



SUSTAINABILITY REPORT 2025



SUMMARY

Letter to the Stakeholders	4
Highlights	5

COMPANY PROFILE 6

History	7
Markets and sectors served	8
Vision, Mission and Values	9
Mar Plast's business	10
Products	10
Services	11
Thematic collections	12
Production Process	13
Quality and durability for a 'Made in Italy' product	13
Certifications	14
Market presence, communication and trade fairs	15

SUSTAINABILITY PATHWAY 16

Mapping of the Stakeholders	17
Materiality analysis	18
Sustainable Development Goals (SDGs)	19
Mar Plast S.p.A.'s sustainability targets	20

ECONOMIC MANAGEMENT 21

Economic value generated and distributed by Mar Plast	22
Corporate and governance structure	23
Company ethics	24
Suppliers	25
Procurement categories	26
Customers	27
Revenue by sector	28
Returns and sold products	29

SOCIAL MANAGEMENT 31

Own workforce	32
General workforce characteristics	32
Staff turnover	33
Parental leave	35
National Collective Labour Agreement (CCNL) and Trade Unions	35
Pay ratio	36
Training and education	37
Non-discrimination	39
Health and safety	40

ENVIRONMENTAL MANAGEMENT 42

Energy performance	43
Energy consumption	43
Energy intensity	44
Company fleet	45
Materials and circularity	46
Waste management	50
Monitoring of waste generated	51
Non-hazardous waste	52
Hazardous waste	53
Interaction with water resources	54
Emissions monitoring	55

METHODOLOGICAL NOTE 57

Introduction	58
Reporting standards, reporting period and scope	58
Reporting process	58
Mapping of the Stakeholders	59
Stakeholder engagement	59
Double Materiality Analysis	59
Impact materiality	60
Financial materiality	63
Data collection and processing criteria	66
Methodological Updates	66
Estimates, Assumptions and Reporting Limitations	67

GRI Index 68

Letter to the Stakeholders

Dear Stakeholders,

With the 2025 Sustainability Report, we present Mar Plast S.p.A.'s second reporting document and take a further step forward on the journey we began last year, adopting the 2021 GRI Standards in accordance with the 'in accordance' option.

For us, reporting means, first and foremost, taking responsibility for clearly explaining who we are, how we work and the areas in which we intend to improve. It is an exercise in transparency towards all those who, in various capacities, contribute to the life of the company or are affected by our activities: customers, employees, suppliers, partners, institutions, the local community and all the stakeholders with whom we build relationships over time.

Since 1968, we have been operating in Rio Saliceto, in the province of Reggio Emilia, designing and manufacturing hygiene dispensers and accessories for public, communal and professional settings. Our identity stems from manufacturing expertise developed over time and an integrated production model, which enables us to directly oversee the main stages of the process: from design to mould construction, from moulding to assembly, right through to customisations, logistics and after-sales support.

In 2025, we consolidated several key milestones in our journey. Achieving UNI EN ISO 14001:2015 certification represented a significant milestone for Environmental management and the oversight of Production Processes. At the same time, we continued our work on product development, using recycled plastic in specific product lines, expanding our range of feminine hygiene products and developing solutions designed to reduce waste in high-traffic areas.

Mar Plast's growth also depends on its people. This is why we have invested in training, health and safety, and strengthening in-house skills, recognising that the quality of our products and services depends first and foremost on the commitment, professionalism and responsibility of those who work at the company every day. The initiatives carried out in 2025, including health and safety training and our participation in World Restart a Heart Day, confirm this focus.

In terms of governance, we have updated the Code of Ethics and Code of Conduct, making the principles that guide our way of working more explicit: integrity, compliance with regulations, protection of health and safety, care for the

environment, Non-discrimination, fair competition, the fight against corruption and the protection of personal data. We regard these elements as a necessary foundation for consolidating trust with our stakeholders and for supporting the company's evolution.

We are aware that this journey requires further steps. In the coming financial years, we intend to strengthen the assessment of suppliers according to environmental and social criteria, continue the development of the Organisational Model pursuant to Legislative Decree 231/2001, better structure the coordination of ESG issues and expand our work on emissions measurement.

With this Report, we wish to share an honest snapshot of our journey: the results achieved, the initiatives launched and the areas on which we will continue to work. We would like to thank all the people and stakeholders who are accompanying Mar Plast on this journey and who, through their contribution, are helping us to build a company that is more aware, responsible and prepared for future challenges.

The Board of Directors
Mar Plast S.p.A.

Highlights

ECONOMIC MANAGEMENT



members on the Board of Directors (3 men and 2 women)



members on the Board of Statutory Auditors (2 men and 1 woman)



total suppliers in 2025

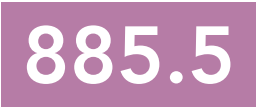


confirmed corruption cases in 2025

SOCIAL MANAGEMENT



total employees (of whom 81 are on permanent contracts)



total hours of training provided



new hires in 2025



occupational accident

ENVIRONMENTAL MANAGEMENT



kWh self-generated via solar panels



of the raw materials used are recycled



of waste was sent to recycling



overall reduction in emissions compared with 2024



mp | marplast®

C12

SKIN
COLLECTION / contemporary / modern

SKIN è la collezione che ridisegna l'ambiente bagno. Realizzata interamente in plastiche riciclate e resine. Per spazi contemporanei che guardano al futuro. Skin is the collection that redesigns the bathroom. Made entirely from recycled plastic and resins. For contemporary spaces with a vision for the future.

GOLD
SKIN COLLECTION / opulent / sophisticated / glowing

Superfici che catturano la luce, finiture di estrema eleganza, forme essenziali scolpite nel lusso. Surfaces that capture the light, finishes of extreme elegance, and essential forms sculpted in luxury.

ARTEMIS
essential / inclusive / caring

ARTEMIS

COMPANY PROFILE

Mar Plast S.p.A. is an Italian manufacturing company based in Rio Saliceto, in the province of Reggio Emilia, specialising in the design, manufacture and sale of hygiene dispensers and accessories for public, communal and professional settings.

History

Mar Plast was founded in Rio Saliceto in 1968 by Franco Mantovani and Giuliano Ascari. The company began operations as a specialist in mould making and plastic moulding, skills that remain central components of its industrial know-how to this day.

From the late 1970s onwards, Mar Plast developed a new business vision: to produce complete ranges of bathroom and professional hygiene accessories. This evolution gave rise to an increasingly wide range of dispensers, accessories and solutions designed for public and communal spaces.

Over time, the company has consolidated an integrated production model, keeping the main stages of the process at its Rio Saliceto site: design, mould construction and maintenance, injection moulding, assembly, customisations, quality control and logistics management.

This decision has enabled Mar Plast to strengthen its control over product quality, ensure consistent performance and enhance its ability to meet the needs of professional customers. The company's growth has been characterised by a strong local presence whilst, at the same time, demonstrating a growing openness towards international markets.

In 2024, Mar Plast published its first Sustainability Report, marking the start of a structured reporting process. In 2025, with the drafting of this Sustainability Report and the attainment of ISO 14001:2015 certification, the company further strengthened its commitment to a more systematic management of environmental aspects and ESG performance.



[Link](#) to the company's presentation video

1968

In Rio Saliceto, Franco Mantovani and Giuliano Ascari founded their first company, which in the years that followed became the current Mar Plast S.p.A.

Mar Plast boldly pursued an idea: to create a complete range of bathroom fittings.

1979

2024

Drafting of the first Sustainability Report.

Mar Plast publishes its second Sustainability Report and obtains the ISO 14001:2015 certification for its environmental management system.

2025

Markets and sectors served

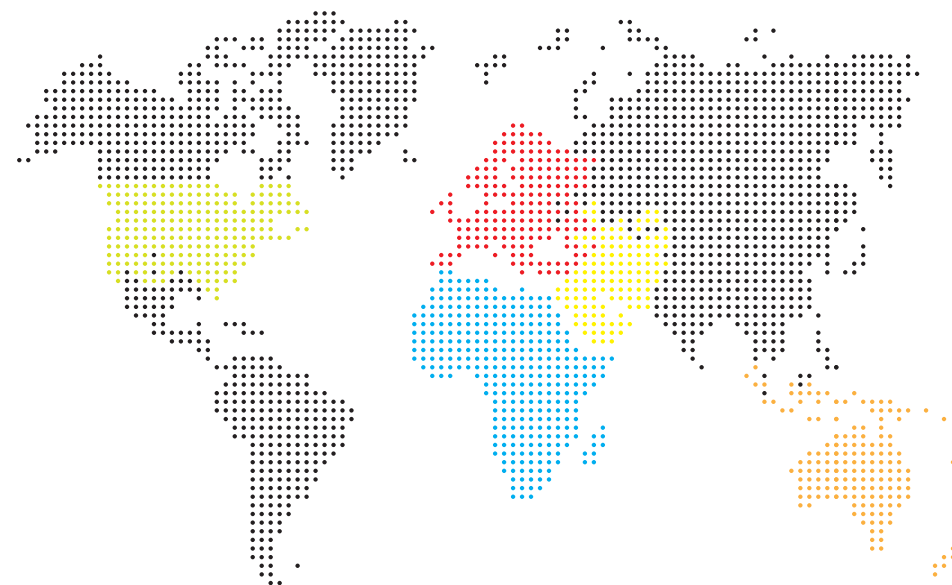
Mar Plast's core sector is professional hygiene and cleaning. The company operates with a primary focus on the B2B market and does not sell directly to end consumers. Its main stakeholders are retailers, wholesalers, purchase groups, specialist distributors, facility managers, industrial customers and professional operators.

Mar Plast's products are designed for environments where hygiene, functionality, durability and ease of maintenance are essential requirements. These include, in particular, public, communal and professional spaces characterised by frequent use and the need to ensure continuity of service.

The main sectors served include:

HO.RE.CA. (hotels, restaurants and catering)
Professional kitchens and the Food & Beverage sector
Healthcare facilities , such as hospitals, surgeries and veterinary clinics
Spas, wellness and beauty centres
Exhibition spaces and trade fair organisers
MICE sector (Meetings, Incentives, Conferences, Exhibitions)
Museums, art galleries, cultural institutions and hospitality sector
Schools and universities
Offices and corporate premises
Public sector

Mar Plast's commercial presence extends beyond the Italian market to include various overseas markets, including Europe, Africa, the United States, the Middle East and Oceania. This international reach enables the company to address a range of application requirements and offer solutions tailored to diverse professional contexts.



Vision, Mission and Values

MISSION

Plastic at its best

The company's mission is to redefine the perception of plastic, elevating it to a noble and distinctive material in the world of industrial design. To achieve this objective, Mar Plast carefully selects its raw materials and employs advanced technologies to ensure products characterised by high standards of quality and innovation.

VISION

Mar Plast's vision is to be recognised, both in Italy and abroad, as a reliable partner for its customers, capable of combining product quality with a prompt, professional service geared towards building lasting relationships based on trust.

VALUES

Commitment - our production, carried out entirely in Rio Saliceto, combines artisanal attention to detail with a strong industrial focus on technological innovation.

Passion - our people are the true driving force behind the company's development, demonstrating responsibility, expertise and team spirit every day.

Responsibility - our focus on product durability, the increasing use of polymers that are recycled and our in-house photovoltaic generation reflect Mar Plast's commitment to the environment, the local area and the communities that use our products.



Mar Plast’s business

Mar Plast’s business is based on the design, manufacture and marketing of professional hygiene solutions. Its product range includes a wide variety of products designed for public toilets, communal areas, professional environments and high-traffic settings.

The main product ranges include soap dispensers, paper towel and toilet paper dispensers, bathroom accessories, feminine hygiene solutions, bins, holders, floor stands, napkin dispensers, products for professional kitchens and other complementary accessories.



Products

Mar Plast’s product range can be divided into four main categories:

BATHROOM ACCESSORIES	PAPER AND HYGIENE DISPENSERS	TABLE AND KITCHEN	OTHER ACCESSORIES
Dispensers for liquid, foam and spray soap.	Dispensers for paper hand towels and toilet paper.	Napkin dispensers for professional settings.	Wastepaper bins, umbrella stands and pedal-operated bins.
Solutions available in refill, cartridge or automatic versions.	Solutions for toilet seat covers, sanitary bags and sanitary towels.	Table-top bins and cup holders.	Solutions for drying and dispensing sprays or gels.
Toilet accessories and bathroom fittings.	Dispensers for tissues and disposable gloves.	Dispensers for cling film and aluminium foil.	Toilet sanitisers and hygiene control products.
Toilet brush holders, mirrors, shelves and brackets.	Systems designed to regulate dispensing and promote hygiene in high-traffic areas.	Solutions designed for bars, restaurants, canteens and professional kitchens.	Accessories for first aid and the management of communal areas.

Artemis and access to feminine hygiene products

In 2025, Mar Plast expanded its range dedicated to feminine hygiene, introducing further solutions for the distribution of sanitary towels in public toilets, schools, offices and high-traffic areas.

The Artemis sanitary towel dispenser is a free-vending unit designed to make menstrual products available in a discreet, simple and practical way. The solution is designed to facilitate free access to sanitary towels in public spaces and to help ensure greater consideration is given to the needs of people using these spaces.

The product is available in stainless steel or white lacquered metal, in versions with one or two dispensing slots. Its compact design allows for easy integration into toilet facilities and meets requirements for practicality, tidiness and ease of use.

The expansion of the Artemis range ties in with Mar Plast's contribution to SDG 5, dedicated to gender equality, and reinforces the product's role as a tool capable of addressing concrete social needs in public and professional settings.



Link to the company website



Services

Alongside its products, Mar Plast offers services designed to support customers in choosing, using and maintaining the installed solutions. These include:

Customisations of products with logos, colours and bespoke graphics.

Pre- and post-sales technical support.

Supply of spare parts.

Design consultancy to help choose the most suitable solutions for the intended environments.

The availability of components and spare parts is a key feature of our offering, as it helps to extend the service life of the products and simplify maintenance tasks.

Thematic collections

Mar Plast also organises its product range into themed collections, developed to meet different aesthetic, functional and application requirements.

The main ranges include Host, Prestige, Lineacqualba, Inox, Skin, Ecolored, Woodplastic, Plus and Kompatto.

The collections combine different materials, finishes, designs and functionalities, allowing customers to choose solutions that are consistent with the character of the spaces in which the products are installed.

In 2025, the company continued to develop its range through initiatives focused on waste reduction and responsible use. These included the consolidation of the Skin range, made from recycled plastic; the expansion of the Artemis range dedicated to feminine hygiene; and the development of solutions for more controlled paper dispensing in high-traffic areas.



Skin Range: recycled plastic and design

In 2025, Mar Plast consolidated the evolution of the Skin range, one of the company's most representative product lines, by focusing it on the use of recycled plastic. This decision strengthens the link between design, functionality and the more efficient use of resources, reducing reliance on virgin raw materials and capitalising on the company's experience in designing durable products for public, communal and professional environments.

The range includes solutions characterised by different finishes and aesthetic styles. The Titanium version is made from recycled plastic and finished with a water-based paint, a process that produces a durable surface whilst avoiding the use of harmful chemical solvents. The Sand and Stone variants, on the other hand, feature textures and shades inspired by natural elements, such as sand and stone, making the range suitable for a variety of contexts in terms of style and intended use.



TITANIUM version, made from recycled plastic and finished with water-based paint.

Production Process

One of Mar Plast’s distinctive features is its direct oversight of the key stages of the production cycle. The company operates from an integrated plant in Rio Saliceto, where technical, production and logistics activities are managed.

The process comprises:

Product design and development
Mould construction and maintenance
Injection moulding of plastic components
Assembly and inspection of components
Customisations with logos, prints, finishes and bespoke colours
Packaging, warehousing and internal logistics

One of Mar Plast’s distinctive features is its direct oversight of the key stages of the production cycle. The company operates from an integrated facility in Rio Saliceto, where technical, production and logistical activities are managed – from design to the manufacture and maintenance of moulds, from injection moulding to assembly, right through to customisations, packaging, warehousing and internal logistics.

This model enables the company to maintain direct control over product quality, process traceability and the ability to tailor solutions to customers’ needs. At the same time, the company draws on a network of qualified suppliers and production partners, including suppliers of raw materials, components, semi-finished products and finished products, as well as specialist subcontractors for specific processes or complementary activities.

The combination of in-house management of key stages and collaboration with external parties ensures production continuity, operational flexibility and the ability to respond to market demands, whilst also supporting the introduction/ use of recycled materials, the management of production waste and the gradual evolution of Production Processes towards more efficient solutions.

Quality and durability for a ‘Made in Italy’ product

Mar Plast products are designed to ensure ease of use, durability and continuous service. The focus on functionality extends to both end-users and staff responsible for maintenance, cleaning and refilling.

The dispensers are designed to be easy to refill, safe in high-traffic areas and, where required, fitted with tamper-proof locking systems. The inclusion of transparent inserts makes it easier to monitor stock levels and enables operators to take action more promptly.

Durability is ensured by the choice of materials, robust construction and the availability of spare parts. The use of materials such as ABS and stainless steel, combined with expertise in moulding and industrial design, helps to create reliable, functional products suitable for continuous use over time.

For Mar Plast, ‘Made in Italy’ represents a key element of its industrial identity: not merely a place of manufacture, but direct control over the supply chain, technical expertise, design quality and a focus on relationships with customers.

For further details on this topic, please refer to section **3.4 Suppliers** in the **Sustainability pathway** chapter.

Certifications

For Mar Plast, quality, traceability and process control are central elements of its production model. In 2025, the company reinforced this commitment by obtaining UNI EN ISO 14001:2015 certification, issued on 24 July 2025, relating to the Environmental management system applied to the design and manufacture of plastic and metal dispensers and accessories.

The scope of the certification covers mould manufacturing, injection moulding, assembly, pad printing and packaging, as well as the design and assembly of metal dispensers and accessories. Obtaining this certification represents a significant step in the process of structuring the environmental management system and in strengthening the monitoring of impacts associated with production activities.

Mar Plast also maintains the IT01 System – 100% Italian-Made Quality, which applies to the bathroom furnishings sector and highlights design and production carried out in Italy. This is complemented by ReMade® certification for specific products containing certified percentages of recycled material.



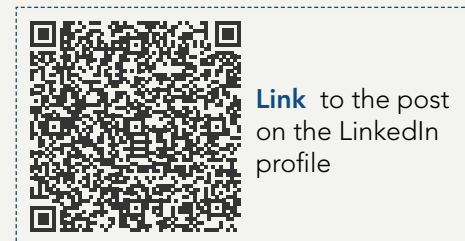
The certificates are reproduced in their original Italian-language version.

Quality System

Mar Plast's quality system is based on direct control of the main production stages, from design to mould manufacture, from injection moulding to assembly, right through to the packaging of the finished product.

This approach enables the company to monitor processes, verify product conformity and manage any non-conformities in a timely manner. In 2025, quality assurance was integrated with the strengthening of the ISO 14001-certified Environmental management system and with certifications relating to Italian origin and the recycling content of specific product lines.

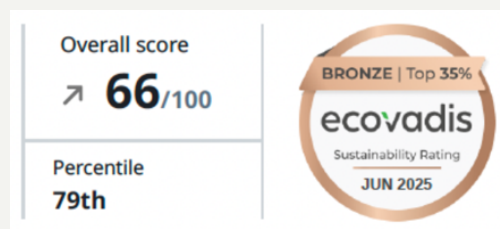
Quality is therefore understood as a daily practice, focused on the satisfaction of business customers, consistent performance and the durability of the solutions offered.



EcoVadis 2025: an external assessment of our ESG performance

In 2025, Mar Plast was awarded the EcoVadis Bronze medal, with an overall score of 66/100 and a ranking in the 79th percentile. The assessment serves as a useful external benchmark for gauging the company's level of maturity across key ESG areas.

The result highlights positive performance, particularly in the Environment category, with a score of 70/100, and in the Ethics and Labour & Human Rights categories, with scores of 69/100 and 66/100 respectively. The Sustainable Procurement category, with a score of 49/100, identifies room for improvement in strengthening environmental and social criteria within supply chain management.



Market presence, communication and trade fairs

Mar Plast's commercial presence is developed through a national and international B2B network. In 2025, the company continued to operate in over 50 countries, confirming its significant focus on foreign markets.

The share of overseas turnover stands at 50.52 per cent of total revenue in 2025, highlighting the central role of internationalisation in the company's business model. The Italian market, however, retains a significant role, both in terms of the size of its customer base and its strong local roots.

The company's communications strategy supports its commercial positioning through its multilingual website, digital channels and presence on the main social media platforms. These tools enable the company to showcase its product ranges, keep customers and partners updated on company news and strengthen brand recognition across different markets.

Participation in trade fairs represents a further channel for engaging with customers, distributors and industry professionals. These events enable Mar Plast to showcase new collections, share technical updates, identify market needs and consolidate its presence in the sectors of professional hygiene, hospitality, cleaning and communal spaces.

In line with the strategy already in place, the company's commercial, digital and trade fair presence helps to strengthen dialogue with stakeholders and enhance Mar Plast's identity as a specialised industrial partner, focused on quality, service and the long-term durability of the solutions it offers.



SUSTAINABILITY PATHWAY

2025 marks the second year of sustainability reporting for Mar Plast S.p.A. Following the publication of its first Sustainability Report, the Company has continued along this path by strengthening data collection, updating environmental, social, economic and governance information, and introducing a more structured comparison with the previous financial year.

This Report has been prepared in accordance with the 2021 GRI Standards and sets out the key ESG performance figures for the period from 1 January to 31 December 2025. The inclusion of comparative data from 2024 enables readers to track the company's progress and to monitor the results achieved and areas for improvement with greater clarity.

The reporting process has been developed in line with the approach adopted in 2024, through four main stages:

**MAPPING
OF THE
STAKEHOLDERS**

**DOUBLE
ANALYSIS
MATERIALITY**

**DATA
COLLECTION**

**PREPARATION
OF THE
SUSTAINABILITY
REPORT**

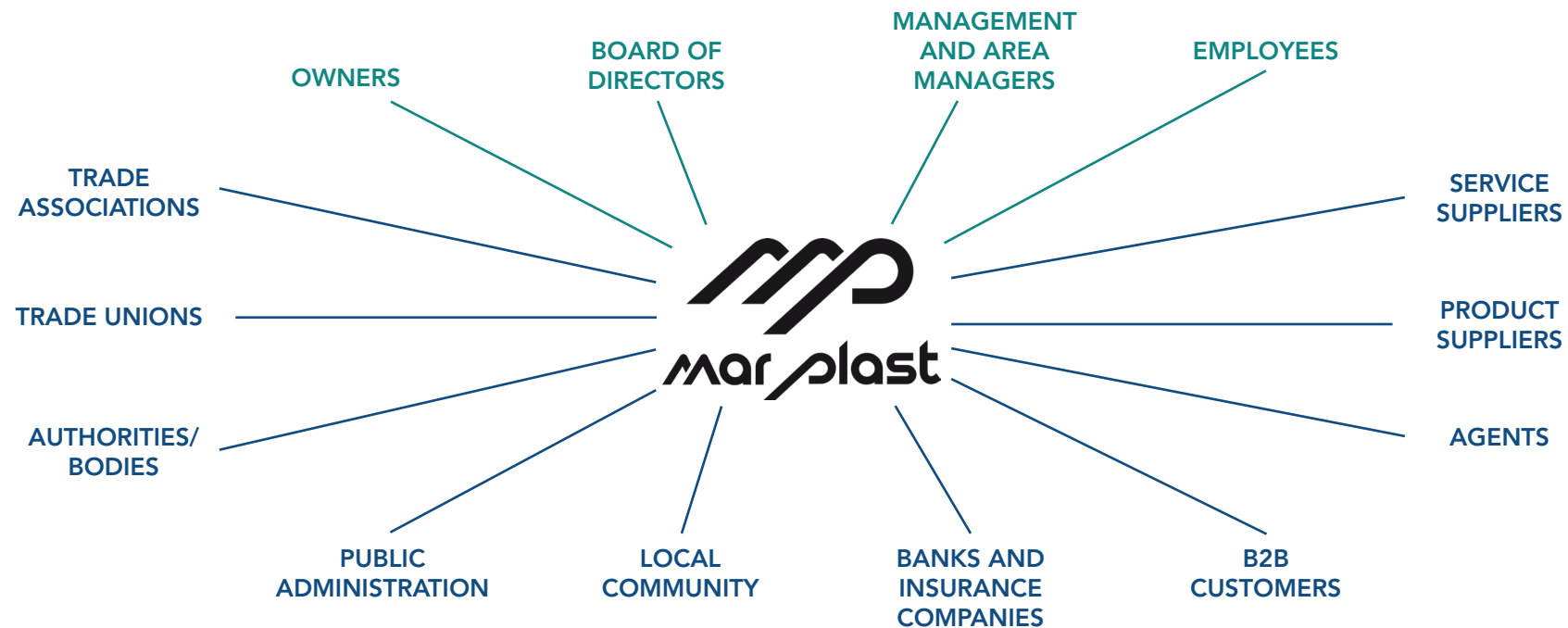
Mapping of the Stakeholders

The Mapping of the Stakeholders forms the starting point of the reporting process and enables the identification of those who influence, or are influenced by, Mar Plast's activities.

In 2025, the Company confirmed the stakeholder mapping set out in the 2024 Sustainability Report, updating it in light of the available information and developments in its Sustainability pathway. The analysis considered the entire

value chain, from the upstream phase relating to the supply of raw materials, components and services, through to the downstream phase, concerning the distribution of products and their use in public, communal and professional settings.

The identified stakeholders were divided into internal and external groups, based on the nature of their relationship with the Company and the role they play in relation to operational, commercial, social and environmental activities.



— Internal Stakeholders
— External Stakeholders

Materiality analysis

Following the Mapping of the Stakeholders, in 2024 Mar Plast carried out its first Impact materiality analysis, with the aim of identifying the most relevant issues in relation to the impacts of its activities on the economy, the environment and people.

This analysis represented a key step in the Company's sustainability reporting process, enabling it to identify material topics – that is, the areas in which Mar Plast's activities may have significant impacts, whether positive or negative, actual or potential. The approach adopted in 2024 was based on an 'inside-out' perspective, aimed at assessing how the Company affects the external context through its activities, products and relationships along the value chain.

In 2025, continuing the process initiated in the previous financial year, Mar Plast updated the Materiality analysis by adopting a double materiality approach. This update involved, on the one hand, a review of impact materiality and, on the other, the integration of financial materiality, with the aim of assessing not only the impacts generated by the Company externally, but also the risks and opportunities that environmental, social and governance factors may present for the organisation.

The financial materiality perspective enables an analysis of how sustainability-related dynamics may affect the company's development, its economic and financial position, cash flows, access to finance and, more generally, its ability to maintain its competitiveness in the short, medium and long term. In this regard, factors such as regulatory developments, the availability and costs of raw materials, volatility in energy markets, customer expectations, supply chain management, innovation and corporate compliance are also significant in terms of their potential economic and strategic effects.

The double materiality analysis carried out in 2025 has therefore enabled Mar Plast to deepen its understanding of its sustainability priorities, integrating the assessment of the impacts generated by the company with an analysis of the key external variables capable of influencing its performance and operational continuity. The results of this process form the basis for defining the content of this Sustainability Report and guide the identification of the areas on which to focus future resources, actions and commitments.

IMPACT TOPICS	FINANCIAL MATERIALITY ISSUES
1. Energy consumption and GHG emissions	1. Climate change
2. Working conditions and workers' rights	2. Resource use and the circular economy
3. Circular economy and pollution	3. Own workforce
4. Product quality	4. Workers in the value chain
5. Workers' training	5. Consumers and end-users
6. Innovation and digitisation	6. Business conduct
7. Health and safety	
8. Ethics and compliance	

Sustainable Development Goals (SDGs)

The 2030 Agenda for Sustainable Development, adopted in September 2015 by the 193 member states of the United Nations, sets out 17 Sustainable Development Goals (SDGs), comprising 169 targets to be achieved by 2030. It represents a globally shared framework for tackling complex and interlinked challenges, including poverty, inequality, climate change and social justice.

The SDGs were conceived as universal goals, applicable to all countries and all stakeholders in society. Businesses are also called upon to contribute to their achievement through their strategic, operational and organisational choices, progressively integrating the principles of sustainable development into decision-making processes and business activities.

In this context, in 2024, Mar Plast identified five Sustainable Development Goals deemed most consistent with its activities, the impacts it generates and its prospects for future improvement. These goals were identified as useful benchmarks to guide the company's sustainability pathway and strengthen the link between internal priorities and the 2030 Agenda.

In 2025, the SDGs identified in the previous financial year were reviewed and confirmed as relevant, and were retained as a reference for reporting and for the evolution of the company's commitment in the environmental, social and governance spheres.



SDG 7

Ensure access to affordable, reliable, sustainable and modern energy for all.



SDG 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



SDG 9

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



SDG 12

Ensure sustainable consumption and production patterns.



SDG 13

Promote action at all levels to combat climate change.

Mar Plast S.p.A.'s sustainability targets

Mar Plast has identified a series of improvement objectives linked to the material issues identified in the Materiality analysis and the Company's operational priorities. The objectives cover environmental, social and governance areas and include both actions completed in 2025 and initiatives currently underway or planned for subsequent financial years.

The table below sets out the future objectives the company intends to pursue to strengthen the management of its environmental, social and governance impacts:

The identified actions focus on areas considered a priority for Mar Plast: Emissions monitoring and progressively defining a decarbonisation pathway; improving Environmental management and waste management practices; analysing product impacts in greater depth through dedicated studies; and strengthening compliance controls.

On the social front, the objectives reaffirm the focus on workers' training, both through technical and specialist updates and through programmes aimed at managing relationships, conflicts and human resources.

IMPACT TOPICS	OBJECTIVE	YEAR	STATUS 2025
Energy consumption and emissions	Scope 1 and 2 GHG reporting – decarbonisation plan (update of the calculation carried out in 2025)	2026 - 2027	Ongoing
Circular economy and pollution	Provide training on the digital Waste Identification Form (FIR)	2026	New objective
Product quality / Circular economy	Carry out an LCA analysis on a company product, item A911, in collaboration with Confindustria and UniMoRe	2026	New objective
Ethics and compliance	Adopt the Organisation, Management and Control Model pursuant to L.D. No. 231/2001	2026	New objective
Workers' training	Implementation of a Lean Management training programme aimed at improving work organisation, collaboration and workplace wellbeing	2026	New objective
Workers' training / Health and safety	Bring all employees up to date with specific training	2026	New objective



ECONOMIC MANAGEMENT

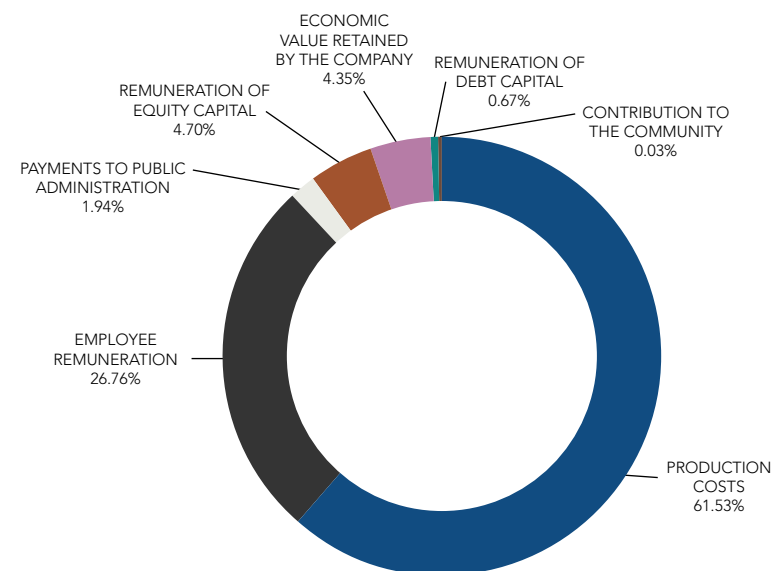
Economic value generated and distributed by Mar Plast

The reclassified economic and financial statement highlights how the economic value directly generated by Mar Plast has been distributed, providing not only a concise overview of the company's performance but also an insight into its impacts on stakeholders and the community.

During 2025, the economic value directly generated amounted to €18,943,527, an increase of 4.0% compared with 2024. In 2025, 61.5% of the value generated was absorbed by production costs, down from 65.3% in 2024. 26.8% was allocated to the remuneration of staff (25.0% in 2024), in line with the growth in the workforce and the 11 new recruits taken on during the year.

INCOME STATEMENT RECLASSIFIED	2024 (€)	2025 (€)	Δ 2024 - 2025
Production costs	65.29%	61.53%	-2.03%
Employee remuneration	24.97%	26.76%	+11.41%
Payments to public administration	0.80%	1.94%	+151.76%
Remuneration of debt capital	0.46%	0.67%	+51.99%
Remuneration of equity capital	3.69%	4.70%	+32.36%
Contributions to the community	0.15%	0.03%	-76.71%
Economic value retained by the company	4.62%	4.35%	-2.20%
TOTAL ECONOMIC VALUE DISTRIBUTED	100%	100%	+3.96%

Reclassified income statement (2025)



Corporate and governance structure

In 2025, Mar Plast's corporate and Governance structure remained unchanged from 2024. The company has a single-shareholder structure, with 100 per cent of the shares held by a single entity.

Governance is entrusted to a Board of Directors comprising five members: three men, all aged over 50, and two women, one of whom is aged over 50 and the other in the 30–50 age group. The Board members belong to two families, confirming the family-run nature of the business. All members of the BoD perform cross-functional roles within the organisation, contributing directly to the operational management and coordination of the company's activities.

Supporting the Board of Directors are key management figures, including the Plant Manager, the Sales Director and the Technical Manager, who ensure oversight of the main functional areas.

The oversight system is entrusted to the Board of Statutory Auditors, comprising three members: two men, one of whom is aged between 30 and 50 and the other over 50, and one woman over 50.

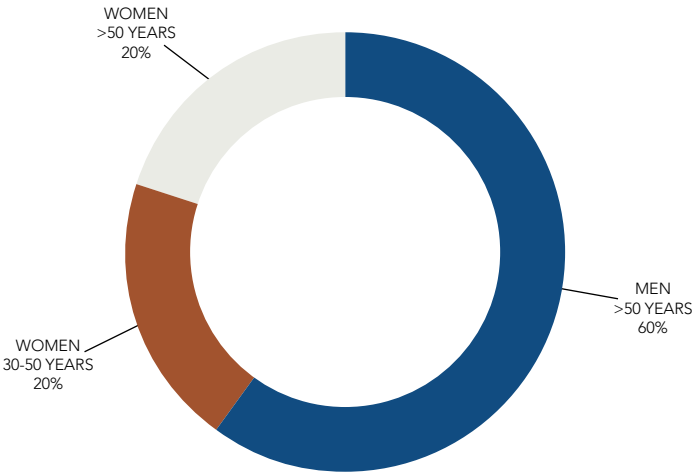


members of the Board of Directors

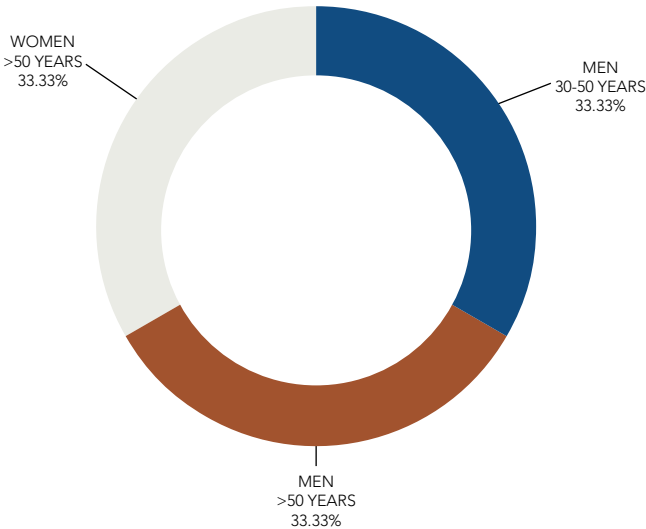


members of the Board of Statutory Auditors

Diversity in the BoD



Diversity on the Board of Statutory Auditors



Company ethics

In 2025, Mar Plast reaffirmed its commitment to promoting a management model based on integrity, legality and transparency, whilst keeping the key measures adopted in the areas of Company ethics and responsible conduct up to date.

The main reference remains the Code of Ethics and Conduct, which sets out the principles and rules of behaviour that employees, contractors, suppliers and other parties working with the Company are required to adhere to. The document sets out the guidelines that govern the Company's actions, with particular emphasis on the prevention of unlawful conduct, fairness in commercial relations, respect for human rights, the protection of health and safety, environmental protection and the quality of products and processes.

Alongside the Code of Ethics, Mar Plast also provides a Privacy Notice for customers and suppliers, which governs the processing of personal data in the context of contractual and pre-contractual relationships, as well as legal obligations. This measure reinforces the Company's commitment to the transparent management of information, clarifying the purposes, legal bases, retention periods, categories of recipients and the rights of data subjects.

To support the prevention and management of any irregularities, the whistleblowing channel remains active, through which employees, contractors and third parties can confidentially report any breaches of the Code of Ethics, misconduct or situations that could potentially harm the company's interests. The system helps to ensure that critical issues are identified promptly and to foster an organisational culture based on trust, accountability and the protection of whistleblowers.

As in 2024, no incidents of corruption were recorded in 2025 either. This figure, which remained unchanged between the two financial years, confirms the consistency of the approach adopted by Mar Plast in promoting ethical, responsible behaviour that complies with company rules.



confirmed corruption cases in 2025

[Link](#) to view the Code of Ethics and Company Policy



[Link](#) to view the Privacy Policy



[Link](#) to view the Whistleblowing Procedure



Suppliers

Relationships with suppliers are central to ensuring continuity, quality and reliability in Mar Plast’s supply chain. They are selected on the basis of criteria relating to production requirements, the quality of materials, the competitive pricing and the level of service guaranteed. This approach also includes a growing focus on the use of recycled materials, which account for a significant proportion of purchases of raw materials and reflect the company’s commitment to promoting the principles of the circular economy.

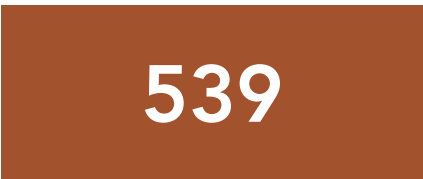
In 2025, Mar Plast worked with 539 suppliers, a slight decrease compared with 547 in 2024 (-1.5 per cent). The number of new suppliers brought on board during the year also fell, from 120 in 2024 to 105 in 2025 (-12.5 per cent).

The geographical distribution of suppliers confirms the supply chain’s strong national roots. In 2025, 141 suppliers were based in the province of Reggio Emilia (accounting for 26.16 per cent of the total), 99 in the rest of Emilia-Romagna (18.37 per cent) and 239 in the rest of Italy (44.34 per cent). The number of foreign suppliers is limited to 60, accounting for 11.13 per cent of the total.

Total expenditure on suppliers increased by 4.2% compared with 2024.

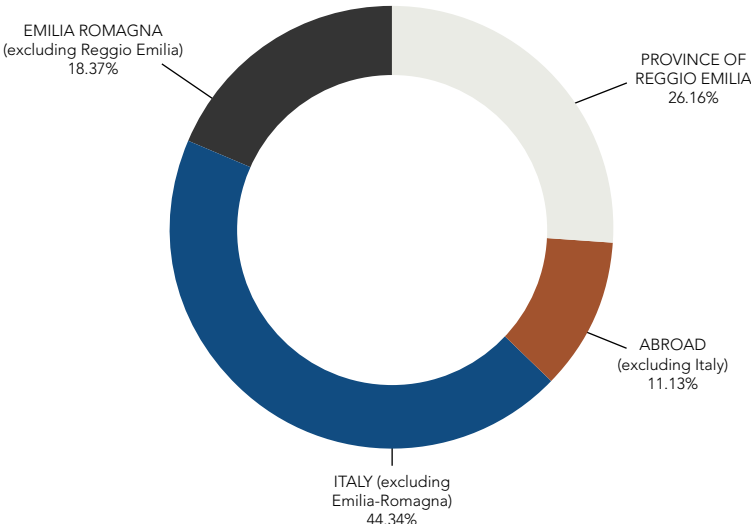
In 2025, 34.8% of procurement costs were attributable to suppliers in the province of Reggio Emilia, 24.2% to the rest of Emilia-Romagna and 33.6% to the rest of Italy. The overseas share stood at 7.5%.

Overall, 92.5% of purchase costs are therefore attributable to Italian suppliers, with a particularly significant regional component, accounting for approximately 59% of the total.

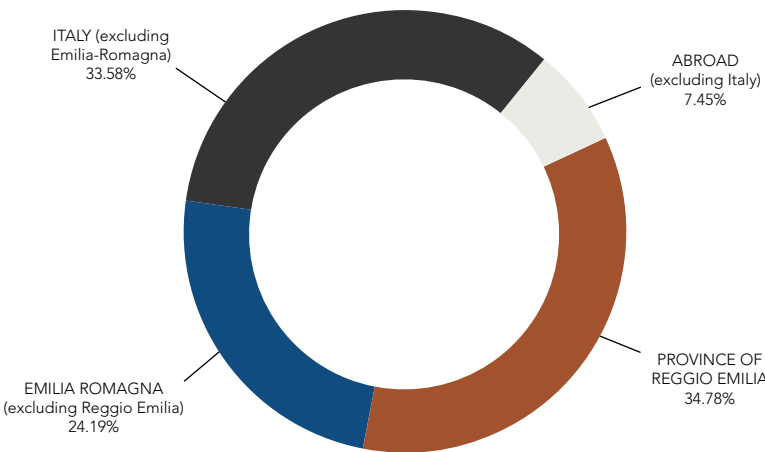


total suppliers in 2025

Percentage of suppliers by geographical area (2025)



Percentage of costs by geographical area (2025)

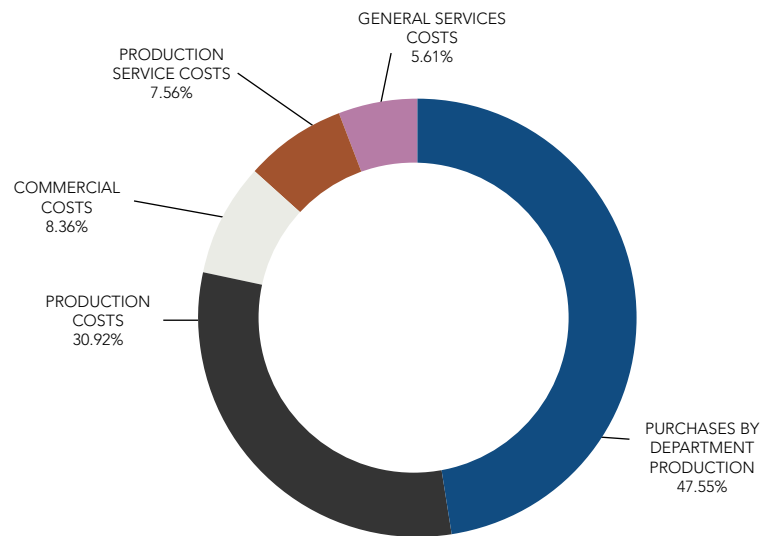


Procurement categories

In 2025, Mar Plast's expenditure was concentrated mainly on purchases for the production departments, which accounted for 47.55 per cent of the total. This was followed by production costs at 30.92 per cent, commercial costs at 8.36 per cent, production services at 7.56 per cent and, finally, general services, which accounted for 5.61 per cent.

With regard to purchases made from suppliers classified as committed to sustainability, the largest share is found in production services, where such suppliers account for 18.07 per cent of expenditure in this category. This is followed by purchases for production departments, accounting for 12.46 per cent, and general services, at 1.13 per cent. The figure is lower for production costs (0.13 per cent) and zero for commercial costs.

Procurement categories (2025)



Customers

The total number of customers in 2025 stands at 1,314, a figure that remains unchanged from 2024.

The geographical breakdown of turnover confirms the central role of foreign markets, which in 2025 account for the largest share of revenue. There are 374 foreign customers, corresponding to 28.46% of the total customer base, and they generate 50.52% of total turnover.

The Italian market continues to play a significant role, particularly in terms of the number of customers. Customers based in Italy outside Emilia-Romagna generate 45.46 per cent of turnover and represent the largest share in numerical terms, with 805 customers, accounting for 61.26 per cent of the total.

The regional component accounts for a smaller share of total turnover, but confirms the company's strong local roots. In 2025, customers in the province of Reggio Emilia generated 1.49% of turnover, numbering 37, which corresponds to 2.82% of the total. The rest of Emilia-Romagna, on the other hand, contributed 2.53% to total turnover and had 98 customers, equivalent to 7.46% of the total.

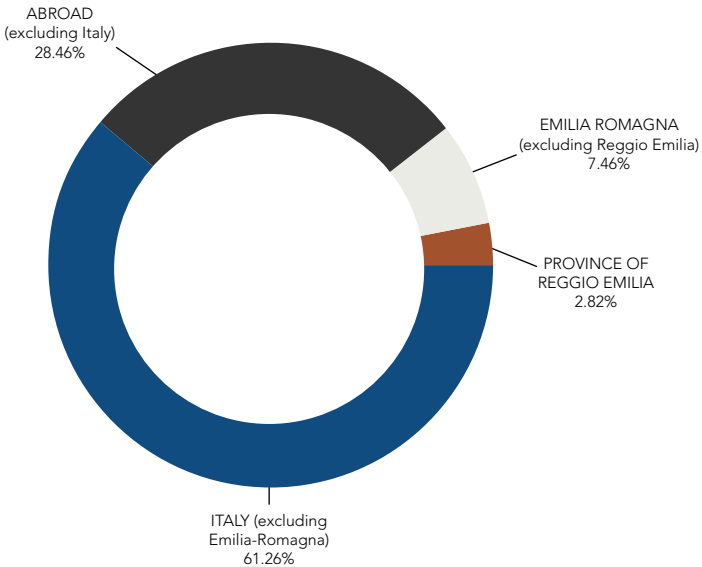


Total number of customers

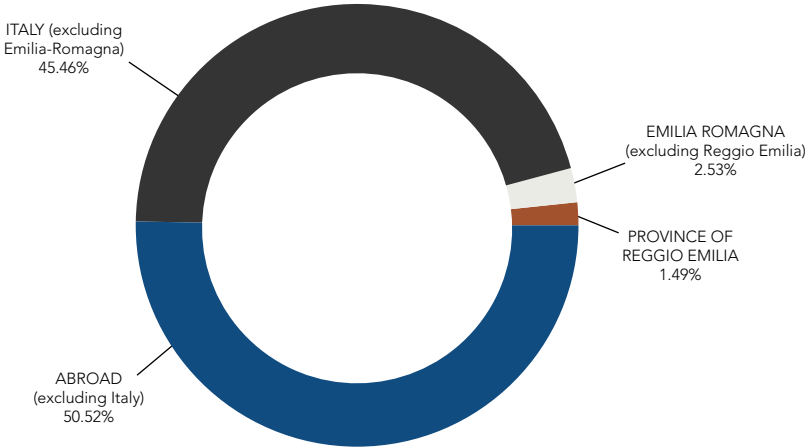


increase in turnover from 2024 to 2025

Percentage of customers by geographical area (2025)



Percentage of revenue by geographical area (2025)



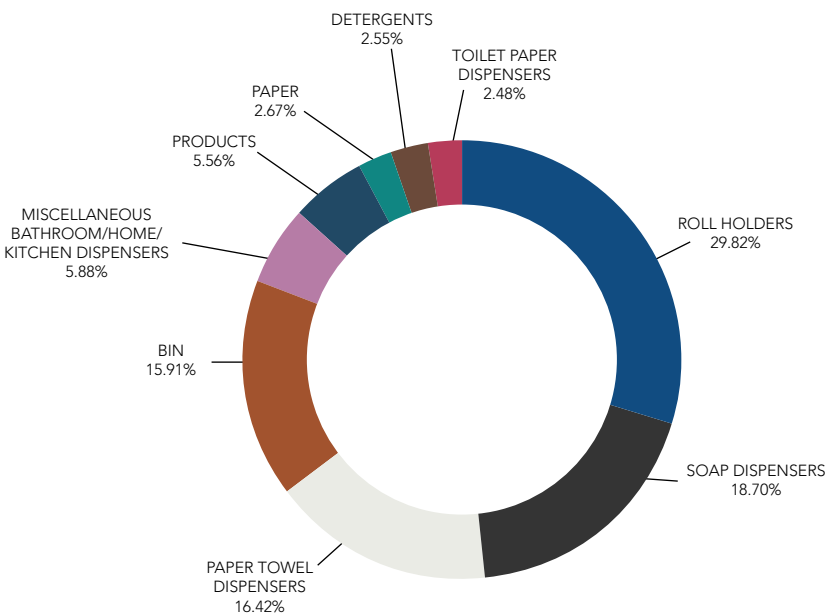
Revenue by sector

In 2025, Mar Plast’s revenue is concentrated primarily in its core product categories, relating to hygiene and professional bathroom accessories. The largest share is accounted for by roll holders, which make up 29.82 per cent of the total, confirming their position as the main product family. These are followed by soap dispensers, accounting for 18.70 per cent, and paper towel dispensers, which account for 16.42 per cent of revenue. Bins also account for a significant share, at 15.91 per cent.

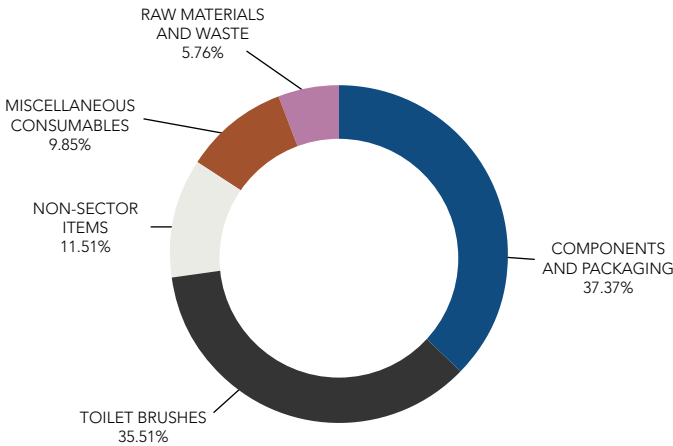
The other categories account for a smaller share: various dispensers for the bathroom, home and kitchen account for 5.88 per cent; the paper category stands at 2.67 per cent; detergents at 2.55 per cent; and toilet paper dispensers account for 2.48 per cent.

The ‘Other’ category, accounting for 5.56 per cent of total revenue, comprises products and components that complement the main business lines. This category includes components and packaging, water closet brushes, non-core items, various consumables, raw materials and waste.

Revenue by sector (2025)



“Other” category specifications

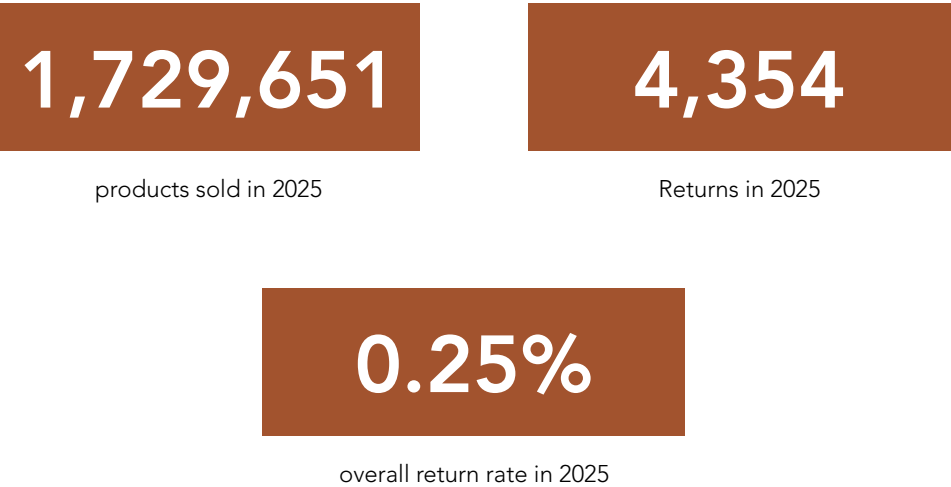


Returns and sold products

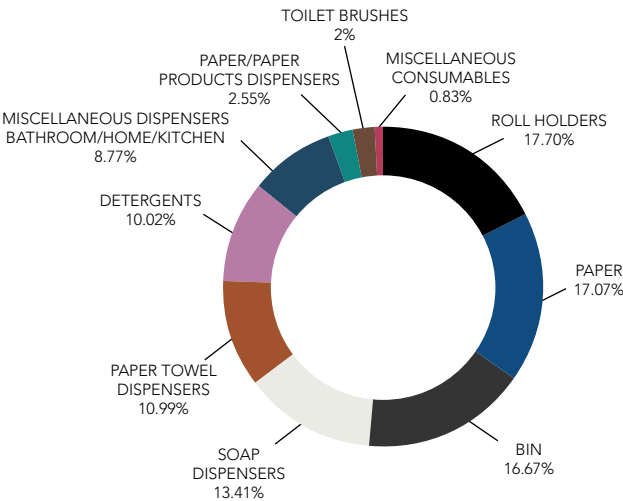
In 2025, Mar Plast sold a total of 1,729,651 finished hygiene products and accessories, up from 1,649,225 units in 2024 (+4.9%). The analysis takes into account the main product families marketed by the company, providing a more representative picture of its core business.

The breakdown of sales volumes shows a fairly balanced distribution across the main categories. Roll holders account for the largest share, with 306,067 units, representing 17.7 per cent of the total, followed by toilet paper, with 295,228 units (17.1 per cent), and bins, with 288,403 units (16.7 per cent). Next come soap dispensers, accounting for 13.4 per cent, paper towel dispensers at 11.0 per cent, detergents at 10.0 per cent and various dispensers for the bathroom, home and kitchen at 8.8 per cent. The remaining categories, including toilet paper dispensers, toilet brushes and various consumables, account for smaller shares, rounding off the company’s comprehensive product range.

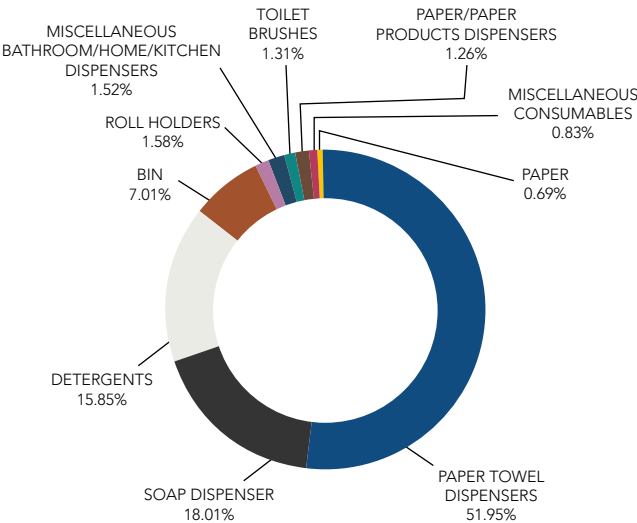
Returns recorded in 2025 totalled 4,354 units. When this figure is compared with the total number of finished products and accessories sold, the overall return rate stands at 0.25 per cent, compared with 0.17 per cent in 2024. Returns are mainly concentrated in the paper towel dispensers category, which accounts for 51.95% of returns for the year, followed by soap dispensers (18.01%) and detergents (15.85%).



Products sold (2025)



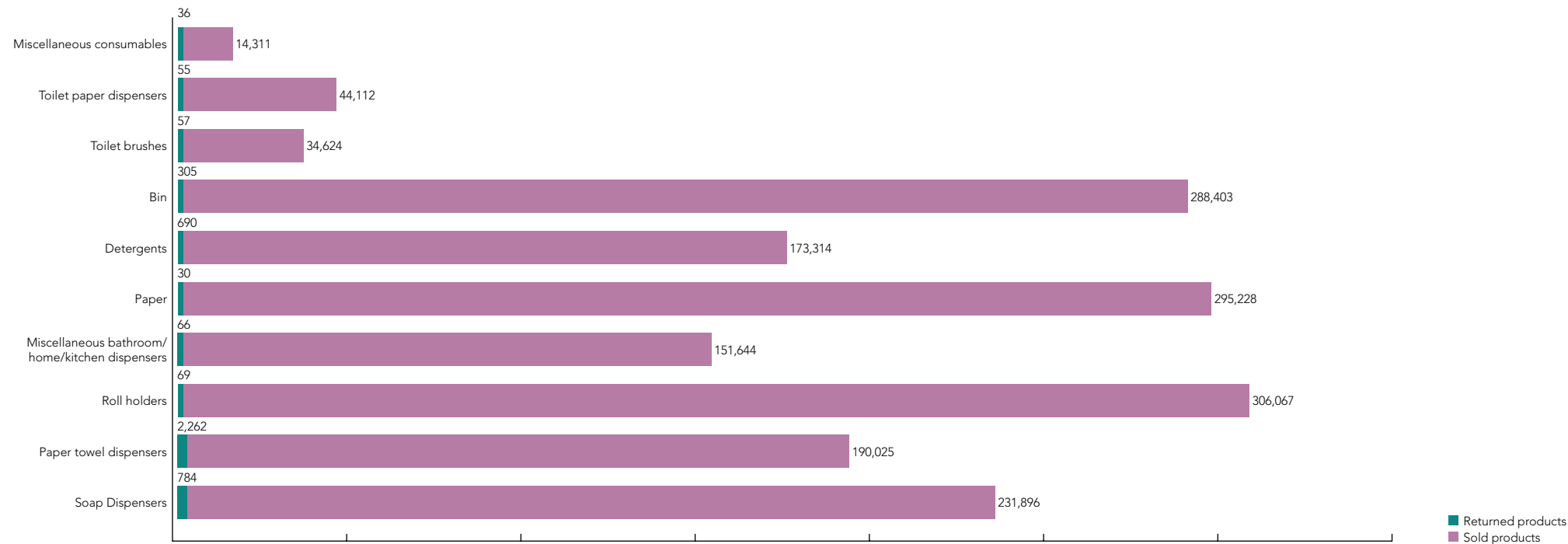
Returns (2025)



Returns and products sold 2024-2025



Returns and products sold by industry (2025)



In addition to its core products, in 2025 Mar Plast also generated sales from packaging components and materials, non-core items, raw materials and waste.

These categories account for a small proportion of total turnover, confirming the central role of the main product lines in the company's business model.



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B11

SOCIAL MANAGEMENT

Own workforce

General workforce characteristics

At the end of 2025, Mar Plast’s direct workforce comprised 82 employees, an increase from 75 in 2024 (+9.3%). The breakdown by gender shows 52 men, accounting for 63.41% of the total, and 30 women, accounting for 36.59%.

Compared with 2024, when the workforce comprised 47 men and 28 women, there has been an increase in both the number of male employees (+5) and female employees (+2).

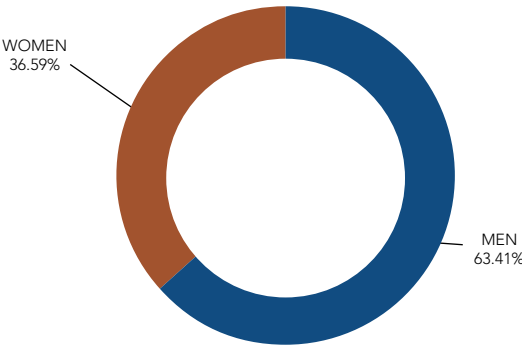
The breakdown by employment category confirms the predominance of factory workers, consistent with the Company’s manufacturing nature. In 2025, there are 52 factory workers, up from 46 in 2024, whilst the number of office workers rises from 27 to 28. The number of middle managers and managers remains unchanged, at one each.

The breakdown by age group, available for 2025, shows a prevalence of workers aged between 30 and 50, who represent the largest group with 49 employees. They are followed by workers aged over 50, numbering 30, whilst there are 3 employees under 30.

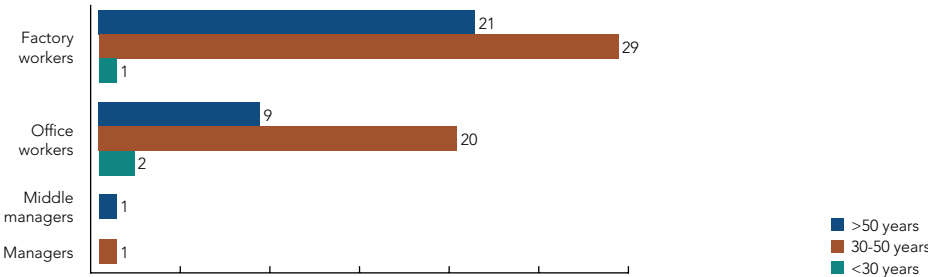
EMPLOYEES BROKEN DOWN BY CONTRACT CATEGORY	2024	2025
Total managers	1	1
Total middle managers	1	1
Total office workers	27	28
Total factory workers	46	52
TOTAL EMPLOYEES	75	82

Mar Plast provides a benefits scheme for managers, middle managers, office workers and factory workers, which includes welfare initiatives, healthcare and parental leave. Employees may also voluntarily join supplementary pension schemes. Managers are also provided with life insurance and insurance cover in the event of disability or incapacity. These benefits are also available to part-time workers, subject to the conditions applicable to the various schemes.

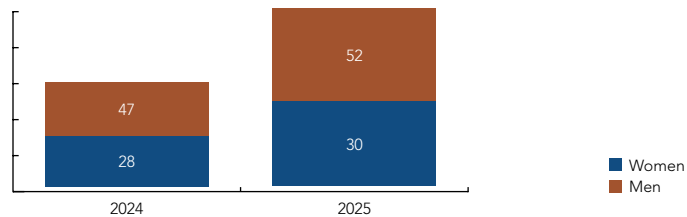
Gender breakdown of employees (2025)



Total number of employees by occupational category and age group (2025)

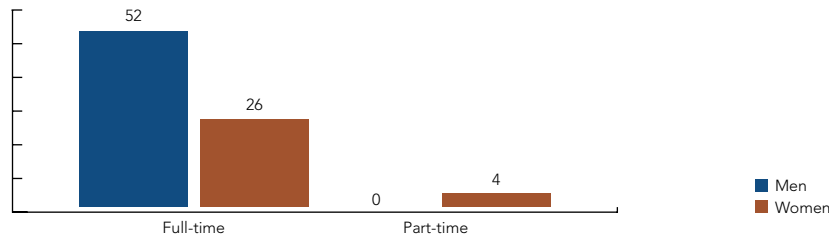


Total number of employees by gender 2024-2025



Out of a total of 82 employees, 78 are on full-time contracts, accounting for 95 per cent of the workforce, whilst 4 work part-time, accounting for the remaining 5 per cent. The male workforce, comprising 52 employees, is entirely employed on a full-time basis. The female workforce consists of 30 employees, of whom 26 are full-time and 4 are part-time. Part-time employment therefore applies exclusively to female employees and is concentrated in the white-collar and factory worker categories. In terms of contract types, the summary table shows a predominance of permanent employment contracts. Out of a total of 82 employees, 81 contracts are permanent employment contracts and only 1 is a temporary employment contract. To support the company's operations, 15 agency-supplied workers – 11 women and 4 men – also worked for the company in 2025.

Total number of employees by gender and employment type (2025)

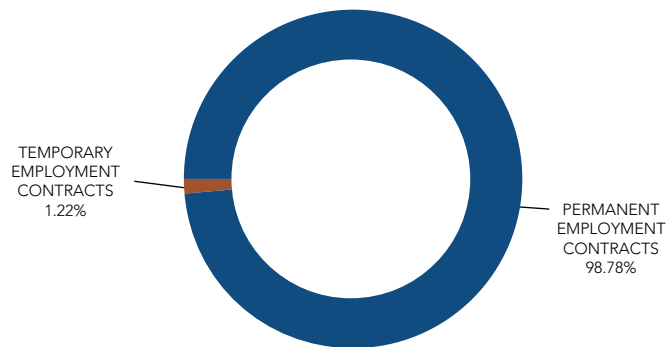


Staff turnover

During 2025, Mar Plast recorded 11 new hires, an increase compared with the 4 in 2024, and 2 departures, a decrease compared with the 3 in 2024.

The recruitment figures highlight a strengthening of the workforce, with a recruitment rate¹ of 13.41 per cent. The new hires mainly comprised factory workers, with a total of 9 new recruits, in addition to 2 new office workers. The breakdown by gender shows a predominance of women: women account for 63.64% of new recruits, amounting to 7 hires, whilst men number 4, corresponding to 36.36%.

Total number of employees by contract type (2025)



A breakdown by age group reveals a balanced distribution across the different generations. In 2025, 3 employees under 30 were recruited, 4 employees in the 30–50 age group and 4 employees aged over 50.

At the same time, there were 2 departures in 2025, down from 3 in 2024. Both departures involved female factory workers in the manual labour category and aged over 50. The reason given was retirement, a factor which indicates that the year's staff turnover was driven by retirement rather than employment instability.

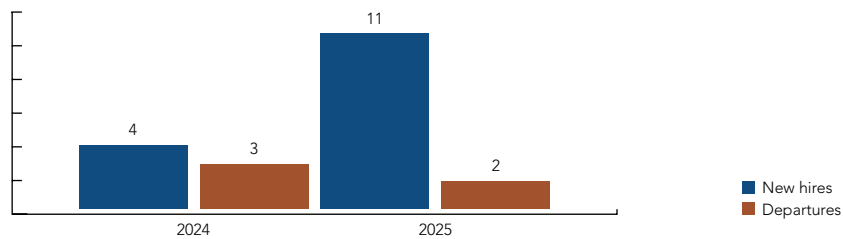
The staff turnover rate² stands at 2.44 per cent, whilst the turnover replacement rate³ is 550.00 per cent. This latter figure, calculated by comparing new hires with departures, shows that in 2025 the number of new hires was significantly higher than the number of departures.

¹ The recruitment rate expresses the proportion of new hires recorded during the year relative to the company's average workforce; it is calculated as the ratio of the total number of new hires to the average workforce, multiplied by 100.

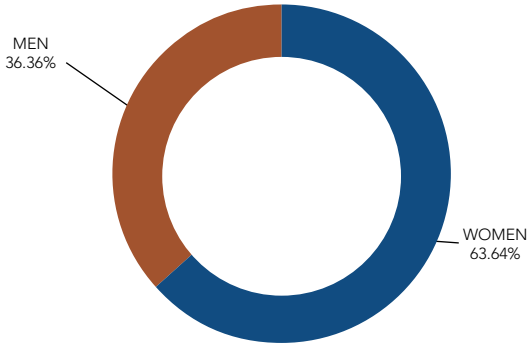
² The turnover rate expresses the proportion of departures recorded during the year relative to the average workforce; it is calculated as the ratio of the total number of departures to the average workforce, multiplied by 100.

³ The turnover compensation rate measures the organisation's ability to offset departures with new hires; it is calculated as the ratio of the total number of new hires to the total number of departures, multiplied by 100.

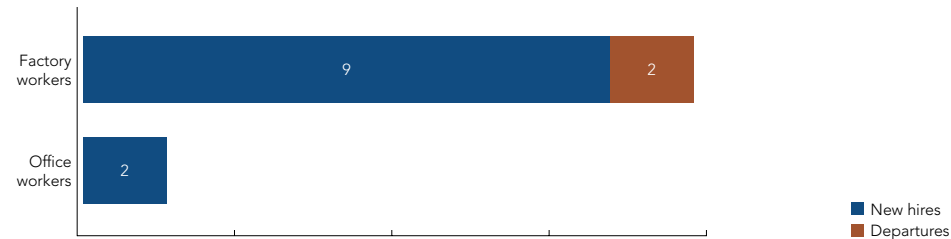
Staff turnover 2024-2025



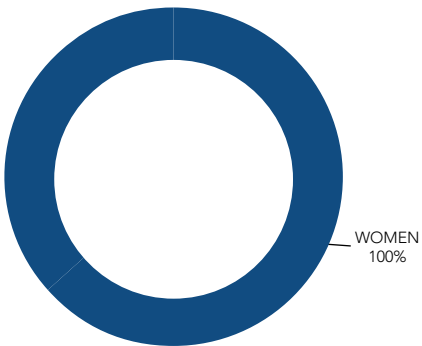
New hires (2025)



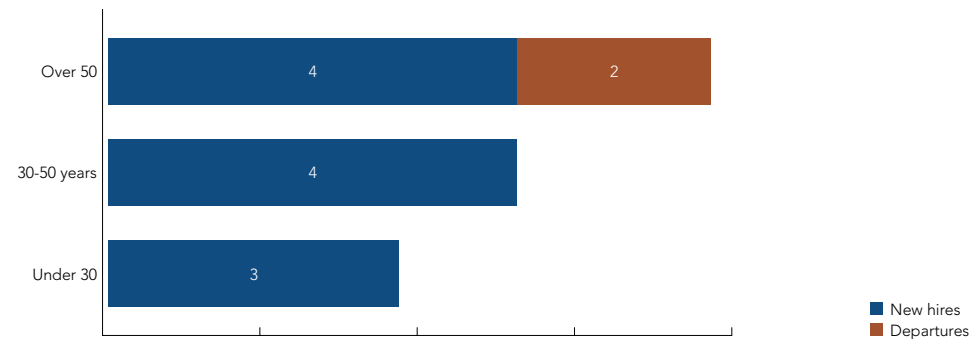
Staff turnover by contract type (2025)



Departures (2025)



Staff turnover by age (2025)



Parental leave

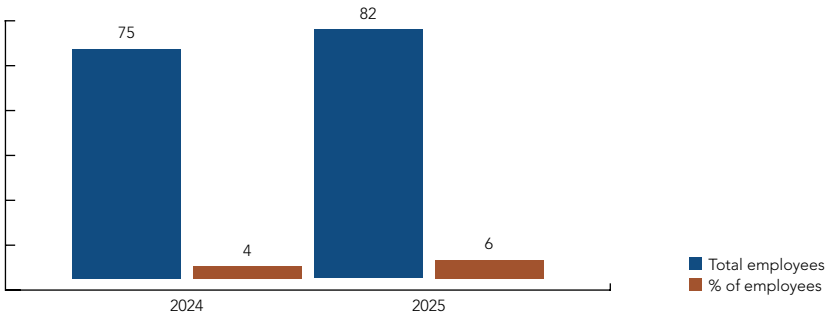
In 2025, the number of employees entitled to parental leave was 82, corresponding to the total number of staff. The number of people who took parental leave increased from 4 employees in 2024 to 6 in 2025. This represents 7.3 per cent of the total number of eligible employees in 2025.

The breakdown by gender shows that, in 2025, parental leave was taken by 4 men and 2 women. Compared with 2024, when the number of people taking leave was equally split between men and women, the increase is mainly among men, rising from 2 to 4 employees. The number of female employees, on the other hand, remained stable, with 2 employees taking leave in both financial years.

The data on return to work show an improvement compared with the previous year. In 2024, out of 4 employees who had taken parental leave, 3 had returned to work at the end of the period, whilst one employee was still on leave. In 2025, however, all 6 employees concerned returned to work as normal, bringing the return rate to 100 per cent.

The retention rate also reached 100 per cent in 2025: all employees who returned from parental leave were still with the company in the 12 months following their return. A comparison with 2024, when both the return-to-work and retention rates stood at 75 per cent, therefore highlights a positive trend in managing continuity of employment following parental leave.

Recipients of parental leave 2024-2025



National Collective Labour Agreement (CCNL) and Trade Unions

All Mar Plast employees are classified in accordance with the National Collective Bargaining Agreement (CCNL) applied by the company.

In 2025, 17 employees were represented by a trade union, one more than in 2024.



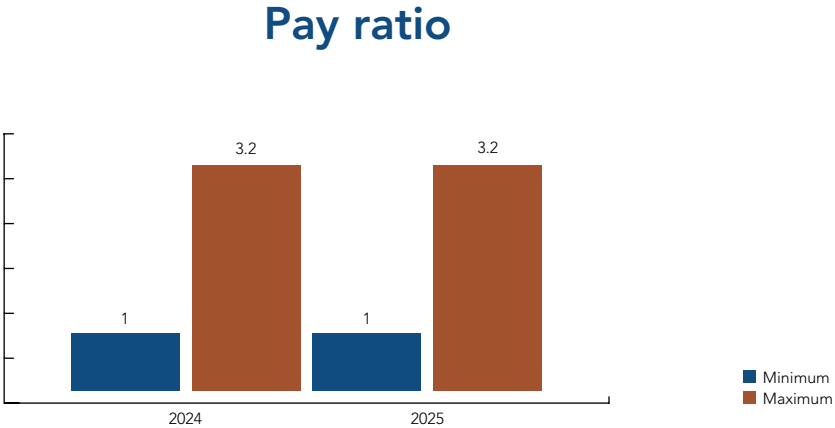
return-to-work rate in 2025



retention rate in 2025

Pay ratio

From 2024 onwards, Mar Plast has been reporting its annual total remuneration ratio, calculated by comparing the highest remuneration paid within the organisation with the average annual remuneration of the remaining staff. In 2025, the figure remained unchanged from the previous year at 3.2. This means that the highest annual remuneration is approximately 3.2 times higher than the average annual remuneration of other employees.



3.2

Total annual pay ratio in 2025



Training and education

In 2025, Mar Plast significantly expanded its staff training activities.

The total number of hours of training provided to employees rose from 208 in 2024 to 885.5 in 2025, representing an increase of 325.7 per cent. This figure includes both direct employees and agency workers: specifically, 250 hours of training were provided to agency workers, of which 60.5 hours were for women and 189.5 hours for men.

The increase was particularly marked among office workers, whose hours of training rose from 24 to 229, and among factory workers, from 136 to 600.5 hours. For managers, 31 hours were recorded in 2025, compared with no hours reported in 2024, whilst for middle managers the figure fell from 48 to 25 hours.

In terms of gender, the number of hours allocated to women rose from 24 to 345, whilst those allocated to men rose from 184 to 540.5.

The average number of hours of training per employee also showed an increase: the overall figure rose from 2.77 hours in 2024 to 10.80 hours in 2025. By occupational category, in 2025 the average number of hours was 31.00 for managers, 25.00 for middle managers, 7.39 for office workers and 7.50 for factory workers; the figure for factory workers also includes agency workers. By gender, the average stands at 7.19 hours for women and 8.58 hours for men.

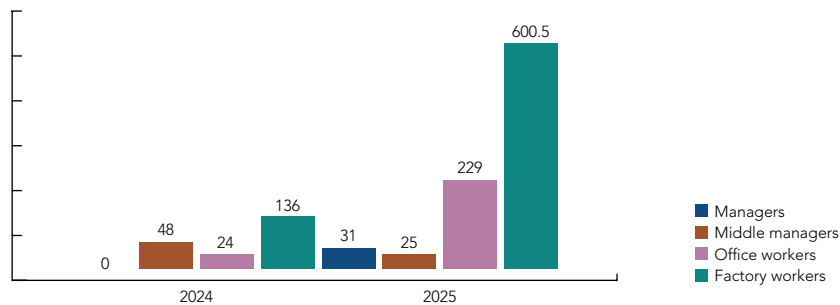
With regard to training types, 182.5 hours of training were reported in 2025, compared with 6 hours in 2024.

The largest category is health and safety training, totalling 66 hours and accounting for 36.16 per cent of the total. This includes fire safety and first aid courses, refresher training on the use of forklift trucks, and refresher and supplementary training for supervisors. This is followed by on-the-job training, totalling 34.5 hours, or 18.90 per cent of the total, which also involved mentoring two new agency workers in the moulding department for specific occupational health and safety training for high-risk activities; management training and training relating to the management

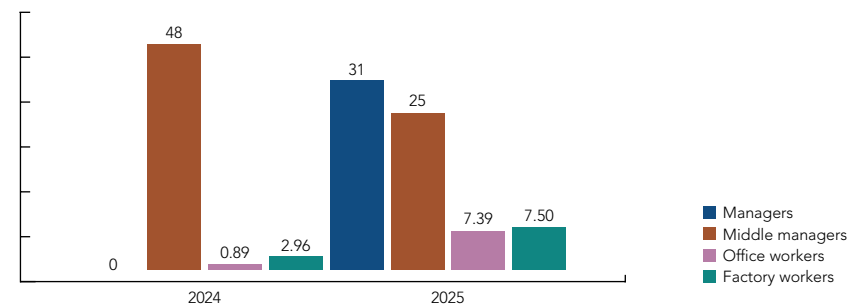
and improvement of product and process quality, both totalling 24 hours; training on Environmental management, totalling 18 hours, also carried out in connection with the attainment of ISO 14001 certification; and further training activities classified under 'other', totalling 15 hours. In addition, 1 hour was recorded as training on the Code of Ethics.



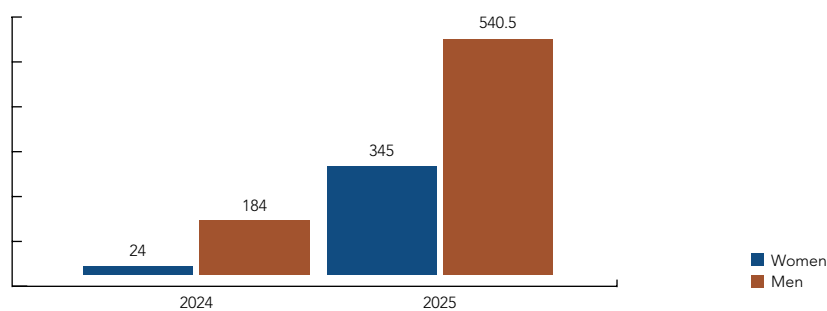
Hours of training by employment category 2024-2025



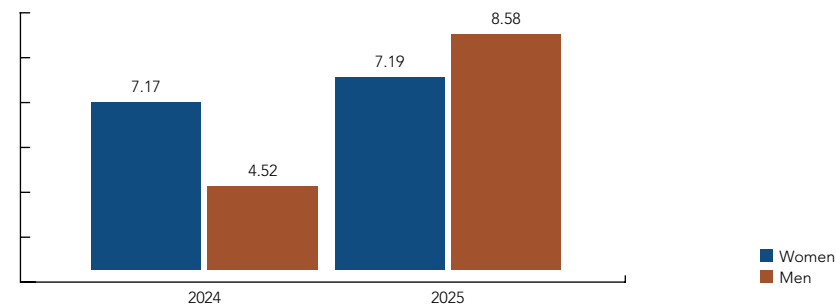
Average hours of training by occupational category 2024-2025



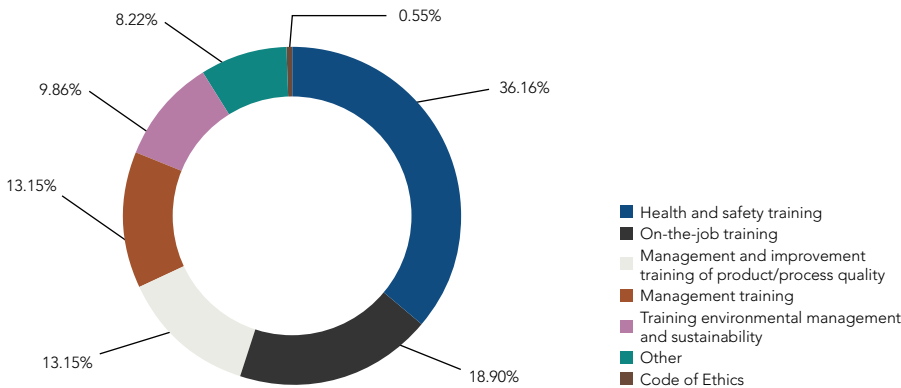
Hours of training by employee gender 2024-2025



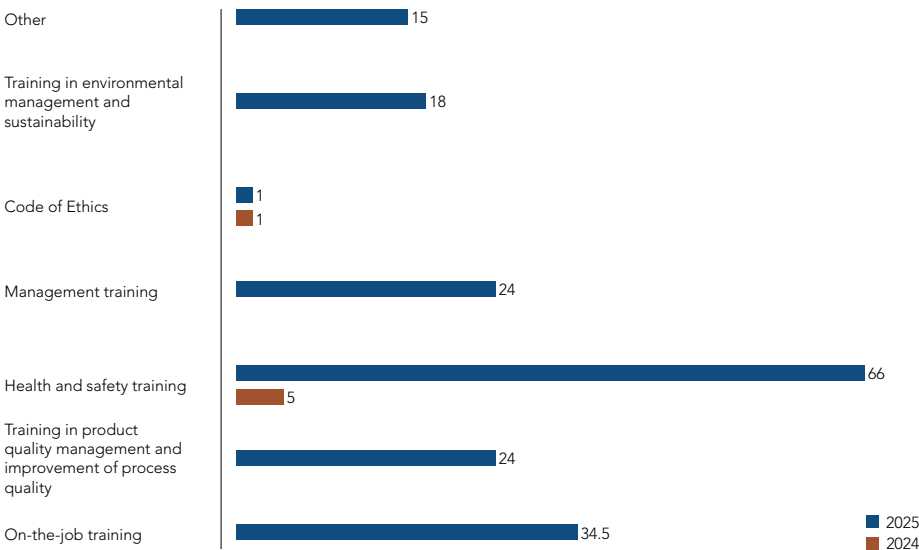
Average hours of training by employee gender 2024-2025



Type of training (2025)



Type of training 2024-2025



Non-discrimination

Mar Plast safeguards human dignity, respect for privacy and human rights in all contexts in which it operates, both in internal relations and in dealings with external parties.

The Company rejects all forms of discrimination, harassment or offensive behaviour, whether of a personal or professional nature, and promotes relationships based on mutual respect and fairness.

To uphold these principles, Mar Plast provides a whistleblowing channel that enables employees and contractors to report, in confidence, any behaviour that contravenes the rules of conduct, company procedures or the principles set out in the Code of Ethics.

During 2025, as in 2024, no incidents of discrimination were recorded.



incidents of discrimination in 2025



[Link](#) to view the Whistleblowing Procedure

Health and safety

Health and safety at work is a key priority for Mar Plast, which has adopted a structured management system applied across the entire organisation and compliant with the provisions of Legislative Decree 81/08, Article 30. The system covers all parts of the organisation and applies to 100% of employees and non-employees whose work or workplace is controlled by the organisation.

Hazard identification and risk assessment are carried out using a methodology based on the calculation of the risk index, determined as the product of the probability of occurrence and the extent of potential harm. The results are incorporated into the Risk Assessment Document (RAD) and into the plan setting out the measures required to eliminate hazards or reduce risks. The RAD is updated periodically and the results of the assessments are used to update the action plan. The organisation also carries out site inspections to monitor the effectiveness of the management system.

Investigations into workplace accidents are carried out by management through a cause-and-effect analysis, aimed at identifying the causes of the incident and defining corrective and preventive actions. Mar Plast also employs a competent physician appointed by management, who carries out periodic health surveillance based on a protocol tailored to the risks present within the company.

In 2025, the total number of hours worked by employees was 126,516.00, an increase of 2.0 per cent compared with the 124,054.52 hours recorded in 2024. The hours worked by men fell from 81,291.71 to 75,934.67, whilst those worked by women rose from 42,762.81 to 50,581.00.

During 2025, there was one work-related injury involving employees, compared with four in 2024, representing a reduction of 75.0 per cent. With regard to the breakdown by gender, the sole occupational accident recorded in 2025 involved a male employee.

No accidents whilst travelling to or from work were recorded in either 2024 or 2025. Accidents with serious consequences, resulting in more than six months' absence, fell from 1 case in 2024 to none in 2025. There were no fatalities resulting from occupational accidents in either year.

The reduction in accident rates is also reflected in the frequency and severity indicators. The rate of recordable work-related injuries⁴ fell from 2 per cent in 2024 to 1 per cent in 2025, whilst the rate of high-consequence work-related injuries⁵ fell from 1 per cent to 0 per cent. Days lost due to accidents fell from 213 in 2024 to 67 in 2025, a reduction of 68.5 per cent. The severity index⁶ fell from 1.7 to 0.5, whilst the frequency index⁷ fell from 32 to 8.

With regard to occupational diseases, too, there were no recordable cases or fatalities in 2025, confirming the findings from 2024. The main potential risks, if not adequately controlled, remain linked to biomechanical overload of the upper limbs and exposure to noise. The planned measures relate to ergonomics, the monitoring of biomechanical overload of the upper limbs and internal noise assessment.

DESCRIPTION	2024	2025
Recordable work-related injuries rate	2%	1%
High-consequence work-related injuries rate	1%	0%
Days lost due to accidents	213	67 (-68.5%)
Severity index	1.7	0.5
Frequency index	32	8

⁴ The rate of recordable occupational accidents measures the incidence of occupational accidents subject to recording in relation to the reference population or hours worked, in accordance with the methodology adopted by the organisation. This indicator enables the overall trend in accident rates to be monitored.
⁵ The rate of accidents with serious consequences measures the incidence of accidents that have significant consequences for the worker's health, such as prolonged absences, permanent damage or significant limitations on working capacity. The indicator allows the severity of the recorded events to be assessed.
⁶ The severity index expresses the severity of accidents by relating the number of days lost due to an accident to the volume of work carried out. A lower value indicates a lower incidence of accidents in terms of days lost.
⁷ The frequency index measures the frequency of accidents relative to hours worked. A lower value indicates a reduced likelihood of accidents occurring.

World Restart a Heart Day: training and life-saving equipment

In 2025, Mar Plast took part in World Restart a Heart Day, an international initiative dedicated to raising awareness of cardiopulmonary resuscitation (CPR) and the use of automated external defibrillators (AEDs).

As part of this, on 16 October 2025, the company organised a training course for selected employees from its in-house emergency response teams. The course, delivered by the Italian Red Cross – Correggio Committee, covered life-saving first-aid procedures and the correct use of an AED.

The initiative took place during VIVA Week, promoted by the Italian Red Cross to raise awareness amongst citizens and organisations of the importance of prompt intervention in the event of cardiac arrest.

Following the course, Mar Plast purchased two semi-automatic defibrillators from the Italian Red Cross – Correggio Branch, thereby increase the availability of life-saving equipment on site.

2

defibrillators purchased in 2025



ECOLORED

COLLECTION



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EColored, sei colori che parlano di natura, cultura e bellezza per ambienti bagno dallo stile inconfondibilmente italiano.

EColored, six colors that speak of nature, culture, and beauty for bathroom spaces with unmistakably Italian style.



ENVIRONMENTAL MANAGEMENT

Energy performance

Energy consumption

Total electricity consumption in 2025, calculated as the sum of electricity purchased from the grid and self-generated photovoltaic energy, net of energy sold, amounted to 1,763,621 kWh, an increase of 7.0% compared with the 1,648,459 kWh recorded in 2024. This increase is part of a broader trend of growth in the company's business, also confirmed by the rise in the number of products and services sold, which rose from 1,649,225 in 2024 to 1,729,651 in 2025.

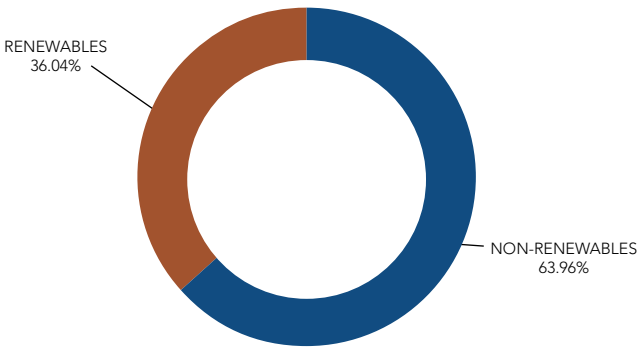
Electricity purchased from the grid, sourced from non-renewable energy sources without guarantees of origin, rose from 1,072,281 kWh to 1,127,937 kWh in 2025, an increase of 5.2 per cent.

INDICATOR	Unit	2024	2025	Δ 2024-2025
Electricity purchased from the grid		1,072,281	1,127,937	+5.2%
Self-generated photovoltaic energy		900,800	929,984	+3.2%
Energy fed into the grid	kWh	324,622	294,300	-9.3%
Self-consumed photovoltaic energy		576,178	635,684	+10.3%
Total electricity consumption		1,648,459	1,763,621	+7.0%

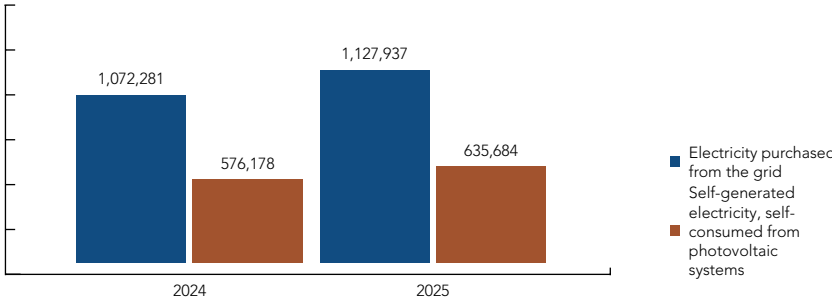
The company's photovoltaic system continues to play a significant role in Mar Plast's energy management. In 2025, electricity self-generated from photovoltaic sources totalled 929,984 kWh, an increase of 3.2% compared with the 900,800 kWh recorded in 2024. The amount of energy fed into the grid fell from 324,622 kWh to 294,300 kWh (-9.3%), whilst the amount of photovoltaic energy actually consumed on-site rose from 576,178 kWh to 635,684 kWh. This figure highlights the company's increased ability to utilise the energy it generates internally, with photovoltaic self-consumption accounting for 36.0 per cent of total electricity consumption in 2025, compared with 35.0 per cent in 2024.

Energy efficiency is managed through the maintenance of plant, the monitoring of the photovoltaic system and the gradual replacement of older machinery, with the aim of reducing energy consumption and improving the performance of production processes.

Energy sources (2025)



Energy requirements 2024-2025



Energy intensity

Energy intensity indicators also provide insight into consumption trends in relation to certain operational metrics.

In 2025, electricity consumption per employee – calculated on the basis of 82 direct employees and 16 agency workers – stood at 17,996 kWh per person, compared with 17,725 kWh in 2024.

Energy intensity per square metre rose from 113.3 kWh/m² to 121.2 kWh/m², with the company's floor area remaining unchanged at 14,546 m².

Consumption per hour worked rose from 13.29 kWh to 13.94 kWh, whilst consumption per product sold increased from 1.00 kWh to 1.02 kWh.

17,996 kWh

electricity consumption per employee

121.2 kWh/m²

Electricity consumption per m²

13.94 kWh

electricity consumption per hour worked

1.02 kWh

Electricity consumption per product sold

	2024		2025		Δ 2024-2025
	TOTAL	INTENSITY	TOTAL	INTENSITY	%
TOTAL ENERGY CONSUMPTION	1,648,458.70	/	1,763,621.40	/	+6.99%
Total employees	93	17,725.36	98	17,966.14	+5.38%
M ² corporate	14,546	113.33	14,546	121.24	+0%
Hours worked	124,055	13.29	126,516	13.94	+1.98%
Products sold	1,649,225	1.00	1,729,651	1.02	+4.88%

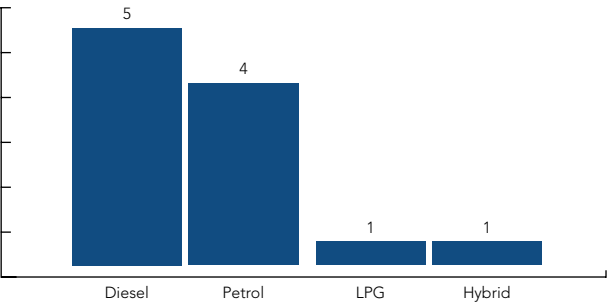
Company fleet

As regards the company fleet, it has remained unchanged since 2024 and, in 2025, Mar Plast continued to operate a fleet of 12 vehicles, comprising 6 lorries and 6 cars. 11 vehicles are owned, whilst 1 is leased. By fuel type, the fleet comprises 6 diesel vehicles (4 lorries and 2 cars), 4 petrol vehicles (1 lorry and 3 cars), 1 LPG lorry and 1 hybrid car.

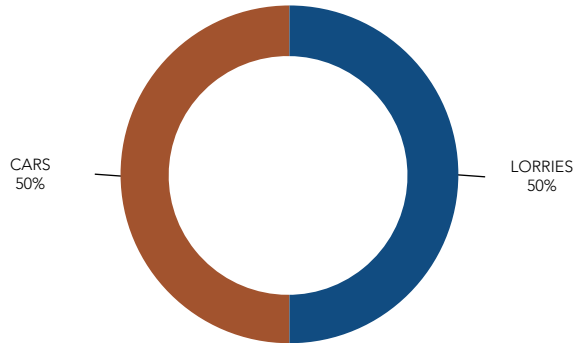
In terms of emission standards, the fleet comprises 10 Euro 6 vehicles and 2 Euro 5 vehicles, with no vehicles of lower emission standards. In terms of ownership, 11 vehicles are owned and 1 is leased.

The fleet's fuel consumption shows a mixed picture. Diesel consumption remained broadly stable, falling from 16,245 litres in 2024 to 16,202 litres in 2025 (-0.3 per cent). Petrol consumption (excluding the hybrid vehicle) fell from 6,749 litres to 5,896 litres (-12.6 per cent), whilst LPG consumption decreased from 1,793 litres to 1,365 litres (-23.9 per cent). For hybrid vehicles, petrol consumption rose from 2,139 litres to 2,525 litres (+18.0%).

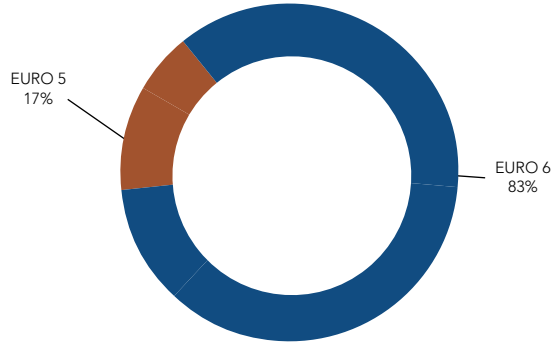
Company fleet fuel type (2025)



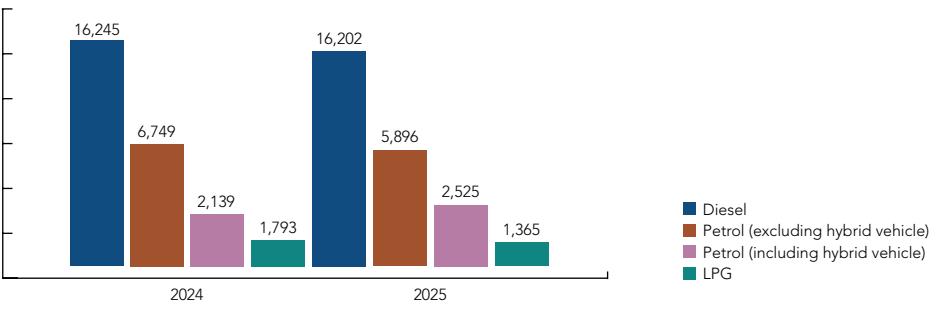
Company fleet composition (2025)



Emissions class (2025)



Fuel consumption 2024-2025 (L)



Materials and circularity

In 2025, Mar Plast recorded an increase in the use of reported materials, in line with production trends and the growth in volumes handled during the year. The analysis confirms the central role of plastic raw materials in moulding processes and, at the same time, highlights the gradual increase in the use of materials from recycling.

Significant reduction in consumption:
less paper wasted on the floor or used unnecessarily;

Longer roll life:
less frequent refills;

Cost optimisation:
tangible savings that are reflected in the operating budget over time.



SkinCore: new solutions for a more responsible use of paper

In the toilet paper dispensers segment, Mar Plast has begun developing a new centre-pull model, designed to facilitate a more controlled dispensing of the product.

The solution allows one sheet to be pulled out at a time, reducing the risk of waste and misuse. This aspect is particularly important in high-traffic environments, where the efficient management of consumables contributes both to the functionality of the service and to minimising the waste generated.



The image shows a modern exhibition stand for the SkinCore collection of toilet paper dispensers. The stand features a blue and white color scheme with a large, curved display area. The dispensers are arranged in a row, showing different models and colors. The background wall has text in Italian and English describing the collection. The Mar Plast logo is visible in the top right corner of the stand.

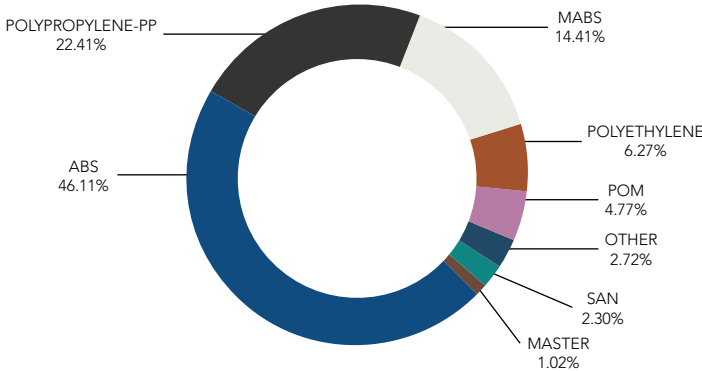
Key raw materials

In 2025, the main raw materials used by Mar Plast amount to 1,182,177 kg, an increase of 7.6% compared with the 1,098,496 kg recorded in 2024. The composition is heavily concentrated on three materials: ABS, polypropylene (PP) and MABS, which together account for approximately 83% of the total.

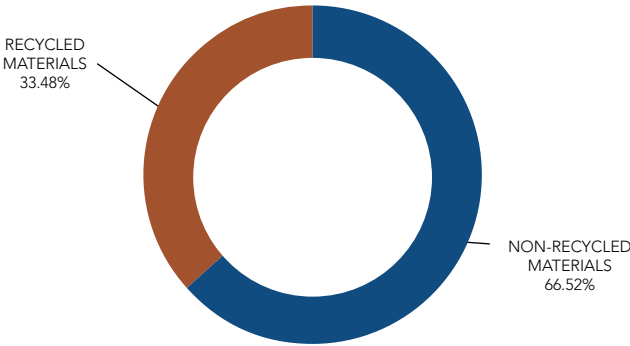
ABS remains the predominant raw material, at 545,097 kg, accounting for 46.11% of the 2025 total. This is followed by polypropylene (PP), at 264,901 kg and a share of 22.41%, and MABS, at 170,364 kg, accounting for 14.41%. Polyethylene accounts for 6.27 per cent of the main raw materials used, totalling 74,080 kg, whilst POM accounts for 4.77 per cent, totalling 56,341 kg. The remaining categories account for a smaller proportion: SAN accounts for 2.30 per cent, masterbatch for 1.02 per cent and the 'other' category⁸ for 2.72 per cent.

In 2025, Mar Plast used approximately 389,864 kg of recycled material, equivalent to 33.48 per cent of the total volume of the main raw materials used that year. This figure represents an improvement on 2024, when the estimated volume of recycled material was approximately 303,855 kg, accounting for 27.7 per cent. The increase is significant in absolute terms, with approximately 86,000 kg more recycled material than in the previous year. In 2025, the highest proportions were recorded for polycarbonate, 100% recycled content, and for polyethylene, at 64.9% recycled content, with polypropylene (PP) accounting for 47.6 per cent, MABS for 35.6 per cent, and ABS for 27.0 per cent.

Key raw materials (2025)



Percentage recycled content (2025)

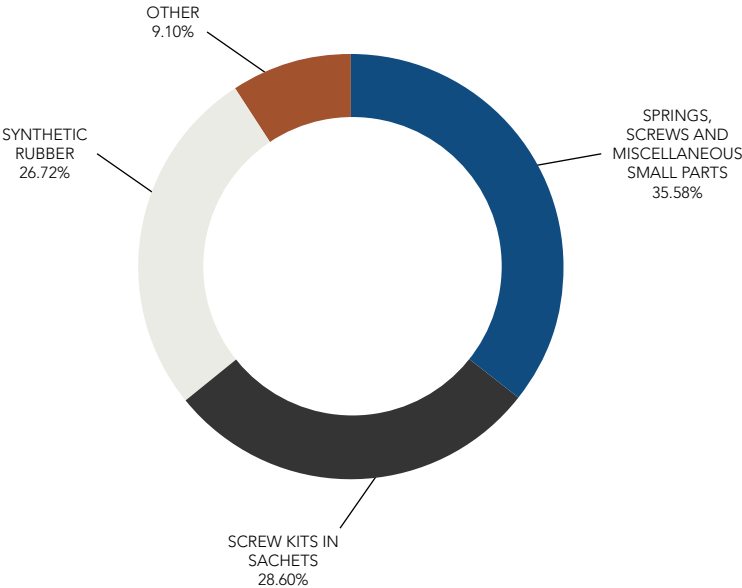


⁸ The "Other" category under Main raw materials includes polyketone (PK), polyamide (PA), TRP, PC/ABS, TPE, polycarbonate, TPC, polystyrene (PS), antibacterial masterbatch, flame-retardant masterbatch, lubricant and ethylene-vinyl acetate (EVA).

Semi-finished products and components

Semi-finished products and components also recorded growth compared with the previous year. In 2025, the total reported was 3,979,194 items, an increase of 14.1% compared with the 3,488,467 items in 2024. The main items are springs, screws and miscellaneous small parts (1,415,855 units), screw kits and sachets (1,138,036 units) and synthetic rubber (1,063,131 units), which together account for over 90% of the total for this category. The 'other' category⁹ accounts for a residual share of 362,172 items.

Semi-finished products and components



⁹ The 'Other' category under Semi-finished products and components includes double-sided adhesive tape, plastic bottles and pumps, various metal items, films and electronic components.

Packaging materials

Packaging materials show the most marked growth: the total rose from 2,876,055 units in 2024 to 4,460,623 units in 2025, an increase of 55.1 per cent. This change is driven primarily by polyethylene bags, which rise from 108,743 to 1,296,068 units. PAP 20 and PAP 21 cardboard boxes increased from 906,625 to 1,020,080 units (+12.5 per cent) and contained 50 per cent recycling. Labels remained the largest category of packaging, with 1,942,800 units in 2025, up 12.6 per cent on the previous year. Finally, the ‘other’ category¹⁰ rounded off the figures with a total of 201,675 units in 2025.

Considering the recycled content specified for the various types of packaging, in 2025 packaging materials containing recycling components will total approximately 640,311 units, corresponding to 14.35 per cent of the total. The remaining portion, amounting to 3,820,312 units, accounts for 85.65% of the packaging reported for the year.

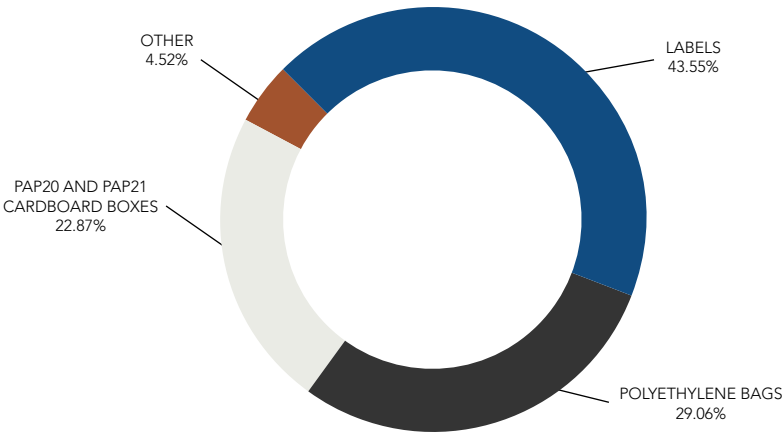
Compared with 2024, the number of packaging items containing recycled components increases in absolute terms, rising from approximately 491,191 to 640,311 items (+30.4%).

Product environmental assessment:
the case of ART 670

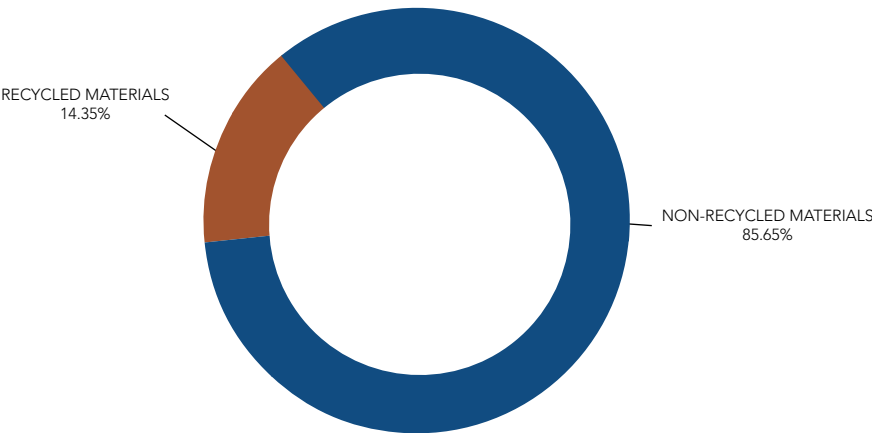
In 2025, Mar Plast conducted an in-depth environmental assessment of a specific product, item 670, using the Glimpact tool. The analysis yielded an ‘A’ rating and an overall impact of 94.4 µPt per year of distribution.

A breakdown of the impacts shows that the Climate Change category accounts for the largest share, at 42.81 per cent of the total, whilst the analysis by life cycle stage reveals that raw materials account for the largest proportion, at 95.22 per cent of the overall impact. Packaging and distribution account for a smaller proportion, at 4.16 per cent and 1.81 per cent respectively, whilst end-of-life has a negative contribution of -1.18 per cent, linked to the recovery assumptions considered in the tool.

Packaging materials (2025)



Percentage recycled material (2025)



¹⁰ The ‘Other’ category under Packaging Materials includes recycled envelopes, foam envelopes, wooden pallets and plastic pallets.

Waste management

Waste management is a key aspect for Mar Plast, closely linked to production activities, the management of processing waste and the correct separation of materials generated throughout the Production Process. The company maintains a structured system of separate waste collection within the production site, with specific bins for the main waste categories, including paper, plastic, organic waste and unsorted waste, which are also managed through the municipal service provided by the Municipality of Rio Saliceto.

Most of the waste generated originates from internal operations, in particular from moulding, assembly, packaging and maintenance activities. A portion also stems from activities outsourced to subcontractors, who return production waste consisting mainly of plastic material.

Depending on the process generating the waste, Mar Plast ensures its proper management by engaging authorised operators who handle collection, sorting and treatment in accordance with current legislation.

Material classified as special waste is entrusted to organisations responsible for collection and sorting, distinguishing between materials intended for recovery and those intended for disposal. In 2025, the company also completed an analysis of special waste to verify correct disposal and EWC codes, thereby strengthening the documentary and operational oversight of the waste streams managed.

Particular attention is paid to the recovery of ABS plastic from production waste. For small quantities of ABS plastic, Mar Plast operates an in-house grinding process, which enables the material to be reused in the form of granules for use in moulding. At the same time, the company works with qualified external partners to recover production waste and to repurchase regrind material, including that derived from its own waste, thereby contributing to the circularity of the material and reducing the use of virgin raw materials.

To complement these activities, Mar Plast continues the practice of reusing the bags used for packaging components. The process involves the assembly department, which is responsible for collecting and storing reusable bags, with the aim of extending their life cycle and reducing the production of packaging waste. The focus on reducing waste is also reflected in the design of the packaging: the boxes are sized to fit the dispensers, and for the end customer, the main components to be disposed of are the protective bag and the cardboard box, classified as PAP 20 and PAP 21.

Waste traceability is managed through the internal recording of quantities generated and disposal operations. The data is initially monitored using internal tools and updated in line with waste management operations; at the time of disposal, the quantities are weighed and recorded in accordance with the procedures laid down by the regulations.

In 2025, Mar Plast carried out training and adaptation activities for the RENTRI system – the National Electronic Register for Waste Traceability – in preparation for the gradual digitisation of document management. Further training on the digital FIR is planned for 2026, to support the full implementation of electronic forms.

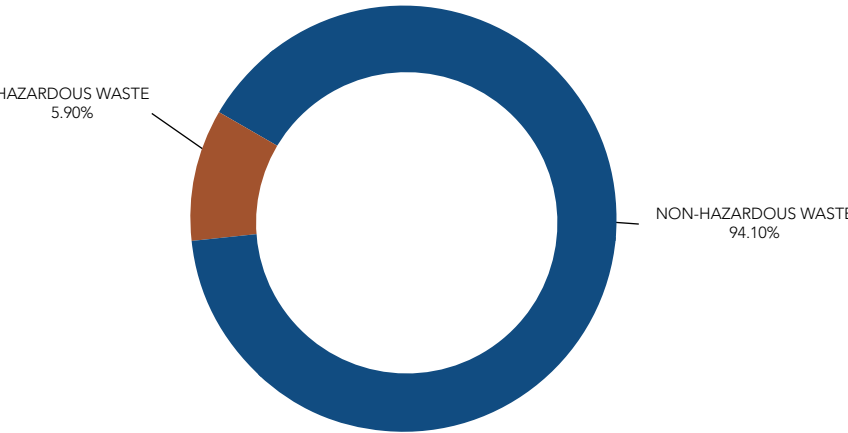
Monitoring of waste generated

In 2025, Mar Plast produced a total of 226,021 kg of waste, an increase of 13.5% compared with the 199,059 kg recorded in 2024. A comparison between the two years shows an increase in both non-hazardous waste, which rose from 195,133 kg to 212,586 kg (+8.9%), and hazardous waste, which increased from 3,926 kg to 13,435 kg.

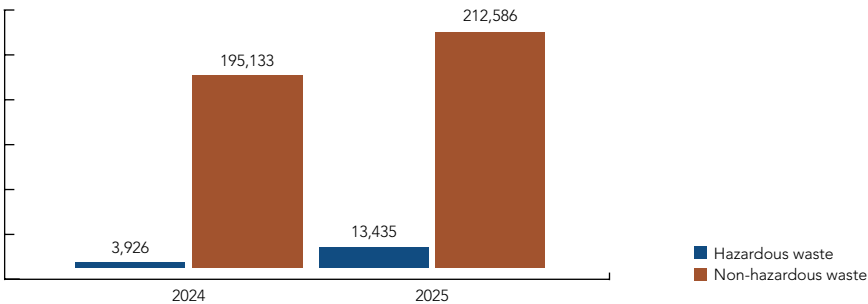
However, the composition of waste generated in 2025 remains heavily concentrated on non-hazardous waste, which accounts for 94.1 per cent of the total, whilst hazardous waste accounts for the remaining 5.9 per cent. In absolute terms, therefore, waste generation continues to be linked primarily to non-hazardous waste streams generated by production and packaging activities.

The destination of the waste confirms a prevailing focus on recovery: in 2025, approximately 221,070 kg were sent to recycling, accounting for 97.8 per cent of the total, whilst 4,951 kg were sent for disposal, accounting for 2.2 per cent. This figure confirms the company's ability to maintain a Waste management approach that is largely focused on recycling, despite an increase in the total quantities produced.

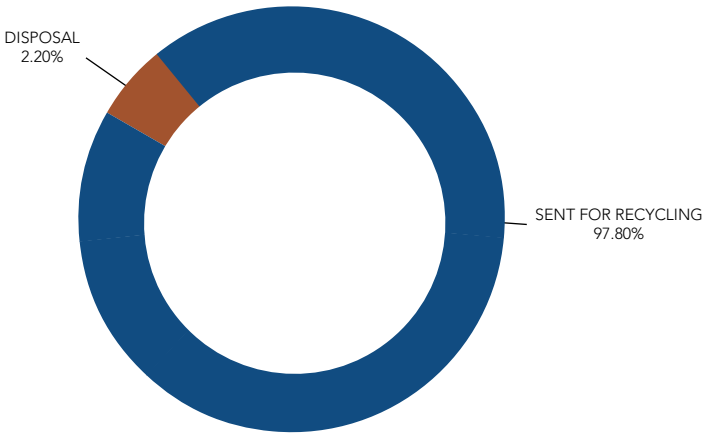
Composition of waste generated (2025)



Waste classification 2024-2025



Disposal of waste generated (2025)



Non-hazardous waste

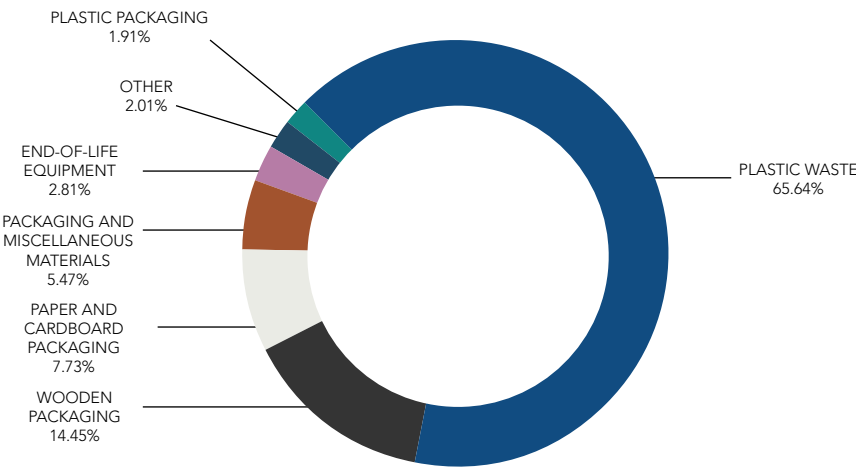
In 2025, non-hazardous waste accounted for the largest share of waste generated by Mar Plast, totalling 212,586 kg, or 94.1% of the total. This figure represents an increase of 8.9% compared with 2024, when non-hazardous waste amounted to 195,133 kg.

The composition of waste in 2025 confirms the predominant share of plastic waste, which amounts to 139,532 kg, representing 65.64 per cent of non-hazardous waste. This figure is essentially stable compared with 2024 (+0.6 per cent) and reflects the company's manufacturing nature, which is primarily linked to the moulding and processing of plastic components.

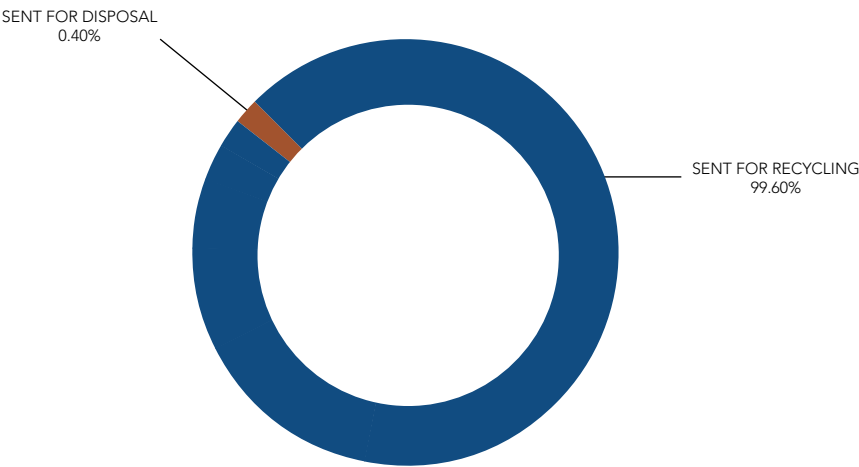
This is followed by wooden packaging, totalling 30,710 kg and accounting for 14.45% of the total for this category, an increase from the 18,350 kg recorded in 2024. Paper and cardboard packaging totalled 16,430 kg (7.73 per cent), whilst packaging made from mixed materials amounted to 11,625 kg (5.47 per cent), down on the previous year. The other categories account for a smaller proportion: end-of-life equipment represents 2.81 per cent, plastic packaging 1.91 per cent, whilst the 'other' category¹¹ comprises residual waste totalling 4,263 kg, equivalent to 2.01 per cent.

The disposal of non-hazardous waste confirms an almost total focus on recovery: in 2025, 211,727 kg were sent to recycling, accounting for 99.6% of this category, whilst only 859 kg were sent for disposal (0.4%).

Non-hazardous waste (2025)



Recycled non-hazardous waste (2025)



¹¹ The 'other' category of non-hazardous waste includes plastic packaging, end-of-life equipment, ferrous metal filings and shavings, iron, steel and cast iron processing waste, components removed from end-of-life equipment, toner cartridges, alkaline batteries, paper and cardboard packaging, uncontaminated absorbents and filter materials, and metal sludge.

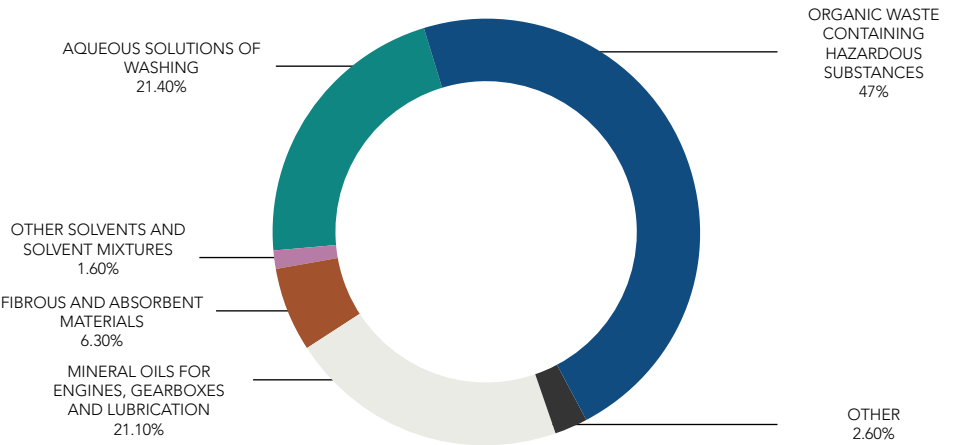
Hazardous waste

In 2025, hazardous waste totalled 13,435 kg, accounting for 5.9 per cent of total waste generated. The main category consisted of organic waste containing hazardous substances, amounting to 6,317 kg, which accounted for 47.0 per cent of the year’s hazardous waste.

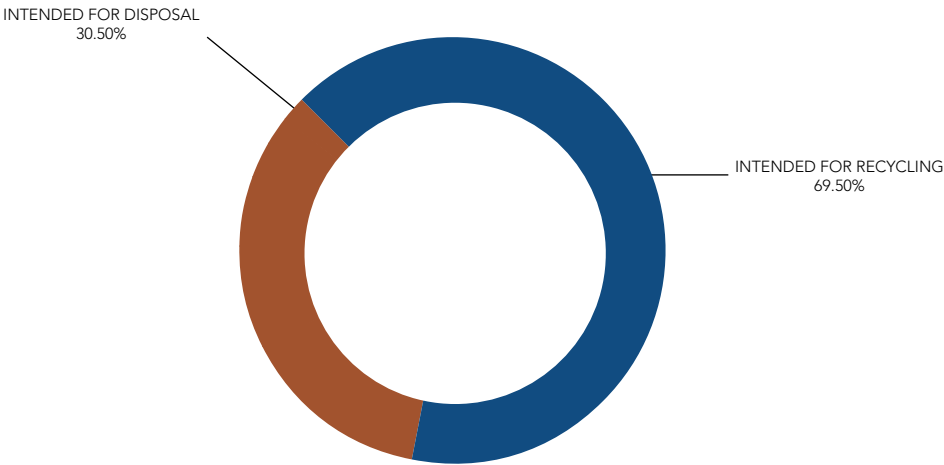
Next come aqueous cleaning solutions, totalling 2,880 kg (21.4 per cent), and mineral oils for engines, gears and lubrication, totalling 2,834 kg (21.1 per cent). The remaining categories account for a smaller proportion: contaminated filter and absorbent materials at 841 kg (6.3 per cent), other solvents and solvent mixtures at 214 kg (1.6 per cent) and the ‘other’ category¹² at 349 kg (2.6 per cent).

As regards final destination, in 2025, 9,343 kg of hazardous waste was sent to recycling, accounting for 69.5 per cent of the category, whilst 4,092 kg was sent for disposal, accounting for 30.5 per cent. The figures highlight a predominance of recovery even for hazardous waste, albeit with a higher proportion of disposal compared to non-hazardous waste, due to the different nature of the waste streams managed.

Hazardous waste (2025)



Recycling of hazardous waste (2025)



¹² The ‘Other’ category of hazardous waste includes contaminated metal packaging, packaging containing residues of hazardous substances, hydrochloric acid and lead-acid batteries.

Interaction with water resources

Mar Plast's Production Process does not involve any operations that require direct and continuous use of water resources. The water used by the company comes from the public water network and is primarily intended for domestic use, routine site management and supplying the fire-fighting system.

The fire-fighting system is equipped with two storage tanks maintained at a fixed level, one with a capacity of 54 m³ and the other with a capacity of 40 m³, giving a total capacity of approximately 94 m³. In 2025, the configuration of the system remained unchanged from the previous year.

The cooling systems connected to the machinery operate in a closed-loop cycle with a ventilation system and do not involve continuous water consumption, except for any periodic topping up. There is also a well on the site without a meter, used periodically for watering green areas.

In 2025, total water withdrawal amounted to 597 m³, an increase of 65.8 per cent compared with the 360 m³ recorded in 2024. The entire volume withdrawn comes from third-party water resources via the mains supply network. There are no abstractions from areas experiencing water stress.

Water discharges also totalled 597 m³ in 2025 and were channelled into the sewerage system. As was the case in 2024, Mar Plast does not generate wastewater from the Production Process: the discharges are therefore attributable to domestic use and the routine management of the site. Net water consumption is 0 m³, as the volume of water abstracted corresponds to the volume of water discharged.

In 2025, no recycled or reused water was reported. The company will continue to monitor water consumption using data provided by utility suppliers and internal records, whilst keeping a close eye on any changes compared with previous financial years.

597 m³

total water withdrawal in 2025

+65.8%

compared with 2024



Emissions monitoring

Mar Plast monitors atmospheric emissions by tracking volatile organic compounds (VOCs), with checks carried out at emission points within the plant. The monitoring system comprises five sampling points, four of which are monitored every six months and one annually.

In 2025, the first sampling recorded a total value of 36.87 mg/Nm³, an increase compared with the 31.70 mg/Nm³ recorded in the first sampling of 2024.

This change is mainly attributable to point E7, which recorded a higher value in the first half of 2025 compared with the previous year. The second sampling, however, shows a significant reduction: the overall value fell from 51.79 mg/Nm³ in 2024 to 27.68 mg/Nm³ in 2025, with a particular improvement at points E1, E2 and E9.

Overall, a comparison of the two years reveals contrasting trends: whilst the first sampling period showed an increase, the second half of the year recorded a significant reduction in the monitored values. The sum of the values recorded in the two sampling periods falls from 83.49 mg/Nm³ in 2024 to 64.55 mg/Nm³ in 2025, showing an overall decrease of approximately 22.7 per cent.

INDICATOR	2024	2025	Δ 2024-2025
VOC – 1st sampling	31.70 mg/Nm ³	36.87 mg/Nm ³	+16.3%
VOC – 2nd sampling	51.79 mg/Nm ³	27.68 mg/Nm ³	-46.6%
Total values recorded in the sampling rounds	83.49 mg/Nm³	64.55 mg/Nm³	-22.7%

Regarding ozone-depleting substances, in 2025 there were no emissions resulting from production, import or export, consistent with the figures reported in 2024. As regards NOx and SOx, Mar Plast does not carry out specific sampling, in line with the nature of the Production Processes carried out and the scope of emissions monitored. Furthermore, no emissions of persistent organic pollutants, hazardous air pollutants or particulate matter have been reported.

DHL GoGreen Plus Low Emission Transportation Services

To complement its emissions monitoring programme, in 2025 Mar Plast utilised the DHL GoGreen Plus Low Emission Transportation Services for a portion of its air freight. The certificate covering the period 1 January to 31 December 2025 reports well-to-wheel emissions of 2.73 tCO₂e compared with 3.05 tCO₂e associated with the standard reference service. The transport volume in question amounts to 3,456.62 tonne-kilometres and has an emission intensity of 788.54 gCO₂e per tonne-kilometre, which is lower than the 883.74 gCO₂e per tonne-kilometre of the standard service.

The service involves the use of Sustainable Aviation Fuel (SAF) accounting for 12.38 per cent of the reference Jet A fuel. The reduction in well-to-wheel emissions attributed to the service is 329.07 kgCO₂e, corresponding to a 10.77 per cent decrease compared with the standard scenario.

DHL GoGreen indicator service	Low-emission service emissions	Standard Plus Benchmark
Air WtW Emissions	2.73 tCO ₂ e	3.05 tCO ₂ e
Air transport volume	3,456.62 tkm	3,456.62 tkm
Intensity SAF Share	788.54 gCO ₂ e/tkm	883.74 gCO ₂ e/tkm
SAF share	12.38%	/
Air WtW emissions reduction	329.07 kgCO ₂ e	/

Carbon Estimator - EcoVadis

To support its process of measuring greenhouse gas (GHG) emissions, Mar Plast has used the EcoVadis Carbon Estimator to produce an initial estimate of its emissions profile for the year 2024.

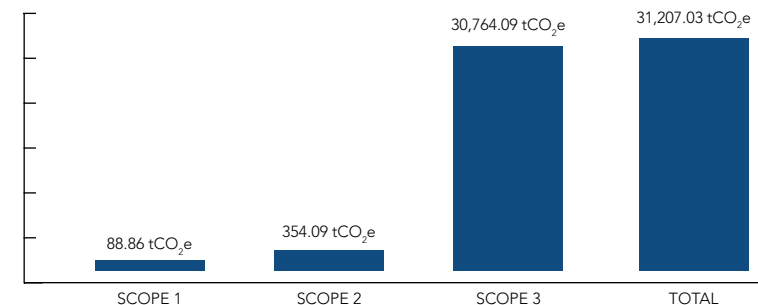
The estimate gives total emissions of 31,207.03 tCO₂e, broken down as follows:

- 88.86 tCO₂e **Scope 1**
- 354.09 tCO₂e **Scope 2**
- 30,764.09 tCO₂e **Scope 3**

The figures highlight the predominant role of indirect emissions along the value chain (Scope 3), particularly in relation to the use of products sold, goods and services purchased, and end-of-life treatment.

The results obtained provide a preliminary basis for guiding future analysis and for strengthening the Company's ability to monitor the emissions impacts associated with its activities, products and the value chain. The estimate does not replace a full GHG inventory, but represents a first step towards more structured reporting of Scope 1, Scope 2 and Scope 3 emissions.

Total GHG emissions





METHODOLOGICAL NOTE

Introduction

This 2025 Sustainability Report has been drawn up by Mar Plast S.p.A. on a voluntary basis and aims to provide a transparent account of the Company's progress in environmental, social, economic and governance matters. The document details the commitments undertaken, key ESG performance indicators, actions implemented during the financial year and the improvement targets identified for the coming years.

The 2025 Report is the second sustainability report published by Mar Plast and marks a step forward compared with the previous financial year, both in terms of enhanced data collection and the updated Materiality analysis, conducted using a double materiality approach.

Reporting standards, reporting period and scope

The Report has been prepared in accordance with the GRI Standards 2021, adopted as the methodological framework for the selection, collection and presentation of qualitative and quantitative information. The reporting period covers 1 January to 31 December 2025 and includes, where available, comparative data for 2024, in order to enable an assessment of the company's performance over time.

The scope of reporting covers Mar Plast S.p.A. and the activities carried out at the premises at Via Alcide De Gasperi 7, 42010 Rio Saliceto, Reggio Emilia. The report is published annually.

For further information regarding this Sustainability Report, please contact the Company at: infomarplast@marplast.it.

Website: <https://www.marplast.it/>

The preparation of the Report involved both internal and external expertise.

In particular, the reporting process involved representatives from the main business areas, including administration, marketing, human resources, management systems, the environment and senior management. The 2025 Sustainability Report was produced with technical and methodological support from Studio Paola Pizzetti and IPLUS.

Reporting process

The reporting process was divided into four main phases:

1. updating the Mapping of the Stakeholders;
2. review of the Impact materiality analysis;
3. incorporation of financial materiality;
4. data collection, verification, analysis and aggregation of qualitative and quantitative data for the purposes of drafting the Report.

Data collection covered the main areas of the organisation and was based on internal documentation, management records, administrative data, ESG data sets, evidence from management systems, registers, invoices, technical documents and information provided by the relevant departments. The data underwent internal checks to ensure consistency and comparability with the previous financial year.

Throughout the entire drafting process, the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability were applied.

Mapping of the Stakeholders

In 2025, Mar Plast confirmed and updated the Mapping of the Stakeholders previously defined in the previous financial year. The analysis considered the entire value chain, from the upstream phase relating to the supply of raw materials, components and services, through to the downstream phase concerning the distribution and use of products by B2B customers and end-users.

Stakeholders were classified as internal and external, taking into account their level of influence on the organisation and their degree of interest in the company's activities. Internal stakeholders include the owners, the Board of Directors, management, department heads and employees. External stakeholders include product and service suppliers, agents, B2B customers, banks and insurance companies, the local community, the public administration, authorities and bodies, trade unions and trade associations.

This mapping formed the basis for reviewing the relevant issues and defining the content of the Report.

Stakeholder engagement

In 2025, Mar Plast continued its dialogue and engagement with its stakeholders through the established engagement channels embedded in the company's management processes. Throughout the year, engagement with stakeholders took place through commercial and after-sales relationships with customers, distributors and professional operators; ongoing relationships with suppliers and partners; the activities of the company departments involved in data collection and verification of ESG data; relations with employees and their representatives; dialogue with relevant bodies, associations and consortia; digital channels; and participation in trade fairs.

These engagement methods enable Mar Plast to maintain active oversight of the context in which it operates, gathering operational requirements, market expectations, regulatory updates, requests from the supply chain and relevant environmental, social and governance issues. The information gathered through these channels helps to inform the reporting process and supports the updating of the company's priorities.

Double Materiality Analysis

In 2024, Mar Plast carried out its first Impact materiality analysis, aimed at identifying the most significant issues relating to the impacts of the company's activities on the economy, the environment and people. The approach adopted in 2024 was based on an 'inside-out' perspective, which therefore focused on assessing how the company generates positive or negative impacts – whether actual or potential – throughout its value chain.

In 2025, continuing along this path, Mar Plast updated the Materiality analysis by adopting a double materiality approach. This update involved two complementary perspectives:

- impact materiality, relating to the impacts generated by the company externally;
- financial materiality, relating to the risks and opportunities that environmental, social and governance factors may pose to the organisation's performance, business continuity, economic and financial position, and development prospects.

Double materiality therefore allows the assessment of the impacts generated by Mar Plast to be integrated with an analysis of the key external variables capable of influencing the company in the short, medium and long term.

Impact materiality

The review of materiality has confirmed the key relevant areas already identified in the previous financial year, updating them in light of the company's context and the evidence gathered in 2025.

The impact topics considered for reporting purposes are:

IMPACT TOPICS	DESCRIPTION OF IMPACT TOPICS	GRI RECONCILIATION
Energy consumption and emissions	Energy is a key element in the operation of machinery, lighting and heating systems in Production Processes, with direct impacts on operating costs and environmental emissions. Furthermore, the plastics industry is responsible for a significant proportion of greenhouse gas emissions (GHG), arising mainly from the use of fossil fuels for production and combined heat and power generation. The accumulation of these emissions contributes to the deterioration of air quality, with repercussions for public health and ecosystems. To mitigate this impact, it is essential to adopt concrete measures to improve energy efficiency and reduce energy consumption.	GRI 302, GRI 305
Circular economy and pollution	Plastics affect air, soil and water quality throughout their entire life cycle, from production to disposal. During the production phase, the plastics sector contributes to air pollution through the emission of greenhouse gases such as CO ₂ and methane, as well as volatile chemicals resulting from industrial processes. Even during use and, above all, at the end-of-life stage, plastics can release microplastics and chemical compounds that come into contact with water, air and food. Waste management has a direct impact on its dispersion into the environment and on the possibility of material recovery. The circular economy involves strategies for reuse, recycling and waste reduction, with the aim of optimising resource management and limiting the accumulation of plastic waste.	GRI 301, GRI 306

IMPACT TOPICS	DESCRIPTION OF IMPACT TOPICS	GRI RECONCILIATION
Working conditions and workers' rights	The well-being of workers is key to ensuring a fair and productive working environment. Collective bargaining ensures protection, job security and transparency in employment relationships, whilst promoting dialogue with trade union representatives. Working hours must be sustainable and allow for a fair work-life balance, avoiding excessive workloads and ensuring fair shifts. Similarly, salaries must be commensurate with skills and experience, with systems in place for recognition and professional development. Finally, diversity and equal opportunities are fundamental to ensuring a fair working environment free from discrimination on the grounds of gender, religion, nationality, etc.	GRI 401, GRI 405, GRI 416
Workers' Training	Workers' training has a direct impact on key aspects of business operations, including product quality, health and safety at work, and innovation. Investing in staff development means ensuring more efficient Production Processes and reducing the risk of errors or accidents. Adequate training is essential for preventing health and safety risks, ensuring that workers have the necessary skills to use machinery correctly, handle chemicals and manage emergency situations. Ongoing updates and targeted training programmes enable staff to improve their operational skills and adapt to technological and regulatory developments in the sector.	GRI 404
Health and safety	Workers in chemical production plants are exposed to various health and safety risks, arising not only from the use of heavy machinery, high temperatures, high pressures and electrical hazards, but also from exposure to harmful chemicals. Direct or prolonged contact with chemical agents can cause skin irritation, respiratory problems and allergic reactions, whilst inhaling toxic vapours can have long-term neurotoxic or carcinogenic effects. Certain chemicals can also accumulate in the body, increasing the risk of chronic diseases, organ damage and endocrine disorders. Furthermore, handling flammable or reactive chemicals carries the risk of explosions, fires or the release of toxic gases, which can jeopardise not only workers' safety but also the surrounding environment.	GRI 403

IMPACT TOPICS	DESCRIPTION OF IMPACT TOPICS	GRI RECONCILIATION
Product quality	Mar Plast S.p.A. aims to achieve maximum satisfaction for its customers and stakeholders by guaranteeing high-quality and safe products. Quality is an essential factor in ensuring reliability, durability and compliance with international standards, whilst product safety is vital for protecting end-users, preventing risks and ensuring an optimal user experience.	GRI 416, EXTRA GRI
Ethics and compliance	Ethics and compliance are central aspects of corporate management, ranging from regulatory compliance to organisational culture. An ethical and transparent approach is essential to ensure fair operations, prevent unlawful conduct and build relationships of trust with customers, suppliers and stakeholders. Compliance with current regulations also ensures adherence to the highest industry standards, contributing to the company's long-term credibility and sustainability.	GRI 205, GRI 206
Innovation and digitization	Innovation and digitisation are key elements for optimising production, reducing costs, increasing competitiveness and improving the customers' experience. Furthermore, they offer the opportunity to develop advanced technological solutions to reduce the environmental impact of products and make processes more efficient and sustainable.	EXTRA GRI

The selection of topics considered Mar Plast's production activities, the nature of the products manufactured, the use of plastic raw materials, quality and safety controls, workforce management and evolving regulatory and market expectations.

Financial materiality

In 2025, Mar Plast supplemented its Materiality analysis with an assessment of financially relevant risks and opportunities. The analysis considered the potential impact of ESG factors on the company's development, financial position, profit or loss, cash flows, access to finance and cost of capital.

The assessment was carried out by considering the potential significance of the economic impact and the probability of occurrence. The level of financial

significance was determined by multiplying severity/significance by probability, distinguishing between actual and potential risks and considering their location along the value chain: upstream, within the company's own operations, or downstream.

The main areas of financial risk identified relate to:

FINANCIAL RELEVANT ISSUES	DESCRIPTION OF ISSUES OF FINANCIAL RELEVANCE	GRI RECONCILIATION
Climate change	Mar Plast's manufacturing operations are characterised by significant consumption of electricity, which is essential for the operation of injection moulding machines, refrigeration systems and plant infrastructure. In this context, the growing volatility in energy markets, influenced by geopolitical tensions, supply crises and dynamics linked to climate transition, may lead to significant fluctuations in operating costs.	GRI 201 GRI 302 GRI 305
Climate change	The increasing frequency of extreme weather events linked to climate change, such as heatwaves, floods or power cuts, could affect the operational continuity of plants and the stability of the supply chain. These factors may result in direct economic impacts, linked to production stoppages or damage to assets, as well as indirect effects on the timeliness of deliveries and the company's competitiveness.	GRI 201 GRI 302 GRI 305
Circular economy	The manufacture of dispensers and accessories for professional hygiene requires the use of engineering plastics, including ABS plastic, polypropylene, MABS and other plastic materials. As these raw materials are largely derived from the petrochemical industry, any fluctuations in hydrocarbon prices, logistical disruptions or geopolitical tensions may significantly affect the cost and availability of materials, thereby impacting production costs and procurement planning.	GRI 201 GRI 301
Circular economy	The introduction or tightening of regulatory measures, such as requirements for recycling, environmental levies or extended producer responsibility schemes, may entail higher compliance costs, investment in research and development, and revisions to Production Processes.	GRI 201 GRI 301 GRI 306
In-house workforce	The national demographic context, characterised by a progressively ageing population and a reduction in the available workforce, may affect the company's ability to recruit specialised technical staff for its production activities.	GRI 201 GRI 401

FINANCIAL RELEVANT ISSUES	DESCRIPTION OF ISSUES OF FINANCIAL RELEVANCE	GRI RECONCILIATION
In-house workforce	The difficulty in recruiting qualified staff or technicians with specific skills in the plastic moulding sector could lead to higher labour costs, increased investments in training within the organisation or a reduction in production flexibility.	GRI 201 GRI 401 GRI 404
In-house workforce	Growing public and institutional focus on employee wellbeing, work-life balance and health and safety at work may lead to stricter regulations or contractual requirements. Any adjustments to working hours, employee benefits, safety standards or investments in more efficient workplaces could result in higher costs in the short term, whilst at the same time representing a factor of stability and attractiveness in the medium to long term.	GRI 201 GRI 401 GRI 403
Workers in the value chain	Mar Plast's financial stability depends to a significant extent on the reliability of its supply chain, which includes suppliers of plastic raw materials, components and production services. Any geopolitical tensions, trade restrictions, increases in logistics costs or operational difficulties faced by suppliers may jeopardise the regularity of supplies and affect production costs.	GRI 201 GRI 204 GRI 308 GRI 414
Workers in the value chain	The growing focus of customers and markets on sustainability throughout the value chain may lead to stricter requirements in terms of transparency, working conditions and regulatory compliance among business partners. Failure to align the supply chain with the required standards could result in reputational risks or the loss of commercial opportunities, with direct effects on revenue.	GRI 201 GRI 308 GRI 414
Consumers and end consumers	Mar Plast operates predominantly in the B2B market, and a significant proportion of its turnover is generated in foreign markets, a factor that exposes the company to international economic and regulatory dynamics. The introduction of tariffs, trade barriers, geopolitical instability or currency fluctuations may affect the competitiveness of products and sales margins.	GRI 201
Consumers and end consumers	Changing customer preferences, which are increasingly geared towards sustainable products that meet high environmental standards, may influence demand. If the company's offering is not perceived as meeting new market expectations, the company could face the risk of losing market share or coming under price pressure.	GRI 201 GRI 301 GRI 416
Business conduct	In a context characterised by growing attention to transparency and regulatory compliance, adherence to environmental, tax and trade regulations is also significant from a financial perspective. Any non-compliance could result in penalties, legal disputes or operational restrictions, with direct economic consequences and reputational impacts.	GRI 201 GRI 205 GRI 206

FINANCIAL RELEVANT ISSUES	DESCRIPTION OF ISSUES OF FINANCIAL RELEVANCE	GRI RECONCILIATION
Business Conduct	The gradual strengthening of ESG criteria in the decision-making processes of banks, insurance companies and major industrial customers may influence the conditions for access to credit and participation in certain supply chains. Adequate management of governance and sustainability issues is therefore a key factor in safeguarding the company's financial stability and growth prospects.	GRI 201 GRI 205 GRI 206
Business Conduct	The increasing level of climate, environmental and industrial risk may be reflected in higher insurance premiums charged by insurers for cover relating to plant and equipment, third-party liability or business interruption. The rise in insurance costs is an external factor that may affect the company's fixed costs.	GRI 201
Business Conduct	Global markets for professional hygiene products are characterised by increasing competition, including from low-cost international manufacturers. Mar Plast's ability to invest in product innovation, design and quality is a key factor in maintaining competitiveness.	GRI 201 GRI 416
Business Conduct	The integration of digital technologies into the management of sanitary facilities, such as smart toilets, consumption monitoring and IoT systems, could alter customers' expectations and require new investment in research and development.	GRI 201
Business Conduct	Growing public awareness of the environmental impacts of plastics could influence perceptions of products made from polymeric materials, requiring greater transparency and innovation in terms of sustainable materials.	GRI 201 GRI 301 GRI 306

The analysis shows that the most significant financial risks relate to competitiveness in international markets, the volatility of energy costs and the costs of raw materials, regulatory and market developments concerning plastics, rising insurance costs, and the need to strengthen innovation, quality and transparency throughout the value chain.

The results of the double materiality analysis form the basis for defining the content of this Report and for identifying the areas on which to focus future actions, investments and objectives.

Data collection and processing criteria

The data presented in the Report were collected using dedicated data collection forms and internal documentation. Quantitative information was processed by prioritising traceable and verifiable sources, such as the annual financial statements, administrative data, invoices, registers, technical documentation, management systems and internal reports.

To ensure comparability with the previous financial year, the 2025 data have been presented, where available, alongside the 2024 data. Any changes to the scope, calculation criteria or reporting methods are indicated in the relevant sections of the Report or in this Methodological note.

Data relating to materials have been reported by keeping separate the categories expressed in different units of measurement. The main raw materials are expressed in kilograms, whilst semi-finished products, components and packaging materials are expressed in number of items. The percentages of recycled content have been calculated on the basis of the information available for each type of material.

Data relating to waste have been classified by distinguishing between hazardous waste and non-hazardous waste, and between waste destined for recycling and waste destined for disposal. The classification is based on EWC codes, internal records and information on the destination of waste streams. In 2025, Mar Plast also strengthened its oversight of waste traceability through training and adaptation to the RENTRI system.

The data relating to water refer to withdrawals from the mains water supply and discharges into the sewerage system. There is no continuous industrial water use; water is mainly used for domestic purposes, the day-to-day management of the site and to supply the fire-fighting system. Net water consumption is calculated as the difference between water withdrawn and water discharged.

The data relating to atmospheric emissions refer to the monitoring of volatile organic compounds (VOCs) carried out at the emission points within the plant. These figures do not constitute a complete inventory of Scope 1, Scope 2 and Scope 3 GHG emissions. In 2025, Mar Plast began consolidating the calculation of Scope 1 and Scope 2 emissions, whilst the gradual extension to Scope 3 represents an area for development in the coming financial years.

Methodological Updates

During the 2025 reporting process, Mar Plast strengthened its activities relating to the data collection, verification and consolidation of economic and governance data, with particular reference to the economic value generated and distributed, turnover, the geographical distribution of customers and suppliers, revenue by product category and key information relating to the supply chain. In this context, certain comparative figures relating to 2024 have been adjusted from those published in the previous Sustainability Report, based on updated information made available by the Company.

The 2025–2024 changes reported in this document have therefore been calculated using the updated 2024 data, which have been made comparable with the scope and criteria adopted for the 2025 financial year. This update allows for a more consistent representation of the evolution of the company's performance and enhances the quality, traceability and comparability of the reported information.

In 2025, Mar Plast also updated the reporting criteria for fuel consumption relating to the hybrid vehicle in the company fleet. The vehicle in use is a non-plug-in hybrid: the electricity used for propulsion is not drawn from the grid but is generated internally by the petrol engine. Consequently, for the purposes of calculating energy consumption and emissions, the relevant figure is exclusively the consumption of petrol.

Considering this clarification, the electricity consumption previously attributed to the hybrid vehicle in 2024 must be regarded as a methodological adjustment, as it did not correspond to a direct supply of electricity from the grid. In the 2025 Report, the hybrid vehicle's consumption is therefore reported solely as petrol, amounting to 2,525 litres in 2025, compared with the 2,139 litres recorded in 2024. This update improves the consistency of the data and reduces the risk of double-counting in the calculation of the fleet's energy consumption.

Estimates, Assumptions and Reporting Limitations

Some data presented in the Report may be derived from estimates or internal calculations where precise measurements are not available. In such cases, estimates have been prepared based on the best available information, prioritising conservative criteria consistent with the previous financial year.

The 2025 Report builds on the reporting process initiated in 2024, but also highlights certain areas still under development, including the completion of Scope 1 and Scope 2 emissions calculations, the gradual extension to Scope 3, the strengthening of the ESG assessment of the supply chain, and the further structuring of improvement targets.

Mar Plast is committed to continuing its efforts to enhance the quality, completeness and comparability of the information reported, including through the progressive improvement of data collection, monitoring and internal control systems.

GRI Index

Statement of Use	Mar Plast S.p.A. has reported the information listed in this GRI Index for the period from 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 Used	GRI 1 – Core Principles – 2021

GRI STANDARDS	DISCLOSURE	LOCATION
GRI 2: General Report 2021	2-1 Organisational details	10, 58
	2-2 Entities included in the organisation's sustainability report	58
	2-3 Reporting period, frequency and contact point	16, 58
	2-4 Audit of the information	Not applicable
	2-5 External assurance	Not applicable subject to external assurance
	2-6 Activities, value chain and other business relationships	8, 10, 25-30
	2-7 Employees	32-41
	2-8 Non-employees	None reported self-employed workers in 2025
	2-9 Governance structure and composition	23
	2-10 Appointment and selection of the highest governing body	/
	2-11 Chair of the highest governing body	/

GRI STANDARDS	DISCLOSURE	LOCATION
	2-12 Role of the highest governance body in overseeing the management of impacts	/
	2-13 Delegation of responsibility for managing impacts	58
	2-14 Role of the highest governance body in sustainability reporting	/
	2-15 Conflicts of interest	/
	2-16 Disclosure of material issues	/
	2-17 Collective knowledge of the highest governing body	/
	2-18 Performance assessment of the highest governing body	/
	2-19 Rules governing remuneration	/
	2-20 Procedure for determining remuneration	/
	2-21 Annual total remuneration ratio	36
	2-22 Statement on the sustainable development strategy	16
	2-23 Policy Commitment	24
	2-24 Integration of policy commitments	24
	2-25 Processes to address adverse impacts	19-20
	2-26 Mechanisms for seeking clarification and raising concerns	24, 39
	2-27 Compliance with laws and regulations	No cases
	2-28 Membership of associations	/
	2-29 Approach to stakeholder engagement	59
	2-30 Collective agreements	35
GRI 3: Material Topics 2021	3-1 Process for determining material topics	18
	3-2 List of material topics	18

GRI STANDARDS	DISCLOSURE	LOCATION
	3-3 Management of material topics	18-20
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	22
	201-2 Financial implications and other risks and opportunities arising from climate change	/
	201-3 Obligations relating to defined benefit schemes and other pension schemes	/
	201-4 Financial assistance received from the government	/
GRI 202: Market Presence 2016	202-1 Ratio of standard base salaries by gender to the local minimum wage	/
	202-2 Percentage of senior management recruited from the local community	/
GRI 203: Indirect economic impacts 2016	203-1 Investments in supported infrastructure and services	/
	203-2 Significant indirect economic impacts	/
RI 204: Procurement Practices 2016	204-1 Proportion of expenditure spent with local suppliers	/
GRI 205: Anti-corruption 2016	205-1 Operations assessed to determine corruption risks	/
	205-2 Communication and training on anti-corruption regulations and procedures	24
	205-3 Confirmed incidents of corruption and measures taken	24
GRI 206: Anti-competitive behaviour 2016	206-1 Legal proceedings relating to anti-competitive behaviour, trust activities and monopolistic practices	/
GRI 207: Taxes 2019	207-1 Approach to taxation	/
	207-2 Tax governance, monitoring and risk management	/
	207-3 Stakeholder engagement and management of tax-related concerns	/
	207-4 Country-by-country reporting	/
GRI 301: Materials 2016	301-1 Materials used by weight or volume	46-49
	301-2 Recycled input materials used	46-49

GRI STANDARDS	DISCLOSURE	LOCATION
	301-3 Recovered products and their packaging materials	46-49
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	43-45
	302-2 Energy consumption outside the organisation	/
	302-3 Energy intensity	44
	302-4 Reduction in energy consumption	/
	302-5 Reductions in the energy requirements of products and services	/
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	54
	303-2 Management of impacts associated with water discharge	54
	303-3 Water abstraction	54
	303-4 Water discharge	54
	303-5 Water consumption	54
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased or managed within protected areas and in areas of high biodiversity value outside protected areas or adjacent to such areas	/
	304-2 Significant impacts of operations, products and services on biodiversity	/
	304-3 Protected or restored habitats	/
	304-4 Species on the national conservation list and the IUCN Red List with habitats in areas affected by operations	/
GRI 305: 2016 emissions	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	55-56
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	5-56
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)	55-56
	305-4 Greenhouse gas (GHG) emissions intensity	55-56
	305-5 Reduction in greenhouse gas (GHG) emissions	/
	305-6 Emissions of ozone-depleting substances (ODS)	55

GRI STANDARDS	DISCLOSURE	LOCATION
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	55
GRI 306: Waste 2020	306-1 Waste generation and significant impacts related to waste	50-53
	306-2 Management of significant waste-related impacts	50-53
	306-3 Waste generated	50-53
	306-4 Waste not sent to landfill	50-53
	306-5 Waste sent to landfill	50-53
GRI 308: Environmental assessment of suppliers 2016	308-1 New suppliers selected using environmental criteria	/
	308-2 Adverse environmental impacts in the supply chain and measures taken	/
GRI 401: Employment	401-1 New hires and employee turnover	33-34
	401-2 Benefits for full-time employees that are not available to fixed-term or part-time	35
	401-3 Parental leave	/
GRI 402: Labour practices and trade union relations 2016	402-1 Minimum notice periods regarding operational changes	40-41
GRI 403: Health and safety 2018	403-1 Occupational health and safety management system	40-41
	403-2 Hazard identification, risk assessment and accident investigations	40-41
	403-3 Occupational health services	40-41
	403-4 Worker participation and consultation on occupational health and safety programmes and related communication	40-41
	403-5 Workers' training on health and safety at work	40-41
	403-6 Promotion of workers' health	40-41
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	40
	403-8 Workers covered by an occupational health and safety management system	40
	403-9 Occupational accidents	40

GRI STANDARDS	DISCLOSURE	LOCATION
	403-10 Occupational Illness	37-38
GRI 404: Training and education 2016	404-1 Average number of hours of training per year per employee	37-39
	404-2 Programmes to update employees' skills and support them through career transitions	/
	404-3 Percentage of employees who receive regular performance and career development reviews	23, 32-33
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governance bodies and amongst employees	36
	405-2 Ratio of basic salary and total remuneration for women to men	39
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	/
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	/
GRI 408: Child labour 2016	408-1 Activities and suppliers presenting a significant risk of child labour	/
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers presenting a significant risk of forced or compulsory labour	/
GRI 410: Safety practices 2016	410-1 Security personnel who have undergone training on human rights practices or procedures	/
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations of the rights of indigenous peoples	/
GRI 413: Local communities 2016	413-1 Operations involving the local community, assessments of impacts and development programmes	/
	413-2 Operations with significant actual and potential impacts on local communities	/
GRI 414: Social assessment of suppliers 2016	414-1 New suppliers selected on the basis of social criteria	/
	414-2 Adverse social impacts in the supply chain and actions taken	/
GRI 415: Public policy 2016	415-1 Policy contributions	40
GRI 416: Health and Safety of customers 2016	416-1 Assessment of the health and safety impacts of categories of products and services	/
	416-2 Incidents of non-compliance relating to the health and safety impacts of products and services	/

GRI STANDARDS		DISCLOSURE	LOCATION
GRI 417: Marketing and reporting 2016	417-1	Labelling requirements and information on products and services	/
	417-2	Incidents of non-compliance concerning labelling and information on products and services	/
	417-3	Incidents of non-compliance relating to marketing communications	/
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints regarding breaches of customer privacy and loss of customer data	/



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