

2025 SUSTAINABILITY REPORT



ESTRATTI PIANTE
OFFICINALI



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“No’ si volta chi a stella è fiso”

(He who is staring at a star does not turn back)

Leonardo da Vinci

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Letter to Stakeholders



Mirella Rigamonti Rodi
CEO

Milan, December 30, 2025

Dear stakeholders,

we are pleased to share our **Sustainability Report** with you, a document that compiles and summarizes the results of the actions taken by **EPO Srl** to promote responsible and sustainable management of our business. **Founded in 1933**, EPO is a historic family business that has always made the quality of its plant extracts and trust in its employees the fundamental principles on which to build its success.

Today, more than ever, we face the need to evolve and respond to the global challenges of our time.

Our commitment to sustainability is not only a response to these challenges, but an integral part of our corporate identity and our future. In this context, the Sustainability Report is more than a reporting document: it is an authentic tool for dialogue with all our stakeholders: employees, collaborators, customers, suppliers, and, of course, society as a whole.

EPO has always been guided by **ethical principles** that reflect the values of the founding family, who are still at the helm of the company today. **Our mission is to offer plant extracts of the highest quality for the food, nutraceutical, pharmaceutical, veterinary, and cosmetic sectors**, thus contributing to the well-being of people and the environment. But, as evidenced by the global challenges of recent years, the time has come to take a further step.

Recent world events have shown us, with extreme clarity, the urgency of adopting a development model considering the **environmental, social, and economic impacts** of our actions. We can no longer limit ourselves to pursuing economic growth: it is essential to do so responsibly and sustainably. Our Code of Ethics and the principles derived from it are

a compass to guide all our daily decisions and actions. Social and environmental responsibility are no longer optional, but have become an imperative.

The change we propose is cultural and involves a deep reflection on **how to manage our impact in a positive way**, both towards our environment and towards people. To do this, the involvement of all stakeholders is essential, who are called upon to actively participate in the transformation process.

EPO's sustainability is not a goal we can pursue alone. For our efforts to be truly effective, we need an active contribution from every party involved in our business. This means that, in addition to leveraging increasingly responsible business practices, we must also promote **an inclusive, transparent and participatory governance model**, in which the circularity of information and knowledge becomes the basis of all our decisions.

The new generations, to whom we have entrusted the continuity and evolution of the company, are called upon to manage this challenge with vision and courage, transforming EPO into a reality that **creates shared, lasting, and positive value for everyone**. A company that not only **produces excellence**, but is also an example of responsibility and commitment to the community and the environment.

The **Sustainability Report** we are presenting today is a first step on a broader path, which we will continue to develop with a transparent and inclusive approach. We want this document to become **a tool for comparison and dialogue**, to collect suggestions and observations that will allow us to improve.

Let me conclude by expressing sincere thanks to all of you, **our stakeholders**, for the support you have given and continue to give to our mission. Together we can make a difference and contribute to **a fairer, healthier, and more sustainable future**. Our journey towards shared growth has only just begun, but the direction is clear: a future in which EPO will increasingly be a driver of innovation and responsibility. We remain available for any questions or comments, in the conviction that, together, we can build a better future.

Best regards,

Mirella Rigamonti Rodi

Mirella Rigamonti Rodi

Introduction

For more than 90 years, EPO Srl has always pursued the goal of manufacturing the highest-quality plant extracts, designed for fundamental sectors such as food, nutraceuticals, pharmaceuticals, veterinary, and cosmetics. **Established in Milan in 1933**, our company, despite the passing of time and its development, has firmly maintained the values of family tradition, quality, and responsibility.

However, today, in a fast-changing world, global social, economic, and environmental challenges require a deep reflection on our role and impact, not only as a company, but also as global citizens.

This **Sustainability Report** represents a **fundamental step** on our path towards a more responsible and conscious future. It is not just a matter of reporting on the results obtained, but of tracing a clear and shared direction for the coming years, in which sustainability becomes a fundamental value to be integrated into every aspect of our business.

In a context in which the impact of corporate activities on the environment and society is increasingly under scrutiny, EPO is committed to ensuring an approach that respects the highest standards of environmental, social, and economic sustainability.

We have chosen to put at the center of our business model not only the quality of our products, but also the well-being of people, their safety, and the protection of natural resources. This Report is the result of a steady, continuous commitment to **improvement, transparency, and reporting of our sustainable performance**.

Sustainability for EPO, therefore, **is not an abstract concept**, but an integral part of our daily life. Each manufacturing process is aimed at reducing environmental impact, ensuring the safety and well-being of our employees, and **generating lasting value for all stakeholders**. From **compliance with international regulations** to the **adoption of innovative solutions for environmental protection**, our commitment is tangible and measurable.

In this document, you will find a **detailed overview of our initiatives**, the **goals achieved**, and **future challenges**. We hope that this **Sustainability Report** will become not only a reporting tool but also an opportunity for dialogue and discussion with all our stakeholders to build a more sustainable and prosperous future together. **Our journey towards a more sustainable future has just begun.**

About us



Objectives of the sustainability report

OBJECTIVES OF EPO'S SUSTAINABILITY REPORT

- EPO's **Sustainability Report** constitutes a concrete commitment to transparency, responsibility and the integration of sustainability principles into every aspect of our activities. With this document, we intend to report our achievements, define areas for improvement, and establish a clear plan for the future. The main objectives of this report are the following:

1 MAKING OUR COMMITMENT TO SUSTAINABILITY TRANSPARENT

- The primary objective of the **Sustainability Report** is to provide a clear and detailed overview of the actions taken by EPO to reduce its environmental impact, improve social conditions, and promote responsible economic practices. We want to show that sustainability is not just an abstract concept, but a concrete reality, applied every day in our production processes, and in our relationship with our employees, customers and suppliers.

2 MONITORING AND IMPROVING ENVIRONMENTAL IMPACT

- Environmental protection is at the heart of our sustainability strategy. This report aims to monitor our environmental impact and to assess the effectiveness of our actions in reducing the consumption of natural resources and CO2 emissions, and in optimizing water use. We want to identify areas where we can make further progress, adopting innovative solutions to improve energy efficiency and minimize waste.

3 ENSURE THE SAFETY AND WELL-BEING OF EMPLOYEES AND COLLABORATORS

- EPO considers its employees and collaborators a fundamental resource for our company's success. The objectives of the report include the analysis of company policies relating to occupational safety, training, professional growth, and the well-being of our teams. We want to continue to create a healthy, inclusive, and respectful work environment, promoting equal opportunities and investing in the health and safety of our people.



4 PROMOTING SUSTAINABLE INNOVATION IN OUR PRODUCTS

- EPO is committed to investing in **research and development** (R&D) to create innovative plant extracts that not only meet the market needs but also comply with sustainability criteria. The **Sustainability Report** aims to monitor and report on the adoption of new technologies, production methods, and environmentally friendly formulations, which allow us to be increasingly at the forefront in offering products that respect the environment and improve people's quality of life.

5 ADHERE TO AND COMPLY WITH INTERNATIONAL REGULATIONS AND STANDARDS

- Our commitment to quality and safety is demonstrated by the numerous certifications we have obtained. With the **Sustainability Report**, we intend to continue to monitor and ensure compliance with European and international regulations on food, environmental and social safety, such as **ISO 9001**, **ISO 14001**, **GMP (21CFR 111/117)**, **Kosher**, **Halal** and **Organic certifications**. We want to confirm our commitment to ensuring that every process, product, and activity meets the highest standards of quality and sustainability.



Materiality

MATERIALITY ASSESSMENT OF EPO'S SUSTAINABILITY REPORT

The Materiality Assessment is a fundamental part of **EPO's Sustainability Report**, as it allows us to identify, evaluate and prioritize the economic, social and environmental aspects that are most relevant to our business and our stakeholders. This analysis is the result of a consultation and evaluation process that allows us to understand the most significant impacts and opportunities for our business, in order to guide strategic choices and improve our contribution to global sustainability.

Materiality refers to **any topic with a significant impact on our business and relevant to our stakeholders**. In defining these topics, we considered several internal and external factors, including:

- 1 **Evolving regulations and legislation, both locally and internationally.**
- 2 **The expectations and demands of stakeholders, including employees, customers, suppliers, local communities, certification bodies, and investors.**
- 3 **Market trends, such as the increased demand for natural, organic, and sustainable products, and the growing focus on health and well-being.**
- 4 **The risks and opportunities arising from climate change and limited natural resources.**
- 5 **Best practices and international standards of sustainability and social responsibility.**



MATERIALITY ASSESSMENT METHODOLOGY

The Materiality Assessment was conducted through a **stakeholder consultation process** and an internal assessment of environmental, social, and economic topics. This process took place in several phases:

Mapping of relevant aspects: we identified a wide range of sustainability topics and issues, from natural resource management to product safety, from governance to handling employee relations, from biodiversity protection to sustainable sourcing practices.

Stakeholder consultation: we engaged our key stakeholders, including employees, customers, suppliers, certification bodies, and local communities, to gather feedback on their sustainability priorities and expectations. This has allowed us to understand how they perceive our business and to identify the areas they consider most critical or significant.

Risk and opportunity assessment: we have assessed the main environmental, social and economic risks related to our activities, such as climate change, scarcity of natural resources, increasingly stringent regulations, and evolution of consumer preferences. At the same time, we identified opportunities arising from adopting more sustainable practices, the growth of the botanicals market, and innovation in production processes.

Once all the data had been collected, both from stakeholder questionnaires and from internal specialists, we proceeded to create the **materiality matrix**. This matrix graphically presents the relevance of the various topics, based on the importance perceived by the stakeholders and their potential effect on business operations. This visual tool allows us to prioritize themes and focus our resources and efforts on the areas of greatest impact.



DOUBLE MATERIALITY MATRIX

We have developed a **comprehensive matrix that integrates ESG materiality with financial materiality**. This matrix is the result of an internal analysis in which each materiality topic has been rated as low, medium, or high relevance. This classification helps us determine the urgency and importance of each issue for our intervention and development strategies.

Following this assessment, the topics that present the greatest **strategic materiality** for EPO and its stakeholders were selected.

Environnement



Material Topic	Financial Relevance*	Impact on Environment & People*	Positive Impact		Negative Impact	Opportunities	Risks	Actions
Natural Resources Management	H	H	Reduction of environmental impact, recycling capacity.		Excessive consumption and pollution if poorly managed.	Reduction of operating costs, sustainable image.	Fines, disputes, regulatory changes. Traceability of flows.	EPO is committed to minimizing the ecological impact of its operations and adopting solutions that promote the circular economy.
Climate Change and Environmental Impacts	H	L	Reduction of energy consumption, use of less impactful fuels.		Emission from obsolete plants, dust, spills.	Access to green funds and financing.	Sanctions, exclusion from tenders, local protests.	EPO is committed to monitoring and managing greenhouse gas emissions through environmental reporting.
Biodiversity and Ecosystem Protection	L	M	Low-impact harvesting process.		Noise, vibrations, heavy traffic, pollution.	Use of low-impact technologies.	Sanctions, remediation, local protests.	EPO is committed to ensuring that the harvesting of medicinal plants is carried out sustainably and with respect for biodiversity.

Social



Material Topic	Financial Relevance*	Impact on Environment & People*	Positive Impact		Negative Impact	Opportunities	Risks	Actions
Occupational Safety and Health	H	H	Reduction of accidents, trust and employee engagement.		Injuries, exposures, spills, inadequate training.	Operational continuity, reduced insurance premiums, ESG reputation.	Sanctions, reputational damage, extraordinary costs and increased insurance fees.	EPO ensures safe working conditions through safety policies, continuous training, and compliance with occupational health and safety regulations.
Employee Wellbeing and Training	M	H	Trained personnel, fewer errors, better safety.		Errors, exclusion, stress, delays due to inadequate training.	Quality, productivity, ESG rewards.	Operational and environmental errors.	EPO's commitment to employee wellbeing is reflected in policies that promote professional growth, inclusivity, and a positive work environment.
Engagement with Local Communities	L	H	Local employment, community engagement.		Traffic, noise, pollution, protests	Project acceptance, logistical savings.	Delays, disputes, suspension of works.	Interaction with local communities, support for social initiatives, and improving collective wellbeing are integral parts of EPO's social responsibility strategies.

Governance



Material Topic	Financial Relevance*	Impact on Environment & People*	Positive Impact		Negative Impact	Opportunities	Risks	Actions
Transparency and Corporate Responsibility	M	MH	Compliant suppliers, ethical reputation.		Exploitation, violations, disputes.	Tender awards, operational continuity.	Work suspension, reputational damage.	EPO is committed to promoting accountability and accurate reporting of its activities
Supplier Relationship Management, including Payment Practices	H	H	Fair relationships, supply chain sustainability.		Delays, non-compliance, breaches.	Loyalty, efficiency, funding.	Disruptions, disputes, reputational damage.	EPO is committed to maintaining open and transparent communication with its suppliers and employees to improve trust and mutual collaboration.
Research and Innovation for Sustainability	M	M	Working quality, safety, impact reduction.		Innovation-related stress, technological inefficiencies.	Incentives, efficiency, ESG rating.	Waste, staff resistance, incidents.	EPO continuously invests in R&D to develop innovative extracts that are effective, safe, and sustainable.

Who we are

COMPANY PROFILE

Established in Milan in 1933, EPO Srl is a historic family company that for over 90 years has exclusively produced plant extracts of the highest quality, suitable for various sectors, including food (food and food supplements), pharmaceuticals, veterinary, and cosmetics. Our name, EPO, is the acronym for “**Estratti Piante Officinali**” (i.e.: “Medicinal Plant Extracts”), in deference to our commitment to processing medicinal plants from all over the world, with a particular focus on Italian and European herbal traditions.

We process **over 300 botanical raw materials**, carefully selected in every corner of the planet, mainly from the Old Continent, as EPO strongly prioritizes the plants of our herbal tradition. We produce **a wide range of extracts, including dry, soft, fluid, and glycolic extracts, tinctures, and bud (or gemmotherapy) extracts**, in answer to the needs of an ever-changing market. EPO's mission is to produce plant extracts that are synonymous with **quality, safety, efficacy, and innovation**, while maintaining a strong link with our tradition and the environment.



Our company ensures products that not only comply with international regulations but also contribute to the well-being of people, animals, and the planet through sustainable and responsible manufacturing practices.



2025 Key figures

ECONOMIC

11.96 mln €

SALES



3.59 mln €

PERSONNEL EXPENSE



6.38 mln €

SUPPLIERS

(materials + services)



0.19 mln €

LENDERS

(interests)



ENVIRONNEMENT



475 k

SIGNIFICANT ENERGY EXPENSE

(electricity + gas)

KPI



≈ 4%

ENERGY/SALES

SOCIAL

3.59 mln €

LABOUR COSTS



KPI



30%

IMPACT OF LABOUR COSTS



20 k €

TRAINING COSTS



41.01 k €

ALLOCATED WELFARE COSTS

Our Values

TRADITION AND INNOVATION

EPO has state-of-the-art production facilities located in Fizzonasco di Pieve Emanuele (MI), where each stage of the manufacturing process is managed with the utmost attention to quality and safety. Our plants are equipped with modern and innovative technologies, but our strength lies in maintaining a **traditional approach** to the solvents we use: **exclusively water and ethanol**, solvents of natural origin, safe for human health and the environment.

The botanical identification of plant materials is a crucial element for the quality of our products, which is why we also use the cutting-edge technique of **DNA barcoding** to guarantee maximum accuracy in plant selection. Our QC laboratory is the heart of the **quality control department**, monitoring every single step of the production process, including the **scrupulous search for pesticides and contaminants**, to ensure compliance with European Food Safety regulations

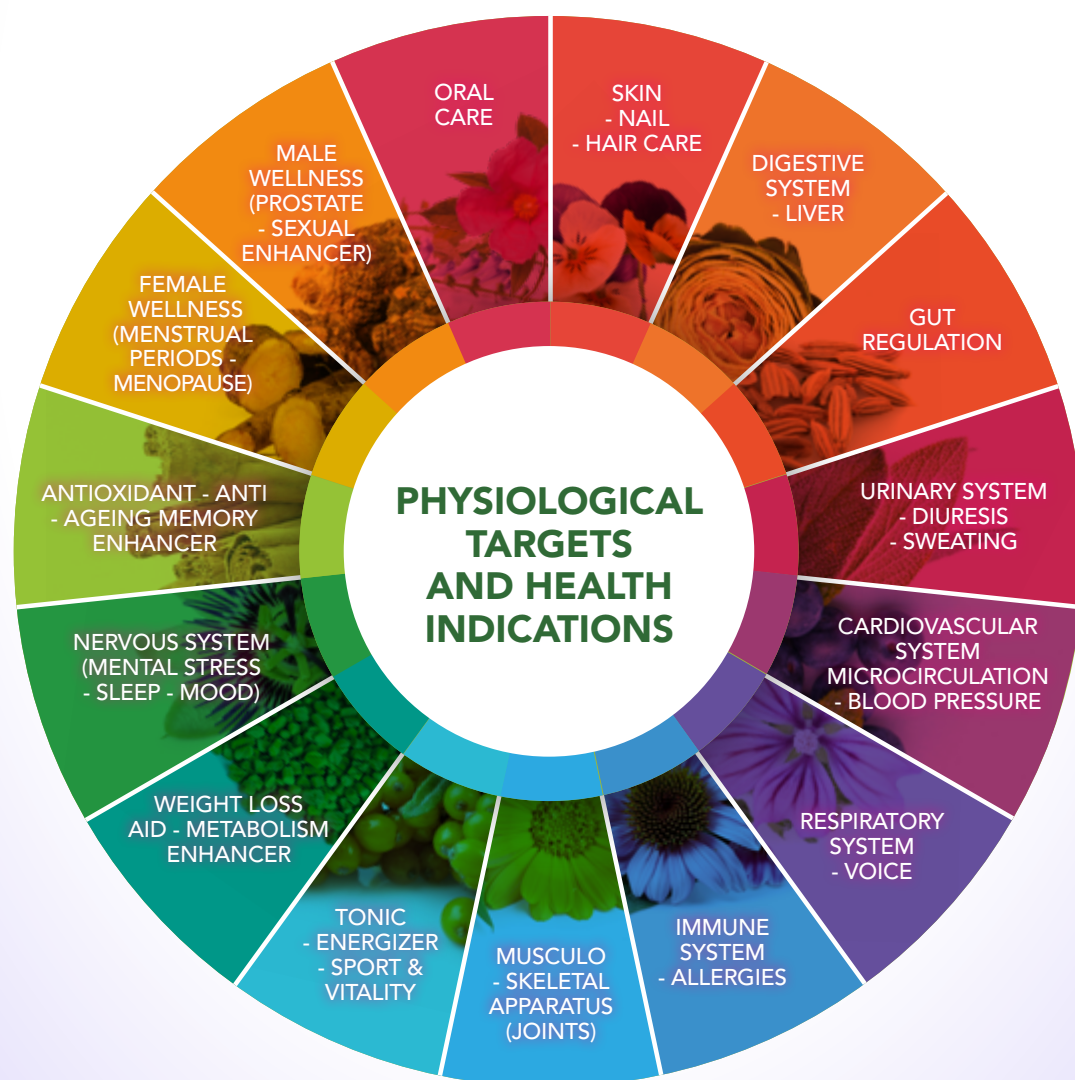


RESEARCH & DEVELOPMENT

Innovation is one of the pillars of EPO. For this reason, we have an internal R&D laboratory dedicated to the design and small-scale production of innovative extracts, including “**tailor-made**” extracts, i.e., tailored to our customers’ specific needs.

The collaboration with prestigious Italian universities provides us with high-level scientific support, ensuring the effectiveness and safety of our extracts.

The five-year period 2021-2025 witnessed the creation of “**Branded Extracts**”, a line of extracts supported by scientific studies and supply-chain projects covering **15 physiological areas**:



TOP QUALITY BOTANICAL EXTRACTS SINCE 1933



At the end of 2025, the Branded Extracts line included **11 extracts**, whose efficacy and safety have been tested in preclinical studies; of these, **4** are **patented**, and **4** have been **tested in human clinical trials**; another line dedicated to **menopause disorders** (SereWomen Plus) has been added to this line, which currently includes **7 extracts**; for almost all strategic extracts, a **supply-chain project** has been developed, in collaboration with small farms, especially in the mountain areas of Lombardy:

- **ENOTprost**: *Epilobium angustifolium* or fireweed (Valli Giudicarie, Trentino)
- **EkinACT**: *Echinacea purpurea* or purple coneflower (Valli Giudicarie, Trentino)
- **BlueCalm**: *Scutellaria lateriflora* or blue skullcap (Valli Giudicarie, Trentino)
- **Omeolipid**: *Cyclanthera pedata* or caigua (Val Camonica, Lombardia)
- **Gastalagin**: *Castanea sativa* or chestnut leaf (Val Camonica, Lombardia)

In addition, the **EPO-owned farm BBH**, located in Basiglio, which mainly produces rice, maintains one hectare of land for **experimental fields**: purple coneflower, common thyme, lavender, lemon balm, passionflower, etc., have been grown and tested. The aim is to **select an agronomic protocol** that maximizes the phytocomplex and is **transferable and scalable to other farms**.

OVERALL, THE NUMBERS OF THE FIVE-YEAR PERIOD EXAMINED ARE THE FOLLOWING:

4

CLINICAL TRIALS
AND RELEVANT SCIENTIFIC
PAPERS

13

PRECLINICAL STUDIES
AND RELEVANT
SCIENTIFIC PAPERS

4

PATENTS

10

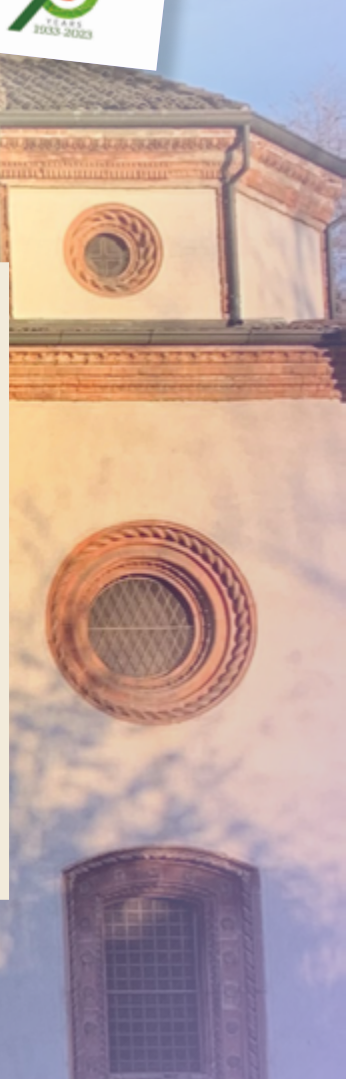
SUPPLY-CHAIN PROJECTS

In addition to these projects in the field of nutraceuticals (food supplements), another project was developed aimed at the **protection of cultural and artistic heritage**:

- An **in vitro study** was conducted to evaluate the use of two extracts as antimicrobial agents and antioxidants in the field of restoration of wooden artifacts or conservation of historic trees.
- For an international fair held in Milan in October 2024 (CPhi), a cultural event was organized at a very significant place for the history of our city, the **cloisters of Sant'Eustorgio**, with an exclusive visit to the Portinari Chapel, one of the most celebrated example of Renaissance art in Lombardy; for this special event, a **wooden triptych painted by Bergognone in the early sixteenth century**, and kept in the Diocesan Museum, was restored; the restoration of the artwork was presented to the participants of the event during a private visit, as documented by a video (https://www.eposrl.com/video_pt/).



Our cultural events



PURSUING EXCELLENCE THROUGH INVESTMENTS IN INNOVATION, RESEARCH, AND DIGITALISATION

Innovation is the main tool to generate well-being in any reality, but especially in a production company, for the company itself and for those who will use its products; **EPO has always been strongly oriented towards innovation**, continuously investing significant resources every year in **R&D projects, patents, preclinical and clinical studies, scientific papers, technological and plant innovation, and digitalization**.

However, everyone's effort is required for a change of mentality: to look further and further, not to take anything for granted, to always get back into the game in the face of new challenges, even when these, in the immediate term, seem to weigh down daily tasks due to the difficulty of learning to work in a new way. It is also important to learn to look at difficult times as opportunities to grow.

RELIABILITY

Customer satisfaction is a fundamental goal, which is why we are committed to being reliable and credible partners. We invest a lot of energy in **staff training** so that they can respond to all our customers' commercial and technical requests. Our **technical customer service** and QA-Regulatory Affairs team assist our customers every day, creating a real added value and an excellent reason to choose **EPO products**.

LEGAL COMPLIANCE

Our QA-Regulatory Affairs team collaborates with trade associations and specialists to operate with maximum transparency and in compliance with the laws and regulations applicable to our business in the countries where we operate. We do not tolerate any form of corruption, nor can behaviors that aim to favor it be accepted.

We operate with the **utmost transparency in administrative matters and accounting records**, adhering to strict procedures. Regarding Privacy Regulations, we have implemented our systems in compliance with European and national legislation for the protection of personal data. In our relations with public authorities, institutions, and supervisory bodies, we adhere to the highest principles of honesty, fairness, and transparency.



COMPETITIVENESS, BUT WITH RESPECT FOR FAIR COMPETITION

We believe that competitiveness is a necessary drive for continuous improvement and innovation; nevertheless, **we must always respect fair competition**, both within the company and towards external competitors. It is not allowed to take advantage of information that is not obtained by legal means or is not already in the public domain. **EPO has an almost century-old history**, and our relationships with competitors have always been based on honesty and cordiality.

SCIENTIFIC HONESTY AND MARKETING COMMUNICATION

The information we publish in our technical, scientific, and promotional leaflets corresponds to the state of the art at the time of publication. **Scientific information** is always taken from **authoritative texts, official websites, or proprietary studies**, both preclinical and, where applicable, clinical. We are also in constant contact with the trade associations for a frank and constructive discussion in relation to changes in the **European regulatory framework**.

TRANSPARENCY IN ALL BUSINESS RELATIONSHIPS

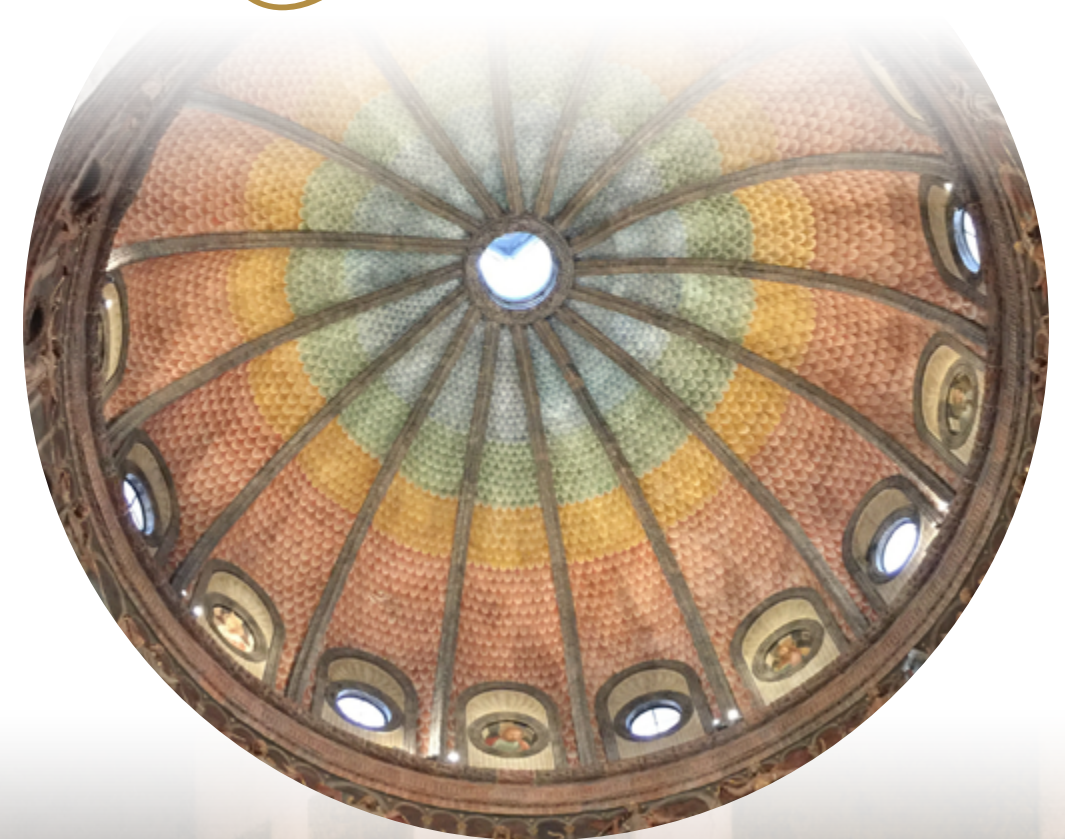
We are convinced that business should be pursued according to the quality of the products and services that we offer; therefore, we avoid all practices that are contrary to this principle, and that could lead to arbitrary decisions or judgments, in particular situations in which personal interests (for us and for our family members) may conflict with business interests (**conflict of interest**). In addition, we cannot accept gifts and benefits that could be interpreted as exceeding normal commercial and courtesy practices.

PROMOTION OF CULTURE

Culture is one of the cornerstones of society; the word **“culture”** derives from the Latin verb **“colĕre”**, “to cultivate”, in which **the concept of care is implicit**: it preserves the historical, literary, artistic memory, the theoretical and practical, traditional and scientific knowledge of a people and feeds the awareness of the new generations; for this reason, we think we have the duty to support it, especially in the **enhancement of artistic experiences and in the protection of the landscape**.

In collaboration with research institutions and universities, we support projects aimed at **valorizing medicinal plants** in relation to the world of culture, from exploring uncommon traditional uses to their use in the conservation of artworks. In addition, we encourage cultural initiatives whose values are in tune with ours, regardless of the means of expression.

Finally, we raise awareness about culture through our social channels, promoting our activities in this field and their meaning.



SUPPORT TO TRAINING AND RESEARCH INSTITUTIONS

From the previous point and from the vocation of our company towards innovation comes our support to **research institutions and universities**; EPO promotes **courses, workshops, seminars**, etc., focused **on medicinal plants**, their use, their protection, and valorization.

SUPPORT TO LOCAL ENTERPRISES

EPO promotes the social and cultural development of the communities with which it operates, preferentially on a regional scale, but also on a national scale, **supporting programs to improve medicinal plant's supply chains**, agronomic development, organic pest control, and protection of pollinating insects.

We also contribute to studying the traditional uses of local plants with a scientific approach, thus preserving their historical memory and contributing to possible innovative uses.



Social projects

EPO, which has always been committed to protecting the environment and enhancing culture, supports FAI – Fondo Ambiente Italiano – by joining the **Corporate Golden Donor membership program**.

Alongside FAI, we want to pursue an extensive protection project that is also an ambitious cultural challenge: to make Italy the most beautiful place where to live, work, and raise our children. The landscape and cultural heritage that FAI safeguards and promotes is a unique legacy in the world and a fundamental resource on which to invest to restore, develop, and enhance our wonderful country. Thanks to the support of its numerous members, both private citizens and companies, **FAI has been protecting and managing 75 assets throughout the country since 1975**. Important historical, artistic, and landscape areas saved from neglect, restored, protected, and open to the public.

Every day, FAI is committed to protecting and making accessible its assets to all: artistic treasures, historical places, parks and gardens, scattered in the countryside, cities, and on the coasts of our country; FAI also has educational programs for students and raises awareness about culture, respect, and care for art and nature among general public; FAI has become a reference for all demands of civil society about landscape and historical-artistic heritage by monitoring and actively intervening at local and national level. **We want a better-protected and more beautiful Italy**. With FAI, we are working to build it.

For more information, visit: <https://www.fondoambiente.it/>

MEMBERSHIP



FAI

CORPORATE
GOLDEN
DONOR

Noi sosteniamo il FAI

Our certifications

Our production processes follow **high international standards**: in fact, EPO is a company with a pharmaceutical footprint, **authorized to produce plant extracts** by the Italian Ministry of Health through the Local Sanitary Department.

Our commitment to quality and safety is evidenced by the numerous certifications that EPO has obtained over the years, including:



UNI EN ISO 9001:2015 – The globally recognized international standard for Quality Management Systems (QMS)



UNI EN ISO 14001:2015 – The internationally recognized standard for environmental management systems (EMS)



21CFR111-117 GMP – Good Manufacturing Practices for Dietary Ingredients



Kosher e Halal – Certifications for food permissible under Jewish and Islamic religious laws



Biologico – Certification for the production of organic extracts

OUR CERTIFICATIONS ARE A GUARANTEE OF QUALITY AND SAFETY THAT HAS ALWAYS CHARACTERIZED OUR PRODUCTS.



With reference to Quality issues, **in compliance with the UNI EN ISO 9001:2015 standard, EPO is committed to:**

- **seek the optimization of business processes** to achieve, through **continuous improvement**, the highest level of efficiency and effectiveness, to provide the customer with a high-quality, reliable, safe, timely, punctual, and flexible service;
- **develop the ability to respond to and anticipate the needs and expectations of customers** and all stakeholders, through the monitoring of their degree of satisfaction, the timely management of complaints, and proposing training and involvement activities;
- **ensure that every employee** working in EPO feels, in relation to their duties, personally involved in the **implementation of the Quality Policy**;
- **maintain compliance with legal obligations** according to international, European, national, and local standards, with reference to the quality of the product supplied.



Environment

Materiality issues:

ENVIRONMENTAL MANAGEMENT OF INDUSTRIAL PLANTS

WATER CONSUMPTION MANAGEMENT

USE OF RECYCLED MATERIALS

PROTECTION OF BIODIVERSITY AND ENHANCEMENT
OF LOCAL COMMUNITIES

CIRCULAR ECONOMY AND RESPONSIBLE WASTE MANAGEMENT

PREVENTING WATER, AIR, AND SOIL POLLUTION

ENVIRONMENTAL MANAGEMENT SYSTEM

EPO is committed to operating in the logic and perspective of environmental protection, also through the prevention of pollution and the reduction of possible environmental impacts related to its activities and provided services, using a sustainable approach that considers **the entire life span of the product**.

The implementation of this commitment is based on:

- a periodic verification of the context in which it operates and of all relevant legal provisions;
- a periodic assessment of the risks/opportunities, with special regard to the environmental impacts of its activities and the risks associated with them, always seeking solutions to minimize any negative effects of its business on the environment;
- the monitoring of environmental incidents to ensure control of them, and to identify critical issues and the related corrective/training actions to minimize their impact on the environment;
- collaboration with the Competent Authorities;
- eco-sustainable waste management, aimed at reducing and recycling waste, so improving the separate collection of different kinds of waste;
- the choice of materials, equipment, plants, and processes with low environmental impact;
- the constant reduction of the quantities of non-recyclable vegetable waste and by-products, studying the possible use of by-products also for health purposes, to give a "second life" to everything that can be reused;
- the rational and optimized use of natural resources (with particular regard to the consumption of electricity, methane gas, and water) to protect and safeguard the environment;
- the management of wastewater produced during processing and the reduction of overall emissions;
- support for local players in the supply chain of medicinal plants;
- promotion of courses, workshops, and seminars on medicinal plants, their use, protection, and valorization.



ENERGY AND EMISSIONS

We are constantly looking for solutions that allow us to reduce waste, save electricity by drawing it from renewable sources, and reduce water use. EPO asks its employees and collaborators for maximum participation in the fight against waste, in the separate collection of different kinds of waste, in the responsible use of water and electricity: we believe that it is the small daily gestures that make the difference.



ENVIRONMENTAL INDICATORS							
PRODUCTION – BOTANICAL EXTRACTS							
Description		Unit		Formula	2023	2024	2025
Quantity of processed raw materials		Tons		Absolute value	239.36	196.82	195.92
% Manufactured extracts / Raw materials (Efficiency Index 1)		%		(Total manufactured extracts / Total raw materials) ×100	130.41%	158.58%	132.21%
% Manufacturing waste/Manufactured raw materials (Efficiency Index 2)		%		(Total waste / Total raw materials) ×100	302.53%	186.70%	86.25%

ENVIRONMENTAL INDICATORS

WATER RESOURCES

Description		Unit		Formula	2023	2024	2025
Water Withdrawal		m³		Absolute value			
A	Groundwater (well)				242,942	252,927	245,190
B	Purchased water				6,937	6,386	6,542
C	Discharged to public sewage			The following volumes of H ₂ O are deducted from B: those remaining in plant waste, those remaining in finished products, used for the production of steam, disposed of as waste (first washing water) and those relating to domestic waste.	5,077	4,452	4,695
Waste Water Discharge		m³		Absolute value			
	Into surface water (without any biological treatment)			Goal: 10% reduction	242,942	252,927	245,190
	Into surface water (after biological treatment)			Not necessary	0	0	0
	Into public sewage (without any biological treatment)				5,077	4,452	4,695
	Into public sewage (after biological treatment)			Discharge permitted by derogation	0	0	0
Water Use & Efficiency		m³		Absolute value	249,879	259,313	251,732
Efficiency Index 4		m³/kg		(Withdrawn water m ³ /Total manufactured extracts)	800.52	800.80	971.84
	Water with COD discharged into sewage	Tons			5,077	4,452	4,695
Efficiency Index 5		Kg/m³		kg/m ³ of COD (from CAP Holding source - average of annual withdrawals)	3.21	13.04	11.32
Total COD discharged into public sewage		Kg			16,297	58,045	53,166
Efficiency Index 6					52	186	205



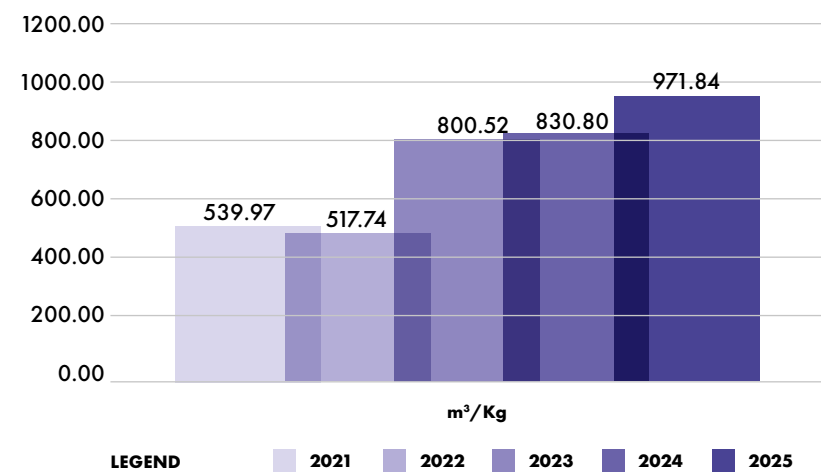
ENVIRONMENTAL INDICATORS							
ENERGY							
Description		Unit		Formula	2023	2024	2025
C: Total energy consumption		MWh			4,910	4,558	4,355
	Natural gas	Sm ³			353,342	325,090	303,098
	Natural gas (MWh)	MWh		1 m ³ of natural gas ≈ 0.01055 MWh 1 MWh ≈ 95 m ³ of gas (approximately)	3,719	3,422	3,191
A	Self-produced renewable electricity	MWh			0	0	3.05
	Purchased electricity	MWh			1,191	1,136	1,164
B	Renewable electricity (certified)				1,191	1,136	1,167
% Renewable energy		%			24.25%	24.92%	26.80%
Energy efficiency		MWh/ton			15.73	14.60	16.81

ENVIRONMENTAL INDICATORS

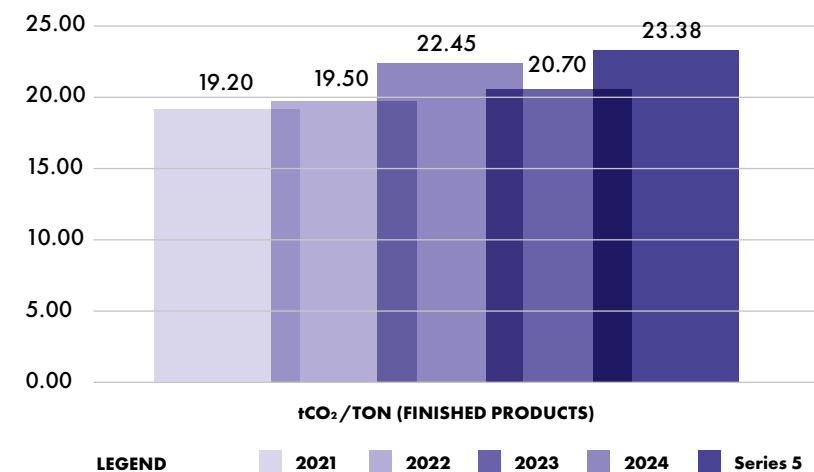
EMISSIONS

Description		Unit		Formula	2023	2024	2025
C: Total Co2 Emissions		tCO₂		Absolute value			
Scope 1 emissions	GHG emissions from manufacturing processes, heating/conditioning systems, operating company-owned fleet vehicles	tCO ₂		Used fuel quantity (methane) * emission factor	6,638.59	6,107.79	5,694.61
Scope 2 emissions	Indirect GHG emissions from purchased energy (electricity, natural gas, steam)	tCO ₂		fCO ₂ emission factor - EU average electricity mix: 0.3-from renewable energy: 0.05 tCO ₂ =purchased kWh x emission factor (kg CO ₂ /kWh)/1000	369.09	352.05	360.90
Scope 3 emissions	Indirect GHG emissions occurring across the whole value chain (from the transport of raw materials to the disposal of finished products)			Specific calculation			

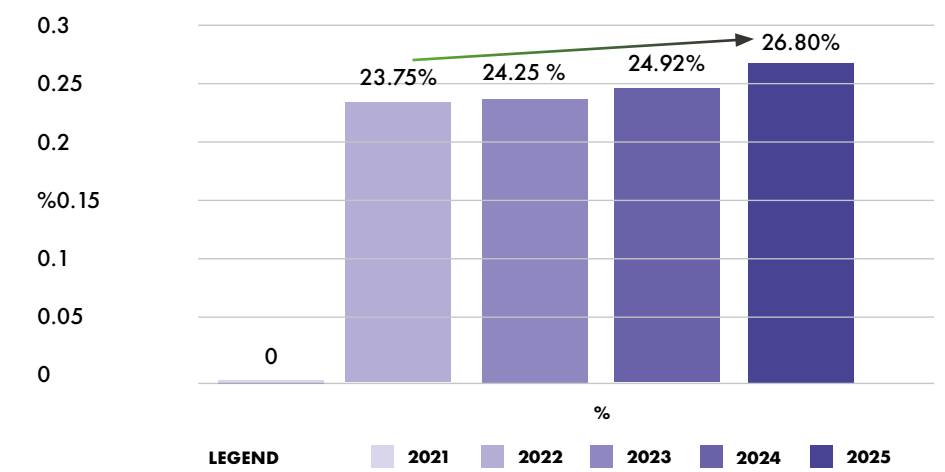
WATER CONSUMPTION EFFICIENCY 4th EFFICIENCY INDEX



EMISSION INTENSITY Scope 1+2 (+3) 7th EFFICIENCY INDEX



% ENERGY FROM RENEWABLE SOURCES



PROTECTION OF BIODIVERSITY

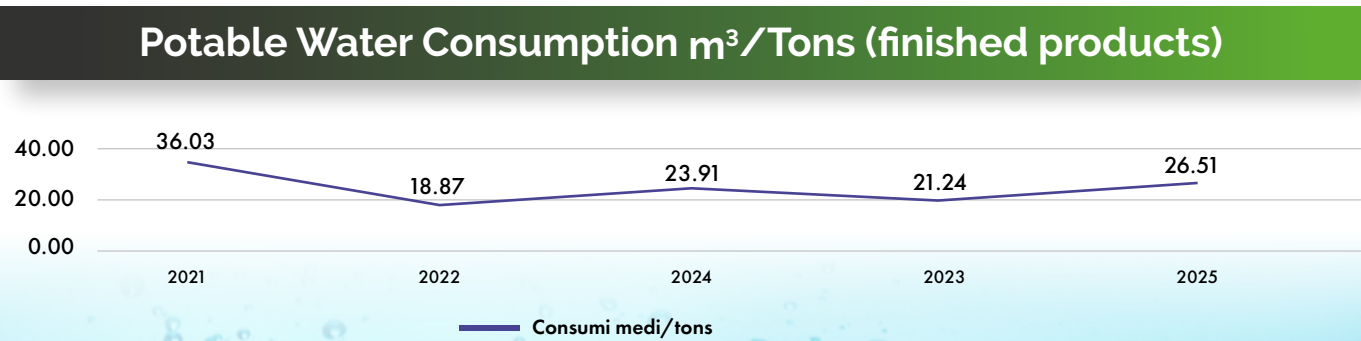
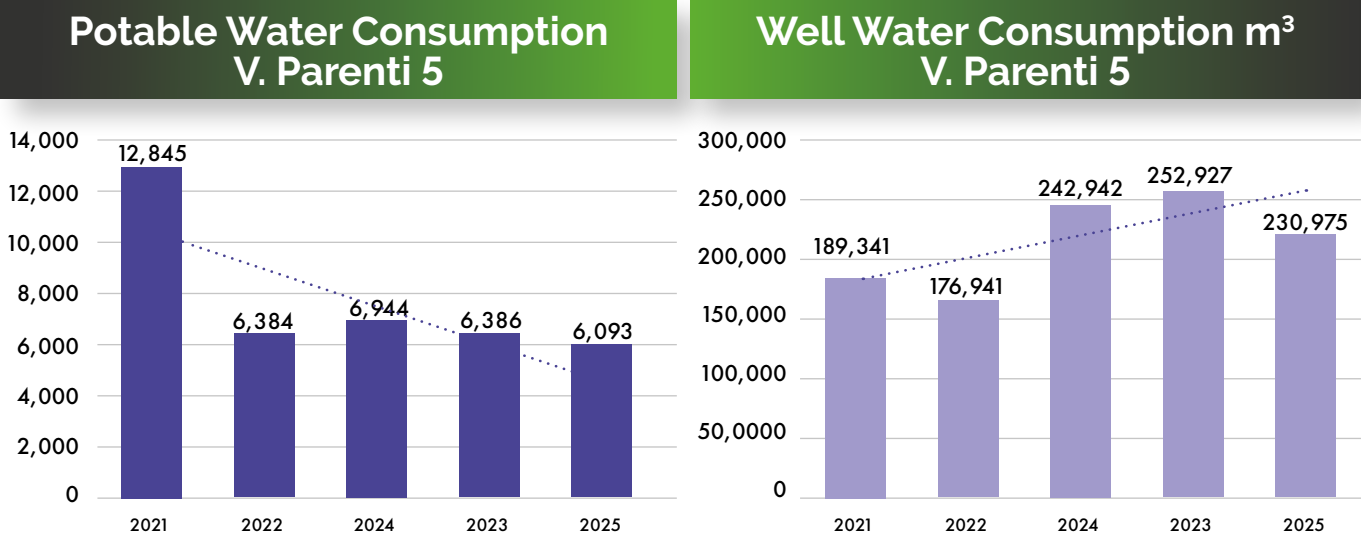
Biodiversity loss is closely related to the increasing anthropization of wild environments and relevant activities; it is necessary to **re-establish an appropriate balance between humans and other living species**, as the latter are linked with very thin but tenacious threads to our survival and well-being. **EPO** therefore **supports various projects**, especially in the agronomic field, in collaboration with universities or small farms, **aimed at protecting plant and animal species**.



WATER RESOURCES MANAGEMENT

EPO has chosen to invest significantly in technological innovation as a strategic lever to improve the quality of work, increase productivity, and reduce the environmental impact of its activities. The adoption of cutting-edge technologies concerns all phases of the production and management process, through several actions:

- Recover and reuse rainwater and process water, avoiding the systematic use of groundwater;
- Use the recovered water for technical activities, such as dust abatement within the plants;
- Significantly reduce overall water consumption, contributing to the preservation of local resources



Social

Materiality issues:

DIGNITY OF THE HUMAN PERSONS

CONTRACTUAL CONDITIONS AND WELFARE

GENDER EQUALITY, NO TO INEQUALITIES

LABOUR FORCE

Mutual respect is the foundation for creating a serene and inclusive work environment, in which people can grow and give the best of themselves, both personally and professionally. Therefore, **we do not tolerate** disrespect or intimidation, especially if related to **discriminatory behavior** in relation to race/ethnicity, nationality, age, health status, disability, gender, sexual orientation, marital status, religion or life philosophies, political opinions.

EPO considers employees and collaborators as members of an **extended family**. We guarantee all employees/collaborators the same opportunities or training and professional growth, based on their skills and commitment. EPO has adopted diversified tools to incentivize and enhance Human Resources, as well as corporate welfare policies. In addition, we support and promote team-building measures.

We have always protected **female labour force participation** and encouraged the birth rate by providing new parents with more agile and flexible working tools, which allow them to better balance the needs of parental care with work.

Integrity, honesty, and professional fairness are three fundamental values for building loyal and lasting working relationships, both between colleagues and externally. We encourage and promote professional growth based on these values. Recruitment and promotions take place exclusively based on the qualifications required and the candidate's compliance with the skills necessary to perform a given task. All **information** and dialogue activities with **stakeholders** must be clear, transparent, timely, complete, and consistent, in compliance with the right to information.

Each employee is required to collaborate so that the management facts are correctly and promptly represented in the supporting information systems and in the accounts, on the basis of true, accurate, complete and verifiable information. Every operation and transaction must be correctly recorded, authorized, verifiable, legitimate, consistent and congruous.

It is the responsibility of each employee to ensure that the supporting documentation is easily traceable and ordered according to logical criteria. No false accounting entries may be entered into the Company's accounting records for any reason. No employee may engage in activities that result in such an offence, even at the request of a superior.



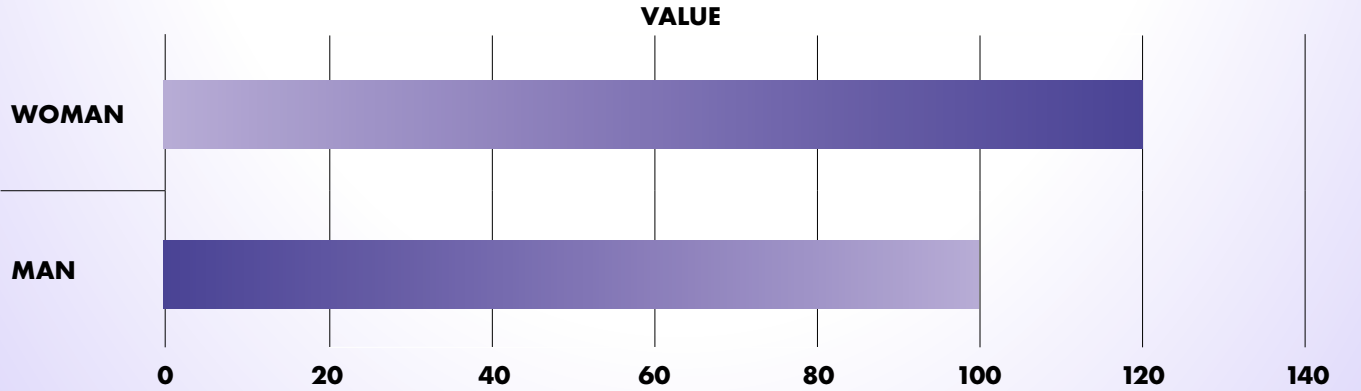
PEOPLE DIVIDED BY CATEGORY AND GENDER

	2024			2025		
	M	F	TOTAL	M	F	TOTAL
Executives	2	3	5	2	3	5
Managers	1	2	3	1	2	3
Officers	11	17	28	10	15	25
Workers	25	0	25	25	0	25
TOTAL	39	22	61	38	20	58

PEOPLE DIVIDED BY AGE GROUP

	2024			2025		
	M	F	TOTAL	M	F	TOTAL
<29	7	2	9	5	1	6
30-49	15	16	31	16	13	29
>=50	17	4	21	17	6	23
TOTALE	39	22	61	38	20	58

Average salary by gender (men's index = 100)



The average female salary is 21% higher than that of men.



DIVERSITY AND INCLUSION

EPO is committed to preventing and fighting any occurrence of corruption and illegal practices, abuses in terms of working hours, child-exploitation or forced labour, harassment and discrimination; **EPO** is committed to protecting and respecting diversity, **health and safety in the workplace and all fundamental human rights**, as recognised by the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work.



PEOPLE DIVIDED BY NATIONALITY

	2024			2025		
	M	F	TOTAL	MI	F	TOTAL
Italy	31	22	53	30	20	50
Philippines	3	0	3	3	0	3
Ukraine	1	0	1	1	0	1
Albania	1	0	1	1	0	1
Egypt	1	0	1	1	0	1
Sri Lanka	1	0	1	1	0	1
Paraguay	1	0	1	0	0	0
Poland	0	0	0	1	0	1
TOTAL	39	22	61	38	20	58

PEOPLE BELONGING TO PROTECTED CATEGORIES

	2024		2025	
	%	n	%	n
Executives	0%	0	0%	0
Managers	0%	0	0%	0
Officers	0%	0	0%	0
Workers	8%	2	8%	2
TOTAL	3%	2	3%	2

NUMBER OF REPORTED CASES OF DISCRIMINATION : 0

TRAINING

EPO emphasizes the importance of professional development and **places great value on the continuous training of its employees**, considering it a vital element for the company's progress and workers' health and safety. The company invests significantly in the professional growth of its team by providing training that is not only mandatory. **In 2025, a total of 1,072 hours of external training were provided**, with the majority of hours utilized by workers and office workers, followed by administrative managers.



AVERAGE NUMBER OF TRAINING HOURS BY CATEGORY AND LEVEL

LEVEL	2025		
	F	M	TOTAL
Executives	20	48.5	68.5
Managers	28	39.5	67.5
Management (Total)	48	88	136
Employees	285	419.5	704.5
Workers	-	232	232
TOTAL	333	739.5	1072.5

DEPARTMENT	2025		
	F	M	TOTAL
Production	0	193.5	193.5
Sales	111	43	154
Purchasing	30	0	30
QA	99	0	99
Logistics	0	175	175
HSE	0	112	112
R&D Lab	86	216	302
Admin	7	0	7
TOTAL	333	739.5	1072.5

TYPE OF TRAINING	2025				
	F	M	TOTAL	EXTERNAL	TOTAL
Managerial training	8	8	16	16	16
Technical-specialist training	246	480	726	726	726
Mandatory training (safety)	20	92	112	112	112
Mandatory training (apprenticeship)	0	0	0	0	0
Foreign language training	59	159.5	218.5	218.5	218.5
TOTALE	333	739.5	1072.5	1072.5	1072.5

OCCUPATIONAL SAFETY AND HEALTH

We scrupulously comply with the legislation on safety and health at work; we guarantee a **healthy working environment** and promote all activities that can contribute to the **welfare** of our employees and collaborators. We guarantee freedom of association and strictly apply the collective employment contract for our sector. Our employees and collaborators are not required to work above the permitted extra hours, but, on the contrary, **we encourage a working schedule that also leaves enough time for non-professional life**. We do not tolerate any form of child labour or exploitation of workers; we also ensure that our Suppliers act in the same way, especially in Developing Countries.



OCCUPATIONAL SAFETY AND HEALTH							
Description		Unit		Formula	2023	2024	2025
Total recorded accidents		No.		Absolute value	1	3	1
	Fatalities	No.			0	0	0
	Lost Time Injuries (all on-the-job injuries that require a person to stay away from work more than 24 hours)	No.			1	3	1
	Restricted Work Incidents	No.			0	0	0
	Injuries requiring external medical assistance	No.			1	3	1
No. absent days for accidents		No.			11	66	23
No. absent days for accidents, illness, strike, and leave		No.			314	797	751
Absent days rate No. Lost days / 100 employees		%		Absenteeism rate = No. of absent days / Total Available Workdays x 100	2.50	5.61	4.98
Total Available Workdays (temporary workers included)		No.			12,538	14,201	15,080

With reference to health and safety issues, EPO is committed to ensuring a **safe and healthy working environment** that protects its workers and those of suppliers without distinction, limiting potential consequences for any stakeholder in the workplace or in neighboring areas. In particular, EPO undertakes to:

- **Scrupulously comply with occupational safety and health legislation** to prevent potential on-the-job accidents, injuries and occupational diseases, according to an approach based on the elimination of hazards and risk reduction;
- **Promote all activities that can contribute to the well-being of employees and collaborators;**
- **Promote collaboration with the Competent Labour Authorities** and with trade associations to establish an effective communication channel (input/output), aimed at the continuous improvement of performance in terms of on-the-job safety and health at work of all stakeholders;
- **Verify, through inspections, the implementation of the legal provisions on safety** in the workplace, carried out by the internal HSE Department;
- **Monitor company incidents** (with and without injuries) to ensure control, identify critical issues and related corrective/training actions;
- **Enhance and enrich experience and knowledge** through continuous staff training, ensuring, at a minimum, the mandatory training;
- **Promote the company's best practices** for the dissemination of health and well-being knowledge in the workplace.



Governance

Materiality issues:

SUPPLIER RELATIONSHIP MANAGEMENT, INCLUDING
PAYMENT PRACTICES

INNOVATION AND ECOLOGICAL TRANSITION

LEGALITY AND ANTI-CORRUPTION

ADEQUATE AND TIMELY HANDLING
OF EMERGENCIES AND COMPLAINTS

TRANSPARENCY IN TENDERS AND SUBCONTRACTS

BUSINESS CONTINUITY, RISK MANAGEMENT,
INCLUDING ESG TRANSITION

COMPANY'S IMPACT ON LOCAL COMMUNITIES

GOVERNANCE FRAMEWORK

The EPO BoD (**Board of Directors**), composed of the founding family members, is the nerve center of the company's strategic decisions. With a pragmatic and sustainability-oriented approach, the EPO BoD promotes a legal, ethical, and transparent mindset.

Although it is a family business, the BoD has chosen to strengthen its ESG skills by relying on **external professional support for guidance and supervision**. These specialists support the Board of Directors in integrating environmental, social, and governance issues into corporate decisions, helping to ensure responsible and informed oversight.

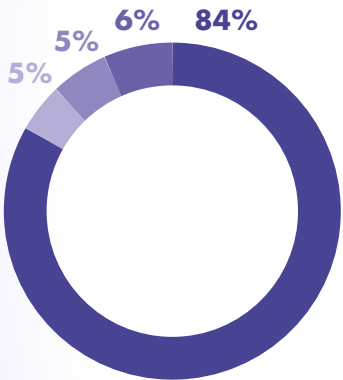
Tools such as the **Code of Ethics**, the **Integrated Management System Company Policy**, and the **Procurement Policy** prove EPO's commitment to sustainable management in compliance with its values; these documents are available on the corporate website to ensure transparency.

EPO governance also includes a **Statutory Auditor** with the function of an independent controller body, supervising financial records and compliance with the law. This professional contributes significantly to ensuring transparent and reliable information, especially in reporting and preparing the **Sustainability Report**.



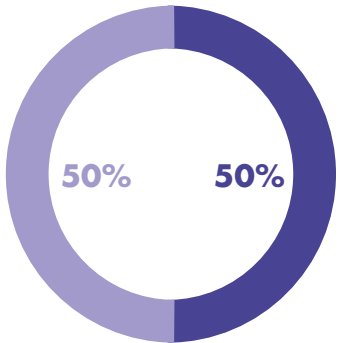
SHAREHOLDERS

NOMINAL COMPANY SHARES



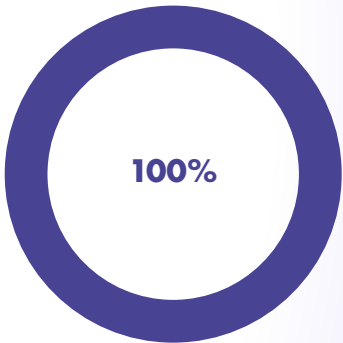
LEGEND
■ Mirella Rigamonti ■ Francesco Nicotra
■ Luigi Nicotra ■ Giovanna Nicotra

BREAKDOWN OF SHAREHOLDERS BY GENDER



■ FEMALE ■ MALE

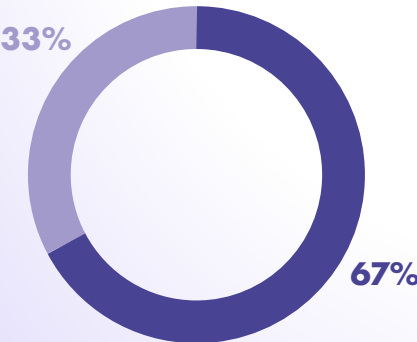
BREAKDOWN OF SHAREHOLDERS BY AGE



■ >50

BOARD OF DIRECTORS

BREAKDOWN OF BOD BY GENDER



■ MALE ■ FEMALE

BREAKDOWN OF BOD BY AGE



■ >50

Code of Ethics

We are aware that, to generate results and have a competitive advantage in the medium to long term, it is necessary to shape our business strategy according to the **Triple Bottom Line theory**, the so-called 3Ps: **Profit, People, Planet**.

Therefore, we have developed a Code of Ethics focused on the three dimensions of sustainability.



PROFIT

Ability to generate work and income with ethically irreproachable and responsible behavior.

PEOPLE

Ability to guarantee conditions of human well-being (safety, health, participation, etc.) equally distributed for all stakeholders, including the community in which we live.

PLANT

Ability to maintain quality and reproducibility of natural resources and protection of biodiversity.

ORGANIZATION, MANAGEMENT AND CONTROL MODEL

EPO's strategy is represented by a sustainable business model, aimed at creating value over time, also considering the environmental and social impacts of its business, assessing the possible risks associated with it, and identifying appropriate mitigation measures. To pursue this goal, **EPO undertakes to comply with all relevant laws and regulations, with particular regard to UNI EN ISO 9001:2015 and UNI EN ISO14001:2015.**

To comply with these commitments, **EPO has adopted an Integrated Management System** that identifies and synergistically integrates the significant aspects of all systems, ensuring maximum effectiveness and efficiency of processes, activities, and resources.

With an integrated perspective to pursue its business, EPO promotes and enhances the most suitable sustainability paths to concretely achieve some of the **UN 2030 Agenda Sustainable Development Goals** (or SDGs) in line with our objectives.

Specifically, EPO is committed to:

- Use suitable tools for planning and monitoring our performance;
- Enhance and enrich experience and knowledge through continuous staff training, to achieve its objectives;
- Evaluate investments in new plants, as well as the revamping of existing plants, considering, in addition to the economic and financial aspects, also those related to product quality, on-the-job safety and health, environmental impact and energy saving, and to general compliance;
- Adopt procedures in line with legal provisions and, where possible, establish objectives and improvement programs;
- Request the reporting of any critical issues arising from the application of the Integrated Management System and the actions required by the guidelines of the Integrated Management System Corporate Policy;
- Monitor and review the Integrated Management System through the collection and assessment of relevant Key Performance Indicators (KPIs).

The commitments contained in the Integrated Management System Corporate Policy are in reasonable proportion to available human and financial resources, and must be dutifully taken into account when defining the Company's performance improvement goals. EPO, together with our employees and suppliers, contributes to defining a strategy aimed at spreading on-the-job risk prevention and promoting environmental sustainability and energy efficiency, with respect to production plants and product quality.

Milan, March 31, 2026



ESTRATTI PIANTE
OFFICINALI

