SAMMONTANA GROUP POLICY

No-Deforestation Policy*

SAMMONTANA
ITALIA

Edition 2025 – 2026

1. Objective and Scope of Application

This Corporate Policy formalises the commitment of Sammontana Group, hereinafter referred to as "the Company", to act in full compliance with Regulation (EU) 2023/1115, in order to ensure that relevant products placed on the European Union market or exported are deforestation-free products and have been produced in accordance with the relevant legislation of the country of production.

The Policy applies to all company levels and functions involved in the supply chain of the raw materials and relevant products listed in Annex I of the EUDR.

2. EUDR Corporate Commitment and Positioning

2.1. Statement of Commitment

The Company is committed to preventing and mitigating risks associated with deforestation and forest degradation along its supply chain.

Compliance with Due Diligence requirements is not only a legal obligation but an integral element of our sustainability and risk management strategy.

2.2. Corporate Role for EUDR Purposes

The Company operates in the supply chain in two main roles, both subject to the obligations of a Non-SME Operator due to its size:

- Non-SME Trader: When it purchases relevant products and makes them available on the market (resale) without transformation.
- Downstream Operator: When it transforms a relevant product into another relevant product (with a new HS code) and places it on the market or exports it.

In both roles, the Company is required to establish and maintain a Due Diligence (DD) System and to submit a Due Diligence Statement (DDS) for each relevant batch or transaction.

3. Structure of the Due Diligence System (Articles 8-11)

The Due Diligence System is managed jointly by the Legal, Purchasing, IT, and Sustainability teams, and is built as follows:

3.1. Information Requirements (Art. 9)

The Purchasing team is responsible for collecting, organising, and keeping for five years all information necessary to demonstrate compliance.

Such data includes, but is not limited to:

- Product Details: Description, HS/CN Code, quantity, and trade/scientific name.
- Origin Data: Indication of the country of production.
- Upstream DDS Reference: Retrieval and archiving of the reference number of the DDS already submitted by upstream operators/traders.
- Chain Traceability: Name, email address, and postal address of all upstream suppliers and downstream operators/traders.

3.2. Risk Assessment and Verification (Art. 10)

The Legal and Sustainability team is tasked with verifying and analysing the collected information to assess whether there is a non-negligible risk that the products are non-compliant.

For products already covered by an upstream DDS, the evaluation includes ascertaining that Due Diligence was correctly exercised by the supplier.

4. Operational Process and Submission on TRACES NT

The corporate operational process for placing EUDR products on the market or exporting them is structured in the following steps:

- **Preliminary Analysis (Purchasing/Legal/Sustainability):** Identification of EUDR products and definition of the corporate role for each batch.
- **Data Request to Supplier (Purchasing):** Requesting and receiving the Upstream Supplier's DDS Reference Number.

- **Verification and Approval (Legal/Sustainability):** Execution of Risk Assessment and verification of correct Due Diligence by the upstream supplier. Final approval only if the risk is null or negligible.
- **DDS Creation (IT/Sustainability):** The IT/Sustainability team accesses the information system (TRACES NT) and electronically completes the DDS.
- **Reference Insertion (IT/Sustainability):** For products where the Company is positioned as a Trader, the Reference Number of the upstream supplier's existing DDS is inserted. For products where the Company is positioned as a Downstream Operator (transformation), a separate DDS is submitted which may refer to the raw material DDS.
- **Declaration and Submission (IT/Legal/Sustainability):** The Company confirms having exercised Due Diligence and having found null or negligible risk. The DDS is submitted electronically.
- **Reference No. Communication (IT/Sustainability):** The system assigns a unique reference number to the submitted DDS, which must be immediately transmitted for customs declarations.

5. Roles and Responsibilities

Sustainability	Supervision, maintenance, and updating, in line with any regulatory developments, of the DD System, Risk Assessment, Verification of correct upstream DD, Mitigation Measures.
Purchasing/Quality/Management Control Departments	Supplier mapping, Data and DDS requests, Management of communication with suppliers.
IT/Quality/Sustainability	Management of access to TRACES NT, Uploading data to the information system, Insertion of DDS References and communication of generated reference numbers.
Board of Directors (BoD)	The Board of Directors approves this Policy and supervises its implementation at least annually.

6. Lack of Diligence

In the event of non-compliance with this Policy, the assessment and management of any violations fall under the responsibility of the Legal Department.
Any violations of this Policy may be reported through the dedicated channel available via the following link:
https://www.sammontanaitalia.com/it/area-legal/segnalazioni-whistleblowing.html

*EU Regulation no. 2023/1115 (EUDR)

Empoli, December 10, 2025