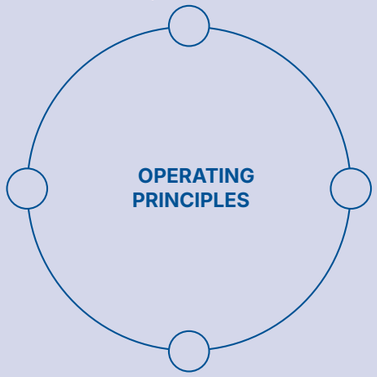
Marina Fratus
Chief Executive Officer

NETTUNO AT A GLANCE

For over fifty-five years Nettuno has been developing solutions for hand care, protection and cleaning and for professional cleaning. Today this commitment translates into concrete investment in innovation, direct control of the supply chain and an organisational model focused on continuity and responsibility. In 2025, through its second sustainability report, the company consolidates a growth path founded on quality, safety and attention to environmental impact, strengthening the integration of sustainability into production processes and operational choices.

Environmental responsibility
Progressive reduction of environmental impact through renewable energy, more efficient processes and the development of lower-impact solutions and products.

People at the centre
Valuing people through job stability, safety and continuous skills development.



Quality and control of the supply chain
Quality assurance through the selection and traceability of raw materials and increasing automation of production processes.

Ethics and relationships
Transparent management of stakeholder relations, in compliance with regulations, fairness and company principles.

55 years of experience in professional cleaning and skin protection

Two production plants Castelli Calepio and Chiuduno (BG)

Foreign distribution site Madrid (Spain)

International presence in 60 countries

43 people across production, R&D, logistics and sales functions

2025 Turnover €9.6 million, up 13% vs 2023, the result of targeted investment and operational solidity

2025: ENVIRONMENTAL PROGRESS

AREA	RESULT
Energy	Completed the upgrade of the company photovoltaic system, with new installed capacity becoming fully operational in 2026. A transformer substation was also installed for more efficient management of energy peaks.
Packaging	77% of packaging made from second-life plastic and 94% fully recyclable
	Development of new tablet formulations, reducing packaging and logistics impact
Water	Recovery and reuse of 100% of washing water in production processes.
Formulations	Expansion of the range of Ecolabel-certified Nettuno-branded products
	Progressive development of formulations using lower-impact raw materials compatible with the EUDR regulation

INNOVATION, QUALITY, SUSTAINABILITY

During 2025 Nettuno strengthened its operating model through:
introduction of automated storage and mixing systems, increasing production capacity and reducing operational risks
progressive integration of digital tools and advanced production planning systems
digitalisation of technical data, paving the way for artificial intelligence-based applications
development of new products, including powder and tablet formats, aimed at better environmental performance
active collaboration with customers and suppliers in developing lower-impact solutions

PEOPLE AT THE CENTRE

AREA	RESULT
Trust and stability	91% of employees are on permanent contracts.
Widespread welfare	Initiatives supporting health, well-being and work-life balance were expanded. Company events open to employees and their families were also promoted.
Workplace safety	No injuries were recorded in 2025. The introduction of automated systems helped further strengthen safety measures.
Training	Training programmes on quality, safety and sustainability were consolidated, with an average of 12 training hours per employee. Partnerships with schools, ITS and universities were launched to train and recruit young people.
Equality and inclusion	Obtained UNI/PdR 125:2022 Gender Equality Certification

CERTIFICATIONS AND REGULATIONS
ISO 9001 – Quality management system
ISO 14001 – Environmental management system
UNI/PdR 125:2022 – Gender equality
Production of Medical Devices (EU Regulation 2017/745)
Production of Medical-Surgical Devices (Ministry of Health authorisation)

Concrete commitments for 2026

In 2026 Nettuno continues to integrate sustainability into its business processes, focusing on several development areas already under way and being consolidated.

Environment and production processes

- Full operation of the third photovoltaic system, increasing the share of self-generated energy and progressively reducing indirect emissions (Scope 2)
- Continued efficiency improvement and automation of production processes

Product and packaging

- Development and validation of recyclable mono-material packaging solutions as an alternative to multilayer systems
- Progressive increase in the use of recycled materials, in line with technical and regulatory requirements

Supply chain and suppliers

- Introduction of a structured supplier qualification and monitoring system, integrating ESG criteria into assessment processes
- Assessment of partnerships for the recovery and reuse of packaging along the supply chain

Digitalisation and operational management

- Full operation of the MRP2 system for production planning and control
- Development of digital tools for integrated customer management (CRM) and improved customer care

People

- Progressive development of HR processes, with more structured training and skills development activities
- Consolidation of relations with training institutes and universities, aimed at recruiting new staff and developing young people's skills in the workplace

THE COMPANY AND ITS BUSINESS MODEL

01

01.1 The company and its business model

Nettuno is an Italian manufacturer active in the **design, production and marketing of professional and industrial cleaning solutions**. The company operates through a model that integrates in-house activities and collaborations along the supply chain, maintaining **direct oversight of the key stages of the process.**

Production takes place at the company's own Italian plants and covers **Nettuno-branded products and private label solutions**, making it possible to meet differing needs in terms of market, channel and technical specifications, while maintaining control over quality and product development.

SEGMENT			
Skin protection	Barrier creams and protective solutions to apply before work	Professional settings with frequent exposure to irritants or heavy soiling	Supports skin protection and prevention of skin stress; an integral part of the **Skin Care Programme**.
Hand washing	Hand-cleaning pastes, hand-cleaning creams, gels, lotions, soaps and wipes	Industry, workshops, construction sites, crafts; for some soaps also offices, schools and communities	Broad range differentiated by type of soiling; formulations with **mineral or vegetable microgranules** and effective yet skin-gentle solutions.
Skin care	Emollient and regenerating after-work creams	Frequent professional use, especially where repeated washing can stress the skin	Focus on skin **hydration, restoration and well-being** after work.
Surface cleaning	Cleaners for surfaces, bathrooms, floors and professional environments	Offices, communities, workplaces and professional spaces	Extending the offer beyond hand hygiene, with dedicated solutions for cleaning environments and surfaces.
Disinfectants and PMC	Products for sanitising and disinfecting hands, surfaces and specific technical applications	Professional settings with specific hygiene and health requirements	A dedicated range including products classed as **Medical-Surgical Devices** and other regulated applications.
Accessories and dispensers	Dispensers, wall brackets, floor stands and displays linked to dispensing systems	Professional, industrial and communal environments	Support **controlled product use, ease of installation and integration with refill and pouch systems.**

01.2 Product and technical expertise

The product is the **main distinguishing feature of the business**. The development and continuous improvement of formulations are ensured by an **in-house Research and Development function** and guided by an approach that combines **technical performance, sustainability and industrial feasibility**.

During 2025 the company continued a **structured formulation review process**, aimed at improving overall quality and progressively reducing the use of components with greater environmental impact. Among the measures taken, for example, was the **replacement of paraffin with plant-derived extracts** in some product lines, while maintaining the performance standards required by the market. The in-house laboratory plays a central role in this process, contributing to the **definition, validation and optimisation of formulations**, also in response to specific customer requests, particularly in the private label segment.

The approach adopted is based on a balance between **innovation, reliability and technical control**, with the aim of ensuring effective, safe products suited to their different contexts of use.

01.3
Certifications and reference standards

To ensure product quality, safety and regulatory compliance, Nettuno adopts a set of **certifications and technical standards** that provide structured support to production and organisational activities.

In continuity with previous years, the company operates under certified systems such as **UNI EN ISO 9001 – Quality management system**, which ensures the reliability of processes and products, and **UNI EN ISO 14001 – Environmental management system**, which attests to its focus on responsible management of environmental impacts and efficient use of resources.

Nettuno is also authorised by the Ministry of Health for the **production of Medical-Surgical Devices (PMC)**, ensuring product compliance with applicable health and regulatory requirements.

For raw materials, the company uses **certified raw materials under the RSPO (Roundtable on Sustainable Palm Oil) scheme**, helping to ensure traceability and responsible sourcing of palm oil-derived components along the supply chain.

At the same time, the development of **EU Ecolabel** certified products continues, extended in 2025 to further cleaning lines, in response to market demand and evolving regulations.

In 2025 the company also obtained **Gender Equality Certification (UNI/PdR 125:2022)**, introducing a more structured system for monitoring and managing issues related to equity and work organisation.

Overall, the certification system forms an **integrated set of operational tools** supporting the company's development and ensuring consistency between product development, production processes and organisational management.



01.4
Production model and process control

During 2025 Nettuno continued to strengthen its management model, with particular attention to the **control and integration of production processes**.

This includes the evolution of management systems supporting planning and production, with the introduction and integration of tools for managing operational flows, aimed at improving **consistency between production scheduling, procurement and plant capacity**.

This approach makes decision-making processes more effective and strengthens the company's ability to manage production variables, reducing inefficiencies and improving overall system reliability.

01.5
Safety and work organisation

The company's industrial choices also have a direct impact on **safety conditions and work organisation**.

The introduction of automated systems in raw material handling and production stages makes it possible to **reduce operators' direct contact with substances and materials**, limiting exposure to chemical and physical risks. At the same time, reduced manual handling of loads helps prevent problems related to physical strain and musculoskeletal disorders.

Automation is therefore not only a factor of production efficiency, but also a concrete tool for **improving operating conditions and workplace safety**.

01.6
People in the business model

In an evolving production context, people continue to play a central role.

The introduction of more advanced and automated systems brings a growing need for **technical skills and process management capabilities**, strengthening the role of internal staff not only operationally, but also for the oversight they provide in interpreting data and production dynamics.

The company takes a practical approach to people management, focused on **transferring skills, on-the-job mentoring and progressively upskilling staff**, in line with production and organisational needs.

01.7

Market context and future directions

Nettuno operates in a context marked by growing but uneven attention to sustainability issues, accompanied by regulatory developments and end-market demand still strongly anchored to product quality and affordability.

In the end-consumer segment, purchasing choices are mainly driven by price and convenience. In the B2B market, by contrast, especially among larger customers, there is growing attention to packaging, product composition and regulatory compliance.

However, the international context shows discontinuous and uneven attention to environmental and social issues, scaled back compared with the expectations of previous years. This trend nonetheless faces structural challenges that remain central: climate change, pressure on natural resources and socio-economic transformation, the competitiveness of the Italian production chain and the availability of qualified local staff are issues present in the company's daily life.

In this context, sustainability issues are becoming increasingly relevant in terms of **risk management**, with potential impacts on raw material availability, supply chain stability, compliance with evolving regulatory requirements and the company's attractiveness to employees and local stakeholders.

Nettuno confirms an approach focused on **integrating sustainability into operational choices**, rather than developing isolated initiatives. The activities described in this report – from reviewing product formulations and evolving packaging to attention to working conditions – are consistent with some of the **Sustainable Development Goals (SDGs)** considered most relevant to the sector and the company's operating model.



This approach results in a gradual integration of sustainability into strategic and operational choices, consistent with the company's industrial nature and the characteristics of its market.

01.8

Stakeholders

Nettuno operates in a complex ecosystem, interacting with a diverse network of stakeholders who, in different roles, contribute to the development and continuity of the company's activities.

During 2025, stakeholder relations continued in line with the previous year. Dialogue with key stakeholders takes place mainly within operational and commercial activities, through the direct involvement of the relevant company functions.

The stakeholder identification process, confirmed for this year as well, led to the definition of the main categories with which the company has ongoing relations, divided into two macro-categories:

- **strategic stakeholders:** parties with a direct and ongoing impact on company activities, as they are involved in operational dynamics and decision-making processes;
- **established stakeholders,** parties which, while not directly involved in operational management, influence the regulatory, economic and environmental context in which the company operates.

In particular, the two macro-categories are structured as follows:

Strategic stakeholders

- **Suppliers,** essential partners in the production chain;
- **Customers,** divided into private label customers and Nettuno brand distributors;
- **End consumers,** who use the products;
- **Consultants,** who support technical and organisational development;
- **Internal stakeholders,** a central element in the company's operation and development.

01.8

Stakeholders

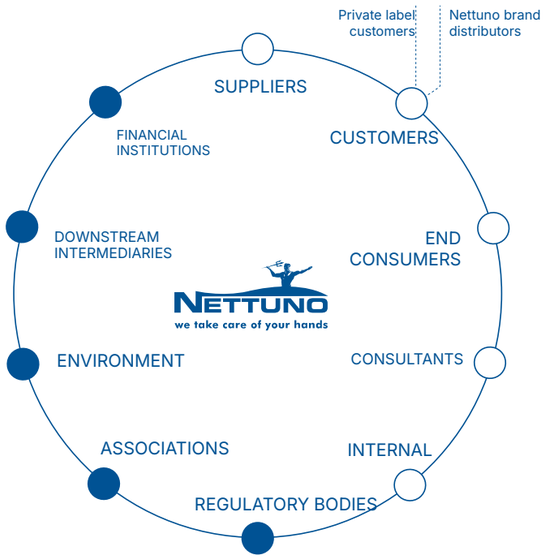
Established stakeholders

- **Financial institutions**, which support the company's investments;
- **Regulatory bodies**, which define the applicable regulatory framework;
- **Trade associations** (Confindustria Bergamo, Assosistema, Afidamp), which foster dialogue and the sharing of industry practices;
- **Environment**, considered a reference point in operational and strategic choices;
- **Downstream intermediaries**, which support the distribution of products on the market.

During the reporting period there were no substantial changes in the composition of stakeholders. However, **some changes in the way relationships are managed** were observed, in particular:

- growing attention from **B2B customers** to product sustainability, packaging and regulatory compliance;
- a progressive focus by the company on **strengthening supply chain oversight**, also with a view to future structured supplier qualification and monitoring tools.

Stakeholder mapping therefore remains an operational reference for the company, enabling it to maintain **ongoing relationships consistent with its organisational model** in an evolving context.



STRATEGIC STAKEHOLDERS

ESTABLISHED STAKEHOLDERS



MATERIALITY ANALYSIS

In 2025, the analysis of sustainability topics material to Nettuno was **confirmed in continuity with the previous year.**

The identification of topics reflects the company's operating model and its main interactions with stakeholders, serving as a reference for the structure of this Report.

Sustainability topics were assessed by considering their relevance to the company and its main stakeholders, consistent with the approach adopted in the previous edition. The material topics resulting from the analysis are shown in the matrix below, which remains a tool for summarising the priorities identified.

ENVIRONMENTAL TOPICS

- **Climate change adaptation and mitigation**
- **Pollution**
- **Direct impact drivers of biodiversity loss**
- **Water**
- **Resource inflows, including resource use**
- **Waste**
- **Resource outflows related to products and services**

SOCIAL TOPICS

- **Working conditions**
- **Gender equality, diversity and non-discrimination**
- **Training and skills development**
- **Personal safety of consumers and/or end users**

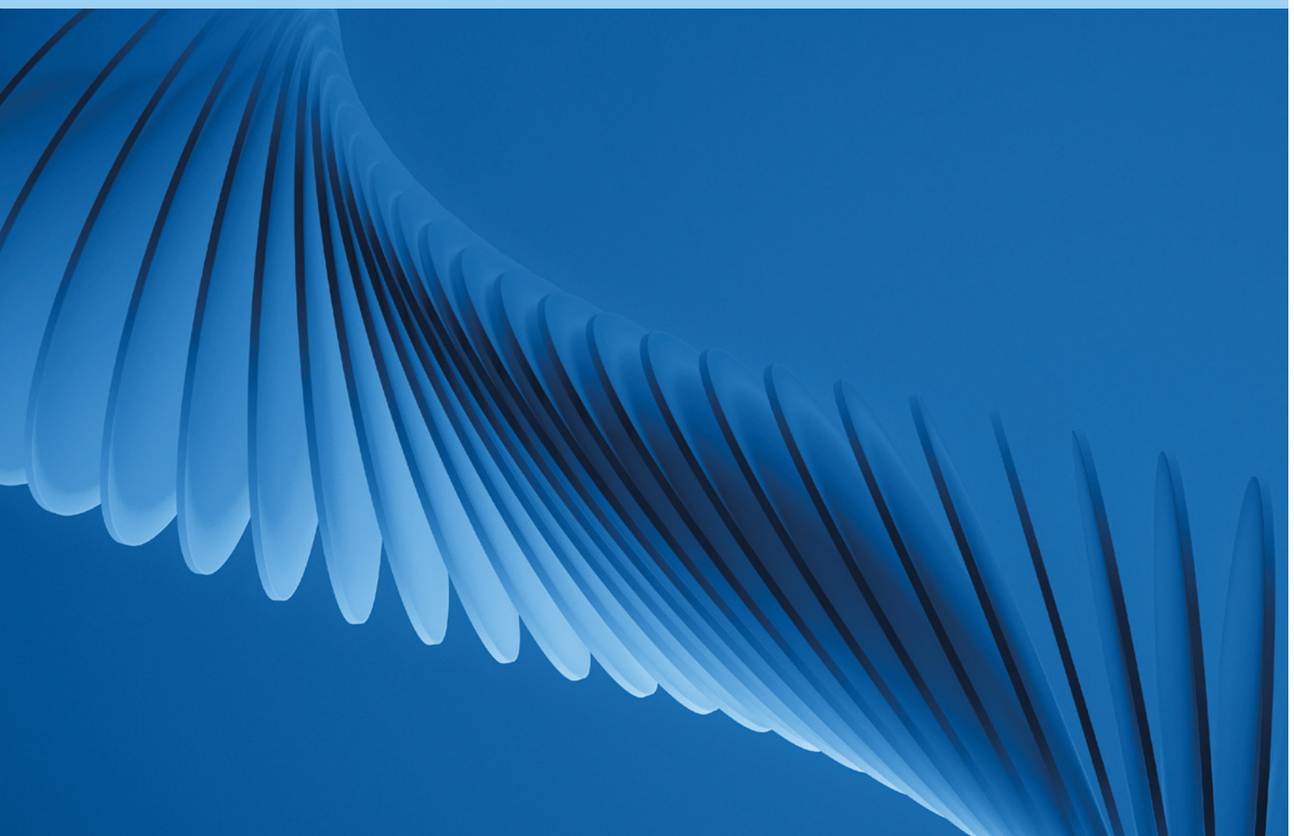
GOVERNANCE TOPICS

- **Corporate culture**
- **Management of supplier relationships**

During the reporting period no changes emerged requiring an update of the matrix. However, **some emerging trends** were observed, particularly regarding product sustainability, supply chain management and customer requests, which may be progressively explored in future years.

02

GOVERNANCE



02.1 Governance

Nettuno's governance is based on a direct decision-making model, in which the Board of Directors (BoD), made up of four members, all shareholders, leads the company with direct involvement in the main operational and decision-making areas, consistent with its family structure and organisational model.

The composition of the BoD reflects an integration of strategic and operational responsibilities:

- **Marina Fratus** – Chief Executive Officer, responsible for financial management, relations with credit institutions and investment planning;
- **Lorenzo Fratus** – Chairman, responsible for production and technical matters, acting as Plant Manager with operational powers;
- **Francesca Fratus** – Head of sales management for the Italian and foreign markets;
- **Elena Fratus** – Head of the purchasing department and of the management systems supporting production processes, focusing on operational improvement and cost control.

The Board of Directors is predominantly female (three women and one man), which has steered the organisational culture towards growing sensitivity to gender issues and fostered structured equity and inclusion policies, formally recognised in 2025 with the Gender Equality Certification under **UNI/PdR 125:2022**.

The remuneration policy reflects the company's structure: directors receive a fixed component not linked to specific performance indicators, while operational BoD members who are employees participate in the company's incentive schemes. Remuneration decisions are taken collectively, based on internal assessments and organisational needs.

The BoD also plays a direct role in integrating sustainability topics into business activities. This is achieved mainly through the operational involvement of its members in the main corporate functions, where decisions on product development, procurement and process organisation incorporate assessments of environmental and organisational impacts.

Strategic direction on sustainability topics is led by the Chief Executive Officer, while operational implementation is overseen by the technical and production functions, in particular through the direct involvement of the purchasing and production areas.

Sustainability reporting, including approval of the Report, is managed directly by the BoD, with the involvement of all members.

There are currently no formal systems for assessing BoD performance on ESG topics, nor dedicated structured training programmes. However, the growing importance of these topics, also in the operational activities overseen by members, is leading to greater attention to developing specific skills within the functions involved.

Overall, the governance model, consistent with the company's size, is based on the direct and operational involvement of the BoD and is evolving towards greater formalisation of tools and processes, particularly on ESG topics and supply chain management.

02.2
Code of Ethics

Nettuno has adopted a **Code of Ethics** that sets out the principles of conduct in business activities and in relations with employees, suppliers and other parties.

The Code is the main formal reference on business ethics and has been disseminated through the available internal and external channels, including company e-mail, notice boards, internal applications and the website, to ensure it is accessible to all parties involved. The Code of Ethics is also shared with new customers and progressively integrated into company information systems.

At the date of this Report, there are no further formal policies supplementing the Code of Ethics. Its principles are applied in daily activities through the direct involvement of corporate functions and management.

02.3
Reporting of concerns

At the reporting date, Nettuno does not have a structured system for reporting concerns (e.g. formal whistleblowing channels). There are **informal reporting methods**, including a company box and a dedicated e-mail address, through which general reports can be collected.

As part of the path towards Gender Equality Certification under UNI/PdR 125:2022, a specific function was set up for **managing reports on equity, inclusion and equal opportunities**, entrusted to the internal Equal Opportunities Committee (EOC).

Reports can be sent to the EOC via a dedicated e-mail address or through boxes located at the production sites, and are handled by the committee in accordance with the procedures defined by the company's gender equality policy. Reports of a different nature, outside the EOC's remit, are handled directly by the BoD, with the support of the relevant functions depending on the nature of the case.

During the period, no significant reports or complaints were received from stakeholders, nor were there any cases of regulatory non-compliance.

Any concerns are handled through a direct approach involving **prompt assessment of reports, root-cause analysis and the adoption of corrective measures**, with the involvement of the functions concerned.

The company has also established the practice of recording the main operational decisions in writing to ensure their traceability.

There are currently no formal procedures for managing potential conflicts of interest. These are managed through direct discussion among BoD members, consistent with the company structure. In the event of conflict or misalignment, decisions are taken collectively and, where necessary, with the support of an external consultant.

PRODUCTS AND SUPPLY CHAIN

03

03.1
Products and supply chain

In 2025, Nettuno continued to strengthen oversight of its value chain, with targeted actions on procurement, production processes and product development. In a context of regulatory variability and logistical pressures, the company operated according to priorities and risk management, maintaining operational continuity and consistency with its quality and environmental standards.

In line with the importance of this topic to its business model, the company has progressively strengthened risk assessment and prioritisation along the supply chain, maintaining direct control over the main operational phases and consolidating relationships with strategic suppliers.

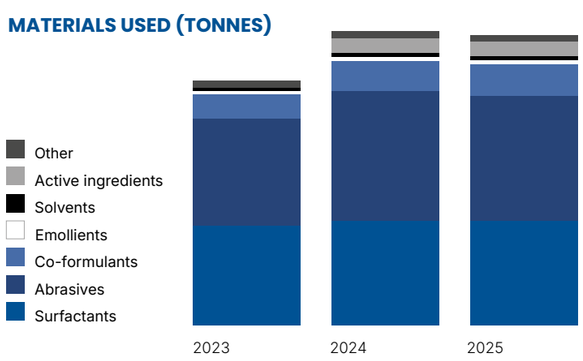
The actions taken are part of a gradual evolution aimed at combining operational stability, sustainable production and attention to environmental impacts, within a constantly evolving regulatory and market framework.

03.2
Raw materials

Raw material management is a central element of Nettuno's production model, with direct impacts on product quality, operator safety and the ability to respond to regulatory and market developments.

As shown in the charts, over the 2023–2025 period there were no significant changes in the composition and overall volumes of materials used, confirming the substantial stability of the production model and formulations. The main raw material categories – including surfactants, abrasives and emollients – maintain a consistent relative weight over time, in line with the products' application requirements.

Chart 1 - Trend in materials used (2023-2025) | GRI 301



The selection of raw materials continues to be guided by a balance between **technical performance, regulatory compliance and environmental impact**, together with considerations of availability and continuity of supply. In this context, the company maintains direct oversight of the supply chain, also to reduce exposure to the risk of disruption.

In 2025 there were no structural changes in the types of materials used. Formulation reviews continue progressively and in a targeted manner, with specific interventions on individual product lines, without significantly changing the overall profile of the materials used.

Overall, the period reflects an approach geared towards **operational continuity and continuous improvement**, consistent with quality, safety and sustainability objectives and with market and supply conditions.

03.2
Raw materials

REGULATORY ALIGNMENT, TRACEABILITY AND COMPLIANCE

In 2025, Nettuno strengthened its **monitoring of regulatory developments**, particularly regarding the EU Deforestation Regulation (**EUDR**), adopting a proactive approach to ensure **operational continuity and future compliance**.

While the legislation is not yet fully in force, the company has launched **structured analysis and preparation activities**. In particular, a **mapping of potentially affected raw materials** was completed and alternative, already qualified suppliers able to meet the required traceability requirements were identified.

At the same time, the laboratory carried out **technical assessments of possible formulation alternatives**, to verify whether certain critical raw materials could be replaced without compromising product performance. Alongside possible solutions, the analyses also highlighted **complexities** for specific component categories.

At year-end, no operational changes to the supply chain were required, also in view of the postponement of the application deadlines. However, the activities carried out have built a level of preparedness to manage the entry into force of the legislation without operational disruption. Monitoring continues on an ongoing basis, including through dialogue with **suppliers and supply chain stakeholders**.

In 2025, the company also introduced an **advanced digital system for verifying labelling compliance**, aimed at more structured oversight of regulatory requirements in the various markets where Nettuno operates. The system automatically analyses label information, checking its consistency with European and local regulatory requirements, helping to **reduce the risk of human error** and **improve validation times**. A **final check** by the relevant corporate functions is still required.

Regulatory compliance and raw material traceability are overseen by the **Research & Development** department through established systems, including **CPNP, UFI codes, the REACH portal and Ecolabel registrations**. In 2025 there were no changes to the existing tools and controls.

RESOURCE MANAGEMENT AND CIRCULARITY

In 2025 the resource management system was further strengthened through the introduction of an **automated wash water recovery process**, enabling the **full reuse of the water used in production processes**.

The system provides for the **separation of solid components** and the subsequent **reintroduction of water into the production cycle**, contributing concretely to **reducing water consumption** and **minimising wastewater**. The remaining solid fractions are managed as waste in compliance with current regulations.

This initiative is part of the broader path of **optimising production processes and reducing environmental impacts**, strengthening the company's oversight of efficient resource use and internal flow management.

Future objectives

Looking ahead, the company plans to continue reviewing formulations and to strengthen oversight of the procurement supply chain, also in relation to regulatory developments (e.g. the EUDR), maintaining a balance between sustainability, performance and economic competitiveness.

At the same time, the integration of information systems supporting the supply chain will continue, with the aim of improving process planning, monitoring and control.

03.3 Packaging

Packaging is a significant component of Nettuno's offering, both in terms of functionality and of the environmental impacts associated with the product life cycle.

The company uses various types of plastic materials, selected according to technical and application requirements, including polyethylene (PE), polypropylene (PP) and, to a limited extent, high-performance materials such as ABS and nylon for specific components.

The main packaging solutions adopted include:

- **rigid packaging** (bottles, jerrycans and containers), mainly in HDPE;
- **flexible pouches,** used to reduce material consumption and improve logistics efficiency;
- **buckets and jars,** used in particular for hand cleaners.

Packaging design is managed internally, while production is entrusted to specialised suppliers, with whom technical and quality requirements are shared.

In 2025 there were no substantial changes in the types of materials used, which remain consistent with previous years.

The use of **recycled materials** continues, with high percentages (over 90% on specific product lines), as does the use of **flexible solutions** (pouches), which reduce plastic consumption and optimise transport volumes. **Second-life plastic** (PSV) is currently the only circular source of supply, significantly limiting the use of new resources.

At the same time, for some applications, multilayer materials or virgin plastic are still required, depending on technical, strength and formulation compatibility requirements.

In 2025, **targeted technical improvements to packaging** were made, aimed at better protecting the most sensitive formulations and improving the overall reliability of packaging solutions.

At the same time, **trials of fully recyclable mono-material polyethylene pouches** were launched, developed in collaboration with a local supplier. The aim is to identify alternatives to multilayer materials while maintaining mechanical performance and product compatibility. This activity is currently in the testing phase and represents a first step towards packaging with greater recyclability.

During the year, the Cleaner pouch line also obtained **Ecolabel certification**, strengthening the positioning of the offering on lower environmental impact solutions.

A new format of refillable wet wipes was also introduced and launched on the market. The initiative is part of the development of solutions aimed at **reducing packaging waste**, through refillable systems as an alternative to traditional single-use formats. However, the product is at an early stage of adoption and, at year-end, no consolidated quantitative evidence on market uptake is yet available.

03.3 Packaging

TECHNICAL AND MARKET DRIVERS

Packaging choices continue to be guided by a balance between **technical performance, content safety, regulatory compliance and reduction of environmental impacts**, while also taking into account customer needs and the specific features of sales channels.

In particular, in the private label segment, packaging features are often defined according to customer requests, which still show varying levels of sustainability awareness. Regarding the use of recycled materials and the spread of more sustainable solutions, progressive developments are observed, not yet extended systemically.

NETTUNO PACKAGING IN NUMBERS (BOX)

- A total of 105,762 kg of plastic materials per year is used for the packaging of Nettuno-branded products.
- Of this total, 44,475 kg (42%) is second-life plastic used to produce jars and buckets of hand-cleaning paste.
- Second-life plastic is used to produce T Box dispensers, accounting for 35% of total packaging, or 36,560 kg.
- Overall, 77% of Nettuno-branded plastic packaging is made from reused or recycled materials.
- Overall, 94% of Nettuno-branded plastic packaging is recyclable.

Overall, 2025 was a year of continuity in the solutions adopted, accompanied by targeted development and trials. Packaging improvement continues progressively, in compliance with technical requirements, market constraints and sustainability objectives, with a strategy that involves branded products and makes sustainable innovation accessible to private label customers too.

Future objectives

Looking ahead, Nettuno plans to continue packaging development, building on the trials launched in 2025, with particular attention to the following areas:

- development and validation of recyclable mono-material solutions as an alternative to multilayer systems, compatible with technical and product preservation requirements;
- improving the **technical performance of flexible pouches** in terms of strength, functionality and compatibility with formulations;
- progressively increasing the use of **recycled materials**, where technically and economically sustainable;
- evolving packaging solutions in line with **market demands**, particularly in the private label segment, where sustainability awareness still varies.

Achieving these objectives remains subject to the **availability of technical solutions compatible with the required performance** and to developments in the regulatory and market context.

03.4

Research and innovation

In 2025, research and development confirmed its central role not only in the evolution of formulations, but also in interpreting and anticipating regulatory developments and market demands. The laboratory plays a cross-functional role, supporting purchasing, production and sales in assessing raw materials, ensuring regulatory compliance and developing technical solutions consistent with company objectives.

Development activities are driven by interconnected factors, including regulatory developments, raw material availability and customer needs, particularly in the professional segment. Innovation proceeds progressively and faces some structural constraints, related in particular to:

- balance between the **cost and sustainability** of solutions;
- maintaining the **performance required by the market and compliance with regulatory constraints**;
- adapting solutions to **how customers use the product**.

In 2025, research activities focused on a number of concrete application areas, including:

- **reformulating existing products by replacing fossil-based components,** while maintaining performance standards;
- the **assessment of alternative solutions for critical raw materials**, also through direct supplier involvement (particularly with regard to the EUDR regulation);
- the development of new **tablet** solutions;
- the development of **recyclable mono-material packaging solutions**, currently being tested.

Development activities also draw on the contribution of suppliers and distributors, who help the company keep up to date with regulatory developments and assess alternative raw materials.

In 2025, the development of **EU Ecolabel** certified products also continued, with certification extended to new lines and formulations such as the Cleaner line.

The certification is particularly relevant in B2B markets and public tenders, where it is an award criterion. At the same time, adopting Ecolabel requirements entails some technical limitations, particularly in the selection of raw materials, requiring a constant balance between product effectiveness and compliance with environmental criteria.

For some customer segments, a gradual shift from liquid products to **tablet solutions** was recorded during the year, driven by a significant reduction in packaging, greater logistics efficiency from reduced weight and volume, and optimised storage space at end customers' sites.

In 2025, the **digitalisation of product technical data sheets** project was also completed, creating an integrated database containing formulation information, INCI composition and regulatory data. This lays the foundation for developing, in later phases, support tools based on **artificial intelligence**, aimed at optimising formula costs and managing technical and regulatory variables more efficiently.

03.5

Suppliers and supply chain management

Supplier management is a central element of Nettuno's operating model, directly affecting product quality, production continuity and the ability to adapt to regulatory and market developments.

In 2025, the supply chain structure showed **substantial continuity** with previous years, both in terms of supplier base and geographical distribution, with a prevalence of established national partners.

PRODUCTION AND PROCUREMENT PROCESSES

In 2025, the purchasing function strengthened its coordination with the laboratory and production department, as part of the progressive integration of business processes through the implementation of an integrated production management system.

This is the context for the evolution of information systems, with the implementation and **full roll-out of the MRP (Material Requirements Planning) system** and the **development of the MRP2 (Manufacturing Resource Planning) platform**, due for completion in 2026. At the same time, **the introduction of the MES (Manufacturing Execution System) has begun**; its infrastructure is already in place and it is now being brought into operation.

These tools improve the **integration between production data and procurement planning**, increasing consistency between production capacity and market commitments. Going forward, production scheduling will play an increasingly central role in defining requirements, helping to make purchasing flows more efficient and predictable.

The evolution of these systems requires the development of **specific analytical skills**, for which a dedicated training programme has been launched for the staff involved. Future strategic objectives also include the implementation of a **cost accounting** system based on cost centre allocation.



03.5

Suppliers and supply chain management

AUTOMATED STORAGE AND MIXING SYSTEM

In 2025, an **automated system for the storage and handling of raw materials** was introduced, together with a progressive shift to **big bag supplies**.

This system has brought a significant evolution in the production process, improving the continuity of line feeding and reducing preparation times. Preliminary analyses indicate a potential **increase in production capacity** compared with previous levels.

In terms of **safety**, automation significantly reduces operators' direct contact with raw materials, thanks to closed material transfer systems and less manual handling of loads.

The switch to big bags has also changed procurement and storage practices, enabling **more efficient volume management** and immediate availability of raw materials in the production silos. This solution also offers potential benefits in terms of packaging reduction, for which no consolidated quantitative data were yet available at year-end.

In this context, a material tracking system is planned for 2026 to measure more precisely the savings and impacts of the new procurement methods. The company is also assessing possible collaboration models with suppliers for the recovery and reuse of packaging, subject to technical and regulatory constraints, particularly for raw materials classified as hazardous.

In line with the evolution of the system, 2026 will also see the introduction of **structured incoming quality control procedures**, aimed at verifying the conformity of raw materials with orders and production specifications. This control is particularly important in an automated environment.

The system as a whole was built in 2025 and will become fully operational during 2026.

SUPPLIER SELECTION AND DEVELOPMENT

In 2025, the supply chain structure showed substantial continuity with previous years, while also seeing the start of **new partnerships** and the launch of qualification processes for potential suppliers.

The selection criteria adopted continue to be based on three main dimensions:

- **quality of raw materials and components**, a priority for starting and maintaining relationships;
- **ability to support the development of new product solutions**, in line with innovation needs;
- **geographical proximity**, to optimise procurement lead times and limit transport-related impacts.

Scouting and assessment activities were supported by **technical visits to the plants of the most strategic suppliers**, allowing direct verification of material characteristics and partners' operational capabilities. This approach enables the company to make more informed choices, particularly when developing customised or private label products.

03.5

Suppliers and supply chain management

A distinctive feature is the development of **co-innovation relationships**, through which Nettuno works with suppliers to define more advanced technical solutions, such as materials with recycled content or components derived from second-life plastic. In this context, suppliers and distributors are also an important channel for keeping up to date with regulatory developments, helping to assess impacts along the value chain (e.g. in relation to the EUDR Directive).

The approach to supply chain management is based on the **centrality of quality**, considered an essential requirement above any other variable. In partnerships on technically complex components, the company also plays an active role in **transferring expertise** to partners, supporting them in achieving high quality and environmental standards. This approach generates benefits beyond the individual business relationship: the skills developed by suppliers, often formalised through third-party certifications, can also be leveraged in other contexts, contributing to an overall improvement in supply chain performance.

SUPPLIER BREAKDOWN BY GEOGRAPHICAL AREA 2025 (NUMBER OF SUPPLIERS)

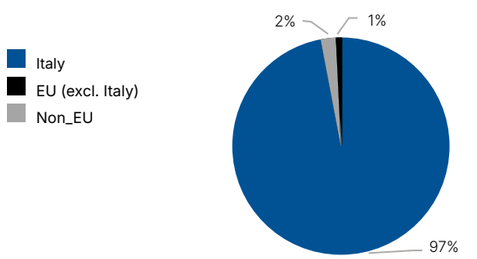


Chart 2 - Supplier breakdown by geographical area 2025 | GRI 204-1

TOTAL SPENDING BY GEOGRAPHICAL AREA 2025 (€)

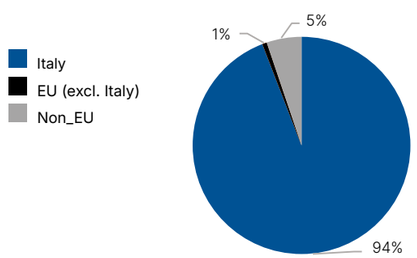


Chart 3 - Proportion of spending on local suppliers | GRI 204-1

The geographical distribution of suppliers and the share of spending on local partners confirm a **strongly proximity-oriented supply chain**. This configuration provides greater operational control, shorter procurement lead times and lower exposure to risks from disruptions in international logistics chains.

At the same time, the selective use of foreign suppliers for specific component categories reflects the need to access **particular products** not always available locally.





03.5

Suppliers and supply chain management

Supplier management is based on a model founded on **established relationships and direct knowledge of partners**, without, at the reporting date, formalised ESG assessment systems or specific codes of conduct.

The company favours **medium-to-long-term** supply relationships, aimed at ensuring continuity, reliability and operational integration along the supply chain. This approach fosters collaborative relationships, which in some cases also result in joint initiatives to improve logistics efficiency and reduce supply-related impacts.

In 2025 there were no significant changes from the practices adopted in previous years, nor any major issues in supply continuity. The supply chain proved stable overall, despite an **increase in logistics costs**.

With regard to the regulatory context, the planned introduction of the EU Deforestation Regulation (EUDR) led to a **slight increase in procurement costs** for some raw material categories. However, the operational impact in 2025 was limited, partly owing to the postponement of the application deadlines and the gradual consolidation of the technical implementing requirements. To anticipate regulatory risk, the company has already begun **researching and qualifying alternative sources of supply** for the raw materials potentially affected by the regulation.

In 2025, no formalised supply chain assessment systems had yet been implemented. However, in line with the strengthening of governance, a **structured supplier qualification and monitoring programme** has been defined for 2026.

03.5

Suppliers and supply chain management

The initiative includes:

- the submission of assessment questionnaires to the entire supplier base, including a section dedicated to ESG aspects;
- the introduction of audits for strategic suppliers and contract manufacturers, aimed at verifying the information collected and overseeing the most critical stages of the value chain.

This path marks the transition from a model based mainly on established relationships to a **progressively more structured and traceable** system, in line with the evolving regulatory context and market expectations.

Lastly, following the introduction of the automated raw materials management system, the company has begun an **analysis and assessment** of possible models of collaboration with suppliers aimed at the **recovery and reuse of packaging** used in supplies. Any implementation of structured reuse systems will be assessed according to the **technical and regulatory compatibility** of the various raw materials, with particular attention to application constraints for products classified as hazardous.

This reflection is part of a broader evolution of supply chain management, with the aim of progressively extending oversight to aspects related to **material circularity** and the reduction of packaging waste.



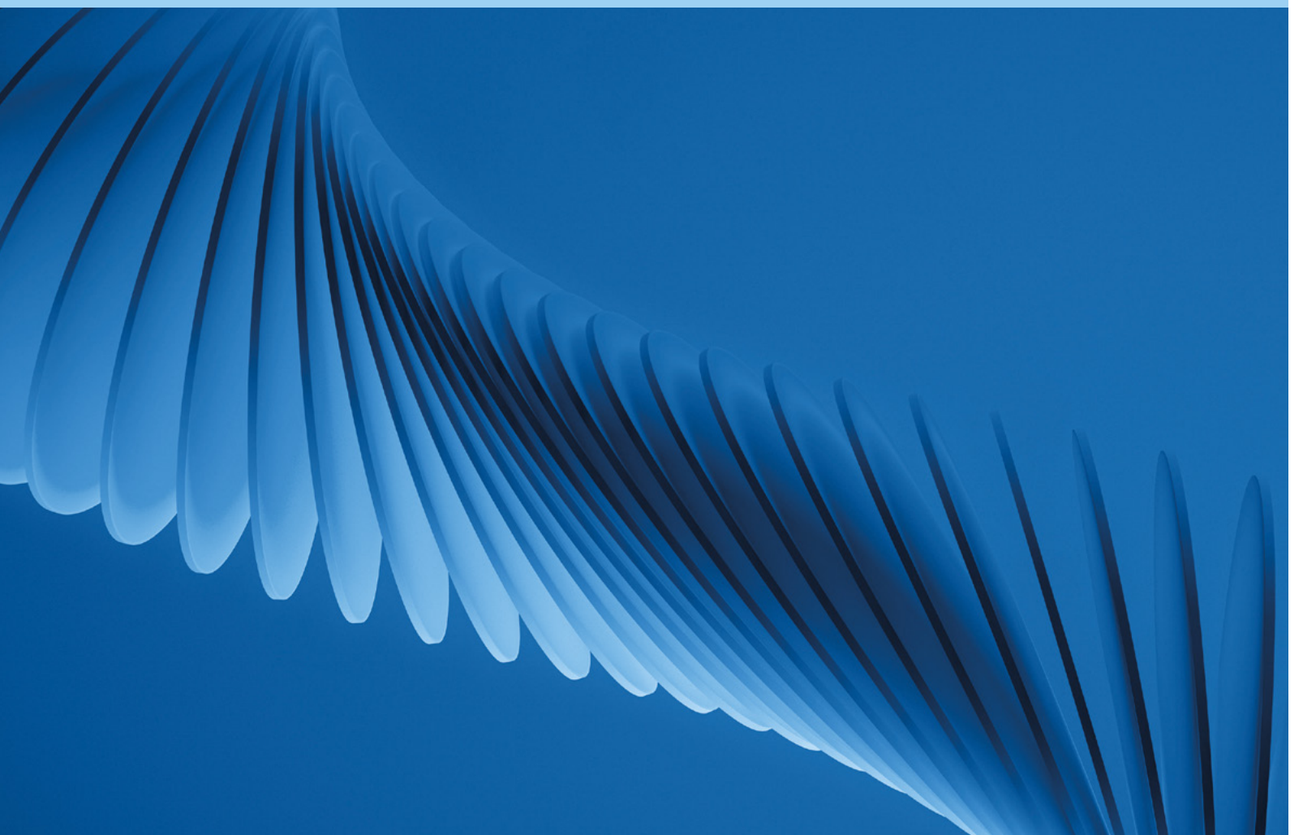
Future objectives

As part of the progressive structuring of the supply chain, Nettuno has identified several development priorities for the coming years:

- introduction of a structured supplier qualification and monitoring system, integrating ESG criteria;
- strengthening raw material traceability, also in relation to emerging regulatory requirements;
- development of collaboration models with suppliers aimed at reducing environmental impacts, with particular reference to the management and possible reuse of packaging;
- progressive diversification of the supplier base for the most critical categories, to improve supply chain resilience.

04

ENVIRONMENTAL PERFORMANCE



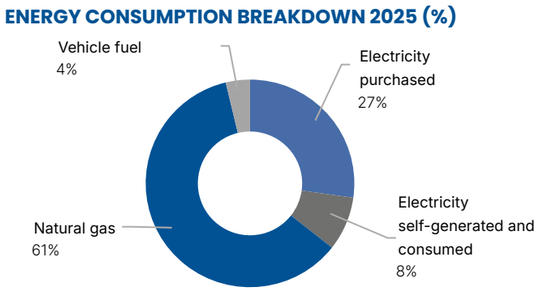
04.1 Energy

Energy is a structural component of Nettuno's production processes, distributed across two plants with different energy profiles:

- **Castelli Calepio**, the main production site, with higher consumption due to ozonation plants and compressed air systems;
- **Chiuduno**, dedicated to the production of detergents and Medical-Surgical Devices (PMC), with mainly cold processes and lower energy consumption, linked mainly to electricity and methane for civil uses.

The main energy sources used are natural gas and electricity, partly purchased and partly self-generated from renewable sources and consumed internally.

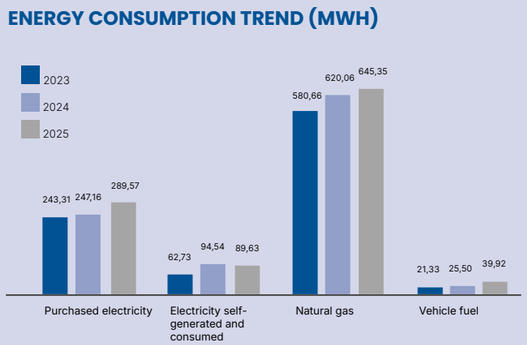
Chart 4 - Breakdown of energy consumption 2025 (%) | GRI 302-1



Nettuno's **energy consumption** showed a **progressive increase** over 2023-2025. The overall rise is attributable to the expansion of production activity, continuing the growth trend seen in the previous period, with no significant changes in the main consumption drivers.



Chart 5 - Energy consumption trend (MWh) (2023-2025) | GRI 302-1



The energy intensity index (MWh/M€), calculated as the ratio of energy consumption to value of production, remained broadly stable over the reporting period, fluctuating within a narrow range. The improvement recorded in 2024 reflects the company's ability to optimise energy use relative to production output. The slight rise in 2025 is attributable to the expansion of production activity and the integration of the new plant, which required greater energy input during commissioning. Nettuno continuously monitors this indicator as part of its commitment to maintaining stable energy efficiency over time.

Chart 6 – Energy intensity index trend (MWh/M€) | GRI 302-3



Nettuno's commitment to more sustainable energy management is part of a structured approach, also supported by **ISO 14001 certification**, held since 2004.

Over time, the company has made progressive improvements to its plants and infrastructure, including optimising compressed air systems, adopting LED technology and improving the efficiency of air-conditioning and heating systems, with significant benefits in terms of reduced consumption.

In recent years, the company has also progressively integrated renewable sources by installing photovoltaic systems at its plants (in 2010 at the Castelli Calepio plant; in 2024 the second photovoltaic system at the Chiuduno plant). In 2025, installation of the **transformer substation** was completed; it came into service in December and provides greater capacity to manage energy peaks.

During the reporting period, a **third photovoltaic system** was also built, which will become fully operational in 2026, significantly increasing the share of self-generated renewable energy and progressively strengthening the company's energy independence.

In 2025, energy-related measures focused mainly on upgrading some of the machinery and introducing automated production systems, with benefits in terms of operational efficiency and greater control of consumption.



Future objectives

In the short-to-medium term, the company plans to:

- complete the full commissioning of the new photovoltaic system;
- improve energy consumption monitoring systems;
- assess further efficiency measures as production needs evolve.

04.2 GHG emissions

Nettuno monitors greenhouse gas (GHG) emissions in order to understand the main drivers of environmental impact associated with its production activities.

Emissions are classified according to the Greenhouse Gas Protocol guidelines, distinguishing between direct emissions (Scope 1) and indirect emissions from purchased energy (Scope 2). Monitoring currently focuses on these two categories, which represent the contribution directly controllable by the company.

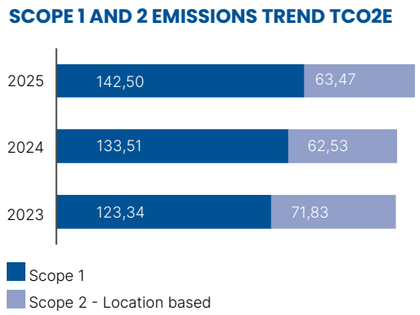
Over 2023–2025, total emissions (Scope 1 and Scope 2) showed a progressive increase, in line with the growth in production activity.

In particular:

- The increase is mainly attributable to growth in Scope 1 emissions, linked to higher production activity and greater natural gas consumption, as well as an increase in fuel for company-owned vehicles;
- Scope 2 emissions, on the other hand, showed a **more moderate trend**, broadly stable over the last two years with a modest increase in 2025, confirming the company's focus on efficient use of electricity.

04.2
GHG emissions

Chart 7 - Scope 1 and 2 Emissions trend tCO2e (2023-2025) | GRI 305-1 and GRI 305-2



In detail, Nettuno's measured emissions for 2025 were:

- **142.50 tCO_2e** for **Scope 1**, mainly from methane consumption for production processes and heating;
- **63.47 tCO_2e** for **Scope 2**, calculated using the location-based method, based on the national grid energy mix.

The observed trend therefore reflects growth in production activity rather than a structural change in emission intensity.

The main emission sources remain consistent with previous years and are mainly attributable to energy consumption and production processes. In 2025 there were no significant updates to monitoring methods or the reporting boundary, which remain focused on Scope 1 and 2.

During the year, operational and infrastructure measures were implemented, including upgrading some machinery and introducing automated production systems, which help improve overall process efficiency and consumption control.

At the same time, the construction of the third photovoltaic system, which will become fully operational in 2026, aims to further increase the share of self-generated renewable energy in the short term and to reduce Scope 2 indirect emissions over time.

Future objectives

In the short-to-medium term, the company plans to:

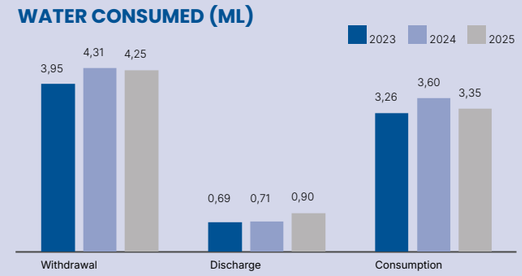
- continue efficiency improvements in production processes, including through the introduction of automation solutions;
- reduce Scope 2 emissions thanks to the contribution of the third photovoltaic system, due to come into operation in 2026;
- progressively assess extending the monitoring boundary to Scope 3 emissions, with particular reference to the supply chain.

04.3
Water resource management

Water resource management is a significant operational element for Nettuno, given the role of water in production processes and product formulation.

Over 2023–2025, data on water withdrawal, **discharge and consumption show an overall stable trend**, with no significant changes in the main drivers of resource use. Withdrawal remained at similar levels throughout the period, while the increase in discharge in 2025 led to a reduction in net consumption, highlighting improved water use efficiency. The balance between withdrawal and discharge remains the main indicator to monitor, given the central role of water as a component of Nettuno products.

Chart 8 - Water resource management trend (ML) calculated as the difference between water withdrawal and discharge (2023-2025) | GRI 303-5



The Castelli Calepio and Chiuduno plants are supplied with water from the municipal water supply, with no significant changes in quantities withdrawn compared with previous years.

Water is mainly used for:

- production processes, including product formulation;
- cleaning of plants and premises;
- fire-fighting systems;
- civil uses and air conditioning.

Water quality management is ensured through internal treatment systems and periodic checks, needed to meet the required standards, particularly for the most sensitive production. The **water recovery and reuse methods** remain unchanged from previous years. In particular, water from plant washing is collected, stored and reused in the production cycles of compatible products, helping to limit overall water consumption. Non-reusable water is managed as waste, while domestic and rainwater discharges are conveyed to the sewer network according to the configuration of each site.

In 2025 there were no changes in the methods of water sourcing, use or monitoring, which remain consistent with the approach adopted in previous years. During the period, however, the **production area automation project** was completed, improving operational process management, with benefits also in terms of **reducing the risk of spills and water waste**. Overall, 2025 was a year of continuity in water resource management, with a consolidated operating model and some improvements linked to the organisation of production processes.

Future objectives

Future developments in water management are closely linked to the evolution of production processes. There are currently no specific formalised targets, although existing reuse practices will be maintained, along with attention to limiting any operational waste.

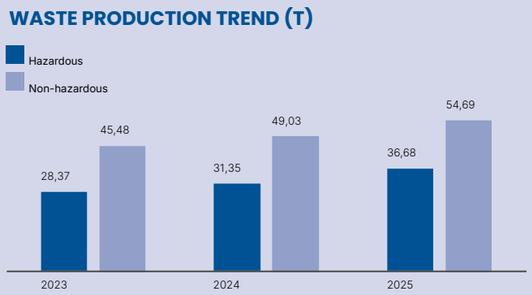
04.4

Waste management

Waste management is a significant operational area for Nettuno, given the nature of its production processes and the use of raw materials and packaging. Over 2023-2025, waste generation showed a **steady increase**, directly related to the company's production growth. In particular:

- waste classified as **hazardous** increased mainly due to packaging containing residues of, or contaminated by, hazardous substances;
- **non-hazardous** waste, on the other hand, increased mainly due to packaging (paper, cardboard and plastic).

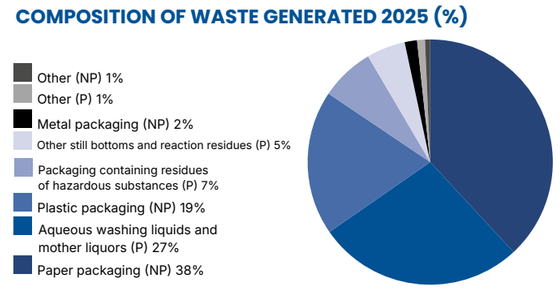
Chart 9 - Trend in waste produced (tonnes) split between Hazardous and Non-hazardous (2023-2025) | GRI 306-3



In 2025, in line with the previous period, around 40% of total waste generated was classified as hazardous, while the remainder, consisting of non-hazardous waste, came mainly from packaging such as paper, cardboard, plastic and wood.



Chart 10 - Composition of waste generated in 2025 (%) split between Hazardous (P) and Non-Hazardous (NP) | GRI 306-3



Waste is classified according to the **EWC** system and managed by specialised operators, who ensure its proper treatment and disposal. The operating practices adopted – including the use of suitable containers, storage in dedicated areas and separation by type – remain **in continuity with those established in previous years**.

In 2025 there were no significant changes in the management of process waste. The initiative for the **reuse of industrial rags** also continues, through a rental and washing service run by a specialised supplier, which reduces the consumption of single-use materials.

A significant development in the period, however, was the **strengthening of internal separate waste collection practices**. In 2025 the collection of the **organic fraction** was introduced, extended to both offices and production departments, together with staff awareness and training activities. This is a concrete measure that broadens the scope of the company's separate collection and contributes to more precise management of the waste generated in daily activities.

In 2025 an internal initiative for the **collection of cigarette butts** was also launched, aimed at the correct disposal and recovery of this specific type of waste, through staff involvement and the support of specialised operators.

These initiatives are part of a broader path of **strengthening separate collection and internal awareness**, aimed at promoting more responsible behaviour in waste management.



Future objectives

In 2025 the production area automation project and the introduction of big bag supply systems were completed. From the following years, these measures may help reduce packaging use and further optimise logistics flows.



04.5 Pollution

For Nettuno, managing potential pollution-related impacts is closely linked to the nature of its production processes and the use of chemicals. In this context, the company adopts an approach focused on **risk prevention**, integrating technical, organisational and procedural measures aimed at reducing the likelihood of accidental events and ensuring their controlled management.

Pollution control translates into continuous monitoring of the main risk areas, particularly the management of process water, the handling of substances and the prevention of spills.

Regarding water quality, the company uses established treatment systems, including **ozonation** processes and high-temperature thermal cycles, which reduce the microbiological load and ensure the compliance of water used in production processes, while limiting the use of additional chemical agents.

As regards product composition, hand cleaners remain free of microplastics, which have been replaced with natural abrasives, in line with the European regulatory framework and evolving market demands.

A key element in environmental risk management is the prevention of **accidental spills**. To this end, Nettuno adopts operating procedures governing the entire management cycle of potentially hazardous substances, from handling to storage, providing for suitable containers, dedicated areas and periodic checks.

In 2025 the **project to automate part of the production area was completed**, with particular regard to the handling and dosing of raw materials, originally set among the improvement objectives of the previous year.

The project involved in particular some production lines, including those dedicated to hand-cleaning paste, introducing automated systems that reduced manual handling in the most critical phases of the process.

Reducing manual intervention in the most critical phases of the process has helped to **limit the risk of human error**, while improving control of operations and traceability of flows. This results in an overall strengthening of environmental safeguards, particularly in preventing accidental spills and leaks.

Automation is therefore not only a production efficiency measure, but also a concrete tool for **environmental risk mitigation**, as it increases process reliability and reduces operational variability.

Overall, in 2025 there were no substantial changes in the management of pollution-related aspects, which are well established, but there was a qualitative evolution in risk control, linked to the integration of technological solutions into production processes.



Future objectives

Following completion of the automation work started in the previous period, the company plans to continue its path of continuous process improvement, with particular attention to strengthening control and monitoring systems.

The aim is to further consolidate the ability to prevent environmental risks, progressively reducing reliance on manual activities in the most sensitive phases and increasing the level of operational control.

PEOPLE 05

05.1 Employment structure

People are a central element for Nettuno, both operationally and for the company's ability to sustain its development over time. In this context, the focus is on building a stable, safe working environment that makes the most of skills.

In 2025 the workforce grew, reaching a total of 43 employees (+10% on the previous year), in line with the progressive strengthening of operational and technical activities.

At the same time, there were some changes in staff composition, due to natural labour market dynamics, particularly in technical and production roles, where finding qualified profiles locally is generally difficult. In this context, Nettuno ensured operational continuity through careful management of recruitment and onboarding processes, ensuring positions were filled and activities remained stable.

Organisational changes also involved managerial roles, addressed by **leveraging internal skills and growth paths** already under way in the technical laboratory area. This approach maintained managerial consistency and process continuity, while strengthening oversight of key functions.

The model for onboarding and managing employment relationships remains consistent with previous years and provides for a **progressive stabilisation path** in several phases: initial placement through temporary agency contracts, followed by direct hiring on a fixed-term contract and, if successful, permanent employment. This approach makes it possible to assess over time the fit between skills and role and to encourage more stable hires.

In 2025, 4 people initially placed on temporary agency contracts were stabilised, with a further 2 hires planned for the first months of 2026, confirming that this approach works effectively as a channel for staff entry and selection.

In terms of composition, as the data show, in 2025 there were no structural changes compared with the previous year, but some relevant elements are confirmed:

- the number of **part-time employees remains stable at 5**, while **full-time employees stand at 38**, in line with the overall growth of the workforce;
- the gender breakdown continues to show a **male majority;**
- the share of staff **under 30 rose from 15% to 23%**, reflecting stronger generational turnover and the progressive inclusion of younger people within the organisation.

There is currently **one employee belonging to protected categories**. In relation to the legal obligations under Law 68/99, the hiring of **one further person** is planned, in collaboration with the competent bodies, in order to meet the requirements and promote integration consistent with the organisational context.

Chart 11 - Employees by contract type (%) in 2025 | GRI 2-7

EMPLOYEES BY CONTRACT TYPE 2025 (%)

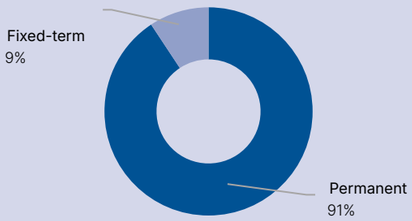


Chart 12 - Employees by employment type (%) in 2025 | GRI 2-7

EMPLOYEES BY EMPLOYMENT TYPE 2025 (%)

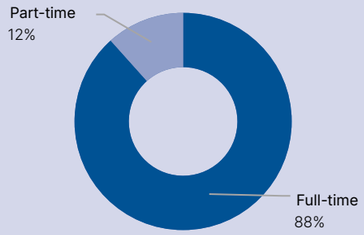
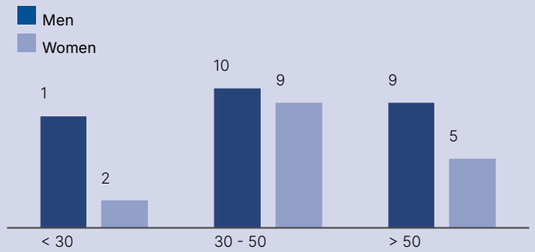


Chart 13 - Employees by age group and gender in 2025 (no.) | GRI 401-1

EMPLOYEES BY AGE GROUP AND GENDER IN 2025 (NO.)



05.2
Health and safety

Protecting the health and safety of employees is a priority area for Nettuno, managed through a structured system differentiated by plant according to production specificities.

The Risk Assessment Document (DVR) is managed internally and organised by site and type of activity, enabling precise monitoring of the risks associated with production processes. Chemical risk is the main exposure factor; however, it lies mainly within **chemistry applied to the cosmetics sector**, characterised by the use of substances subject to particularly strict regulations (Regulation EC 1223/2009), which limit or exclude the use of components classified as carcinogenic or mutagenic.

This context helps contain the overall level of risk compared with other areas of industrial chemistry, while requiring constant oversight through regulatory compliance and coordination between operational functions, the RSPP and the occupational physician. The Health Plan defines health surveillance protocols and the safeguards needed to protect workers' health.

05.2
Health and safety

PREVENTION AND SAFETY MEASURES

In 2025 the company continued to consolidate its **prevention measures**, strengthening the integration of **technical, organisational and management solutions**.

A significant contribution in this direction comes from the introduction and completion of **automated systems for handling and dosing raw materials**, applied in particular to some production lines (including hand-cleaning paste). These measures have significantly reduced manual handling and the physical load on operators, helping to **contain operational risks** and improve working conditions.

At the same time, the company maintains **structured procedures for managing chemicals**, with specific safeguards to contain the risks associated with powders and liquids. These procedures provide for:

- **differentiated storage** according to the type and hazard level of materials;
- use of **insulated external containers** for flammable substances or those stored in large quantities;
- adoption of **containment systems** sized to prevent accidental leaks;
- controlled management of **large volumes of raw materials** (up to 20,000 litres).

These measures are complemented by organisational and infrastructure safeguards, including the availability of **emergency equipment** (such as the semi-automatic defibrillator) and **monitoring of working conditions**, also in relation to possible overload situations. Overall, the measures adopted ensure compliance with current legislation (**D.Lgs. 81/2008**) and the continuity of prevention practices established in previous years.

Training is central to maintaining safety standards. In 2025, the following were delivered:

- **periodic mandatory courses** on health and safety, with particular reference to chemical risk;
- **targeted updates** in relation to specific operational needs or regulatory changes;
- **internal awareness** activities, through the distribution of information material and operating procedures.

In 2025 a systematic activity of **identifying and signposting hazards** associated with the tanks in the production plants was also launched. Carried out in an indoor processing context, the initiative is mainly aimed at protecting worker safety, as the risks identified mainly concern personal safety.

At the same time, hazard mapping helps improve the **management of emergency situations**, supporting a more effective response in the event of spills or operational anomalies and strengthening overall risk control. This activity is part of the wider process control system, increasing internal awareness and prevention capacity in terms of both safety and, indirectly, environmental impacts.

Overall, the actions taken in 2025 show an increasingly integrated approach to safety management, in which **technological measures, operating procedures and training activities** work together in a coordinated way towards the continuous improvement of working conditions.

05.2

Health and safety

INJURY ANALYSIS AND SAFETY INDICATORS

No injuries were recorded in 2025; this provides further motivation for Nettuno's constant commitment to occupational safety management and confirms the effectiveness of the prevention measures adopted, also following the analysis of the injury that occurred in 2024.

Table 1 - Work-related injuries for all employees (no.) (2023-2025) | GRI 403-9

NO. OF INJURIES		
2023	**2024**	**2025**
0	1	0

Table 2 - Injury rate and severity index (2023-2025) | GRI 403-9

INJURY RATE AND SEVERITY INDEX			
	2023	**2024**	**2025**
Injury rate[1]	0	2,70	0
Severity index[2]	0	0,73	0

[1] The work-related injury rate is calculated as follows: Number of work-related injuries / Number of hours worked *200,000

[2] The severity index is calculated as follows: Number of working days lost due to work-related injuries * 1,000 / hours worked

OCCUPATIONAL DISEASES

No occupational diseases have been recorded at Nettuno in the last three years. To prevent new occupational illnesses, the company constantly monitors working conditions.



Future objectives

Nettuno has set the following medium- to long-term objectives, for which specific timeframes have not yet been defined:

- **monitoring and management of near misses**, to identify potential risk situations and adopt preventive measures;
- **continuing to integrate automated solutions into production processes**, with the aim of further reducing exposure to operational risks and improving working conditions.

05.3

Attracting, training and developing skills

For Nettuno, skills development is an essential lever to support the evolution of production processes, which are increasingly focused on sustainable innovation and the management of technologically advanced systems. In this context, alongside consolidating internal skills, the company carries out structured onboarding of new staff, with particular care in mentoring technical profiles.

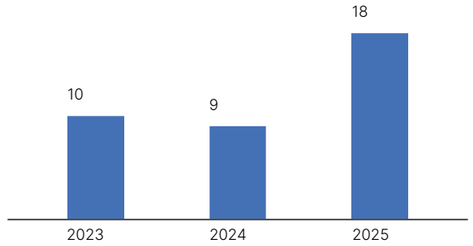
ATTRACTING AND ONBOARDING TALENT

For recruitment and selection, particularly for hiring operators in production departments, Nettuno continues to work with a specialised agency.

As shown in the chart below, over the 2023-2025 period the number of temporary agency workers followed a non-linear trend, with a decline in 2024 followed by a significant increase in 2025, in line with production needs.

Chart 14 - Trend in temporary agency workers (no.) (2023-2025) | GRI 2-8

TEMPORARY AGENCY WORKERS TREND (NO.)



The company's hiring strategy maintains a medium- to long-term approach, aimed at the **progressive internalisation of resources**.

Over the years, Nettuno has consolidated a structured onboarding path in several phases:

- initial placement through temporary agency contracts, managed through an employment agency;
- a subsequent phase of direct fixed-term hiring;
- if successful, permanent employment.

This model makes it possible to assess over time the fit between skills, role and company context, fostering more stable hires and a higher overall quality of internal resources.

In 2025, this established approach was complemented by initiatives aimed at attracting technical profiles, through **partnerships with local schools, universities and Higher Technical Institutes (ITS)**. These initiatives meet both the need to develop internal skills and the wish to help strengthen the local social and economic fabric.

05.3

Attracting, training and developing skills

These programmes are not limited to recruitment, but involve the company's technical functions directly, which help define training content and provide on-the-job mentoring. In this way, students are gradually introduced to the sector's production dynamics, quality standards and regulatory aspects, including sustainability and regulatory compliance. A further concrete example of collaboration with local schools is the project launched with Istituto Superiore Natta, focusing on training on the European EUDR Regulation.

These initiatives aim to strengthen the pool of skills available locally, in a context of growing difficulty in finding qualified profiles suited to the evolution of company processes, which are increasingly oriented towards advanced technologies and the management of complex regulatory requirements.

All employees are hired under the Chemical-Pharmaceutical CCNL.

ONBOARDING AND DEVELOPMENT OF NEW STAFF

Although there are no formal onboarding policies, operating practices for onboarding new staff have been consolidated over time, differentiated according to role and destination area.

All workers, regardless of contract type, receive an initial introductory phase covering the company organisation and the main health and safety safeguards, with particular reference to emergency procedures. During onboarding, the company Code of Ethics is shared with all workers.

For production staff, in addition to the mandatory training required by law, specific training on Good Manufacturing Practices (GMP) is provided, an essential element for ensuring process compliance with the quality standards required by the sector.

For office functions, onboarding is managed by the area manager, through on-the-job mentoring aimed at transferring skills and progressively building autonomy in carrying out activities.

In 2025, some refurbishment work on company premises also created the conditions for a possible expansion of the workforce in the coming years.

TURNOVER

In 2025 staff management was more dynamic, particularly in production departments. As shown in the chart below, in 2025 the number of hires increased significantly compared with previous years, accompanied, however, by an increase in terminations, which had remained very low in 2024. The balance between hires and leavers nevertheless remains positive, contributing to the **growth of the company workforce** highlighted above.

This trend is also reflected in operational data: during the year 24 temporary workers passed through the company, of whom 4 were stabilised in 2025, while a further 2 hires in the same category are planned for the first months of 2026. At the same time, there were 2 voluntary resignations and 1 termination of employment.

Owing to new hires and the concurrent increase in terminations, both the incoming and outgoing turnover rates rose compared with the previous year. The overall turnover rate consequently increased significantly in 2025, reflecting more dynamic staff management.

05.3

Attracting, training and developing skills

Overall, the turnover recorded reflects normal labour market dynamics, particularly in operational roles, and is managed through a structured model that allows the most suitable people to be selected and progressively stabilised, while ensuring business continuity and the quality of production processes.

HIRES AND LEAVERS 2025 (NO.)

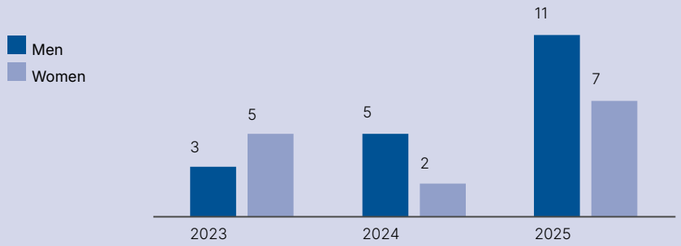


Chart 15 - Trend in number of hires and terminations (2023-2025) | GRI 401-1

TRAINING AND SKILLS DEVELOPMENT

Training is an indispensable tool for ensuring process quality, regulatory compliance and the company's ability to adapt to the evolving operational and technological context.

At Nettuno, all training hours delivered to employees are recorded individually and archived, together with the related certificates. This practice, an integral part of the quality system, ensures traceability and compliance, facilitating internal and external audits and the oversight of any health and safety aspects.

Training is managed with a pragmatic approach geared to operational needs. The company invests mainly in consolidating internal skills and on-the-job mentoring, leveraging existing know-how and encouraging skills transfer between staff with different levels of experience.

Skills are updated through an internal procedure defining responsibilities and methods for planning, delivering and recording training. The model adopted is decentralised: each company function is responsible for developing its own team, while the HR office centrally coordinates mandatory training. These are complemented by training initiatives proposed internally, assessed on their consistency with company needs.

Training activities mainly comprise:

- mandatory training (safety, sector regulations, administrative areas);
- specific training on Good Manufacturing Practices (GMP) for the cosmetics sector;
- specialist courses requested by individual functions (e.g. maintenance, hazardous substance management, cybersecurity);
- on-the-job mentoring for skills transfer;
- support to the sales network for product training.

In 2025 the training model remained consistent with the previous year, but was enriched with specific content linked to regulatory and technological developments. In particular, part of the Quality and Environment Office attended training on the RENTRI system (National Electronic Register for Waste Traceability), while training sessions dedicated to **artificial intelligence** were introduced, with the aim

05.3

Attracting, training and developing skills

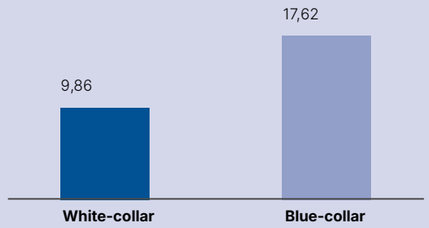
to develop awareness and practical skills in emerging technologies. As part of the **Gender Equality Certification process**, training for the entire workforce was launched and will continue in 2026.

Training for new hires includes, in addition to mandatory courses, a specific GMP programme, essential to ensure compliance of production processes. The technical component is complemented by on-the-job training, supported by experienced staff. More specialised courses are organised with the quality and environment functions, according to specific needs.

As shown in the chart below, in 2025, in line with the previous year, most training hours were devoted to operational staff, with a prevalence of mandatory and technical-regulatory content.

Chart 16 - Average training hours (no.) by employee category in 2025 | GRI 404-1

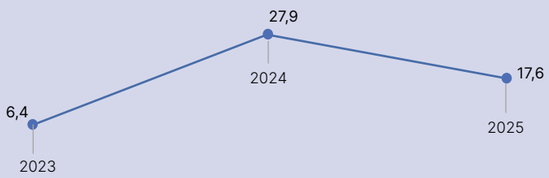
AVERAGE TRAINING HOURS BY EMPLOYEE CATEGORY (2025)



As for average training hours for blue-collar workers, as shown in the chart below, after the significant increase recorded in 2024, 2025 saw a slight decrease, attributable to a natural phase of consolidating the skills acquired the previous year.

Chart 17 - Trend in average training hours per blue-collar worker (no.) in 2025 - GRI 404-1

TREND IN AVERAGE TRAINING HOURS PER BLUE-COLLAR WORKER



For sales staff, the company generally requires well-established skills at the time of hiring, limiting the use of structured internal training. Training is mainly provided when new products are launched, through dedicated sessions combining commercial and technical aspects, enabling staff to gain full knowledge of the solutions offered and to support customers effectively during the sales phase.

For 2026, a **more structured training programme** has been planned, also extended to other company functions, focused on developing skills in managing communication processes. The initiative will involve about twenty people and is a first step towards cross-functional strengthening of organisational skills.

The company also remains attentive to **individual training needs**, accepting specific requests where consistent with the tasks performed.

The option of attending training via webinar also helps improve staff accessibility and participation, making the organisation of training activities more flexible.

Overall, support for the sales network aims to ensure adequate knowledge of products and their technical features, including sustainability aspects, contributing to more effective and consistent communication with the market.

05.3

Attracting, training and developing skills

CAREER PLANS

In 2023-2024, Nettuno launched a pilot project for internal growth, aimed at strengthening the managerial skills of administrative staff. Two sales back-office employees followed a training and mentoring programme to develop managerial and organisational skills and greater autonomy in managing processes and activities. The 18-month project led to new responsibilities being assigned to the participants, representing a first internal development model.

In 2025, the approach to managing and developing people evolved, particularly in the sales area, through the **extension of objective-based incentive systems (MBO)**, both individual and team-based. These tools help make individual objectives more explicit and strengthen alignment between people's contribution and company results, while fostering greater collaboration between functions.

Performance continues to be monitored mainly by function managers, in relation to operational objectives and team needs. Overall, the model is still largely informal, but performance management tools are being progressively strengthened, with prospects of extension to other company functions.



Future objectives

Building on the path undertaken, Nettuno has identified several development priorities to strengthen the management and development of human resources:

- **structuring training paths** by defining a comprehensive training plan differentiated by role, to make skills updating more systematic and foster greater alignment between operational needs and professional development
- **integrating training and career development**, to link skills acquisition more explicitly to internal growth paths and to performance management tools already being progressively extended
- **formalising the onboarding process**, by introducing a structured manual gathering operational information, training paths and organisational references, facilitating the integration and autonomy of new hires
- **strengthening soft skills**, with particular focus on communication and cross-functional collaboration, including through training programmes dedicated to cross-functional working groups

05.4

Welfare and well-being in the workplace

At Nettuno, employee well-being is key to ensuring operational continuity and quality of work. The company takes a pragmatic approach, aimed at meeting people's concrete needs through support measures, listening tools and organisational conditions consistent with the production context.

WELFARE MEASURES

In addition to the provisions of the applicable CCNL, Nettuno offers employees a range of initiatives aimed at improving the quality of working life. In 2025, these measures continued in line with previous years, with some targeted additions:

- **financial rewards** such as production bonuses paid as shopping or fuel vouchers;
- **workplace well-being initiatives**, including meal vouchers, drinking water from dedicated dispensers and an equipped kitchen for lunch breaks;
- introduction of a **discount scheme** accessible via an internal company app, widening employees' access to services and agreements;
- **health and prevention initiatives**, maintaining free breast examinations and introducing financial benefits on diagnostic tests and specialist visits, to promote accessible prevention;

Overall, the welfare system is a set of operational tools, progressively updated according to emerging needs and organisational possibilities.

Working hours reflect the specific needs of the various company functions. For production staff, hours follow a fixed schedule (8:00–17:00), consistent with process oversight needs. The reduction of the lunch break from 90 to 60 minutes, introduced in previous years, has been maintained to make it easier to return home at the end of the shift, particularly for employees living further away.

Office functions have limited flexible hours (roughly within one hour), defined in the employment contract. No structured smart working arrangements were introduced in 2025, given the operational nature of the company, while attention is paid to individual needs where compatible with work organisation.

FAMILY LEAVE

Nettuno guarantees access to all forms of leave provided for by current legislation, including protections for parenthood and family care situations (e.g. Law 104).

In 2025, 5 employees took parental leave. Although the company does not provide supplementary tools beyond legal requirements, it maintains a flexible approach in handling requests, favouring organisational solutions compatible with workers' personal needs.

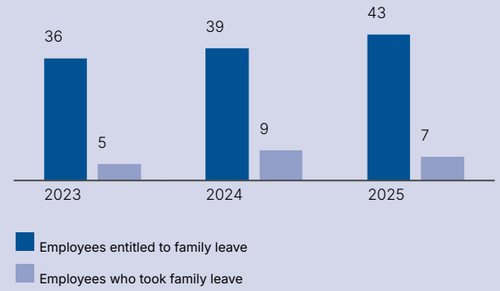
The chart below, showing the trend in family leave over the three-year period, shows an increase in the number of employees entitled to leave due to the overall growth of the workforce. The number of workers who took leave decreased in 2025, reaching about 16% of the workforce.

05.4

Welfare and well-being in the workplace

TREND IN FAMILY LEAVE (NO.)

Chart 18 - Trend (no.) in family leave management (2023-2025) | GRI 401-3



Internal communication is based mainly on direct channels between employees, function managers and management, supported by established information tools. The company noticeboard remains the main tool for sharing operational information (quality, safety, environment), while the internal digital platform is used to share communications and employee services. The existing reporting channels are also maintained, allowing workers to raise any concerns or suggestions. No further formal feedback structures were introduced in 2025, but a direct dialogue model remains, consistent with the company's size and organisation.

Nettuno also promotes **social gatherings** aimed at strengthening employees' sense of belonging and cohesion. In 2025, company events were organised for staff and their families, including initiatives marking 55 years in business, with a **celebratory event** exclusively for all employees, their families and some local representatives. This was followed by a three-day trip to Madrid involving the entire workforce together with the local sales branch, further fostering internal participation and sharing.

Traditional initiatives are also confirmed, such as holiday gifts and company social occasions, with attention to different dietary and cultural needs.

Future objectives

To improve workplace well-being policies, Nettuno has identified the following short-to-medium-term objectives:

- introduction of a prevention programme for male employees, similar to the initiatives already in place for female employees' well-being;
- creation of a committee to collect proposals, to actively involve employees and respond to their needs.

05.5

Diversity, inclusion and equal opportunities

In 2025, Nettuno consolidated its commitment to diversity and inclusion by obtaining **UNI/PdR 125:2022 Gender Equality Certification**.

This is a significant milestone for the company: not just a statement of intent, but the introduction of a structured management system based on formal policies, monitoring tools and defined responsibilities.

To support this path, the company adopted a **gender equality policy**, setting out principles, areas of action and concrete measures to ensure an inclusive, respectful working environment that values people. The policy applies to the whole organisation and rests on several key elements:

- promotion of inclusive and respectful language, in both internal and external communications;
- roll-out of training on inclusion and equal opportunities;
- attention to work-life balance;
- ongoing monitoring of the level of inclusion and any issues, including through listening tools.

During the year, in line with the certification process, **training** was delivered to the entire workforce and **internal feedback sessions** via questionnaires were introduced, with the aim of raising awareness and fostering continuous improvement.

Nettuno also signed the “Equal Panel” Manifesto, an initiative to **promote balanced representation of men and women at public events and in professional discussion forums**. Joining the Manifesto is part of a broader approach aimed at spreading an inclusive culture beyond the company, strengthening consistency between internal practices and the company's stance on diversity and equal opportunities.

GENDER COMPOSITION AND ORGANISATIONAL CONTEXT

The structure of the workforce reflects the characteristics of the production context in which Nettuno operates.

There are currently no women in the production department, for historical and infrastructural reasons linked to the layout of the premises and work organisation. This is a structural factor that the company acknowledges and that represents an area of possible evolution in the medium term, also in light of the gender equality path undertaken.

Conversely, office functions confirm a significant female presence, with greater diversity in technical-administrative and sales areas. Gender distribution therefore continues to be influenced by the distinction between production and office roles, as shown in the charts.

EMPLOYEES BY GENDER IN 2025 (%)

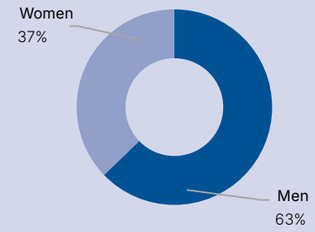


Chart 19 - Employees by gender in 2025 (%) | GRI 2-7

TREND IN EMPLOYEES BY GENDER (NO.)

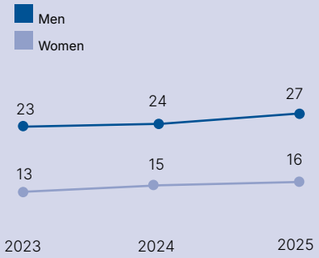


Chart 20 - Trend (no.) in employees by gender (2023-2025) | GRI 2-7

EMPLOYEES BY GENDER AND PROFESSIONAL CATEGORY IN 2025 (NO.)

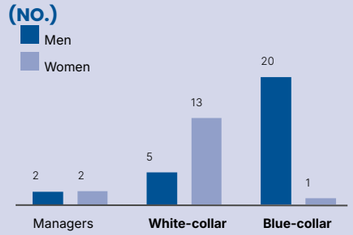


Chart 21 - Employees by gender and professional category in 2025 (no.) | GRI 2-7

[3] The female employee classified as a blue-collar worker works for the company as a caretaker.

REMUNERATION AND PAY EQUITY

Nettuno monitors the ratio between men's and women's pay as an indicator of internal equity, taking into account the different gender distribution across company roles. In 2025, the overall ratio of men's to women's basic salary was **1.19**. In office functions the figure is close to parity, while the differences in production are mainly due to the different mix of tasks and job grades.

CULTURAL DIVERSITY AND LINGUISTIC INCLUSION

Nettuno also promotes a culturally inclusive working environment. The company employs workers of different origins, many of whom are well integrated in the company.

Operational communications and training content are delivered mainly in Italian but, where necessary, supplemented with other languages (particularly French) to aid understanding and ensure full compliance with safety and operating conditions.

Attention to inclusion is also reflected in the daily management of workers' needs, including cultural, dietary and religious aspects.

No incidents of discrimination were recorded during the reporting period.

Table 3 - Incidents of discrimination (no.) during the reporting period | GRI 406-1

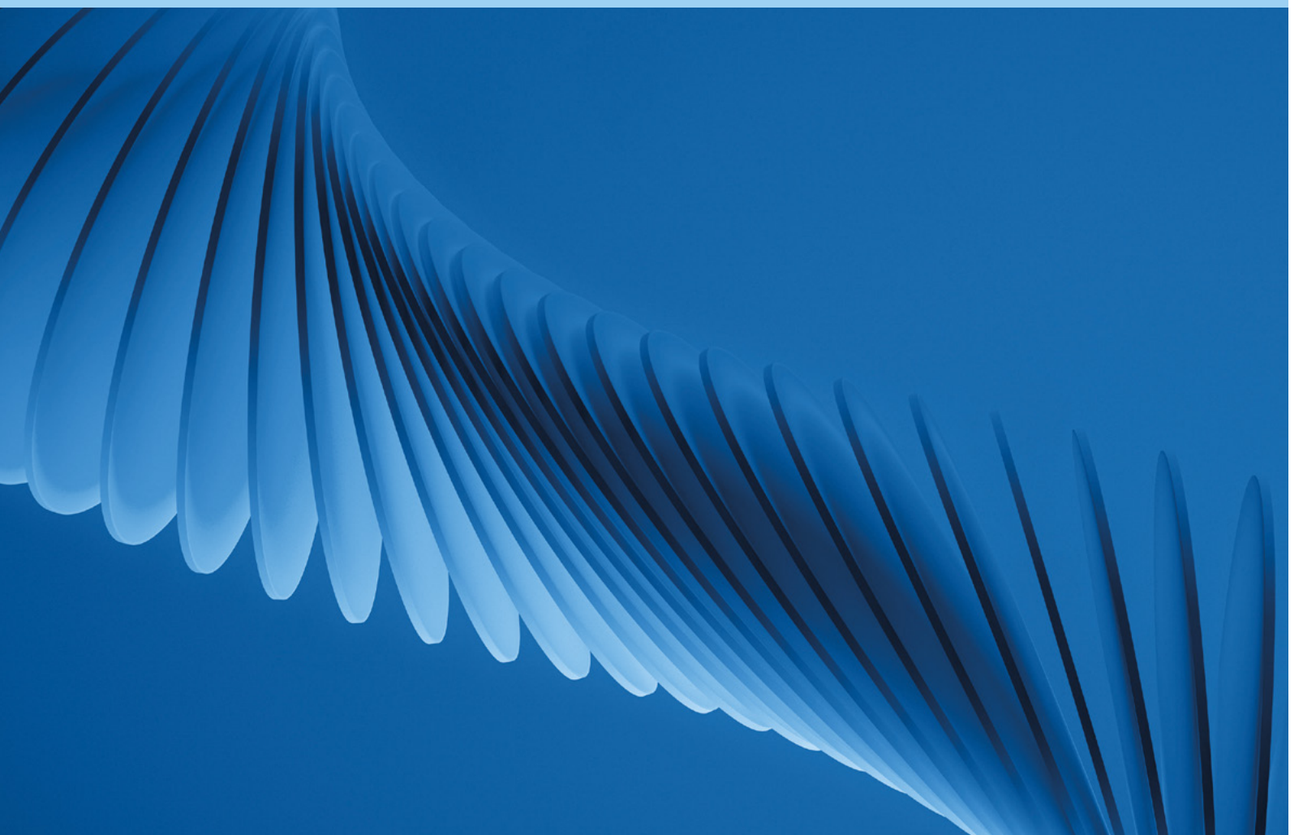
TOTAL NUMBER	2023	2024	2025
Recorded incidents of discrimination	0	0	0

Future objectives

In the medium term, Nettuno intends to **consolidate and maintain UNI/PdR 125:2022 Gender Equality Certification**, ensuring the continuity of the management system introduced and periodic monitoring of the required indicators.

06

CUSTOMERS AND CONSUMERS



Customer relationships are central to Nettuno, both for business development and as a lever for evolving its offering and processes. In 2025, the company maintained a structured approach to relationship management, based on operational proximity, technical expertise and the ability to adapt to customers' different needs.

06.1 Support and complaint management

The support model is based on direct channels (phone, e-mail and sales network) and services differentiated by customer type. For **Nettuno-branded customers**, support focuses mainly on sales and marketing activities (promotional materials, display stands and loyalty initiatives). For **private label customers**, the company offers a more structured service including technical advice and customised design, with particular attention to integrating products into the systems already used by the customer.

In 2025, a **process to upgrade the customer interaction management system** was launched, through the introduction of a CRM platform to centralise communications and improve operational efficiency. The system, currently being implemented, will be completed in 2026.

Complaint management continues as in previous years, through a **structured ticketing system** that ensures traceability of reports and involvement of the relevant departments. There were no changes in operating methods or key indicators, with a low and stable number of reports over time.

The main causes of returns or reports continue to be:

- logistics issues (transport damage, delivery delays);
- product non-conformities, to a minor extent, handled through laboratory analysis of retained batches.

The annual customer satisfaction survey was not carried out in 2025; it is expected to resume in 2026, supporting more structured feedback collection.

06.2

Sensitivity to ESG issues

Analysis of requests shows significant differences between customer segments.

In the consumer market, sensitivity to sustainability remains limited: purchasing choices continue to be driven mainly by price and ease of use, with widespread resistance to alternative solutions such as refill systems.

Conversely, in the B2B segment – especially among larger private label customers – there is growing attention to ESG issues, resulting in more specific and structured requests. Key findings in 2025 include:

- growing interest in recycled plastic packaging;
- requests for formulations free of specific substances (e.g. MIT-CMIT);
- attention to innovative formats with lower environmental impact.

This development reflects greater integration of sustainability issues into customers' strategies, not only from a compliance perspective but also as a competitive lever.

In this context, Nettuno maintains an active role in promoting more sustainable solutions along the value chain, also through communication tools such as the Sustainability Report, which in 2025 continued to be a distinguishing element in dialogue with the market.

MARKETING AND MARKET RELATIONS

Marketing activities follow a multichannel approach integrating social media, the company blog and newsletters, with both promotional and informative content.

Alongside product presentation, in 2025 an **educational** component was consolidated, aimed at improving understanding of the technical and compositional features of the solutions offered, increasing customer awareness.

The company also continues to pursue a sales strategy aimed at strengthening its customer portfolio, gradually targeting larger customers while keeping a diversified customer base to ensure balance and resilience.

06.3

End-consumer protection

End-consumer protection is based on an established system of quality control, regulatory compliance and report management.

In 2025 there were no significant incidents related to product use. The reported episodes were minor and mainly attributable to use not in line with the instructions provided, such as incorrect dilution or failure to follow the directions for use.

There were no updates to incident management procedures or control protocols, which remain aligned with ISO 9001 certification standards and ensure constant monitoring of product quality and safety.

Communication with consumers takes place mainly through labelling, in compliance with industry standards. In 2025, the **digitalisation of technical data sheets** was also completed, to make information management more efficient and support customer requests.



Future objectives

In the short term, Nettuno plans to:

- complete the implementation of the CRM system, improving integrated customer relationship management;
- introduce advanced digital tools for customer care, including solutions based on artificial intelligence;
- reactivate structured customer satisfaction surveys;
- develop new product access channels, including an e-commerce platform, to broaden market coverage and improve service.

LOCAL COMMUNITY 07

07.1 Relations with associations

For Nettuno, involvement in trade associations is a way of actively engaging with its context, as well as a channel for contributing to the development of the sector in terms of safety, quality and sustainability. This commitment is part of a broader vision in which the company operates not only as an economic player but as an integral part of an evolving production and institutional system, in line with the sustainable development goals related to industrial innovation and responsibility along the supply chain.

In 2025, Nettuno continued to participate in its main associations:

- **Assosistema**, focusing on safety and personal protective equipment;
- **Confindustria Bergamo**, within the Chemicals Group;
- **Afidamp**, the reference association for the professional cleaning sector.

No new memberships were added compared with the previous year, but these networks confirm their role as forums for discussing regulatory developments, industry trends and good operating practices.

07.2 Relations with local communities

For Nettuno, the relationship with the local community is an area of ongoing commitment, developed through support for social, cultural and sporting initiatives locally and internationally. The company takes a pragmatic approach, focused on long-term continuity and consistency with its values, favouring support for concrete projects with direct benefits for communities.

In 2025 the main initiatives already active in previous years were maintained, including support for projects promoting **cultural heritage** in collaboration with Fondazione Credito Bergamasco, support for **local events** promoted by the ProLoco of Bergamo (including the Christmas concert and the Soap Box Rally), and contributions to organisations operating in the **healthcare and social field**, such as the Nepios Association for child neuropsychiatry. Support for **local sports activities** also continues, with particular attention to youth sections, through the sponsorship of women's volleyball teams, children's tamburello, football initiatives and grassroots sports projects, including artistic gymnastics.

Alongside local initiatives, for several years Nettuno has been running a structured community welfare project in São Paulo, Brazil. Started as a maternal and child healthcare service, the project has progressively evolved into an integrated system including educational activities, vocational training and the development of work cooperatives, with particular attention to women's inclusion. The initiative involves

07.2

Relations with local communities

over 2,500 children and young people in total, contributing to the socio-economic development of local communities.

In 2025, on the occasion of its 55th anniversary, Nettuno also partnered with ActionAid to improve **access to water and sanitation in vulnerable contexts**. The project, developed in Somaliland, helped restore water infrastructure and strengthen food and health security for local communities, with a direct impact on the quality of life of the people involved. The initiative marks an evolution of the company's social commitment, extending it to international contexts with basic needs.

The 55th anniversary initiatives were also an opportunity to directly involve the company's people, strengthening the link between the external social dimension and internal culture. In particular, a **Family Day** was organised for employees and their families, conceived as a moment of sharing and of opening the company to its social context.

2025 also saw the start of a new collaboration with the Istituto di Ricerche Farmacologiche Mario Negri IRCCS, supporting **scientific research activities**, which extends the company's scope of action to the healthcare and scientific fields.

Overall, 2025 was a year of continuity in relations with the local area, alongside some development initiatives that strengthen the company's positioning in projects with a broader social impact.



Future objectives

In 2026, Nettuno plans to continue consolidating its initiatives supporting the local area, maintaining continuity with existing projects and developing new collaborations in the social and cultural fields.

In particular, support is planned for a cultural association active in the Capriolo area, committed to promoting and spreading film culture, with the aim of helping to enhance local cultural initiatives and community involvement.

DETAILED DISCLOSURES

Social - Human Resources

GRI 2-7 TOTAL NUMBER OF PERMANENT/FIXED-TERM EMPLOYEES, BY GENDER

	2023			2024			2025		
Indicator	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Permanent	23	13	36	23	15	38	23	16	39
Fixed-term	-	-	-	-	-	-	4	-	4
Total	**23**	**13**	**36**	**24**	**15**	**39**	**27**	**16**	**43**

GRI 2-7 TOTAL NUMBER OF FULL-TIME/PART-TIME EMPLOYEES, BY GENDER

	2023			2024			2025		
Indicator	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Full-time	22	9	31	23	11	34	26	12	38
Part-time	1	4	5	1	4	5	1	4	5
Total	**23**	**13**	**36**	**24**	**15**	**39**	**27**	**16**	**43**

GRI 2-7 TOTAL NUMBER OF EMPLOYEES BY EMPLOYMENT CATEGORY, BY GENDER

	2023			2024			2025		
Indicator	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Executives	-	-	-	-	-	-	-	-	-
Managers	-	-	-	-	-	-	2	2	4
White-collar	4	12	16	4	14	18	5	13	18
Blue-collar	19	1	20	20	1	21	20	1	21
Total	**23**	**13**	**36**	**24**	**15**	**39**	**27**	**16**	**43**

GRI 2-8 TOTAL NUMBER OF NON-EMPLOYEE WORKERS WHOSE WORK IS CONTROLLED BY THE ORGANISATION, BY EMPLOYMENT CATEGORY AND GENDER

	2023			2024			2025		
Indicator	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Interns	-	-	-	-	-	-	-	-	-
Agency workers	10	-	10	9	-	9	17	1	18
Contractors	-	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-	-
Total	**10**	**-**	**10**	**9**	**-**	**9**	**17**	**1**	**18**

GRI 2-30 COLLECTIVE BARGAINING AGREEMENTS

NUMBER OF EMPLOYEES	**2023**	**2024**	**2025**
Covered by collective bargaining	36	39	43
Not covered by collective bargaining (1)	-	-	-
Total	**36**	**39**	**43**

GRI 401-1 TOTAL NUMBER OF NEW HIRES DURING THE REPORTING PERIOD, BY AGE GROUP AND GENDER

HIRES	**EMPLOYEES HIRED**								
	2023			**2024**			**2025**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
<30	1	-	1	2	2	4	8	1	9
30-50	-	1	1	-	-	-	1	1	2
>50	-	1	1	1	-	1	-	-	-
Total	**1**	**2**	**3**	**3**	**2**	**5**	**9**	**2**	**11**

GRI 401-1 HIRING RATE[4]

	2024			**2025**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
<30	6%	6%	11%	21%	3%	23%
30-50	0%	0%	0%	3%	3%	5%
>50	3%	0%	3%	0%	0%	0%
Total	**8%**	**6%**	**14%**	**23%**	**5%**	**28%**

GRI 401-1 TOTAL NUMBER OF LEAVERS DURING THE REPORTING PERIOD, BY AGE GROUP AND GENDER

INDICATORS	**EMPLOYEES WHO LEFT**								
	2023			**2024**			**2025**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
<30	0	0	0	0	0	0	4	1	5
30-50	3	1	4	1	0	1	1	0	1
>50	1	0	1	1	0	1	1	0	1
Total	**4**	**1**	**5**	**2**	**0**	**2**	**6**	**1**	**7**

GRI 401-1 EXIT RATE[5]

EXIT RATE	**2024**			**2025**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**
<30	0%	0%	0%	10%	3%	13%
30-50	3%	0%	3%	3%	0%	3%
>50	3%	0%	3%	3%	0%	3%
Total	**6%**	**0%**	**6%**	**15%**	**3%**	**18%**

GRI 401-1 REASONS FOR LEAVING

INDICATORS	**EMPLOYEES WHO LEFT**								
	2023			**2024**			**2025**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Resignations	2	1	3	1	-	1	5	-	5
Retirements	1	-	1	1	-	1	-	-	-
Dismissals	-	-	-	-	-	-	1	-	1
Other reasons (end of contract...)	1	-	1	-	-	-	-	1	1
Total	**4**	**1**	**5**	**2**	**0**	**2**	**6**	**1**	**7**

[4] The hiring rate (or incoming turnover) was calculated as follows: no. hired/headcount at start of period x 100.
[5] The exit rate (or outgoing turnover) was calculated as follows: no. leavers/headcount at start of period x 100

GRI 401-1 OVERALL TURNOVER RATE[6]

INDICATOR	2024			2025		
	Men	Women	Total	Men	Women	Total
<30	5%	5%	11%	29%	5%	34%
30-50	3%	0%	3%	5%	2%	7%
>50	5%	0%	5%	2%	0%	2%
Total	**13%**	**5%**	**19%**	**37%**	**7%**	**44%**

GRI 401-3 FAMILY LEAVE

INDICATOR	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees **entitled to family leave**	23	13	36	24	15	39	27	16	43
Employees **who took family leave**	3	2	5	6	3	9	4	3	7

GRI 404-1 AVERAGE TRAINING HOURS PROVIDED TO EMPLOYEES DURING THE REPORTING PERIOD, BY GENDER AND CATEGORY

INDICATORS	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
White-collar	3,00	11,58	9,44	9,50	13,86	12,89	16,50	7,31	9,86
Blue-collar	6,74	0,00	6,40	29,30	0,00	27,90	18,50	0,00	17,62
Total	**6,09**	**10,69**	**7,75**	**26,00**	**12,93**	**20,97**	**16,76**	**5,94**	**12,73**

GRI 405-1 PERCENTAGE OF INDIVIDUALS WITHIN THE ORGANISATION'S GOVERNANCE BODIES, BY GENDER AND AGE GROUP

MEMBERS OF GOVERNANCE BODIES	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<30	0%	0%	0%	0%	0%	0%	0%	0%	0%
30-50	0%	50%	0%	50%	0%	50%	0%	50%	50%
>50	25%	25%	25%	25%	25%	25%	25%	25%	50%
Total	**25%**	**75%**	**25%**	**75%**	**25%**	**75%**	**25%**	**75%**	**100%**

[6] The turnover rate (or overall turnover) was calculated as follows: (hires + leavers in the period)/average headcount in the period x 100.
[7] The calculation was made as the ratio of women's base salary to men's. Base salary is understood as the minimum fixed amount paid to an employee for performing their duties.
[8] Average remuneration means basic salary (=gross annual salary) plus additional amounts paid to an employee.

GRI 405-1 NUMBER OF EMPLOYEES BY GENDER, AGE GROUP AND CATEGORY

2025	<30			30 – 50			>50		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	0%	0%	0%	0%	0%	0%	0%	0%	0%
Managers	0%	0%	0%	2%	5%	7%	2%	0%	2%
White-collar	9%	5%	14%	2%	16%	19%	0%	9%	9%
Blue-collar	5%	0%	5%	23%	0%	23%	19%	2%	21%
Total	**14%**	**5%**	**19%**	**28%**	**21%**	**49%**	**21%**	**12%**	**33%**

2024	<30			30 – 50			>50		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	0%	0%	0%	0%	0%	0%	0%	0%	0%
Managers	0%	0%	0%	0%	0%	0%	0%	0%	0%
White-collar	3%	5%	8%	5%	21%	26%	5%	10%	15%
Blue-collar	8%	0%	8%	21%	0%	21%	21%	3%	23%
Total	**10%**	**5%**	**15%**	**26%**	**21%**	**46%**	**26%**	**13%**	**38%**

2023	<30			30 – 50			>50		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	0%	0%	0%	0%	0%	0%	0%	0%	0%
Managers	0%	0%	0%	0%	0%	0%	0%	0%	0%
White-collar	3%	0%	3%	6%	25%	31%	6%	8%	14%
Blue-collar	8%	0%	8%	19%	0%	19%	22%	3%	25%
Total	**11%**	**0%**	**11%**	**25%**	**25%**	**50%**	**28%**	**11%**	**39%**

GRI 405-2 RATIO OF BASIC SALARY OF WOMEN TO MEN [7]

BASIC SALARY (€)	2025
	WOMEN - MEN SALARY RATIO
Executives	N/A
Managers	1,2
White-collar	1,16
Blue-collar	N/A
Total	**1,19**

GRI 405-2 RATIO OF AVERAGE REMUNERATION OF WOMEN TO MEN[8]

AVERAGE REMUNERATION (€)	2025
	WOMEN - MEN REMUNERATION RATIO
Executives	N/A
Managers	1,12
White-collar	1,17
Blue-collar	N/A
Total	**0,91**

GRI 406-1 TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION DURING THE REPORTING PERIOD

TOTAL NUMBER	2023	2024	2025
Recorded incidents of discrimination	-	-	-

Social - Health and safety

GRI 403-9 WORK-RELATED INJURIES FOR ALL EMPLOYEES

DATA ON EMPLOYEES	2023		2024		2025	
	N.	Rate	N.	Rate	N.	Rate
Number and rate of fatalities due to work-related injuries	-	-	-	-	-	-
Number and rate of high-consequence work-related injuries (excluding fatalities)	-	-	-	-	-	-
Number and rate of work-related injuries **- excluding commuting injuries**	-	-	1	2,70	-	-
Number and rate of commuting injuries	-	-	-	-	-	-
Number of hours worked	65.847	-	73.969	-	86.404	-
Number of working days lost due to work-related injuries	-	-	54	-	-	-

GRI 403-10 OCCUPATIONAL DISEASES FOR ALL EMPLOYEES

DATA ON EMPLOYEES	2023	2024	2025
Number of fatalities due to occupational diseases	-	-	-
Number of recordable cases of occupational disease	-	-	-

GRI 403-10 OCCUPATIONAL DISEASES FOR ALL WORKERS WHO ARE NOT EMPLOYEES BUT WHOSE WORK AND/OR WORKPLACE IS CONTROLLED BY THE ORGANISATION (IF ANY)

DATA ON NON-EMPLOYEE WORKERS	2023	2024	2025
Number of fatalities due to occupational diseases	-	-	-
Number of recordable cases of occupational disease	-	-	-

Governance - Supplier Management

GRI 204-1 PROPORTION OF SPENDING ON LOCAL SUPPLIERS[9]

SUPPLIERS BY GEOGRAPHICAL AREA	2023		2024		2025	
	N.	%	N.	%	N.	%
Italy	122	95,31%	139	97,20%	130	97,01%
EU (excl. Italy)	4	3%	2	1%	3	2%
Non-EU	2	1,56%	2	1,40%	1	0,75%
Total	**128**	**100%**	**143**	**100%**	**134**	**100%**

GRI 204-1 PROPORTION OF SPENDING ON LOCAL SUPPLIERS

SPENDING BY GEOGRAPHICAL AREA	2023	2024	2025
Italy	94%	95%	94%
EU (excl. Italy)	2%	1%	1%
Non-EU	4%	4%	5%
Total	**100%**	**100%**	**100%**

[9] Suppliers of services ancillary to the production process were excluded from the calculation of the number of suppliers by geographical area.

Environment - Raw Materials

GRI 301-1 MATERIALS USED BY WEIGHT

RENEWABLE MATERIALS (TON)	UNIT	2023	2024	2025
Abrasives				
Wood flour	t	51,46	37,90	50,98

GRI 301-1 MATERIALS USED BY WEIGHT

NON-RENEWABLE MATERIALS (TON)	UNIT	2023	2024	2025
Surfactants				
Anionic	t	371,09	380,40	389,53
Non-anionic	t	133,88	150,67	147,40
Cationic	t	0,03	1,28	0,14
Abrasives				
Calcium carbonate	t	383,73	510,62	481,97
Vegetable granules	t	64,00	64,00	68,14
Perlite	t	32,00	25,00	23,63
Polyurethane	t	-	0,65	0,26
Pumice	t	8,28	19,75	3,13
Other materials				
Emollients	t	18,30	25,24	19,31
Preservatives	t	8,19	10,14	9,64
Fragrances and perfumes	t	11,43	9,80	9,09
Colourants	t	4,68	6,28	5,78
Co-formulants	t	127,46	159,00	159,48
Active ingredients	t	-	46,33	64,74
Solvents	t	16,56	15,94	15,36
Emulsifiers	t	1,51	2,12	1,45
Sanitisers	t	0,40	0,40	0,40
UV filters				
Total	**t**	**1.233,83**	**1.467,08**	**1.450,90**

GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANISATION[10]

	UNIT	2023	2024	2025
Purchased electricity	MWh	243,31	247,16	289,57
Self-generated renewable electricity	MWh	113,76	205,80	175,21
Self-generated renewable electricity fed into the grid (-)	MWh	51,02	111,26	85,58
Natural gas	MWh	580,66	620,06	645,35
Vehicle fuel	MWh	21,33	25,50	39,92
Total	**MWh**	**908,03**	**987,26**	**1.064,47**

GRI 302-1 ENERGY INTENSITY[11]

INDICATORS	UNIT	2023	2024	2025
Energy consumption	MWh	908,03	987,26	1064,47
Value of production	€	8.536.241	9.492.026	9.637.880
Intensity index	**MWh/M€**	**106,37**	**104,01**	**110,45**

GRI 305-1 DIRECT GHG EMISSIONS (SCOPE 1)

	UNIT	2023	2024	2025
Total - Scope 1 emissions	t CO_2e	123,34	133,51	142,50

GRI 305-2 INDIRECT GHG EMISSIONS (SCOPE 2)

	UNIT	2023	2024	2025
Total - Scope 2 emissions (Location based)	t CO_2e	71,83	62,53	63,47

GRI 305-4 GHG EMISSIONS INTENSITY

EMISSIONS INTENSITY	UNIT	2023	2024	2025
Scope 1 + Scope 2 Location based emissions	t CO_2e	195,17	196,04	205,97
Total employees	n.	36	39	43
Intensity index	**t CO_2e/n**	**5,42**	**5,03**	**4,79**

[10] Please note that the energy consumption data reported in this edition of the Sustainability Report differ from those published last year, as they are expressed in MWh instead of the GJ previously used. This choice aims to make the data more immediate and readable, as the MWh is a more widespread and commonly adopted unit of measurement.
[11] See above

GRI 305-4 GHG EMISSIONS INTENSITY

EMISSIONS INTENSITY	UNIT	2023	2024	2025
Scope 1 + Scope 2 Location based emissions	t CO_2e	195,17	196,04	205,97
Value of production	€	8.536.241,00	9.492.026,00	9.637.880,00
Intensity index	**t CO_2e/M€**	**22,86**	**20,65**	**21,37**

Environment - Water

GRI 303-3 WATER WITHDRAWAL

WATER WITHDRAWAL BY SOURCE	UNIT	2023		2024		2025	
		All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
Surface water (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Groundwater - well (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Seawater (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Produced water (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Third-party water - municipal water supply (total)	**ML**	**3,95**	-	**4,31**	-	**4,25**	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	3,95	-	4,31	-	4,25	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Total	**ML**	**3,95**	-	**4,31**	-	**4,25**	-

GRI 303-4 WATER DISCHARGE

WATER DISCHARGE BY DESTINATION	UNIT	2023		2024		2025	
		All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
Surface water (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Groundwater - well (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Seawater (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Produced water (total)	**ML**	-	-	-	-	-	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Other water (>1.000 mg/L of total dissolved solids)	ML	-	-	-	-	-	-
Third-party water - municipal water supply (total)	**ML**	**0 ,69**	-	**0,71**	-	**0,90**	-
Freshwater (≤1.000 mg/L of total dissolved solids)	ML	0,67	-	0,68	-	0,88	-
Other water (>1.000 mg/L of total dissolved solids)	ML	0,02	-	0,03	-	0,02	-
Total	**ML**	**0,69**	**0,00**	**0,71**	**0,00**	**0,90**	**0,00**

GRI 303-5 - WATER CONSUMPTION

WATER DISCHARGE BY DESTINATION	UNIT	2023	2024	2025
Water withdrawn	ML	3,95	4,31	4,25
Water discharged	ML	0,69	0,71	0,90
Water consumption	**ML**	**3,26**	**3,60**	**3,35**

[12] Estimated value based on actual data recorded in 2023 and 2024, weighted according to the number of workers present in the company during the reference period
[13] The values reported refer to the category "Aqueous washing liquids and mother liquors", as classified under GRI 306-3

GRI 306-3 WASTE GENERATED

WASTE PRODUCED			2023		2024		2025	
Definition	**CER / EER**	**Unit**	**Hazardous waste**	**Non-hazardous waste**	**Hazardous waste**	**Non-hazardous waste**	**Hazardous waste**	**Non-hazardous waste**
Aqueous washing liquids and mother liquors	070601*	t	21,67	-	27,46	-	24,89	-
Packaging containing residues of or contaminated by hazardous substances	150110*	**t**	-	-	-	-	6,50	-
Other still bottoms and reaction residues	070608*	t	6,70	-	3,45	-	4,67	-
Spent toner	080318	**t**	-	-	-	-	-	0,02
Other engine, gear and lubricating oils	130208*	t	-	-	0,05	-	0,09	-
Plastic waste	200139	**t**	-	-	-	-	-	0,01
Absorbents, filter materials, wiping cloths and protective clothing	150202*	t	-	-	0,39	-	0,53	-
Absorbents, filter materials, wiping cloths and protective clothing	150203	t	-	0,15	-	-	-	-
Paper and cardboard packaging	150101	t	-	24,22	-	22,81	-	34,82
Plastic packaging	150102	t	-	13,33	-	13,31	-	17,43
Wooden packaging	150103	t	-	4,80	-	3,98	-	-
Metallic packaging	150104	t	-	2,83	-	2,4	-	1,49
Mixed packaging	150106	t	-	-	-	3,00	-	0,93
Iron and steel	170405	t	-	0,15	-	3,53	-	-

GRI 306-4 HAZARDOUS WASTE DIVERTED FROM DISPOSAL

		2023			2024			2025		
Hazardous waste	**Unit**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**
Preparation for reuse	t	-	-	-	-	-	-	0,09	-	0,09
Recycling	t	-	-	-	-	-	-	6,50	-	6,50
Other recovery operations (purification)	t	21,67	-	21,67	27,51	-	27,51	24,89	-	24,89
Total hazardous waste diverted from disposal	**t**	**21,67**	**-**	**21,67**	**27,51**	**-**	**27,51**	**31,48**	**-**	**31,48**

GRI 306-4 - NON-HAZARDOUS WASTE DIVERTED FROM DISPOSAL

		2023			2024			2025		
Non-hazardous waste	**Unit**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**
Preparation for reuse	t	-	-	-	-	-	-	-	-	-
Recycling	t	45,33	-	45,33	49,03	-	49,03	54,67	-	54,67
Other recovery operations (specify)	t	-	-	-	-	-	-	0,01	-	0,01
Total non-hazardous waste diverted from disposal	**t**	**45,33**	**-**	**45,33**	**49,03**	**-**	**49,03**	**54,68**	**-**	**54,68**
Total waste diverted from disposal	**t**	**67,00**	**-**	**67,00**	**74,54**	**-**	**74,54**	**86,16**	**-**	**86,16**

GRI 306-5 WASTE DIRECTED TO DISPOSAL

		2023			2024			2025		
Hazardous waste	**Unit**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**
Incineration (with energy recovery)	t	6,85	-	6,85	3,84	-	3,84	5,20	-	5,20
Incineration (without energy recovery)	t	-	-	-	-	-	-	-	-	-
Landfilling	t	-	-	-	-	-	-	-	-	-
Other disposal operations (specify)	t	-	-	-	-	-	-	-	-	-
Total hazardous waste directed to disposal	**t**	**6,85**	**-**	**6,85**	**3,84**	**-**	**3,84**	**5,20**	**-**	**5,20**

GRI 306-5 WASTE DIRECTED TO DISPOSAL

		2023			2024			2025		
Non-hazardous waste	**Unit**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**	**Offsite**	**On site**	**Total**
Incineration (with energy recovery)	t	-	-	-	-	-	-	-	-	-
Incineration (without energy recovery)	t	-	-	-	-	-	-	-	-	-
Landfilling	t	-	-	-	-	-	-	0,02	-	0,02
Other disposal operations (specify)	t	-	-	-	-	-	-	-	-	-
Total non-hazardous waste directed to disposal	**t**	**-**	**-**	**-**	**-**	**-**	**-**	**0,02**	**-**	**0,02**
Total waste directed to disposal	**t**							**5,22**		**5,22**

GRI Content Index

This Sustainability Report has been prepared using the "with reference to" option.

Standard	Disclosure	Chapter/Section	Notes/Reason for omission
GRI 2: GENERAL DISCLOSURES (2021)			
The organisation and its reporting practices			
2 - 1	Organisational details	Methodological note	
2 - 2	Entities included in the organisation's sustainability reporting		
2 - 3	Reporting period, frequency and contact point		
2 - 4	Restatements of information		
2 - 5	External assurance		This Report is not subject to external assurance.
Activities and workers			
2 - 6	Activities, value chain and other business relationships	The company and its business model Products and supply chain	
2 - 7	Employees	People: Workforce structure Detailed disclosures	
2 - 8	Workers who are not employees	People: Attraction, training and skills development Detailed disclosures	
Governance			
2 - 9	Governance structure and composition	Governance	
2 - 10	Nomination and selection of the highest governance body	Governance	The Board of Directors is appointed by the Shareholders' Meeting.
2 - 11	Chair of the highest governance body	Governance	The Chairman of the Board of Directors is appointed by the Board of Directors pursuant to art. 2380-bis.
2 - 14	Role of the highest governance body in sustainability reporting	Governance	This Report was approved by the Board of Directors on 05/05/2026.
2 - 19	Remuneration policies	Governance People: Diversity, inclusion and opportunities Detailed disclosures	
Strategy, policies and practices			
2 - 22	Statement on sustainable development strategy	Letter to stakeholders Nettuno at a glance The company and its business model	
2 - 27	Compliance with laws and regulations	Governance	No cases of non-compliance with laws and regulations were recorded during the reporting period.
2 - 28	Membership associations	Local community: Relations with associations	
Stakeholder engagement			
2 - 29	Approach to stakeholder engagement	The company and its business model: Stakeholders Products and supply chain: Suppliers and supply chain management People: Welfare and workplace well-being Customers and consumers: End-consumer protection Local community: Relations with associations; Relations with local communities	
2 - 30	Collective bargaining agreements	People: Workforce structure, Welfare and workplace well-being	All Nettuno employees are hired under the National Collective Labour Agreement for the chemical-pharmaceutical sector (CCNL)

Standard	Disclosure	Chapter/Section	Notes/Reason for omission
GRI 204: PROCUREMENT PRACTICES (2016)			
204 - 1	Proportion of spending on local suppliers	Products and supply chain: Suppliers and supply chain management	
GRI 301: MATERIALS (2016)			
301 - 1	Materials used by weight or volume	Products and supply chain: Raw materials	
GRI 302: ENERGY (2016)			
302 - 1	Energy consumption within the organisation	Environmental performance: Energy Detailed disclosures	
302 - 3	Energy intensity		
GRI 303: WATER AND EFFLUENTS (2018)			
303 - 1	Interactions with water as a shared resource	Environmental performance: Water resource management Detailed disclosures	
303 - 2	Management of water discharge-related impacts		
303 - 3	Water withdrawal		
303 - 4	Water discharge		
303 - 5	Water consumption		
GRI 305: EMISSIONS (2016)			
305 - 1	Direct GHG emissions (Scope 1)	Environmental performance: GHG emissions Detailed disclosures	
305 - 2	Energy indirect GHG emissions (Scope 2)		
305 - 4	GHG emissions intensity		
GRI 306: WASTE (2020)			
306 - 1	Waste generation and significant waste-related impacts	Environmental performance: Waste management; Pollution Detailed disclosures	
306 - 2	Management of significant waste-related impacts		
306 - 3	Waste generated		
306 - 4	Waste diverted from landfill		
306 - 5	Waste directed to landfill		
GRI 401: EMPLOYMENT (2016)			
401 - 1	New employee hires and turnover	People: Attraction, training and skills development Detailed disclosures	

Standard	Disclosure	Chapter/Section	Notes/Reason for omission
401 - 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	People: Welfare and workplace well-being Detailed disclosures	
401 - 3	Parental leave		
GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)			
403 - 1	Occupational health and safety management system	People: Health and safety Detailed disclosures	
403 - 2	Hazard identification, risk assessment and incident investigation		
403 - 3	Occupational health services		
403 - 4	Worker participation, consultation and communication on occupational health and safety		
403 - 5	Worker training on occupational health and safety		
403 - 6	Promotion of worker health		
403 - 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
403 - 8	Workers covered by an occupational health and safety management system		
403 - 9	Work-related injuries		No work-related injuries were recorded in 2025.
403 - 10	Work-related ill health		No occupational diseases were recorded in 2025.
GRI 404: TRAINING AND EDUCATION (2016)			
404 - 1	Average hours of training per year per employee	People: Attraction, training and skills development Governance Detailed disclosures	
404 - 2	Programmes for upgrading employee skills and transition assistance programmes		

Standard	Disclosure	Chapter/Section	Notes/Reason for omission
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2018)			
405 - 1	Diversity of governance bodies and employees	Governance People: Workforce structure, Diversity, inclusion and equal opportunities Detailed disclosures	
405 - 2	Ratio of basic salary and remuneration of women to men	People: Diversity, inclusion and equal opportunities Detailed disclosures	
GRI 406: NON-DISCRIMINATION (2016)			
406 - 1	Incidents of discrimination and corrective actions taken	People: Diversity, inclusion and equal opportunities	
GRI 416: CUSTOMER HEALTH AND SAFETY			
416 - 2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customers and end consumers: End consumer protection	

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