INTEGRATED CORPORATE POLICY

Quality • Safety • Environment • Sustainability

BE PART OF OUR VALUES
Safety. Innovation. Trust.

Our Commitment

Our corporate policy defines the principles according to which ECSA Group operates, makes decisions and continuously improves its activities, integrating quality, safety, environment, health, people, ethics and sustainability.

Management ensures that the policy and its objectives are defined and aligned with the corporate strategy and the context in which ECSA operates. All documents within the integrated management system (documented information) comply with the principles of this policy.
The policy applies to all ECSA Group companies and operational sites, to all activities, products and services, particularly those falling within the scope of 'Distribution and trade of raw materials, petroleum products and **industrial consumables**', as well as to all employees at every organisational level and corporate governance bodies. Where relevant, it also extends to suppliers and other third parties through the **Third-Party Code of Conduct** and the **Sustainable Procurement Procedure**.
The policy covers all aspects of sustainability (ESG), occupational health and safety, working conditions and human rights, energy and climate, business ethics and sustainable procurement. The qualitative and quantitative ESG objectives and performance indicators set out in Annex 1 form an integral part of this policy.

The Strategy

Management's strategy for the integrated management system is characterised by the following principles:

- The ambition to act professionally across all business processes, convey the high quality of our products and services to customers, develop long-term collaborations through partnerships and strive for excellence.

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- Acting with professionalism, expertise and attention to customers, transforming their needs into tangible added value.
- A corporate culture focused on innovation and continuous improvement, encouraging the search for products and services.
- Actively listening to our customers and working closely with our supplier partners to provide reliable, compliant solutions that meet market requirements.
- The company's commitment to handling goods appropriately, ensuring high-quality production, respecting the environment and protecting employees' health and safety, while ensuring that all employees are consulted and involved in maintaining and improving the management system.

ECSA operates in a sector where quality, safety and the environment are closely interconnected. For this reason, we manage our processes through a preventive approach based on risk assessment, employee competence and the continuous improvement of our performance.
In managing the integrated management system, Management is committed to:

- Cooperating with authorities and institutions responsible for implementing regulations, agreements, emergency plans and other measures aimed at protecting people, external stakeholders and the environment.
- Improving procedures in line with technological progress, scientific knowledge and societal expectations.
- Providing customers with information on the safety and environmental aspects of the products supplied, including safety data sheets and technical support in assessing their environmental compatibility.

ECSA CHEMICALS maintains its FAMI-QS certification. Management is committed to ensuring that the policy and objectives relating to feed quality and safety are aligned with the company's strategic direction and organisational context, supported by the necessary resources and focused on achieving the expected results and continuous improvement. It also ensures that these principles are implemented within the respective areas of responsibility of management functions and communicated to internal and external stakeholders. Industry-specific regulations and requirements relating to Hazard Analysis and Critical Control Points (HACCP), Vulnerability Assessment and Critical Control Points (VACCP) and Threat Assessment and Critical Control Points (TACCP) are complied with. Furthermore, as a manufacturer of veterinary medicinal products, ECSA is committed to complying with Good Manufacturing Practice (GMP) rules and guidelines, which establish the minimum requirements to ensure that products are manufactured in accordance with specified quality standards.

As a manufacturer of AdBlue® (aqueous urea solution AUS 32), ECSA Maintenance AG is committed to ensuring compliance with quality requirements and procedures for handling, transport and storage control, in accordance with ISO 22241-1 to -4 and the quality standards of the VDA QMC (Quality Management Center of the German Association of the Automotive Industry). In the environmental field, Management promotes sustainable production and documents its commitment through a self-declaration concerning the reduction of greenhouse gas emissions, validated in accordance with EN ISO 14021.

Our People: Health, Safety, Working Conditions and Human Rights

ECSA Group considers the health, safety, dignity and professional development of its employees to be of strategic importance and essential to a healthy and sustainable working environment.

To this end, Management is committed to:

- Ensuring safe and healthy working conditions through procedures for identifying, assessing and mitigating risks in accordance with the STOP principle (substitution, technical measures, organisational measures and personal protective measures), regular audits and mandatory occupational health and safety training (safety manual, major incident risk analysis, procedures and training plan).
- Informing internal and external personnel of their obligation to cooperate with Management in preventing behaviour that could adversely affect health, occupational safety or the environment.
- Ensuring that occupational health surveillance complies with legal requirements and the provisions of the supervisory authorities (periodic medical examinations, night work and employees over the age of 50), while promoting physical and mental well-being through the ECSAhealth programme.
- Ensuring remuneration in line with market conditions and mandatory requirements, in accordance with company regulations, and formalising the criteria, frequency and responsibilities of the salary review process.
- Assessing the working environment and employee satisfaction through an anonymous survey addressed to all employees and following up on the results through improvement plans (ECSA has received the Best Place to Work recognition since 2022).
- Ensuring that all employees receive regular individual performance assessments and personalised professional development and career plans (Talentia platform).
- Providing all employees with training on discrimination and harassment through dedicated modules included in the annual training plan and the onboarding programme for new employees.
- Applying a zero-tolerance policy towards all forms of discrimination and harassment (Regulations on Violations of Personal Integrity, Code of Conduct), while ensuring confidential reporting channels and protection against retaliation (Employee Committee, reporting of offences).
- Ensuring equal pay for equal work, regularly verifying compliance through salary analyses and following up on the results through improvement plans.
- Promoting equal opportunities and inclusion throughout the entire human resources management cycle, from recruitment to promotion.
- Respecting fundamental workers' rights, prohibiting all forms of child labour, forced labour and human trafficking, and ensuring freedom of association and employee representation through the internal Employee Committee.

Environment, Energy and Climate

ECSA Group conducts its activities with the aim of minimising environmental impacts and contributing to climate change mitigation, recognising that effective environmental protection can only be achieved through prevention and control.

Management is committed to:

- Continuously improving environmental performance and pollution prevention, monitoring potential sources of pollution and implementing management systems and procedures compliant with ISO 14001 to prevent harm to health, safety, public well-being and ecosystems.
- Ensuring ongoing compliance with applicable laws, regulations and standards, and regularly verifying their timely implementation.
- Optimising resource and energy consumption, monitoring energy use, preparing an inventory of Scope 1 and Scope 2 greenhouse gas emissions at least annually and establishing corresponding reduction targets.

- Increasing the share of energy from renewable sources, optimising existing photovoltaic installations and prioritising the procurement of certified renewable electricity.
- Reducing the energy consumption of lighting systems through the gradual transition to LED technology, as well as that of heating, ventilation and air conditioning (HVAC) systems through modernisation and control measures.
- Reducing CO_2 emissions associated with logistics and improving fleet efficiency by continuing to use biofuels and renewing vehicles.
- Ensuring responsible waste management and disposal, reducing non-recoverable waste and promoting the reuse, recovery and recycling of materials, including office paper, in accordance with the permits issued by the cantons of Ticino and St. Gallen for hazardous waste and the internal procedure for recyclable waste.
- Monitoring and minimising the impact of atmospheric emissions.
- Ensuring that the necessary measures are in place to manage environmental emergencies and mitigate their consequences.
- Achieving ISO 14001 certification for operational sites by 2027, maintaining an SQAS compliance level above 90% and continuing the carbon offsetting initiative undertaken with myclimate, through which ECSA became the first Swiss industrial company to obtain certification.
- Obtaining EcoVadis assessments for ECSA Chemicals' operational sites by 2026.
- Raising awareness among employees, suppliers and all those acting on behalf of ECSA regarding regulatory compliance, responsible resource consumption and the sustainable management of materials and waste, particularly through the Third-Party Code of Conduct.

Ethics and Integrity

Integrity is the guiding principle behind every ECSA decision and the foundation of trust with employees, customers, suppliers and stakeholders. The Group rejects all forms of corruption, extortion, unfair competition, fraud, money laundering and conflicts of interest.

In particular, **Management is committed** to:

- Promoting the principles of the Code of Conduct and corporate regulations through communication and continuous training.
- Protecting business and personal data through appropriate and regularly updated technical and organisational measures.
- Conducting regular assessments of corruption and extortion risks and reporting accordingly to the Board of Directors.
- Applying the authorisation procedure required for sensitive transactions, including prior requests, compliance checks, accrual approvals and dual signatures.
- Subjecting corruption prevention control procedures to regular audits.
- Providing confidential reporting channels for employees and external stakeholders, which are also accessible anonymously and ensure protection against all forms of retaliation.

Responsible Partnerships

Responsibility extends throughout the supply chain.

Our culture of responsibility also extends to the supply chain. At ECSA, suppliers are assessed against ESG criteria to ensure that the Group's partners share the values of legality, fairness, and social and environmental responsibility.

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Management is committed to:

- Assessing suppliers' environmental practices (consumption and emissions, waste and hazardous substances, certifications) and social practices (health and safety, working conditions, child and forced labour, non-discrimination) during supplier qualification and monitoring.
- Adopting a Third-Party Code of Conduct and requiring all suppliers to sign it.
- Integrating social and environmental clauses into contracts and technical quality agreements with suppliers.
- Assessing suppliers' ESG risks according to their country of origin, product category and supply criticality, incorporating the annual monitoring of suppliers located in countries with an elevated risk of child labour, which has already been reported to the Board of Directors.
- Verifying supplier performance through an integrated qualification questionnaire incorporating sustainability requirements, documentary checks and on-site inspections.
- Training employees involved in procurement processes on the social and environmental aspects of the supply chain.
- Ensuring inclusive procurement practices, preventing all forms of discrimination against suppliers and ensuring fair consideration of local and international companies.
- Requiring suppliers to implement measures to prevent discrimination and harassment within their workforce and verifying their implementation during qualification processes and audits.

The operational procedures are defined by the Supplier Qualification Procedure and the Sustainable Procurement Procedure.

We Continuously Improve

For ECSA, quality is not an end in itself.

We identify risks and opportunities, analyse data and performance, listen to our customers and employees, and draw on the experience gained to continuously improve.

We promote:

- Innovation and technological progress
- Skills and competence development
- Decision-making based on reliable data and information
- A risk-based approach
- Prevention of non-conformities and accidents
- Learning from mistakes and experience
- Improvement of process effectiveness

We establish measurable objectives and regularly monitor results to verify the effectiveness of our actions and guide future decisions.

Governance and Accountability

Principles are translated into action.

Management defines the strategic direction and allocates the necessary resources. The responsible functions translate the principles of the policy into objectives, programmes and performance indicators.

Performance is regularly monitored and assessed through the management system and management review.

Responsibilities for implementing the policy and monitoring its objectives are defined as follows:

- Management: approves the policy and its objectives, allocates resources and verifies their implementation during the management review.
- Board of Directors: receives the results of monitoring, corruption risk assessments and reporting on an annual basis.
- COD and QA functions: coordinate the integrated management system, the monitoring of performance indicators and the internal audit programme.
- HR, HSE and Procurement: monitor the objectives within their respective areas of responsibility – people and training, health, safety, environment and energy, and the supply chain.
- Employee Committee: represents employees and serves as one of the available reporting channels.
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Performance indicators are monitored at the specified intervals and reviewed at least annually during the management review. In the event of deviations, corrective actions are defined, together with clearly assigned responsibilities and deadlines. The policy is reviewed annually and whenever significant regulatory, organisational or technological changes occur.
The policy is communicated to all employees through the intranet and internal newsletter and remains permanently accessible on the company's intranet portal. It is communicated to new employees during onboarding and made available to customers, suppliers and any interested parties upon request.
Together with corporate regulations, the policy supports the communication and further understanding of the principles of business ethics. Management ensures that the content and objectives of this document are understood, implemented and supported by all employees at every organisational level.

ECSA Group Management
CEO
Matteo Centonze