Sustainability report

2025

rekeep

minds that work

Contents

Sustainability highlights

Environment

10,043
Energy Efficiency Certificates (EEC)
obtained following measures to reduce the final consumption of electricity and natural gas

-71,402
Total water consumption (m^3)
compared to 2024

161,762.02
Total energy consumption (MWh)

Gross GHG emissions

Scope 1 tCO2e	29,429.27
Scope 2 LOCATION-BASED tCO2e	5,630.22
Scope 2 MARKET-BASED tCO2e	2,788.48
Scope 3 tCO2e	329,561.19

-74,996kg of CO2 | - 70.45kg of NOx | - 4.7kg of PM10 / year
through the use of the corporate shuttle and hybrid working

Social

21
ISO 9001
certified companies

20
ISO 14001
certified companies

12
ISO 45001
certified companies

24.38
Recordable occupational injury rate

+20,000
total employees

74%
of employees are on permanent contracts

100%
of employees are covered by health and safety management systems

100%
of employees are covered by national collective labor agreements (CCNL)
within the Italian and French perimeters

Governance

Group Code
of Ethics

Code of Ethics | OMCM Legislative Decree 231/01 | Anti-Corruption Policy | Whistleblowing Procedure | Information Security Policy | Data Breach Policy and Response Plan | Certifications (ISO 27001, ISO 27017, ISO 27018, ISO 37001)
the main tools with which the companies that implemented them identify, assess, and manage the IROs related to business conduct

Legality rating issued by the Italian Competition Authority (AGCM) obtained by Consorzio Stabile CMF, Servizi Ospedalieri S.p.A. and Teckal S.p.A.
with the maximum rating of **three stars**

Sustainable Procurement Policy Supplier Code of Conduct

1. Letter to Stakeholders

In terms of sustainability reporting, the past financial year was defined by the need to ensure regulatory compliance and to implement the relevant European directives. This approach was not solely focused on compliance, however. Rather, it was a means, guided by the law, to broaden the company’s perspective and business awareness regarding its responsibilities to the community. It was precisely this broadening that, in turn, helped shape the company’s conduct and business objectives.

Overall, 2025 was a positive year for Rekeep, with prospects that warrant further development but also critical issues to be addressed and resolved. Thus, in terms of management and results, 2025 saw a commitment to ensuring, alongside a return on capital, the best possible competitive position. This was achieved by focusing on innovation and, even more importantly, by developing a service company's most valuable asset: the quality and commitment of its people.

This is the primary message for stakeholders, albeit alongside some more challenging considerations, which can be summarized as 'uncertainty'.

For several years now, uncertainty has defined any reflection on business conditions and prospects. The term uncertainty also featured prominently in the opening to our previous Sustainability Report, referring to international relations, environmental degradation, and the state of public finances. Today, these issues may even seem relatively minor compared to current developments: the overturning – or at least the severe imbalance – of the alliances established at the end of World War II, the resurgence of mercantilist policies, and the decline of globalization and multilateralism. However, it is within this context that more significance and benefit may be ascribed to the efforts of a company that views sustainability as contributing not only to value generation but also to the overall livability of the environments in which it operates.

From this perspective, the question arises as to what a company’s ‘true’ responsibilities are: to realize the rights and interests of its shareholders, but also to promote those of all who, in various capacities, have direct and indirect relations with the company. Therefore, while these are very general points, they represent the main components that not only characterized 2025 but that also extend into 2026 and beyond, defining the horizon outlined by the business plan.

The primary objective is to develop our business model, centered on an increasingly careful consideration of our customers' activities and goals. However, it is not merely a matter of knowing what the customer does in order to serve them better, but rather of aligning with their goals and considering them part of our own mission. The way Rekeep has shaped its structure throughout the year is aimed at obtaining this result, which, while never definitively achieved, is consistently part of how the market is observed and engaged with.

The second objective pertains to the 'industrial specialization' of a service company, working to integrate individuals' activities — physical effort, physical presence and personal commitment — with all that technology and organizational criteria have to offer to ensure that human work is more valued and satisfying, and that this, in turn, strengthens the company.

The third objective is renewal, particularly focusing on upcoming generations that we plan to hire, engage, and develop. A company's capacity stems not only from the efforts and commitment of those who launched it and brought it to its current level, but also from their imagination and ability to take a forward-looking approach to social dynamics. Hence the need to consider business goals that are mindful of the needs and aspirations of those who, simply by virtue of their age, must envision their future, imagine themselves in it, and make decisions about their lives. It is these young people who are compelled to view the world they inhabit from a longer-term perspective, and such a perspective can help define what the company can and must be. We believe that, in recent years, we have created the conditions to further contribute to this objective of engagement and development, which is a priority goal for us.

Executive President
Claudio Levorato

1.1. The Group's History

Rekeep is Italy's leading Integrated Facility Management company, operating at both national and international level.

Rekeep was established, under the name Manutencoop Facility Management S.p.A., in 2003, as a spin-off of **Manutencoop Società di partecipazione tra lavoratori (MSC)**, which is now the company's sole shareholder. MSC, originally a manufacturing and labor cooperative, was founded in 1938 by 16 workers under the name "Cooperativa per le Manovalanze Ferroviarie." Rekeep thus began as a contracting company for Italy's national railways.

Since then, the company has undergone many changes.

1960s - 1970s

In the 1960s, the company expanded its offering in response to the reduced use of outsourcing by the railways. In 1974, it changed its name to Manutencoop.

1990s

The 1990s saw the biggest changes, with asset consolidations through strategic acquisitions and the launch of spin-offs, merging various companies operating in the same market sector. Such policies meant that, by the end of the decade, Manutencoop had become one of Italy's leading companies in specialist and integrated services, with over 1,000 employees.

2000

In the 2000s, Manutencoop expanded its offering by acquiring the company Fleur, which was on the verge of liquidation, and renaming it Servizi Ospedalieri. Today, the company is a leading player in specialist healthcare support services.

2003

Rekeep S.p.A. was established in 2003 (then operating as Manutencoop Facility Management), operational parent company of the integrated facility management Group of the same name. Private equity funds then acquired shareholdings in the company in 2004.

2008

In 2008, it incorporated MCB, now known as H2H Facility Solutions, with a view to strengthening its role in the private multi-location market.

2013

In 2013, the MFM Group issued its first bond; Rekeep World and Rekeep Digital (now H2H Digital Solutions) were then established in 2015, with the objective of developing the company's strategy toward international and “business to business” (B2B) markets.

2018

In the first half of **2018**, the Group acquired a 51% shareholding in EOS, a provider of rental, laundering, and sterilization services for linen and surgical instruments in Turkey. To mark its 80th anniversary, Manutencoop Facility Management changed its name to Rekeep. Through its French subsidiary Rekeep France**, the Group won its first European tender procedure abroad: the tender issued by SNCF - *Société Nationale des Chemins de Fer Français* for the supply of soft facility management services on the Montrouge lines in Paris.**

2019

In 2019, Rekeep entered the Polish market by acquiring an 80% shareholding in Naprzod SA (now Rekeep Polska), Poland's leading healthcare facility management company.

2020

2020 also saw the Rekeep Group on the front line of healthcare, both in Italy and abroad, as it continued to provide essential sanitization and disinfection services to over 500 hospitals throughout the pandemic.

2022

Between 2022 and 2023, the Group consolidated its presence, particularly in Poland, with significant growth in revenues.

2024

In **2024**, the Group reorganized some of its activities. More specifically, the subsidiary company H2H Facility Solutions expanded its offering and launched H2H Digital Solutions, a digital facility management company (built on the experience of Rekeep Digital), and H2H Document Solutions, a document management company (built on the experience of Telepost).

2025

Teckal S.p.A. was established as a Group company through an extraordinary transaction, taking the form of an ESCO (Energy Service company) dedicated to the energy business. Effective January 1, 2025, the new "energy" business line was transferred to a dedicated sub-Group controlled by Teckal S.p.A. (formerly Rekeep Rail S.r.l.), which concurrently transferred the specific services for railway infrastructure to another Group company.

In addition, on July 25, 2025, the Group – through its subsidiary Rekeep France S.A.S. – acquired a 64.9351% equity interest in Pose Service S.A.S., a French company specializing in the management, installation, and maintenance of signs and billboards, with the aim of strengthening its international presence and expanding its offering in the integrated services sector.

1.2. Group Services

Rekeep offers a wide range of services for both public and private customers, which can be divided into two main areas of operation:

- **Integrated Facility Management**, comprising logistical and organizational support services aimed at optimizing the management of activities carried out within buildings, with a particular focus on the end user.
- **Specialty Services**, which include *Laundering & Sterilization* (washing and sterilizing linen and surgical instruments in support of healthcare activities), the supply of sterile surgical kits and medical devices, and advanced technology solutions, especially for digital facility management and document management.

The Rekeep Group offers comprehensive, integrated solutions **geared towards people's well-being** through better-managed environments and facilities, as well as the enhancement of the activities conducted within them.

CITIES

The commitment to promoting a culture of sustainability is evident in Rekeep's services for citizens. Rekeep offers a wide range of services for the city and its citizens, including: **management of green areas**, **programming and monitoring of lighting and traffic light systems**, **maintenance of roads and signage**, and municipal waste management. The company is committed to making cities greener and more efficient, helping to improve the quality of urban life and supporting properly informed resource management.

BUILDINGS AND STRUCTURES

The main services offered by Rekeep in public and private buildings include, first and foremost, **building maintenance**, aimed at ensuring the efficiency and functionality of facilities over time, and the **maintenance of heating and air conditioning systems**, as well as the continuous monitoring and optimization of energy consumption.
These **energy services** reduce consumption and costs, thus helping to improve the environmental sustainability of buildings. To ensure the best results, Rekeep guides its customers through every stage of the process, from strategic choices to operational implementation, offering tailored solutions through the use of a team of dedicated professionals.

EFFICIENCY AND WELL-BEING

This category includes a wide range of services aimed at simplifying and optimizing business processes and promoting personal well-being.

One of Rekeep's main focus areas is **cleaning services**, in which the company has developed a high degree of specialization, particularly for healthcare facilities such as hospitals, clinics, and outpatient facilities. With a 24-hour emergency response service, Rekeep ensures timely and effective solutions.

In **healthcare logistics**, Rekeep manages clinical and hospital materials, ensuring real-time traceability and helping reduce costs and inventory. In **internal logistics**, the company manages materials, including biological materials, and the internal transportation of people, prioritizing organization in such a delicate area.

Through **its reception and concierge service**, Rekeep provides attendance control and surveillance within facilities, with just-in-time monitoring for greater efficiency and security.

Rekeep’s **laundering and sterilization** service covers more than 350,000 surgical operations, the preparation of 700,000 sterile surgical fields, and the supply of apparel to over 290,000 healthcare staff per year, ensuring the highest standards of hygiene and safety. Lastly, the **document management and mailing** service is designed to streamline business processes and free up resources through the use of advanced technologies, while the IT solutions supplied by Rekeep enable customized, innovative management of internal operations and of the business offering.

As of 2024, the Group is strengthening its presence in the **Digital Facility Management** sector. Rekeep guides companies towards digital transition by means of integrated solutions for optimizing strategic and management processes.

BTOB AND BTOG

Rekeep differentiates itself in integrated services with its ability to operate effectively in both the BtoG (*Business to Government*) and BtoB (*Business to Business*) markets by responding to the needs of an increasingly specialized clientèle.

For public bodies	For private individuals
Power generation and heat management	**Maintenance of buildings and green areas**
Facility Management for healthcare, school, and office facilities: management and maintenance of public buildings, with a particular emphasis on energy efficiency and safety.	**Systems and technology maintenance**: routine and non-routine work to ensure the operational continuity and safety of systems (air conditioning, fire safety, power generation, electrical, elevator and plumbing systems).
Integrated management of technical systems: **Maintenance** of air conditioning, fire safety, video surveillance, TV, electrical, elevator, plumbing, telephone, and public lighting systems	**Soft services**: cleaning, reception, concierge, document management, and other auxiliary services that enhance the work environment
Road construction and maintenance. Urban, park, building, and street furniture	**Energy management**: solutions for reducing energy consumption, optimizing environmental performance, and heat management
Pest control.	**Pest control**
Healthcare logistics services: internal transport of trolleys, of biological material, of medical records and medication, and of patients. **Laundering & Sterilization**: industrial laundry and sterilization services for the healthcare sector, ensuring the highest standards of hygiene and traceability.	**Integrated logistics services**: warehouse management, goods handling, and supply chain support.
Digital services: technological solutions for document management, predictive maintenance, and remote system monitoring.	**Digital and document services:** platforms for intelligent data management, process digitization, and performance monitoring.
Hospital catering: meal preparation and distribution to patients and staff, focusing on nutritional quality, food safety and sustainability.	

Across all areas – *BtoG and BtoB* – Rekeep is a reliable, innovative partner able to generate value through sustainability, digitization, technological innovation, and a strongly customer-centric approach.

1.3. Values and Mission

Rekeep's approach is founded on the following values:

- Commitment and transparency
- Responsibility and solidarity
- Integrity and legality

Rekeep Group's Mission:

- **Providing high-quality services** for both public and private customers, capable of improving the well-being and safety of environments and generating positive impacts on customer performance.
- **Valuing human capital** as the core of its competitive advantage, by developing skills, providing growth and training opportunities, and promoting personal and professional fulfillment.
- **Contributing to innovation in services and processes** by proposing new solutions to improve performance and build valuable relationships with customers, partners, suppliers and communities.
- **Ensuring rigorous and efficient economic management** in order to maintain and enhance its financial and capital strength.
- **Helping improve the environment and people's lives** by promoting economically, socially, and environmentally sustainable development.

1.4. Regional Presence

The Rekeep Group's regional presence is one of the distinctive features that underpin its strength, coverage, and ability to meet the needs of public and private customers at a national and international level.

IN ITALY

The Group employs 12,380 individuals in Italy and that is where Rekeep's roots are most firmly established. Headquartered in **Zola Predosa (Bologna)**. From here extends a network of subsidiary and consortium companies operating in various regions and cities, including:

Ferrara: home to Servizi Ospedalieri, specializing in rental, laundering, and sterilization services for healthcare facilities.

Trento: where facility management company CMF is headquartered.

Various subsidiaries in the energy, maintenance, cleaning and healthcare logistics sectors are based at other sites.

This geographical distribution enables the Group to provide extensive service coverage throughout Italy, with strong regional roots and coordinated skills management.

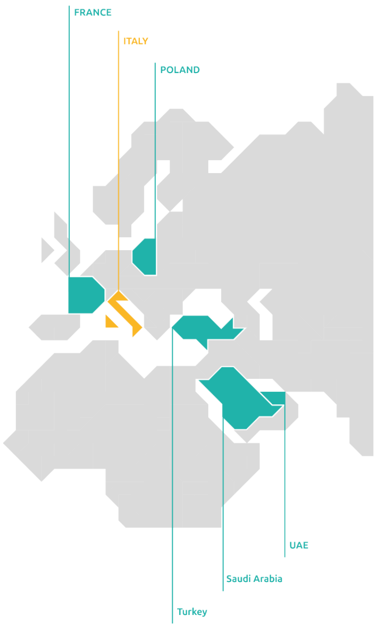
IN EUROPE

Rekeep has also expanded its business across Europe, with a significant presence in:

- **France**: through Rekeep France, providing cleaning services to the transport (rail and bus) and healthcare sectors, with 1,336 employees in 2025.
- **Poland**: with Rekeep Polska and numerous subsidiaries providing healthcare, cleaning, catering, medical transport, and sterilization services. This is the largest Group controlled by the Rekeep parent company, with 12 subsidiaries and approximately 10,000 employees.

IN OTHER COUNTRIES

The Group is also present in **Turkey** and the **Middle East**, with 323 employees. Specifically, in Saudi Arabia, the Group provides laundering and sterilization services to the healthcare sector, while in the Gulf States, it offers hard and soft facility management services for various sectors, including residential, commercial, and logistics. In doing so, the Group brings Italian know-how to international contexts and contributes to the modernization of local infrastructure.



1.5. Rekeep Group Structure

The Group is headed by Rekeep S.p.A., which controls Italian and international subsidiaries and in which it has direct or indirect holdings. Rekeep S.p.A. is wholly owned by MSC Società di Partecipazione tra Lavoratori S.p.A., which plays a management and coordination role. As of February 1, 2022, Manutencoop Società Cooperativa changed its legal status from a cooperative company to a corporation, and, within that context, changed its company name to MSC Società di Partecipazione tra Lavoratori S.p.A.

The legal entities[1] that make up the Group include:

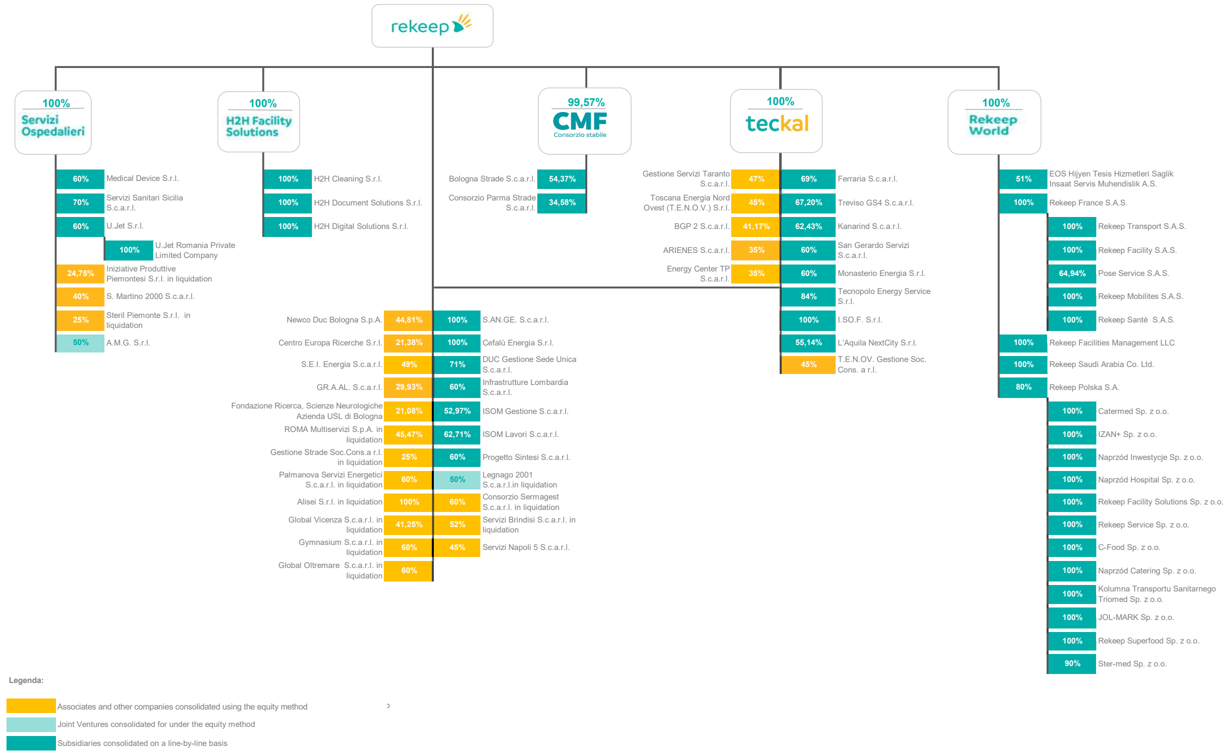
- **Servizi Ospedalieri S.p.A.,** a Rekeep Group company, offers a full laundering and rental service for healthcare materials, with efficient management of stocks and flows within hospitals and clinics. With three state-of-the-art facilities in Ferrara, Lucca, and Teramo, the company ensures on-time production and delivery throughout Italy, supplying apparel to 290,000 healthcare workers per year and managing over 40,000 beds. In addition to linen rental and laundering, Servizi Ospedalieri provides a sterilization service for surgical instruments and operating-room technical fabrics, covering approximately 700,000 sterile surgical fields and supporting 350,000 procedures annually. This service enables healthcare facilities to operate more safely and efficiently, by freeing them up from operational tasks. The Servizi Ospedalieri sub-group consists of:

[1] Including subsidiaries and consortia.

    - **Servizi Sanitari Sicilia Soc. Cons. a.r.l.:** which provides Laundering & Sterilization services
    - **Medical Device S.r.l.:** its primary service is the supply of surgical kits
    - **U Jet S.r.l.:** which provides surgical-kit packaging services
    - **U. Jet Romania Private Limited Company**: a subsidiary of U Jet S.r.l., which offers surgical-kit packaging services, and is the only non-Italian company in the Rekeep Group not controlled by Rekeep World.
- **H2H Facility Solutions** is a Rekeep Group company specializing in the provision of facility management services to private customers. The company promotes a new **vision** and a new approach to facility management: rather than only looking after the buildings, its primary aim is the well-being of the people employed in them by providing a comfortable, stress-free work environment. Indeed, H2H stands for *Human to Human.* Since 2024, the company has also been operating in the field of digital facility management and document management.
    - **H2H Cleaning S.r.l.**: a wholly owned subsidiary specializing in the supply of environmental hygiene and ancillary building services in the civil and industrial sectors. The company provides its services directly at a nationwide level and is continuously expanding.
    - **H2H Document Solutions S.r.l.:** offers advanced document management services, involving the coordination of complex back-office processes, document management and archiving, and the management of mailing and digital archiving. The company offers internal mail flow management services to large enterprises, certified email management, and services relating to paperless documentation in general.
    - **H2H Digital Solutions S.r.l.:** built on the experience of Rekeep Digital, a Rekeep Group company, H2H Digital Solutions specializes in digital facility management, i.e. the supply of technological services, in the form of consulting, applications and infrastructure, for the digital transition of public and private healthcare enterprises. The new company assists clinics and hospitals with the digitization process by integrating applications, such as electronic medical records and specific vertical application modules. It also manages operational service centers, centralized booking centers, call centers, customer service and customer support centers.
- **Consorzio Stabile CMF:** operates in the Integrated Facility Management market where, thanks to the experience of the founding companies, it offers an innovative model for the delivery of real estate and city services. It designs and manages all necessary services for the smooth running of buildings, hospitals, accommodation facilities, urban infrastructure networks and transport: from cleaning to the management of public lighting, energy management, logistics, maintenance of green spaces and highly specialized activities such as linen rental and laundering and sterilization for clinics and hospitals.
- **Teckal S.p.A.** Teckal is a Rekeep Group company established in January 2025, operating in the energy services sector and specializing in solutions for energy efficiency upgrades to buildings. Building on the Rekeep Group’s extensive experience, Teckal provides comprehensive energy management for buildings, encompassing fuel supply, operation, maintenance, upgrades, optimization of production

facilities, and the design and implementation of building-plant system upgrades. Teckal is also committed to offering a comprehensive suite of property management services aimed at reducing energy consumption, energy-related costs, and greenhouse gas emissions. The objective is to promote the environmental sustainability of its customers and, in collaboration with them, to contribute to combating climate change.

- **Rekeep World:** the Group company tasked with developing business outside Italy. It operates in the Integrated Facility Management sector, where its particular aim is to leverage the Group's expertise in the healthcare and transport sectors in foreign markets. It holds controlling or majority stakes in the Group's major companies outside Italy and coordinates their activities. Its subsidiaries are as follows:
    - **Rekeep Polska S.A.** and its 12 subsidiaries (including Naprzód Catering, Ster-med, Catermed, and Kolumna Transportu Sanitarnego Triomed), which operate in hospital catering, medical transport, cleaning and sterilization, and patient care. With approximately 11,000 employees, Rekeep Polska represents one of the Group's most significant European operations.
    - **EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.** (also referred to as simply "*EOS*"), which specializes in the rental, laundering, and sterilization of linen and surgical instruments for large public hospitals, including those in Mersin, Isparta, and Gaziantep, within public-private partnership projects under the investment program aimed at modernizing Turkey's healthcare sector by building dozens of new hospitals.
    - **Rekeep Saudi Co. Ltd**, which was established in 2019 to provide cleaning services for the Riyadh Metro and now provides hard and soft facility management services in multiple sectors.
    - **Rekeep France S.a.s.** and its subsidiaries, which provide cleaning services to the transport and public health sectors, with major contracts such as those with RATP, SNCF, and AP-HP.



1.6. Report Preparation Criteria

The Rekeep Group's first consolidated sustainability report, prepared on a voluntary basis in accordance with the ESRS Standards, was published last year, three years ahead of the alignment with Directive (EU) 2022/2464 (*Corporate Sustainability Reporting Directive* – CSRD), transposed into Italian law by Legislative Decree 125/2024, using the reporting principles set out in Delegated Regulation 2023/2772. The reported disclosure requirements are specified in the Index, which can be found in the Appendix.

This our second annual Sustainability Report prepared in accordance with the ESRS, has undergone a *limited assurance* review by Forvis Mazars S.p.A., whose report is available in the dedicated section herein (the Auditing Company Report). The process of reporting qualitative information and quantitative metrics involved all Group companies, although in these initial reporting periods not all companies within the reporting perimeter were able to provide complete data mapping. In this disclosure and in the Index specific indications are given of the perimeter of each data point (DP) in order to make the information represented usable and clear.

Over the next year, the Rekeep Group is committed to gradually including the reporting of data for all companies within the reporting perimeter, with a view to achieving full availability of reporting flows from all of them (FY 2027).

Within the same timeframe, the Group is committed to designing and implementing the necessary processes to fulfill the additional disclosure requirements set out in Italian Legislative Decree 125/2024, as amended, including conducting a taxonomic analysis of its business activities. The report includes information about material impacts, risks, and opportunities (known as "IROs") relating to the Group, and – where possible and when the necessary data is available – arising from direct and indirect business relationships along the Group's value chain. More specifically, this information relates primarily to relationships with suppliers involved in the development of products and services in the upstream value chain, and the Group's customers in the downstream value chain. For further details on the value chain, see section "*1.14 Value Chain*." Furthermore, details of policies, actions, objectives and quantitative metrics are provided in the corresponding sections, which also include sources of uncertainty, and the assumptions, approximations and judgments made by the company. The Group is committed to continuously improving its value chain information, with a view to maintaining compliance with the requirements of ESRS standards.

The Rekeep Group has exercised the option to omit information pertaining to intellectual property, know-how, or innovation results, invoking the exemption from disclosing information regarding upcoming developments or matters under negotiation. This omission has been applied to the data of the subsidiary A.M.G. S.r.l., in which Servizi Ospedalieri S.r.l. holds a 50% stake, while the remaining share is held by one of its competitors. The criteria adopted for estimating the metrics are explained in the methodology provided for each material topic subject to disclosure.

In this Report, the Rekeep Group presents comparative data from the previous year. Due to its ESRS reporting process, in which the scope of certain data was gradually refined to achieve completeness by the mandatory reporting year, not all of this data is fully comparable. With regard to social metrics, it should be noted that the reporting perimeter in FY 2025 was extended to the entire Group, defined as the consolidated perimeter, with the exception of DR S1-16, whereas in FY 2024 the data referred only to the Rekeep Group's "Italian perimeter". To ensure comparability with the previous year, a third column has been introduced in the tables that display social metrics, which reports the FY 2025 figure restated to reflect the FY 2024 perimeter. With regard to environmental metrics, the reporting perimeter has remained unchanged; however, the data for FY 2025 was impacted by the special transaction that led to the establishment of Teckal S.p.A. This company is structured as an ESCO (Energy Service Company) and was established through an extraordinary transaction that resulted in the consolidation of all energy businesses, previously managed by other Group business units, into a single legal entity. Effective January 1, 2025, the new "energy" business line was indeed transferred to a dedicated sub-Group controlled by Teckal S.p.A. (formerly Rekeep Rail S.r.l.), which concurrently transferred the specific services for railway infrastructure to another Group company.

Below is a list of DRs (Disclosure Requirements) and DPs (Data Points) relating to material topics that are not included in this report but will appear in future corporate sustainability reporting, including phase-in DRs and DPs.

ESRS 2: BP-2_13; BP-2_14; BP-2_15; BP-2_16; BP-2_17;BP-2_20; GOV-1_02; GOV-1_03; GOV-1_04; GOV-1_15; GOV-1_16; GOV-1_17 GOV 2_03; GOV 3_01; GOV 3_02; GOV 3_03; GOV 3_04; GOV 3_05; GOV 3_06; GOV 5_01; GOV 5_02; GOV 5_03; GOV 5_04; GOV 5_05; IRO 1_03; SBM 1_06; SBM 1_21; SBM 1_22; SBM 1_26; SBM 1_27; SBM 2_08; SBM 2_09; SBM 2_10; SBM 2_11; SBM 3_03; SBM 3_07; SBM 3_08; SBM 3_09.

ESRS E1: E1.IRO-1_02; E1.IRO-1_03; E1.IRO-1_04; E1.IRO-1_06; E1.IRO-1_07; E1.IRO-1_08; E1.IRO-1_10; E1.IRO-1_11; E1.IRO-1_12; E1.IRO-1_13; E1.IRO-1_14; E1.IRO-1_15; E1.IRO-1_16; E1.IRO-1_17; E1.IRO-1_18; E1.IRO-1_19; E1.IRO-1_20; E1.SBM-3_01; E1.SBM-3_02; E1.SBM-3_03; E1.SBM-3_04; E1.SBM-3_05; E1.SBM-3_06; E1.SBM-3_07; E1-1_01; E1-1_02; E1-1_03; E1-1_04; E1-1_05; E1-1_06; E1-1_07; E1-1_08; E1-1_09; E1-1_10; E1-1_11; E1-1_12; E1-1_13; E1-1_14; E1-1_15; E1-3_03; E1-3_04; E1-3_05; E1-3_06; E1-3_07; E1-3_08; E1-5_10; E1-5_11; E1-5_12; E1-5_13; E1-5_14; E1-5_16; E1-5_17; E1-5_18; E1-5_20; E1-5_21; E1-6_02; E1-6_03; E1-6_06; E1-6_08; E1-6_16; E1-6_17; E1-6_18; E1-6_19; E1-6_21; E1-6_22; E1-6_23; E1-6_24; E1-6_25; E1-6_28; E1-6_30; E1-6_31; E1-6_32; E1-6_33; E1-6_34; E1-6_35; E1-7; E1-9.

ESRS E2: E2.IRO-1_01; E2.IRO-1_02; E2-2_02; E2-3_02; E2-3_03; E2-3_04; E2-4; E2-5; E2-6.

ESRS E3: E3.IRO-1_02; E3-1_05; E3-3_01; E3-3_08; E3-4_02; E3-4_03; E3-4_04; E3-4_05; E3-4_08; E3-5.

ESRS E4: E4.IRO-1_02; E4.IRO-1_03; E4.IRO-1_04; E4.IRO-1_05; E4.IRO-1_06; E4.IRO-1_07; E4.IRO-1_08; E4.IRO-1_14; E4.IRO-1_15; E4.IRO-1_16; E4.SBM-3_02; E4-1; E4-2_03; E4-2_04; E4-2_05; E4-2_06; E4-2_17; E4-2_18; E4-2_19; E4-2_20; E4-3_02; E4-3_03; E4-3_04; E4-3_08; E4-3_09; E4-4_02; E4-4_03; E4-4_04; E4-4_05; E4-4_06; E4-4_07; E4-4_08; E4-4_09; E4-4_10; E4-5; E4-6.

ESRS E5: E5.IRO-1_02; E5-3_09; E5-3_13; E5-4; E5-5_17; E5-6.

ESRS S1: S1.SBM-3_11; S1.SBM-3_12; S1-2_05; S1-3_09; S1-4_04; S1-4_05; S1-4_06; S1-4_07; S1-4_08; S1-4_09; S1-6_08; S1-6_17; S1-7_06; S1-8_07; S1-11_06; S1-12; S1-15; S1-17.

ESRS S2: S2.SBM-3_02; S2.SBM-3_03; S2.SBM-3_04; S2.SBM-3_05; S2-1_05; S2-1_07; S2-1_09; S2-2_05; S2-2_06; S2-3_10; S2-3_11; S2-4_02; S2-4_04; S2-4_05; S2-4_07; S2-4_12; S2-4_13; S2-4_14; S2-4_15; S2-4_16; S2-4_18; S2.MDR-T_01 13; S2-5_01; S2-5_02; S2-5_03.

ESRS S3: S3.SBM-3_02; S3.SBM-3_03; S3.SBM-3_04; S3.SBM-3_07.

ESRS S4: S4.SBM-3_02; S4.SBM-3_03; S4.SBM-3_04; S4-1_05; S4-2_05; S4-2_06; S4-3_04; S4-3_05; S4-3_06; S4-3_10; S4-3_11; S4-3_12; S4-3_13; S4-4_04; S4-4_05; S4-4_06; S4-4_07; S4-4_08; S4-4_11; S4-4_12; S4-4_13; S4-4_14; S4-4_15; S4-4_18.

ESRS G1: G1-1_10; G1-2_01; G1-3_02; G1-3_07; G1-3_08; G1-4; G1-6.

1.7. Group Governance

Rekeep S.p.A.’s governance is based on a traditional model, in accordance with the Italian regulatory framework, involving a Board of Directors (hereinafter also "*BoD*") and a Board of Statutory Auditors, both appointed by the shareholders' meeting. This arrangement provides a balance between management and control functions, thus ensuring transparency, accountability, and strategic oversight.

The Board of Directors and the Board of Statutory Auditors play a central role in overseeing ESG-related issues:

- the Board of Directors approves sustainability strategies, evaluates the integration of ESG aspects into the business model, and approves the Sustainability Report;
- the Board of Statutory Auditors monitors the suitability of the internal control system, including in relation to non-financial reporting.

The Ordinary Shareholders’ Meeting of the sole shareholder of the Parent Company, Rekeep S.p.A., held on July 25, 2025, confirmed the members of the Board of Directors of the same, appointed on March 14, 2024, in office until the approval of the 2025 Financial Statements. The BoD provides for distinct, complementary roles and consists of seven members, three of whom are independent (42.8%). Its composition is as follows:

- **Executive President**, with corporate powers and responsibility, ***Claudio Levorato***;
- ***Giuliano Di Bernardo*** has been confirmed as **the Chief Executive Officer**, with a focus on business activities;
- **Director of Innovation, Development and ESG**, ***Stefano Donati***. This strategic role involves promoting the integration of sustainability into corporate governance and providing continuous, direct oversight of these issues. His plays a liaison role that is also strategic in ensuring that ESG issues are always brought to the attention of the Board of Directors and that the most significant ESG impacts and risks are assessed when formulating corporate strategy;
- **Director, Paolo Leonardelli;**
- **Independent Director, Linda Faiola;**
- **Independent Director, Francesco Silvestrini;**
- **Independent Director, Matteo Tamburini.**

To support the Board, three **intra-board committees** were established on March 14, 2024 and confirmed on July 25, 2025. These committees operate on a voluntary basis, are chaired by independent directors, and are appointed directly by the BoD.

- **ESG Control and Risk Committee**, chaired by Matteo Tamburini, comprising the following members: Linda Faiola and Francesco Silvestrini;
- **Appointments and Remuneration Committee,** chaired by Francesco Silvestrini, comprising the following members: Linda Faiola and Matteo Tamburini;
- **Related Party Transactions Committee**, chaired by Linda Faiola, comprising the following members: Matteo Tamburini and Francesco Silvestrini.

On November 14, 2025, the BoD approved the first Sustainability Report 2024, which complies with the ESRS Standards. The report has been regularly updated during Board meetings by the Managing Director, Stefano Donati, who has consistently expressed his views on matters deemed relevant.

The ESG Control and Risk Committee oversees ESG risk analysis, defines strategic priorities and oversees the non-financial reporting process. The Committee is composed of three directors, all of whom are non-executive and at least a majority of whom are independent, as required by Article 2409, paragraph 2 of the Italian Civil Code.

The ESG Control and Risk Committee met 8 times in 2025, on the following dates: February 20; March 11; April 1; July 25; September 11; October 30; November 12; and December 11.

At the *corporate* level, the duties of the **Sustainability and Innovation Committee** are to guide, coordinate and monitor ESG and innovation initiatives. The Committee facilitates the sharing of best practices among Group companies and promotes the strategic alignment of ESG activities.

This committee consists of the following prominent, influential positions that impact sustainability issues: Executive President, Chief Executive Officer, Managing Director, IT Director, General Business Director, Technical Sales Director, Group HR Director, Rekeep Innovation and ESG Manager and Communications Manager.

These positions have also been identified in relation to company functions deemed to support ESG topics.

The Group ensures that the members of the Board of Directors are kept continuously updated on ESG issues.

The administrative, management, and supervisory bodies, including the BoD, are informed of ESG impacts, risks, and opportunities at regular intervals, including by the Managing Director, in order to ensure constant oversight of sustainability issues. These updates enable the BoD to monitor the evolution of risks and opportunities relating to environmental, social, and governance matters and to ensure alignment with corporate strategies. As part of its control functions, the BoD is directly involved in decision-making and approval processes relating to ESG risk mitigation systems. In 2025, the BoD, including through the Intra-Board ESG Control and Risk Committee, initiated a process to define and monitor objectives related to significant ESG impacts, risks, and opportunities. This process will be officially formalized in the first months of 2026 with the Board’s approval of the Group’s Strategic Sustainability Plan. Therefore, the same body will be responsible for monitoring the Plan and analyzing the progress made towards achieving the targets identified therein.

The risk management process is supported by structured information flows between the ESG Department, the Risk & Compliance Department, and the ESG Control and Risk Committee. These flows ensure continuous oversight and an integrated assessment of risks and opportunities, including from a Double Materiality perspective. With this in mind, the Group is committed to adapting and intensifying the process of reporting to the BoD and the supervisory bodies in order to maintain compliance with regulatory developments concerning sustainability, by making ESG more central to corporate strategy and operations.

ESG impacts, risks, and opportunities are overseen by the ESG Control and Risk Committee, which receives periodic updates from the ESG Department and the Managing Director. At the executive level, operational oversight is assigned to the Innovation & ESG Department, which collaborates with the Risk & Compliance function to ensure the integration of ESG considerations into risk management processes and strategy definition. For details of Impacts, Risks, and Opportunities (so-called IROs), please refer to the dedicated section "*1.14 - Double Materiality Assessment*." As far as significant IROs arising from the upstream and downstream value chain are concerned, the Rekeep Group is currently adjusting the business strategy integration process with reference to them.

The hierarchy allows a structured flow of information between operational units and governance bodies, with formal and informal opportunities for dialog. Dedicated controls and procedures for managing ESG impacts are also in place, and are integrated with the HR, Legal, Procurement, QHSE and IT functions by means of shared policies, protocols and monitoring systems.

Drawing upon a robust and well-balanced mix of professional roles with the required expertise, the boards of directors and top management supervise the setting of ESG goals and monitor progress, on the basis of the information flows described above, thus providing strategic oversight and informed governance. The monitoring and reporting process culminates in the approval of the Rekeep Group's Consolidated Sustainability Report by the BoD on an annual basis.

The table below shows the composition of the Board of Directors by gender and age.

BOARD OF DIRECTORS BY GENDER AND AGE

	2025	2024
Women		
<30 years	0	0
30-50 years	0	0
> 50 years	1	1
Total women	1	1
Men		
<30 years	0	0
30-50 years	0	0
> 50 years	6	6
Total men	6	6
OVERALL TOTAL	7	7

Women account for 14.28% of the total membership of the BoD.

The Board of Statutory Auditors completes the line-up of governing bodies. It consists of three statutory and two alternate auditors and was confirmed by the Shareholders' Meeting on July 25, 2025. Its functions involve ensuring legal compliance and proper administration.

The Board of Statutory Auditors is composed as follows:

- **Germano Camellini – Chairman of the Board of Statutory Auditors;**
- **Marco Benni – Statutory Auditor**
- **Giacomo Ramenghi** - Statutory Auditor (resigned on December 2, 2025)
- **Michele Colliva – Alternate Auditor** (who succeeded Giacomo Ramenghi as a Standing Auditor pursuant to the Articles of Association, as the most senior Alternate Auditor)
- **Antonella Musiani – Alternate Auditor**

The table below shows the composition of the Board of Statutory Auditors by gender and age.

AUDITORS BY GENDER AND AGE AS AT DECEMBER 31, 2025

	2025	2024
Women		
<30 years	0	0
30-50 years	0	0
> 50 years	1	1
Total women	1	1
Men		
<30 years	0	0
30-50 years	0	0
> 50 years	4	4
Total men	4	4
OVERALL TOTAL	5	5

Financial audits are performed by an external firm.

The control structure has multiple levels and complies with international *best practices*. It includes:

- The **Internal Audit** function, assigned to *Renato Marro*[2], an external professional who reports directly to the Board of Directors;
- The **Board of Statutory Auditors**, composed of three statutory and two alternate auditors, appointed in April 2023;
- The **Organizational and Management Model,** a framework for the oversight of risks and legal compliance;
- The **Supervisory** Body, comprising Renato Marro, Marco Strafurini, and Giuseppe Carnesecchi.
- The **Group Ethics Committee**, which is the guarantor of the founding values and principles;
- The **Risk & Compliance** function, assigned to *Raffaele Potrino*, who reports to the Executive President and ensures direct and operational oversight of corporate risks.

[2] Partner BDO Advisory Services S.r.l.

The Group's international operations are managed through Rekeep World, a holding company wholly owned by Rekeep S.p.A., which coordinates foreign holdings. Rekeep World does not carry out operations directly, but acts as a center of governance for foreign subsidiaries.

Major holdings include:

- Rekeep France (100%), operating in facility management for the transport sector;
- EOS in Turkey (51%), operating in linen rental and laundry and sterilization services for large public hospitals;
- Rekeep Polska (80%), the most significant subsidiary in terms of revenues, operates under a dual governance system that includes a Board chaired by the CEO and founding partner Maraszek Radosław, and a Supervisory Board made up of four members, three of whom are appointed by Rekeep World;
- Rekeep Saudi (100%), operating in facility management for the healthcare, transport, and large-scale real estate sectors.

This structure enables the Group to cover strategic markets, leveraging established expertise and promoting a culture of responsible, sustainable governance.

MAPPING THE DUE DILIGENCE PROCESS

In the table below, in accordance with the GOV-4 disclosure requirement set out in the ESRS reporting standards, Rekeep Group has mapped out the information contained in this Sustainability Report relating to the due diligence process.

The purpose of this mapping is to facilitate understanding of how the Group integrates due diligence into its governance, strategy, and operations, incorporating all business models, in accordance with current regulatory requirements. The table shows the various phases of the due diligence process – from identifying impacts to communication – specifying how they have been implemented and documented, so as to provide a transparent and structured representation of the practices adopted.

Basic stages and components of due diligence	Description of Rekeep Group practices	Reference in the Sustainability Report
1. Integration into governance, strategy, and the business model	Due diligence is integrated into governance by means of an elaborate structure designed to ensure control and due diligence throughout the Group, specifically with the Ethics Committee and the ESG Control and Risk Committee; into strategy by means of the Sustainability Policy; and into the operating model by means of compliance systems (e.g., anti-corruption) and supplier management and monitoring systems.	Sections "1.2 Group Services", "1.7 Group Governance", "1.11 Risk Management: a cornerstone of company strategy", 1.8 "Strategy", "1.10 Our Integrated Approach: sustainability and innovation"
2. Stakeholder engagement	Stakeholder engagement occurs at all stages of the Group's business processes. As such, the Group nurtures relations with internal (and external) stakeholders as a cornerstone of its strategy, through a range of listening channels and ongoing dialog.	Sections "1.12 Stakeholder Engagement" and "1.14 Double Materiality Assessment"
3. Identification and assessment of negative impacts and risks	The Group conducts ESG risk and impact analyses, both internally and along the value chain, with a focus on environment, human rights, employment, and governance.	Section "1.14 Double Materiality Assessment" and "1.11 Risk Management: a cornerstone of company strategy"
4. Preventing and mitigating impacts and risks	Plans and policies are in place to prevent and mitigate negative impacts, including codes of ethics, audits, training, supplier management and monitoring, and environmental initiatives. The Group is committed to implementing corrective action to reduce negative impacts and residual risk.	Section "1.14 Double Materiality Assessment" and "1.11 Risk Management: a cornerstone of company strategy"
5. Monitoring effectiveness	The Group monitors the effectiveness of actions by means of KPIs, internal audits, periodic reviews, and updates to the Sustainability Policy, as well as through the Sustainability Plan currently pending approval.	Section "1.14 Double Materiality Assessment" and "1.11 Risk Management: a cornerstone of company strategy"
6. Communication	Rekeep communicates its results through its sustainability reporting, corporate website, and internal communication channels, thereby promoting transparency towards stakeholders and the community.	Section "9 Affected Communities"

1.8. Strategy

The essential features of Rekeep's strategy are based on its business model, the substance of which has been consolidated over the years, with components adapted in response to changes in the company's size and in the economic and social context in which it operates. It is precisely this adaptation process that has constituted the core of the industrial plans implemented over time, leading to the current status.

To outline Rekeep's strategy during this period (and to understand its relationship with sustainability policies), it is therefore necessary to specify at least three categories of phenomena: *the business model*, the *contextual conditions* and the *specific medium-term objectives*.

Business model

Throughout its history, Rekeep has never deviated from its original business objective (its commitment, its *purpose*), which can be summarized as follows: *to make physical spaces livable and the operations that take place within them efficient*. From activities almost exclusively related to cleaning services, the company has gradually expanded this function in two ways: through the progressive streamlining of activities via improved organization and the use of suitable technologies, and, most importantly, by increasingly focusing on the activities that take place within these physical environments. There has therefore been a shift in importance from environments (*things*) to organized social contexts (*human activities*), particularly large and complex ones. As things stand, therefore, the company's activities characterized by environments (cities, buildings, structures) are of secondary importance, while its efforts are increasingly directed toward the economic, environmental, and social optimization of large and complex human functions.

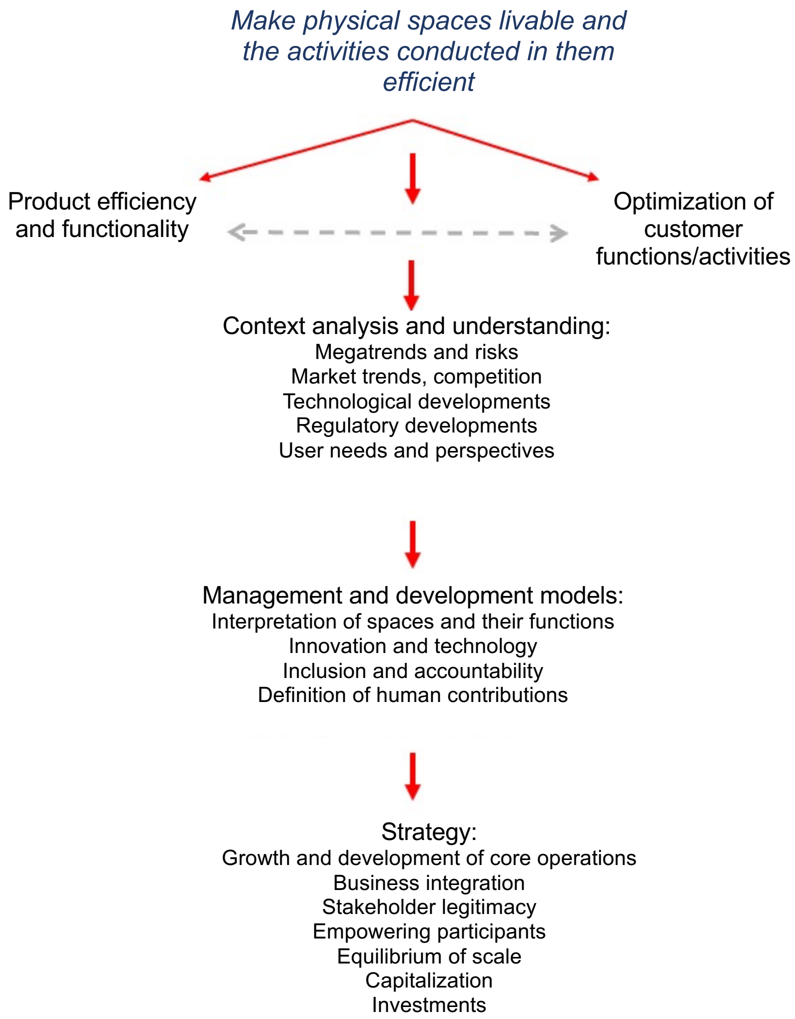
From the business model to the strategy

From the business model and its development, Rekeep's strategy has evolved as a series of interconnected and progressively more sophisticated processes, which can be summarized as follows:

SERVING

1. increasingly larger and more complex spaces,
2. which are considered in their material and functional reality (an aspect that is gradually becoming more relevant),
3. building the organization on the capacity and responsibility of internal stakeholders (a political and cultural objective),
4. valuing the corporate dimension as a fundamental asset in its impact on the market,
5. mobilizing the financial, technological, and organizational resources necessary to enable growth,
6. gradually specializing and integrating activities and business areas,
7. acting consistently across the value chain and enhancing relationships with contact communities and stakeholders.

The following diagram outlines this series of steps, leading to the identification of the primary strategic objectives. These, in turn, are shaped by a set of external conditions that must be prioritized: economic dynamics, political and regulatory conditions, societal demands, general and specific risks, and the structure and evolution of value chains:



It is important to note that the entirety of the process – from the business model to the identification of the strategic components – is intrinsically characterized by and dependent on sustainability-related phenomena concerning:

a) the material impacts resulting from the services rendered,

b) resource use,

c) the broader environmental impacts,

d) the significance of the human factor on both the supply and demand sides.

These aspects, which "structure" Rekeep's strategy, must then be measured against two primary contextual conditions that in turn constitute relevant chapters of its strategy: the goal of financial and capital autonomy (and an optimal relationship with financial markets) and that of internationalization, which is gradually assuming greater importance.

Medium-term objectives

Rekeep's general strategic approach thus consolidates its *development on its established foundations*, that is, as a coherent evolution of its business model in the resolute reaffirmation of growth and, in this regard, in the increasing importance of sustainability, defined as both a business opportunity and a social responsibility.

Consequently, given the current situation, in terms of the evolution of the business model and the consolidation of the strategy, particular emphasis has been placed on certain aspects applicable to the period covered by the current Business Plan. These are closely linked to sustainability issues and the role of ESG, albeit with differing emphasis. Among these, stated simply as headings:

1. the *qualification of governance* as a guarantee of transparency, ethics, and accountability;
2. *the green transition as an opportunity* to review processes, services, and relationships with the community;
3. the enhanced *identification and management of risks* (ERM and ESG) as a requirement to ensure resilience and increase competitiveness;
4. *innovation* (technical, technological, and organizational) *as a driver of transformation* and continuous improvement;
5. the nurturing, recognition, and enhancement *of human and relational capital*;
6. the commitment to contributing to shaping an efficient and sustainable value chain.

Components of the strategy that relate to or influence matters of sustainability

In line with the evolution of the business model and the guidelines outlined in the Business Plan, Rekeep's strategy increasingly incorporates, in a structured manner, the elements that impact sustainability issues. Indeed, the integration of ESG factors represents a cross-cutting means of leverage that guides the Group's operational and development decisions, contributing to the formulation of investment priorities, the evolutionary trajectories of services, and organizational safeguards.

Within this framework, the strategy addresses the primary future challenges associated with regulatory changes, the need for energy efficiency, responsible resource management, process digitization, and the increasing complexity of value chains. To address these challenges, the Group has initiated and planned critical solutions and strategic projects aimed at supporting the sustainable transition. These include: strengthening ESG governance systems, adopting technologies for monitoring and reducing environmental impacts, revising service models with a focus on decarbonization, implementing a data-driven approach to risk management, progressively digitizing services, increasingly structuring sustainable procurement, and investing in staff upskilling programs.

These projects, together with the progressive integration of sustainability issues into strategic planning and internal control, contribute to consolidating a value creation model that considers competitiveness, resilience, and responsibility towards stakeholders in parallel. The strategy is therefore increasingly aligned with the requirements of the ESRS, insofar as it clearly identifies the material impact areas, the priorities for action, and the initiatives necessary to effectively govern the matters relevant to sustainability reporting.

1.9. The Group Sustainability Policy

Since 2024, the Rekeep Group has identified the key aspects that define the relationship between its strategic goals and sustainability, which has become a fundamental component. The overall rationale is as follows: *Rekeep is a service company that focuses on enhancing the quality and functionality of physical environments, thereby increasing the efficiency and value of the human activities conducted within them*. It is therefore evident that, from an environmental, social, and governance standpoint, this involves the creation of a range of values in which sustainability simultaneously assumes the characteristics of both a constraint and an entrepreneurial perspective. In a word*: necessity.*

It will be examined in greater detail later on how these aspects directly affect materiality with regard to external and financial impacts. It is now important to highlight the cornerstones – *the fundamental commitments* – so that the activities undertaken and the prospects and commitments to be achieved can be interpreted and evaluated. In general terms, these are:

- **combating environmental degradation and climate change** by reducing the negative impacts of current activities, promoting the circular economy, and adopting innovative and sustainable management practices;
- **the responsible management of resources** (particularly energy, water, and consumable materials), also with the aim of reducing greenhouse gas (GHG) emissions, both those generated by the company's production activities and those along the value chain;
- **the optimization of the behavior of personnel focused on sustainability***,* ranging from actions more directly regarding service provision to those of a more general nature, such as, for example, sustainable mobility;
- **the enhancement of work**, which encompasses social well-being, inclusion, and the empowerment of individuals, regardless of their status or position within the production process;

- **the increased responsibility of stakeholders** (employees, customers, suppliers) towards improved living and working conditions; in this regard, a commitment to efficiency and equity in the value chain is essential;
- **the commitment to regard the company as an active player in social equity, and to ensure it is viewed as** such, with a special focus on the communities closest to it and most affected.

This gives rise to a number of consequential and priority commitments:

1. the responsible management of its own and its customers' energy consumption, through the promotion of renewable energy sources and energy saving;
2. responsible management of water resources and the adoption of technologies for water conservation and reuse, particularly within its industrial washing systems and during professional cleaning activities;
3. the use of eco-friendly materials and the promotion of recycling;
4. the commitment to equal opportunities, inclusion, and work-life balance for employees and contractors, with a focus on valuing diversity and creating an inclusive environment, and promoting welfare policies and actions that contribute to these goals;
5. valuing merit through career paths focused on professional development, recognizing effort, and rewarding talent, including through ongoing training programs.

These general guidelines constitute the framework within which the processes that will be examined in greater detail below are implemented.

Responsibility for implementing these guidelines lies with the Innovation & Sustainability Department, in coordination with the Sustainability and Innovation Committee, the Intra-Board ESG Control and Risk Committee, and the Board of Directors. The Policy is binding on all Group companies, office sites, and production plants.

Rekeep is committed to disseminating its sustainability policy to all employees and stakeholders and to monitoring its effectiveness, with the necessary updates in response to regulatory developments and best practices.

The fact that these guidelines reflect a well-established company tradition is evidenced by Rekeep’s history of social responsibility, which merits a summary:

- In **1992**, MSC began experimenting with reporting in the form of a brief "Social Responsibility Report" annexed to the annual report. 2025 marks the 33rd anniversary of the publication of our first "*Social Responsibility Report*" in 1992. Since that time, reporting has been conducted annually, evolving into a central and symbolic component of the company's enduring journey towards sustainability. But in the same way that the company has changed, regulatory requirements have also evolved over the years. This has required greater transparency in corporate governance and the involvement of all company functions in data collection and sustainability initiatives, and given rise to an increasingly integrated approach.

- In **2002**, 10 years after its inception, the document became independent from the annual report, ushering in the increased involvement of management, from the Board of Directors to the company's various departments. Adopting GBS 2001 (an Italian social reporting standard), the report integrated a value-added calculation and allocation scheme into the "social report."
- **2012** saw the launch of the "Indicators Project", promoted by the Manutencoop Executive Committee and aimed at co-designing a set of quantitative and qualitative parameters on which to base corporate reporting. The aim of the project was to create a "shared metric" designed to integrate both business and social aspects, based on a collaborative approach.
- In **2013**, the company took its first steps towards implementing the *Global Reporting Initiative* (GRI) standard, while also confirming "Europe 2020" as its reporting framework.
- In **2016**, the document was prepared for the first time by Rekeep (formerly MFM), in accordance with the GRI's G4 international standard, and obtained certification.
- **2017** saw the first stakeholder engagement campaign, involving employees, customers and suppliers.
- The "Rekeep Beyond" project has been in place since **2021**. It involves various company personnel in workshop and training, with a view to improving sustainability performance by studying and applying the ESG (*Environmental, Social, Governance*) approach.
- **In 2024**, Rekeep Group **published its inaugural Sustainability Policy**. In the same year, it embarked upon voluntary sustainability reporting in line with ESRS reporting standards, and expanded the perimeter of consolidation to include its non-Italian companies. Lastly, the Group conducted a Double Materiality Assessment for the first time. Regulatory requirements concerning Corporate Social Responsibility (CSR) are still evolving rapidly and significantly, starting with European directives such as the *Corporate Sustainability Reporting Directive* (CSRD) and *Corporate Sustainability Due Diligence Directive* (CSDD), as amended, which set increasingly stringent and complex standards governing how companies report on sustainability and track their environmental, social, and governance impacts.
- **2025** saw the launch of stakeholder engagement. Work was undertaken both with suppliers as part of the broader "*Sustainability procurement*" project and with internal and external stakeholders for the preparation of the Double Materiality Assessment[3]. Finally, the year in question was marked by the initial

[3] See Section 1.12 "*Stakeholder Engagement*" and Section 1.14 "*Double Materiality Assessment*".

publication of the Supplier *Code of Conduct*, which forms part of an increasingly broad process of innovation, digitization, and evolution that will continue in the years ahead.

In recent years, the Rekeep Group has been responding to numerous regulatory developments in the area of sustainability by developing initiatives to fully integrate it into its core business, implementing processes for monitoring and improving ESG performance, and working with the continuous and consistent involvement of top management across all companies to ensure sustainable governance. This approach ensures that each impact (whether positive or negative) is given due relevance and priority in the analysis conducted by the company along the entire value chain.

Over the next year, the Rekeep Group is committed to integrating the reporting of data for all companies within the reporting perimeter until it is complete, with a view to achieving full availability of reporting flows from all of them. This involves gradually aligning the internal control and governance systems, while further integrating sustainability principles into the Group's corporate processes and business.

1.10. The Integrated Sustainability and Innovation Approach

REKEEP BEYOND

The purpose of Rekeep Beyond is to strengthen sustainability and innovation within the entire organization's vision and practices. The program aims to provide in-depth, targeted training by analyzing the interconnections between *ESG and Innovation* and their impact on the company.

The Rekeep Beyond project was launched in 2019. The **first edition**, held partly during the pandemic, engaged young company executives in an in-depth consideration of climate change and other matters relating to sustainability. It covered topics ranging from climate-induced migration to sustainable finance and reporting regulations.

The **second edition** (2022-2023) shifted the focus to ESG-related issues, with a view to identifying priority actions to fill possible gaps and strengthen areas related to corporate sustainability. The project had two stages: a **training** and analysis stage, focusing on emerging regulations such as the CSRD directive, and a **practical** stage, culminating in the development of an ESG questionnaire for Rekeep's main suppliers, selected for their economic significance and the length of their business relationship. This questionnaire was divided into four sections – general, environmental, social, and governance – and was designed to collect more comprehensive information on issues such as **the environmental impact generated by suppliers'**

activities, the policies adopted on human rights and employment conditions, and matters relating to fair business management. The information gathered through the questionnaire will enable Rekeep to gain a more comprehensive view of its supply chain in terms of sustainability, and provide in-depth knowledge of the companies with which it collaborates on an ongoing basis. This data will also play a crucial role in facilitating dialog with contracting parties, who are showing an increasing interest in the ESG policies adopted by partners throughout the supply chain.

The **third edition** saw the participation of employees from a broader pool of Group subsidiaries and representatives from various business areas. One important new feature was that it **treated the issues of sustainability and innovation as a single conceptual and operational unit**, with a view to boosting understanding of and participation in management processes. The project is currently undergoing review.

INNOVATION

Innovation represents a central strategic factor for Rekeep, fully integrated into the Group's vision: *"Challenges change, values remain."* In a continuously evolving economic and technological context, innovation is not an occasional objective, but rather a permanent operating condition: it is the tool through which the Group manages change, strengthens its competitiveness, and builds value over time.

As a service company with operations that are predominantly manual, Rekeep develops innovation within a structurally constrained context, in which the "new" must translate into an improvement that is genuinely perceptible and appreciated by the market. Innovation therefore entails identifying solutions capable of having a tangible impact on the effectiveness of the work performed, the quality of the service delivered, and the overall sustainability of the choices made, from an economic, environmental, and social perspective.

From this perspective, innovation impacts two main areas.

On the one hand, the progressive improvement of human labor in terms of efficiency and qualifications through technical, technological, and organizational solutions that enhance skills, safety, and productivity. In this regard, innovation does not replace work; rather, it enhances it, contributing to the construction of advanced, more efficient, and responsible operating models.

On the other hand, it involves the development of tools, technologies, and models capable of improving customers' environments and functions, not only by addressing explicit or implicit needs, but also by anticipating new requirements and market standards. The integration of the best available technologies enables the design of flexible and customized solutions capable of generating added value and strengthening robust, long-lasting relationships with customers and partners.

These two areas constitute the reference framework within which Rekeep directs investments, experimentation, participation in networks, and project development, transforming the search for the “new” into a structured, assessable process that can be planned and is consistent with the Group's industrial strategy.

In all its operations, Rekeep strives to create smart, sustainable environments that improve people's quality of life and their experience of work. In line with this vision, the Group systematically integrates innovation and sustainability, incorporating the ESG approach into technological development processes and organizational decisions.

The establishment of a dedicated unit within Rekeep S.p.A. to align innovation with ESG enables the company to direct its technological decisions toward objectives of environmental sustainability and social responsibility. This approach leverages innovation as a tangible means to enhance operational efficiency and reduce the environmental impact of corporate practices.

The activities described below represent some of the principal operational manifestations of this strategic direction.

Innovation for operational efficiency and the value of skills

HELIOS

In 2025, the HELIOS (Holistic Energy-efficient Living and Integrated Optimization System) project was successfully completed. The project won the call for proposals issued by the BI-REX Competence Center as a mobilizer of National Recovery and Resilience Plan funds. The project, developed with the scientific collaboration of the University of Bologna and leading technology providers, was an important experiment in the field of digital innovation applied to sustainable facility management.

HELIOS has enabled the development and validation of an advanced prototype Digital Twin, an evolution of traditional BIM (Building Information Modeling) management models, aimed at real-time monitoring and optimization of energy consumption and the environmental performance of buildings. The system integrates digital models of the property with real-world data from IoT sensors and information related to user behaviors, enabling predictive simulations and more efficient management strategies in terms of both energy and maintenance.

The experiment was conducted at a university hall of residence located in the city of Bologna. During the project, sensors were installed to measure key parameters such as temperature, humidity, CO_2 concentration, and energy consumption at the individual room level. The models developed have facilitated a better understanding of the dynamics of space utilization, thereby contributing to the improvement of the energy efficiency of the assets and the enhancement of the occupants’ living comfort.

In 2025, following an appropriate period of testing and validation of the measurement and simulation models, the project officially concluded with a public event to circulate the results, held on June 30, 2025. This event provided an opportunity for discussion with stakeholders, academics, and industry professionals. The initiative facilitated the sharing of the results achieved, the lessons learned, and the potential future applications of the developed model.

The HELIOS project has made a tangible contribution to the European objectives of the Fit for 55 package, demonstrating how the integration of technological innovation, a data-driven approach, and sustainability can serve as a strategic lever for reducing energy consumption and for more informed and resilient management of real estate assets. The experience gained provides a solid foundation for future developments and applications on a broader scale within the Group.

BI-REX Competence Center

BI-REX is a national Competence Center specializing in Big Data, established in 2018 and led by the University of Bologna. The center brings together 72 partners, including research institutions, end-user companies, and provider companies, with the aim of promoting a model for collaboration among universities, research centers, and businesses, in accordance with the principles of open innovation.

Like other Competence Centers operating in Italy, BI-REX aims to serve as a benchmark for excellence in advanced training on enabling technologies and their application in innovation projects. Rekeep is one of the founding members of the Center and is represented both at the Shareholders’ Meeting and on the Steering Committee, a scientific policy-making body. Thanks to this role, the Group was able to participate in numerous training initiatives, involving various company departments.

The Clust-ERs

Clust-ERs are communities of public- and private-sector bodies – research centers, companies, and training bodies – that share ideas, skills, and resources to support the competitiveness of the major production systems in the Emilia-Romagna Region of Italy. In Clust-ERs, the laboratories of the Advanced Technology Network are integrated with the business and advanced training systems, creating interdisciplinary critical masses capable of developing strategic projects with a high impact for the region.

In 2018, Rekeep joined the Innovate Clust-ER (service innovation) and Build Clust-ER (construction), actively participating in initiatives and thematic working groups. In 2024, at the R2B Innovation Fair in Bologna, the results of the *Smart & Critical Infrastructures* working group was presented. Rekeep acted as co-chair of the group and contributed to the preparation of a white paper *entitled "Green and Resilient Data Centers to Support AI and Big Data."*

In 2025, Rekeep continued to coordinate the Smart & Critical Infrastructures working committee, thereby confirming its commitment and focus on an area that is increasingly central and strategic for Italy. Critical infrastructure – including data centers, healthcare facilities, energy systems, logistics hubs, and water, electricity and telecommunications networks – constitutes essential systems for economic, social and institutional functioning, and their operational continuity and resilience are therefore crucial.

Innovation to anticipate market needs

B. Future Challenge

In 2025, the Rekeep Group participated in the B. Future Challenge, an Open Innovation initiative promoted by the Adriano Olivetti Foundation and BOOM (CRIF), aimed at connecting young talent and companies to address concrete business and technological transformation challenges. The initiative involved over 90 university and ITS students from across Italy, organized into multidisciplinary teams and supported by corporate mentors.

As part of the challenge, H2H Digital Solution, a subsidiary of Rekeep specializing in the management of switchboards for healthcare facilities, proposed a design challenge aimed at improving the transparency, measurability, and efficiency of the service. The process developed during the initiative resulted in the design of KeepInsights, a digital platform concept that integrates advanced dashboards with artificial intelligence tools for real-time monitoring of operational performance.

The solution, currently in the design definition phase, provides for the display of updated KPIs, the activation of automatic alert systems, and the generation of predictive analytics, ensuring full data traceability in compliance with GDPR regulations. The objective is to enable healthcare facilities to make more timely and informed decisions, while simultaneously improving organizational efficiency and the quality of service for patients. The development of the dashboard based on this project is anticipated to take place in 2026.

Rekeep’s participation in the B. Future Challenge confirms its commitment to promoting open innovation models and fostering dialog between businesses, emerging expertise, and advanced technologies, in line with the Group’s strategy geared towards sustainability and long-term value creation.

Spreentech Ventures S.r.l.

In 2025, Rekeep initiated a new strategic partnership by joining Spreentech Ventures S.r.l., a private entrepreneurial initiative stemming from one of the Polo Edilizia 4.0 projects, with the aim of promoting innovation and sustainability in the construction sector and related services. In the same year, Rekeep joined the company’s Board of Directors, thereby strengthening its active role in the initiative’s direction and development processes.

Spreentech Ventures is a center of excellence that develops skills, disseminates know-how and supports technological innovation. It operates in close collaboration with companies, startups, research centers, and other qualified stakeholders within the innovation ecosystem. The company pursues two primary objectives: on the one hand, the selection of and support for innovative startups through structured business acceleration programs; on the other, the dissemination of an innovation culture through training, networking, and dedicated events.

The accelerator focuses on four thematic areas deemed strategic for the sustainable evolution of the sector: Construction 4.0; Green Building, Tech & Mobility; Smart City & Smart Building; and Circular Economy & ESG Impact. Spreentech annually selects a limited number of startups from these areas, investing in their development and guiding them through growth pathways that typically span six to twelve months.

Participating startups benefit from integrated support that encompasses: the definition and structuring of their business model, the validation of prototypes or Proof of Concept (POC), assistance with certification processes, the market launch of products and services, and support with fundraising activities. The program also leverages an extensive network of relationships that includes companies, universities, research centers, and leading players in Italy's innovation ecosystem.

Rekeep's affiliation with Spreentech Ventures and its participation on its Board of Directors represent a tangible and strategic commitment to the integration of innovation and sustainability, in line with the Group's vision. Through this partnership, Rekeep actively contributes to the development of innovative solutions with a high ESG impact, thereby strengthening its role within the innovation ecosystem and fostering cross-pollination among industrial, technological, and environmental expertise.

Ecosystem and network supporting sustainable innovation

Digital Innovation Observatories

The Digital Innovation Observatories at Milan Polytechnic have been developing expertise in new digital technologies for over 20 years. They are headquartered in the Management Engineering Department and are part of the School of Management at the Polytechnic of Milan, which brings together research activities in the field of management.

The work of the Digital Innovation Observatories is divided into 3 main areas:

- research into digital innovation in large enterprises, SMEs, and the public administration;
- communication and updates on key trends in digital innovation;

- network development, through the aggregation of a community of demand-side, supply-side, and institutional decision-makers.

Research is currently conducted by over 50 Observatories, who cover the various fields of digital innovation, which can be grouped into three main categories: Digital Solutions, Digital Transformation and Verticals, which focus on technologies, transformation processes, and sector-specific applications, respectively.

Impronta Etica

Impronta Etica is a non-profit association founded in 2001 at the initiative of a number of Emilia-Romagna-based companies operating in Corporate Social Responsibility, with a view to promoting sustainability in the business world. The association's mission is to establish a network of companies and organizations that consider social engagement an integral part of their strategic vision and that adopt Corporate Social Responsibility practices.

Rekeep is a member of Impronta Etica and actively participates in the working groups and subject-specific committees promoted by the association, thus maintaining a constant dialog on the principal regulatory developments and emerging issues in sustainability at European level. Throughout 2024, the Water Pledge working group, an initiative detailed in the *Environment* section, continued its activities. These efforts carried on into 2025, reinforcing the company's commitment to responsible and conscientious water resource management.

Sustainability Makers

Rekeep is a member of Sustainability Makers, the new name and identity of the CSR Manager Network, a network that brings together professionals that design and implement sustainability strategies within companies and organizations. Sustainability Makers aims to enhance and strengthen the skills of sustainability professionals, promoting their recognition within the corporate environment.

The association provides opportunities for training and continuous professional development through networking, study and research, events, workshops, and webinars. This facilitates the dissemination of knowledge and best practices on ESG topics and supports the development of an increasingly structured sustainability culture.

1.11 Risk Management: a cornerstone of company strategy

Within an economic, regulatory, and environmental context that is increasingly complex and interconnected, risk management is a central factor in ensuring an organization's resilience, sustainability, and competitiveness. For Rekeep, *Risk Management* is not merely a technical safeguard: it is an enabler of business strategy, able to guide decisions, prevent critical issues, and seize opportunities.

In 2024, Rekeep took a significant step toward a more structured and integrated approach to the management of risks, particularly those relating to sustainability. For the first time, *the Innovation & ESG Department*, in collaboration with the *Risk & Compliance Function*, conducted an analysis of ESG risks, in line with European ESRS standards, and put in place an integrated, cross-functional approach. This analysis was repeated in 2025 with a view to refinement and improvement, expanding the scope to encompass a global and systemic perspective.

This made it possible to:

- map key ESG risks along the value chain;
- assess their significance and likelihood of occurrence;
- identify areas for improvement and mitigation measures;
- integrate the results into the process for formulating corporate strategy.

The analysis involved various business functions, including HR, Procurement, Legal, IT, QHSE, and the Group's main subsidiaries both in and outside Italy, thus promoting a widespread, shared risk culture.

The significance of the risks analyzed in the matrix was assessed by considering both **severity of impact** and **likelihood of occurrence**. An approach based on **residual risk** was adopted, which takes account of the company's existing safeguards and controls that help mitigate risk.

The analysis revealed a number of material risks, of which the following are the most significant:

- **Environmental**: energy consumption from non-renewable sources, greenhouse gas emissions, water and soil pollution, and waste management.
- **Social**: occupational health and safety, organizational welfare, equal treatment, and rights in the supply chain.
- **Governance**: risks relating to corruption, anti-competitive practices, fraudulent acts that may affect tenders, service continuity, and late payments to suppliers.

Mitigating actions and internal controls were identified for each risk. These include:

- energy efficiency and sustainable mobility plans;
- strengthening HSE safeguards and training programs;
- adopting ethical and supply-chain monitoring policies;
- updating compliance and anti-corruption protocols.

The findings of the ESG risk analysis have been incorporated into the Sustainability Plan currently being drawn up – thus helping define goals, KPIs and priority actions for company owners – and into internal policies and procedures, by means of control measures that help limit residual risks even further.

The results are also reported periodically to the ESG Control and Risk Committee through the Managing Director to the BoD, thereby ensuring continuous and strategic oversight.

The entire process is designed to be iterative and dynamic, with periodic updates to keep in step with regulatory developments and changes in the external environment and business strategies.

The Group has therefore equipped itself with new risk management and internal control processes and systems, which are still evolving in relation to sustainability reporting. This has spawned an array of structured, interconnected elements designed to help identify, assess, and mitigate risks, including ESG risks. These elements include:

- **Dedicated organizational safeguards**, such as the ESG Department and the Risk & Compliance function, which actively collaborate on the analysis and monitoring of sustainability risks.
- **Procedures** for collecting and validating information, analyzing materiality, and determining corrective actions.
- **Internal control tools,** including policies, protocols, and ad hoc functions, to ensure traceability and regulatory compliance.
- **Involvement of governance bodies**, with information flows to the ESG Control and Risk Committee and the BoD, which oversee the integration of ESG risks into corporate strategy.
- **Integration into decision-making processes**, by using the results of ESG risk analysis to guide the setting of targets, KPIs, and priorities in the Sustainability Plan, as well as the Group's strategic and business choices and directives.

This approach facilitates proactive, dynamic risk management in line with ESRS requirements and sustainable governance best practices.

The **Internal Control System** is a set of rules, procedures, and organizational structures designed to identify, measure, manage, and monitor risks. The Internal Control System, defined on the basis of national and international best practices, consists of the following three levels of control:

- Level 1: the operational functions (process owners) identify and assess risks within their own processes and define specific remedial actions to manage them;
- Level 2: the functions in charge of risk control (e.g. Risk & Compliance, etc.) define methodologies and tools for risk management, carry out monitoring activities, and provide support to Level 1;
- Level 3: the Internal Audit function provides independent assessments of the operation of the entire system.

Rekeep S.p.A. has implemented a coherent, integrated **Internal Control System** in order to safeguard the company's assets, achieve company targets by means of appropriate strategies, and create value for all stakeholders of the company and the Group as a whole.

The **Board of Directors** plays a role in guiding and evaluating the adequacy of the internal control and risk management system. The Executive President and the Chief Executive Officer oversee, within their respective remits, the functionality of the internal control and risk management system.

The **ESG Control and Risk Committee** supports the Board of Directors with the task of formulating proper and effective risk control policies for the company and the Group.

The **Related Party Transactions Committee**'s primary duty is to formulate reasoned opinions on the existence of interests for Rekeep in carrying out Related Party Transactions by expressing an appraisal of the substantial appropriateness and fairness of the related conditions.

The **Appointments and Remuneration Committee** is an advisory body to the Board of Directors. Its functions include formulating opinions, proposals and recommendations on appointments, and determining remuneration and staff pay and retention policies, in line with corporate best practices.

Rekeep S.p.A.**'s Internal Audit department** plays an important role in verifying and evaluating the Internal Control System, and helps disseminate a culture of internal control and corporate risk management. The latter is not responsible for any operational areas and reports to the Board of Directors. More specifically, the function:

- verifies the operation and functioning of the Internal Control System;
- has access to all the necessary information to carry out its duties;
- liaises with the other actors in the Internal Control System (e.g., Board of Directors, Risk & Compliance Officer, Board of Statutory Auditors, etc.)

The Rekeep Group's **Ethics Committee** is a governance body that performs supervisory and control functions regarding the operation and effectiveness of the Code of Ethics and compliance therewith. The Committee is a collegiate body composed of three external members, chosen and appointed unanimously by the Board of Directors.

Rekeep S.p.A.'s Anti-Trust Compliance Officer was appointed by the Board of Directors to implement the Antitrust Compliance Program and the Antitrust Code of Conduct. Its duties include verifying the effectiveness of the risk mitigation measures taken, updating the Program on a regular basis, and preparing periodic ad hoc training sessions for the company functions.

Rekeep S.p.A.**'s Supervisory Board** (also "*SB*") assesses the practical application of and compliance with the principles set out in the Organization, Management and Control Model pursuant to Legislative Decree 231/2001. The Supervisory Board is composed of 3 members, selected from a pool of external professionals with specific skills and experience relevant to the role. The Supervisory Board meets at least quarterly and operates along two reporting lines:

- firstly, it reports directly to the Chair of the Board of Directors on an ongoing basis
- secondly, it submits a written report on its activities to the Board of Directors and the Board of Statutory Auditors on a half-yearly basis.

The SB also meets periodically with the other Control Bodies, such as the Board of Statutory Auditors and the Auditing Company, in order to exchange information and foster an integrated, synergistic relationship between the actors in the Internal Control System.

Certifications are also used as a means of monitoring performance and managing risks in a timely manner. The certifications obtained by the various Group companies are listed below.

CERTIFIED MANAGEMENT SYSTEMS IN PLACE AT GROUP COMPANIES

ISO 9001	Quality management system	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., UJet S.r.l., Teckal S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Saudi, Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)

ISO 11352	Support tool for national energy policies. UNI CEI 11352:2014 defines the general requirements for companies that provide their customers with services to improve energy efficiency (Energy Service Companies, or ESCOs)	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A.
ISO 13085	Disinfection and sterilization services for medical instruments and materials	EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.
ISO 13485	Quality management systems - Medical devices	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Medical Device S.r.l., UJET S.r.l.
ISO 13549	Quality of cleaning and sanitization services	Consorzio Stabile CMF
ISO 14001	Environmental management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)
ISO 14065	Tissue biocontamination management and control system (Risk Analysis and Biocontamination Control - RABC).	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 14067	Product Carbon Footprint	Rekeep S.p.A.
ISO 15838	Customer contact center management system	H2H Digital Solutions S.r.l.
ISO 16636	Pest management and control system - Pest management	Consorzio Stabile CMF
ISO 18295	Quality management system for customer contact centers	H2H Digital Solutions S.r.l.
ISO 20000		Rekeep Saudi Co. Ltd.
ISO 20471	Management system for high-visibility garments	Servizi Ospedalieri S.p.A.
ISO 27001	Information security management system	Consorzio Stabile CMF, Rekeep Saudi Co. Ltd., Rekeep Polska sub-group: (Naprzod Hospital Sp. z o.o.)
ISO 27017	Information security for cloud services	Consorzio Stabile CMF
ISO 27018	Management system for the protection of Personally Identifiable Information (PII)	Consorzio Stabile CMF
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.
ISO 37001	Management systems for the prevention of corruption	Consorzio Stabile CMF, Teckal S.p.A.
ISO 41001		Rekeep Saudi Co. Ltd.
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Cleaning S.r.l , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.,.,., Servizi Ospedalieri S.p.A., Rekeep Saudi Co. Ltd., Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.)
ISO 50001	Management strategies for energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., Teckal S.p.A.

ISO 55001		Rekeep Saudi Co. Ltd.
ANMDO/IQC	The IQC ANMDO Qualification is aimed at enhancing and promoting the sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF
OHS ASSEVERATION	The purpose of OHS asseveration is to certify the adoption and effective implementation of Organization and Management Models and Occupational Health and Safety Systems	Rekeep S.p.A., Consorzio Stabile CMF
SOA Certification pursuant to Italian Presidential Decree 207/2010		H2H Facility Solution S.p.A.
CERT. EUROPEAN REGULATION 2016/425	Reference standard for the design and manufacture of Personal Protective Equipment	Servizi Ospedalieri S.p.A.
Ecolabel service certification	A European Union quality mark certifying products and services with a reduced environmental impact throughout their life cycle	Rekeep S.p.A., Consorzio Stabile CMF
FGAS certification – EU Reg 157/2014 and Presidential Decree 146/2018	Presidential Decree 146/2018 is the current Italian legislation that implements EU Regulation 517/2014 (and its subsequent amendments) for the management of fluorinated gases (FGAS).	Teckal S.p.A.
Ecovadis		Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solution S.p.A., Rekeep France S.a.S.
EPD	Environmental Product Declaration: a declaration made by a manufacturer for the purpose of publicly quantifying a product's environmental information and making it comparable with other similar products	Rekeep S.p.A.
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.
Guarantor of Cleanliness and Hygiene		Rekeep Polska Sub-Group: Naprzod Hospital Sp. z o.o.
HACCP	Food Safety Management System	Rekeep Polska Sub-Group: Jol-Mark Sp. z o.o.; Naprzód Service Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.
Made Green in Italy	Voluntary environmental certification for assessing and reporting the environmental footprint of a product or service	Servizi Ospedalieri S.p.A.
Palme Verte du Développement Durable		Rekeep France S.A.S.
PDR 74:2019	BIM Management System (SGBIM)	Rekeep S.p.A., Teckal S.p.A.
PDR 125	Management system for gender equality	Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., Teckal S.p.A.
REG 303/2008	EC Regulation 303/2008 establishes, in accordance with EC Regulation 842/2006, the minimum requirements and conditions for mutual recognition of certification of companies and personnel with regard to stationary refrigeration, air conditioning, and heat pump equipment containing certain fluorinated greenhouse gases.	Consorzio Stabile CMF, Rekeep S.p.A., and H2H Facility Solutions S.p.A.
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.

1.12 Stakeholder Engagement

Continuous direct and indirect dialog with stakeholders, alongside a commitment to developing effective, long-term relationships, are part of Rekeep's growth strategy, and enable the Group to remain competitive in its offering and maintain a relationship of mutual trust and cooperation with stakeholders.

A preliminary remark on stakeholder engagement is needed. Given the correctness and full endorsement of the guidelines set forth in the legislation (CSRD) and the reference standard (particularly ESRS 2), stakeholder engagement is a necessary and ongoing practice for every company. It is conducted using multiple methods and is difficult to contain within rigid frameworks. The objective is to gather stakeholder perspectives on ESG topics, enabling the implementation of all requisite policies and actions in terms of both sustainability and business, thereby ensuring their views are consistently considered in corporate processes.

The most important point to emphasize is that this process can be implemented within vastly different time horizons and using a variety of methodologies. For all these reasons, Rekeep's efforts are not directed toward any standardization, but toward identifying effective methods of engagement that simultaneously consider the interests of the company and the *selected* category of stakeholders. "Selected" should be understood as "most suitable for pursuing shared objectives, both strategic and related to sustainability." It should also be considered that the various entities involved — from the company to stakeholders — are themselves in a state of continuous evolution, meaning dialog is necessarily contingent and approximate.

Consequently, the objective is always the consolidation of the relationship and, above all, a formalization that enables an evaluation of how productive it is, always with reference to shared goals, which represent the true and fundamental practical outcome of the process.

In light of this, the following is provided below:

- a brief description of the trial initiatives concerning stakeholder engagement;
- the identification of the principal stakeholders and the tools employed and available for the purpose of stakeholder dialog.

STAKEHOLDER ENGAGEMENT

One of the projects launched in 2025 (which will be consolidated in this and the next fiscal year) concerns the classification of stakeholders, with particular reference, for the time being, to **suppliers**. The parameters underlying this classification pertain to a) the strategic nature of the supplier and b) the supplier's importance. The underlying objective is to identify a sufficiently stable group of stakeholders that enables comprehensive monitoring of policies, management, and sustainability.

This approach, initially piloted with particular effectiveness by the subsidiary H2H through direct dialog with its suppliers, evolved during 2025 into a more structured framework, thanks to the adoption of the *"Guidelines for the ESG mapping of suppliers of the Rekeep Group's legal entities*" (also referred to as the "*ESG Guidelines"*)[4].

At H2H, the most interesting and productive experimental aspect concerned its relationship with the supply chain. In this instance, direct contact was initiated with suppliers with the primary objective of obtaining the information necessary for the preparation of the Sustainability Report. However, this direct contact – managed jointly by the Innovation & ESG Function and the subsidiary's designated office – enabled the subsequent sharing of assessments and opinions regarding their respective sustainability policies. This represents the gradual launch of a method that has been consolidated in the *ESG Guidelines* to be disseminated throughout the entire Group. As stated last year, the objective remains to initiate a dialog focused on the areas in common, the differences and the possibilities for integration of the respective sustainability policies.

A total of 100 suppliers participated in the initiative, selected based on their importance and strategic value to the Group. The initiative comprised an initial phase of one-to-one discussions, followed by a request to complete an online survey aimed at mapping the supply chain. The results were analyzed for the ESG assessment of the suppliers involved.

The second pilot activity was conducted at Servizi Ospedalieri S.p.A. This focused on approximately 100 suppliers of materials and services, identified based on 2024 purchase turnover and Ariba sustainability data. In this instance, an assessment questionnaire was prepared and distributed as a multiple-choice PDF document, with the aim of gathering information on the ethical and sustainability profiles of suppliers. The collected data was analyzed using a model developed in Excel to determine the ESG score by product category. The response rate of 96% confirmed the supply chain's interest in and commitment to a structured path of continuous improvement.

The findings from the two trials constituted a fundamental contribution to the definition, implementation, and improvement of the *ESG Guidelines*, which are intended to standardize the ESG mapping process across the Group. Furthermore, they served as an excellent tool for engaging the supplier category, with the ultimate aim of initiating a dialog focused on the common areas, the differences and the possibilities for integration of their respective sustainability policies and practices.

In 2025, the Group initiated a new and more structured stakeholder engagement initiative in preparation for Double Materiality, thereby strengthening direct dialog with its stakeholders and systematically integrating their expectations into impact assessments. With this in mind, two dedicated workshops were organized, one for

[4] Please refer to Chapter 8 for further details.

internal stakeholders and one for external stakeholders. For this inaugural edition, stakeholders were selected and clustered based on their strategic importance and the degree of influence they exert on the business.

The internal session engaged employees under the age of 35, identified as a group particularly representative of both the corporate community and the **"future generations"** — often silent stakeholders who require more inclusive channels to express their voices.

The second meeting, on the other hand, involved representatives from the main categories of external stakeholders – including suppliers and consultants, institutions, public and private customers, the financial community, universities and the world of education, local communities, the media, and end users – selected by the relevant corporate departments based on their importance to the Group's value chain.

The first meeting was attended by approximately 115 participants, while the second was attended by approximately 40. During both meetings, an interactive questionnaire was distributed, through which participants were asked to assign a level of relevance (on a scale of 1-5) to the impacts associated with the topics under assessment. The initiative represented a crucial moment of direct stakeholder engagement, including for the purposes of the Group's Double Materiality Assessment. For further details, please refer to section 1.14 *"Double Materiality Assessment."*

Additional projects and engagement tools implemented by the Group in 2025 are identified below.

Dialog with employees remains a priority and takes place continuously, especially through the corporate welfare initiatives described in the *Social* section of this report.

At the same time, discussions with local communities and other local representatives focused both on business – by promoting projects for energy and construction upgrades to public buildings and healthcare facilities – and social responsibility.

Rekeep's channels for dialog include a whistleblowing system for employees and a complaint mechanism for customers, through which any critical issues are collected and handled. The most significant issues, with the potential for a major impact on business operations, are brought to the attention of the Board of Directors.

The Group takes care to keep the Boards of Directors and Control constantly updated, including through the Managing Director, on the opinions of stakeholders, the results of their involvement, and the sustainability-related impacts of the company, partly in order to establish a corporate strategy closely aligned with sustainability issues.

The Managing Director periodically updates the Group's Investor Relator, so that shareholders also have a clear picture of ESG progress and advancements and are continually informed of the Group's actions.

KEY STAKEHOLDERS AND COMMUNICATION CHANNELS WITH THEM

EMPLOYEES

- Portale Marco, the Rekeep Group's employee portal, where all staff can request and consult documents, view their pay slips, find updates on benefits or welfare initiatives, and retrieve information about procedures and company life.
- Digital workplace, a digital space for collaboration/information/sharing *(introduced in late 2024/early 2025)*
- Keep Learning, the Rekeep Group's training portal
- Mailing and newsletters
- In-person and online events
- Training/team-building events

In particular, Rekeep aims to engage in dialog with and develop its younger employees as the "future generations," leveraging their innovative skills and increasingly involving them in management.

CUSTOMERS

- Events (conferences, workshops, webinars)
- Trade fairs
- Company social media channels (LinkedIn, Instagram, Facebook, YouTube)
- Website
- Media (press releases, articles, interviews)
- Face-to-face meetings
- The ReMind Portal for service management
- Corporate brochures and publishing
- Sustainability Report

END USERS

- Company social media channels (LinkedIn, Instagram, Facebook, YouTube)
- Website
- Events (conferences, workshops, webinars)
- Media (articles, interviews)
- Communication projects in collaboration with customers
- Sponsorship of cultural and social events

SUPPLIERS AND CONSULTANTS

- Supplier portal
- Events (conferences, workshops, webinars)
- Trade fairs
- Face-to-face meetings
- Specific communications
- ESG rating questionnaires
- Audits

FINANCIAL COMMUNITY

- Quarterly financial presentations and calls
- Website (Investor Relations section)
- Portal1Info-Sdir (*centralized storage mechanism for maintaining published and regulated information)*
- Media (press releases, articles, interviews)
- High-yield conferences
- Quarterly reports

LOCAL COMMUNITIES

- Events (conferences, workshops, webinars)
- Company social media channels (LinkedIn, Instagram, Facebook, YouTube)
- Website
- Media (press releases, articles, interviews)
- Sponsorship of cultural and social events

INSTITUTIONS

- Events (conferences, workshops, webinars)
- Company social media channels (LinkedIn, Instagram, Facebook, YouTube)
- Website
- Media (press releases, articles, interviews)
- Hubs, networks, and local committees
- Competence centers

UNIVERSITY AND EDUCATION

- Observatories

- Participation in working committees and observatories
- Events (conferences, workshops, webinars)
- Research projects
- Curricular internships
- Career days, job meetings and company presentations

MEDIA

- Press releases, interviews, and general media relations
- Events (conferences, workshops, webinars)
- Portal1Info-Sdir *(centralized storage mechanism for maintaining published and regulated information)*
- Company social media channels (LinkedIn, Instagram, Facebook, YouTube)
- Quarterly financial presentations and calls
- Website (Media and Investor Relations sections)

1.13. Value Chain

Addressing the value chain as a specific area for value creation and risk control is inherently challenging, particularly for a service company. Within such a company, the stages and relationships within the chain exhibit a notable complexity, characterized by a continuous feedback loop of stimuli and adjustments in the interactions between stages and participants.

The Rekeep Group pursues the objectives arising from its business model and defined by its strategy, as previously discussed. These objectives are structured according to the subsidiaries and business areas, and therefore any general description is necessarily schematic and approximate. However, the defining characteristic is the *continuous and uninterrupted nature of the stages*, which means that, unlike in an industrial enterprise, it is not possible to speak of distinct segments in terms of activities and key stakeholders. The various stages are definable only in a nominal sense, given that – for example – supplies contribute to the design, as do after-sales activities, which are only nominally “after-sales”, since the customer-user normally intervenes “directly”, assessing performance and therefore contributing to the very re-design or updating of the service.

As a service company, the Rekeep Group's value chain is overseen by the **Operations Department**, which presides over production in the strict sense, but also over the redefinition of the contracted service together with the customer and, therefore, after-sales. In delivering the service, furthermore, it is always Operations that collects input and information that generate returns on the activities of both Procurement and the Sales & Process Design Department.

A service company naturally views its business as a collaborative system involving multiple entities, among which the clientele holds a particularly important role as a true partner, since the provision of services would not be possible without its direct contribution. This is particularly true when considering that Rekeep's activities are increasingly focused on enhancing the quality of the customer's operations. In this case, these activities are inextricably linked, thus creating a partnership between supplier and customer that is the true creator of value.

In consideration of this, the **tools and processes for qualifying Rekeep's value chain** concern two major areas, one internal – so to speak – and the other external:

Internal

- efforts to describe the chain and interpret it as an ecosystem,
- classification and assessment of the entities with which the company maintains the most significant relationships,
- training of the personnel most directly involved in internal supply chain relationships, with priority given to operations staff.

External

- the stakeholder engagement already mentioned, which, according to Rekeep's intentions, takes on not only the general character of dialog, but, progressively, that of agreement for the greater efficiency and sustainability of the chain. This is a long-term activity that requires a sustained commitment, and multiple factors come into play, such as communication, training once again (which may involve the stakeholders themselves), and the appropriate use of technologies aimed at classifying and analyzing the stages and key players in the chain.

Risks in the value chain

In light of the above, it is evident that the risks that may be encountered in the value chain are, quite simply, equivalent to the risks of business management, due to the particular nature of the service company. However, there are certain specific risk categories that can be attributed to the various stages of the value chain described above. In this regard, the table at the end of this section and at the conclusion of paragraph 1.14 "*Double Materiality Assessment*" provides a comprehensive list of the impacts, risks, and opportunities identified for each of the Group's material topics, also categorized according to the stage of the value chain where they are most concentrated.

It follows from all of this that the optimal interpretation of the value chain, the establishment of analytical controls, the training of personnel, dialog with stakeholders, and subsequent reflection coincide with the overall management of the company. It therefore requires ongoing efforts to improve relationships, which may be reflected to some extent in these comments, but which is not the full picture, the complexity of which encompasses the entire business dimension. However, in accordance with the standard's requirements, it remains crucial to identify risks and, even more importantly, to assign responsibilities for their oversight and mitigation.

The stages in the value chain have been identified as follows:

IN THE UPSTREAM STAGE:

1) Production of products, materials, and goods

Production of the products, materials, and goods required to perform the commissioned activities.

SDGs

2) Inbound logistics

Transport of purchased tools and materials to warehouses. Transport of purchased tools and materials to warehouses. Receipt, handling, and storage of products and materials delivered by suppliers.

SDGs

IN THE DIRECT STAGE:

3) Design and negotiation of the service, contract, or order

Technical, economic, and operational definition of services to be provided under contracts or orders awarded to the Rekeep Group. This stage includes designing services according to customer and regulatory requirements, preparing technical and economic bids, and negotiating contract terms with contracting bodies or private customers.

SDGs 

4) Outbound logistics

Transport of materials and tools to the customer's job site.

SDGs 

5) Fulfillment of the contract

The company performs the commissioned activities.

SDGs 

6) Disposal of waste after the works have been completed

The company disposes of its own waste (e.g. construction and green waste, food waste, cleaning products and their packaging) generated in the direct stage.

SDGs 

IN THE DOWNSTREAM STAGE:

7) Enjoyment of service by customers and users

Following the execution of the works, customers and end users can enjoy the services performed by the Group. This stage includes customers' perception of the quality of Rekeep's services of maintenance, cleaning, and management of public spaces, which help improve the efficiency and comfort of end users.

SDGs

1.14. Double Materiality Assessment

In 2025, the Group continued its Double Materiality Assessment (DMA) process initiated for the previous sustainability report. The most recent significant update was included in the 2024 Sustainability Report, when the process was fully revised in light of the new ESRS Standards, with a significantly more robust method for identifying and assessing the relevant topics. On that occasion, previously unsystematic methodological components were introduced, such as ESG risk analysis and a more granular approach to assessing impacts, risks and opportunities.

In 2025, this methodological framework was again employed and further consolidated, demonstrating the stability of the new model for governance of sustainability content. In accordance with the ESRS, FY 2025 saw a significant update to the Double Materiality Assessments, aimed at defining the material topics to be included in the report, taking into account both the business changes that occurred in 2025 and the findings of the 2024 data collection process.

The aim of the assessment is to identify "material" sustainability matters by assessing impact materiality (according to the *inside-out* perspective) and financial materiality (according to the *outside-in* perspective), or both. The Double Materiality Assessment therefore considers:

- **impact materiality** (*inside-out* perspective), which focuses on how a company's activities affect the environment, the economy, and people, including human rights. Impacts, whether positive or negative, actual or potential, include those relating to the company's own operations, as well as those relating to the upstream and downstream value chain, including through products and business relationships.
- **financial materiality** (*outside-in* perspective), which considers the impact of external factors on the company and how they affect financial performance, focusing on how risks and opportunities can influence performance in the short, medium, and long term

METHODOLOGICAL APPROACH

The assessment consisted of several stages:

1. **context analysis**: internal documents, industry benchmarks, reporting standards, ESG ratings, regulatory sources, press articles, and competitors' sustainability reports were examined, with a focus on the Group's entire value chain.
2. **analysis and study of Rekeep Group documents** (Code of Ethics, Internal Operating Procedures, Model 231s of all legal entities).
3. **consultation with internal and external stakeholders** via two webinars.

ABOUT IMPACT MATERIALITY:

Impact materiality is aimed at identifying the significant effects that the Rekeep Group's activities may have on people and the environment. For this purpose, a structured, multi-step process was followed:

1. **identification of impacts**: actual and potential impacts, both positive and negative, along all stages of the value chain, both upstream and downstream, were identified and mapped. The analysis considered direct impacts and indirect impacts, including those arising from business relationships and activities located in high-risk geographies;
2. **assessment of significance**: impacts were assessed and prioritized on the basis of:

- **severity**, defined as a combination of scale and irreparability;
- **likelihood** of occurrence, assessed both qualitatively and quantitatively.

Qualitative and quantitative criteria were then applied to define thresholds of significance.

The assessment methodology used for Impact Materiality involves measuring the **Scale**, **Scope**, and **irremediability** of the impact (severity of impact), the result of which is multiplied by the **likelihood** of occurrence of the impact concerned.

- **Scale** is the measure of how grave the negative impact is or how beneficial the positive impact is for people or the environment. This was rated on a scale ranging from none to absolute (none, minimal, low, medium, high, absolute).
- **Scope** is the measure of how widespread the negative or positive impact is. In the case of environmental impacts, the scope may be understood as the extent of environmental damage or a geographical perimeter. In the case of impacts on people, the scope may be understood as the number of people adversely affected. This is rated according to the following scale: none (the positive or negative impact has no effect on people or the environment); limited (the positive or

negative impact is limited to a few people or has a minor environmental impact); concentrated (the positive or negative impact affects a concentrated/specific group of people, and has a concentrated/specific geographical perimeter and environmental impact); medium (the positive or negative impact affects a few people, a medium-sized geographical perimeter, or has a medium environmental impact); extensive (the positive or negative impact affects a large number of people, is spread over a large geographical perimeter, or has a major environmental impact); and global/total (the positive or negative impact affects a very large number of people globally, has a global reach, or has a major environmental impact).

- **Irremediability** indicates whether and to what extent the negative impacts can be remediated, i.e., the restoration of the environment or affected people to their prior state. This is rated according to the following scale: very easy to remediate, easy to remediate in the short term, remediable with effort, difficult to remediate in the medium-to-long term, very difficult to remediate in the long term, and irreversible.

Likelihood is defined as the chance of the impact happening and should be multiplied by the severity rating. The likelihood of an impact can be measured or determined qualitatively or quantitatively. It is rated on a scale of: unlikely, possible, likely, very likely, maximum.

3. Following an initial desk analysis, **stakeholder engagement**[5] was initiated. The process involved engaging both internal and external stakeholders to understand their perspectives on the impacts identified by the Group. These stakeholders were presented with an interactive questionnaire during an online webinar, wherein they were asked to rate, on a scale of 1 to 5, the perceived materiality of an impact for the Rekeep Group. A total of 118 votes were collected, with very interesting results: there were 6 cases in which stakeholders assessed a topic's relevance differently from how it had been analyzed in the desk analysis.

The results were subsequently shared and discussed with the **Sustainability and Innovation Committee**, which decided not to include the stakeholders’ assessments in the FY 2025 analyses in order to fully leverage them in 2026 through a more detailed analysis of the findings.

As such, the Group will proceed in the coming years with an evolution of the stakeholder engagement process to ensure greater representation, in view of the importance that the Group places on the views of stakeholders.

4. **Validation of impact materiality**: the results underwent validation not only by the Sustainability and Innovation Committee, but also by the ESG Control & Risk Committee within the Board, and

[5] For further details, please refer to Section 1.12 "*Stakeholder Engagement*".

finally by the Board of Directors, with the aim of ensuring methodological consistency and alignment with the Group's due diligence practices.

ABOUT FINANCIAL MATERIALITY:

Financial materiality is aimed at identifying material risks and opportunities for the Rekeep Group as they relate to sustainability matters. To this end, a structured process was followed consisting of several steps, as shown below.

1. **Mapping relationships and dependencies:** an analysis was conducted of the main business relationships, the dependencies on natural, social, and human resources along the value chain, both upstream and downstream, and actions implemented by the Group to address sustainability matters.
2. **Identification of financial risks and opportunities**: actual and potential impacts were analyzed, alongside risks and opportunities arising from ESG matters and the actions taken to manage them. Particular consideration was given to dependencies and relationships that could affect the company's ability to operate effectively.

Dependencies can generate risks and/or opportunities in two different ways:

- by affecting the availability, quality, or cost of the resources required for business processes;
- by affecting the ability to maintain strategic relationships (with customers, suppliers, partners) on favorable terms.

An analysis was therefore conducted of the Group's main dependencies on human capital (employee skills and productivity), intellectual capital (know-how, corporate culture, innovation), relational capital (relationships with suppliers, customers, partners and stakeholders), financial capital (economic resilience and ESG credibility), production capital (physical assets, infrastructure and technologies), natural capital (raw materials and environmental resources), and external and regulatory capital (evolving regulations and markets). The significance of these was assessed in terms of their economic, reputational, operational and legal impacts.

3. **Prioritization and validation of financial materiality**

The assessment of financial materiality is based on two main variables:

- **Magnitude**: measures the intensity of the risk/opportunity, considering economic thresholds (e.g., % EBITDA) and HSE, reputational, operational and legal risk/opportunity thresholds. There are five levels, ranging from Minimal to Critical (Minimal, Informative, Important, Significant, Critical).

- **Likelihood**: measures the possibility of the risk/opportunity occurring, on a scale from Never to Maximum (Never, Unlikely, Possible, Likely, Very likely, Maximum). It also takes into account the mitigation measures already implemented.

Risks and opportunities, in line with ESRS reporting standards, were analyzed in relation to three time horizons:

- **Short term**: within 1 year;
- **Medium term**: 1 to 5 years;
- **Long term**: more than 5 years;

The process, with a view to initiating the coordination required for integrating the Financial Statements in the year of applicability and connectivity, was conducted with the support of the Consolidated Financial Statements Department.

The Double Materiality Assessment was coordinated and supervised by the ESG Department, with regular updates provided to the administrative, management, and supervisory bodies, including through the Managing Director. At the conclusion of the process, the results were discussed with the Sustainability and Innovation Committee, subsequently approved by the ESG Control and Risk Committee, and finally by the BoD, thereby ensuring structured, multi-level oversight of the decision-making process. This approach ensures consistency with internal control procedures and full traceability of the decisions made.

The process of identifying, assessing, and managing impacts and risks is fully integrated into the company's risk management system. Collaboration between the ESG Department and the Risk & Compliance Department made it possible to align the Double Materiality Assessment with the risk assessment methodologies already adopted by the company. The outputs are used by the C-Level executives to assess the overall risk profile, with particular reference to operational and process risks, and contribute to the formulation of mitigation and management actions consistent with corporate strategy.

The process of identifying and evaluating opportunities is integrated into the strategic management of the company. These opportunities are considered in decision-making and planning processes, and they contribute to the formulation of ESG initiatives and the targeting of investments in innovation, operational efficiency, and sustainable development.

This approach made it possible to develop a list of financial risks and opportunities, integrated into the impact perspective, in keeping with the principle of Double Materiality.

RESULTS OF THE ASSESSMENT

The assessment gave rise to an "IRO List," i.e., a list of material impacts, risks and opportunities, which represents the relevant topics for the Rekeep Group based on their significance in terms of both impact and financial relevance. There are three categories of material topics: **ESRS E (environmental), S (social) and G (governance)**, each associated with specific direct and indirect impacts, risks and opportunities along the value chain.

The results show that many of the areas viewed as priority areas – such as **climate change mitigation**, **responsible resource management** (energy, water, waste) and **working conditions along the value chain** – lie at the heart of the corporate strategies and ESG policies already implemented and are cornerstones of the Rekeep Group's business. This positioning strengthens the Group's resilience to emerging risks and enhances its active role in promoting innovation, inclusion, and sustainability.

For each material topic – represented in the table at the end of this chapter in the yellow and orange sections **– this Sustainability Report provides a dedicated disclosure accompanied by a specific methodology that defines the scope of coverage and the information sources used.**

This assessment, supported by specific documentation and endorsed by means of a validation process, was conducted in line with the principles of transparency and accountability that guide the sustainability reporting process. A threshold was defined for both impact materiality and financial materiality (according to the Double Materiality approach). On the basis of the consolidation, this threshold made it possible to identify and draw up a list of material topics to be included in the Group's Sustainability Report.

The Rekeep Group addresses relevant *Impacts, Risks and Opportunities* (IROs) through an integrated approach involving the corporate strategy, business model, and operating processes. The responses put in place to manage these aspects, including any organizational and management changes, are explained in the sections on the individual topical standards, which also describe the measures implemented to mitigate risks, contain negative impacts, and exploit opportunities in relation to sustainability and competitiveness.

During the Double Materiality Assessment, significant impacts in terms of actual and potential effects on people and the environment were assessed. At present, no structural changes to the strategy or business model have yet been initiated as a direct result of the impacts identified, but these considerations are being strategically considered in preparation for the future formalization of the Sustainability Plan.

Impacts were also analyzed in relation to the expected time horizons, consistent with the methodological guidance in ESRS 1 (General Requirements) and the contents of ESRS 2 BP-2.

By mapping the value chain, the Rekeep Group has assessed whether the material impacts arise directly from its own activities or its business relationships, as described in ESRS 2 SBM-1.

The Rekeep Group has not yet formalized a structured analysis of the resilience of its strategy and business model with respect to ESG impacts. Such an analysis is planned as part of future updates to the sustainability management system.

In 2025, the Double Materiality matrix was updated to more accurately reflect the evolution of environmental topics relevant to the Group, including in terms of the changes that Rekeep has experienced. Among the main changes, we highlight the removal of topic *E3 – Ineffective management of water loads*, which is no longer presented as a standalone component. Indeed, this topic has been integrated into the impact "*Contribution to water stress through water withdrawal and consumption",* which has been expanded to also encompass aspects related to the management and potential impact of water discharges. This revision reflects a more coherent methodological approach, which jointly considers both the pressure exerted on water resources and the impacts resulting from the discharge of waste water, thereby providing a more comprehensive assessment aligned with the double materiality framework introduced by the ESRS.

Other changes have resulted in the exacerbation of two impacts: "*Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace*" and "*Failure to develop employees' skills through appropriate career training plans*", and the improvement of two others: "*Failure to promote equal opportunities in the workplace*" and "*Violation of employee privacy***.**" These modifications are attributable to changes within the Group, the findings of the 2024 Report, the development of internal tools and safeguards, and benchmark analyses conducted.

Regarding Financial Materiality in 2025, we note: the increase in the "*Reputational, operational and legal risk associated with serious workplace accidents, resulting in reduced worker retention and attraction*" in the short term; the inclusion of the "*Economic and strategic opportunity arising from the expansion of redevelopment and energy efficiency services*,"; and the removal of the "*Economic and reputational risk due to ineffective management of services for communities living near the activities carried out by Group companies*" in the medium and long term.

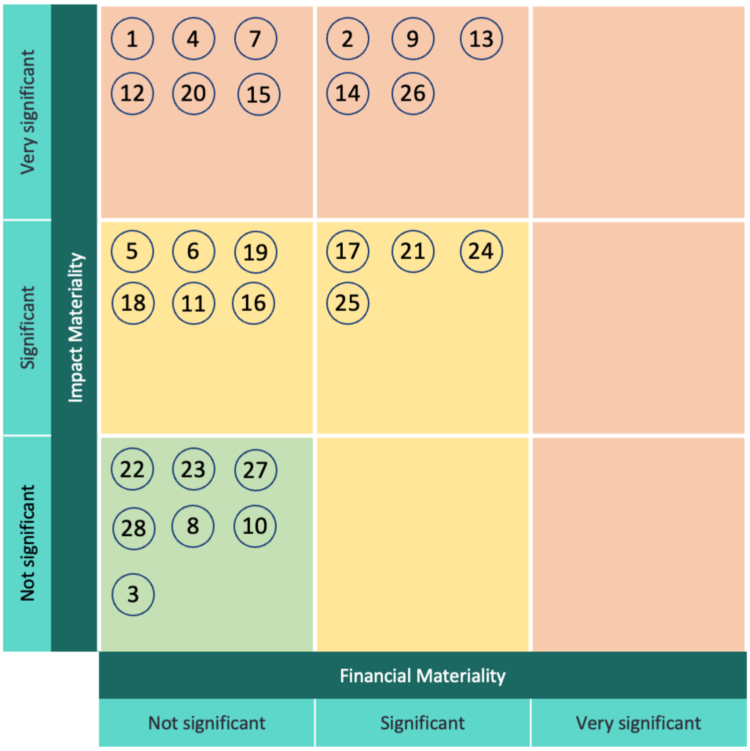
For IRO-2 reporting, please see the Table at the end of this Report, which contains the list of information that Rekeep Group fulfilled in the preparation of this Sustainability Report, based on the results of the Double Materiality Assessment.

Double materiality: Rekeep Group results

MATERIAL TOPICS WITHIN THE DOUBLE MATERIALITY MATRIX

1. **E1 - Energy**
2. **E1 - Climate change mitigation**
3. E1 - Climate change adaptation
4. **E2 - Pollution of air**
5. **E2 - Pollution of water**
6. **E2 - Pollution of soil**
7. **E2 - Substances of concern and of very high concern**
8. E2 - Microplastics
9. **E3 - Water - Water consumption, water withdrawals, and water discharges**
10. E4 - Impacts on the extent and condition of ecosystems - Land degradation
11. **E4 - Factors of direct impact on biodiversity loss - Land-use change**
12. **E5 - Waste and resource outflows related to products and services**
13. **E5 - Resource inflows, including resource use**
14. **S1 - Working conditions — Secure employment, Adequate wages, Working hours, Social dialog, Freedom of association, Collective bargaining, Work-life balance, Health and safety**
15. **S1 - Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value, Training and skills development, Participation and inclusion of people with disabilities, Measures against violence and harassment in the workplace, Diversity**
16. **S1 - Other work-related rights - Confidentiality**
17. **S2 - Working conditions of workers in the value chain - Adequate wages, Freedom of association, Collective bargaining, Health and safety**
18. **S2 - Equal treatment and opportunities for all along the value chain - Measures against violence and harassment in the workplace**
19. **S2 - Other work-related rights along the value chain - Child labor and forced labor**
20. **S3 - Communities' economic, social and cultural rights - Land-related impacts**

21. **S4 - Personal safety of consumers and/or end-users - Security of a person**
22. S4 - Information-related impacts for consumers and/or end-users - Confidentiality, Access to (quality) information
23. S4 - Social inclusion of consumers and/or end users - Access to products and services
24. **G1 - Corruption and bribery - Prevention and detection, Including training, Incidents**
25. **G1 - Corporate culture**
26. **G1 - Management of relationships with suppliers, including payment practices**
27. G1 - Political engagement and lobbying activities
28. G1 - Animal welfare



ESRS - Topic	Material topics - Sub-topics – Sub-sub-topics	IRO	IRO Name	value chain	Time horizon
E1 Climate change	Climate change mitigation	Negative impact	Contribution to climate change caused by greenhouse gas emissions	Direct	Short and medium to long term
		Negative impact	Contribution to climate change caused by greenhouse gas emissions along the value chain	Upstream and downstream	Short and medium to long term
		positive impact	Improving the carbon footprint of buildings through energy efficiency interventions	Direct	Short and medium to long term
		Opportunities	Economic, reputational, and HSE opportunity to increase the customer base for ESCO (Energy Service Company) services due to rising energy prices	Direct	Medium to long term
	Energy	Negative impact	Energy consumption from non-renewable sources	Direct	Short and medium term
		Negative impact	Energy consumption from non-renewable sources along the value chain	Upstream and downstream	Short and medium term
E2 - Pollution	Air pollution	Negative impact	Worsening air quality due to the release of polluting emissions	Direct	Short and medium to long term
		Negative impact	Worsening air quality due to the release of polluting emissions along the value chain	Upstream	Short and medium to long term
	Water pollution	Negative impact	Contamination of water due to the release of pollutants	Direct	Short and medium to long term
		Negative impact	Contamination of water due to the release of pollutants along the value chain	Upstream	Short and medium to long term
	Soil pollution	Negative impact	Soil contamination due to spillage of pollutants	Direct	Short and medium to long term
		Negative impact	Contamination of soil due to the spillage of pollutants along the value chain	Upstream	Short and medium to long term
	Substances of concern	Negative impact	Release of chemicals of concern and very high concern into soil and water	Direct	Short and medium to long term
		Negative impact	Release of chemicals of concern and very high concern into soil and water along the value chain	Upstream	Short and medium to long term
E3 - Water and marine resources	Water	Negative impact	Contribution to water stress through water withdrawal and consumption	Direct	Short and medium term
		Negative impact	Contribution to water stress through water withdrawal and consumption	Upstream and downstream	Short and medium term
		Opportunities	Economic opportunity related to the adoption of protocols, technologies and tools that enable water consumption efficiency gains	Direct	Medium to long term
E4 - Biodiversity and ecosystems	Factors of direct impact on biodiversity loss	Negative impact	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices	Direct	Medium to long term

ESRS - Topic	Material topics - Sub-topics – Sub-sub-topics	IRO	IRO Name	value chain	Time horizon
E5-Resource use and circular economy	Waste, Resource outflows related to products and services	Negative impact	High waste generation due to limited adoption of circular economy initiatives	Direct	Medium to long term
		Negative impact	High waste generation due to limited adoption of circular economy initiatives	Upstream	Medium to long term
	Resource inflows, including resource use	Negative impact	Contribution to reduced availability of non-renewable resources	Direct	Medium to long term
		Opportunities	Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products with chemical compositions/ingredients derived from natural or plant sources	Direct	Medium to long term
S1 – Own workforce	Working conditions - Secure employment, Social dialog, Freedom of association, Collective bargaining, Adequate wages	Negative impact	Insufficient protection of union guarantees and employee job security	Direct	Short and medium term
		Risk	Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level	Direct	Short term
		Risk	Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level	Direct	Medium to long term
	Working conditions - Working time, Work-life balance	Negative impact	Impairment of employee welfare due to inadequate welfare tools and inefficient organization of working hours	Direct	Short and medium term
		Risk	Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments	Direct	Short and medium to long term
	Working conditions – health and safety	Negative impact	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace	Direct	Short and medium to long term
		Risk	Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities	Direct	Short and medium to long term
	Equal treatment and opportunities for all - Training	Negative impact	Failure to develop employees' skills through training and career plans	Direct	Short and medium to long term
	Equal treatment and opportunities for all - gender equality and equal pay for work of equal value, Hiring and inclusion of people with disabilities, Measures against violence and harassment in the workplace, and Diversity	Negative impact	Failure to promote equal opportunities in the workplace	Direct	Short and medium to long term
	Other work-related rights - Confidentiality	Negative impact	Violation of employee privacy	Direct	Short and medium to long term
S2 - Workers in the value chain	Working conditions - Secure employment, Social dialog, Freedom of association, Collective bargaining, Adequate wages, Working hours	Negative impact	Violations of workers' union rights and guarantees along the value chain	Upstream	Short and medium to long term
		Risk	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees.	Upstream and downstream	Short and medium to long term
	Working conditions – Health and safety	Negative impact	Failure to protect the health and safety of workers along the value chain	Upstream	Short and medium to long term

ESRS - Topic	Material topics - Sub-topics – Sub-sub-topics	IRO	IRO Name	value chain	Time horizon
		Risk	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety.	Upstream and downstream	Short and medium to long term
	Equal treatment and opportunities for all - gender equality and equal pay for work of equal value, Hiring and inclusion of people with disabilities, Measures against violence and harassment in the workplace, and Diversity	Negative impact	Incidents of discrimination and harassment in the workplace to the detriment of workers along the value chain	Upstream	Short and medium to long term
	Other work-related rights - Child labor, Forced labor	Negative impact	Human rights violations along the value chain	Upstream	Short and medium to long term
S3 – Affected communities	Communities' economic, social and cultural rights - Adequate housing, Adequate food, Water and sanitation, Land-related impacts, Security-related impacts	Negative impact	Negative impacts on communities living near the activities carried out by Group companies	Direct	Short and medium to long term
		Negative impact	Negative impacts on communities living near the activities carried out by companies in the value chain	Upstream	Medium to long term
		positive impact	Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration	Direct	Medium to long term
S4 - Consumers and end users	Personal safety of consumers and/or end users - Health and safety, Security of a person, Safety of children	Negative impact	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery	Direct	Short and medium to long term
		Risk	Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards	Direct	Short and medium to long term
G1 - Business conduct	Corruption and bribery - Anti-corruption	Negative impact	Incidents of corruption and bribery in relations with the public administration	Direct	Medium to long term
		Risk	Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure	Direct	Medium to long term
	Corporate culture	Negative impact	Harm caused by anti-competitive behavior	Direct	Medium to long term
		Risk	Reputational, operational, economic, and legal risk arising from anti-competitive behavior and antitrust violations	Direct	Medium to long term
	Management of relationships with suppliers, including payment practices	Negative impact	Negative impact on supplier business due to unfair payment practices	Direct	Short and medium to long term
		Risk	Reputational, economic, operational, and legal risk related to late payment of suppliers	Direct	Short term
		Risk	Reputational, economic, operational, and legal risk related to late payment of suppliers	Direct	Medium to long term

The reported disclosure requirements are specified in the Index, which can be found in the Appendix.

2. Climate Change

ESRS E1

2.1 Governance

ESRS 2 GOV-3

This section discusses sustainability matters related to energy and climate change mitigation that are deemed material to the Group. More specifically, the double materiality assessment shows that the sub-topics of energy and climate change mitigation, linked with topic "E1 - Climate Change", are material for the Rekeep Group.

The Rekeep Group has established a clear and structured governance model for managing environmental and climate issues. Ultimate responsibility for climate matters rests with the parent company's Board of Directors, which oversees mitigation and adaptation strategies.

The Intra-Board ESG Control and Risk Committee of Rekeep S.p.A. (as parent company) supports the Board of Directors in assessing the ESG factors that lie within its sphere of competence, with particular emphasis on the implications of climate and environmental risks on the business model and strategy. The same Committee also assists the Board of Directors in assessing the sustainability strategy of the Group as a whole, including the monitoring of ESG risks. Lastly, it acts in synergy with the Board of Statutory Auditors by promoting and monitoring the implementation of the company's sustainability activities.

The Group Innovation & ESG Technical Committee, chaired by the Group's *Sustainability Manager*, is responsible for validating and guiding the Sustainability strategy, including activities to support climate change mitigation and adaptation.

The ESG team collaborates continuously with the technical departments involved in implementing energy efficiency, decarbonization, and climate risk management measures, ensuring constant and integrated oversight of activities.

In 2025, the remuneration of members of the administrative, management, and supervisory bodies was not impacted by climate-related considerations or specific GHG emission reduction targets.

2.2 Strategy

ESRS 2 SBM-3, E1-1

2.2.1 - *ESRS 2 SBM-3* REKEEP GROUP'S CLIMATE STRATEGY

Rekeep Group's climate strategy is based on an integrated approach to sustainability, with the aim of contributing to the transition to a low-carbon economy.

The Group is committed to contributing to the containment of the global temperature rise to within 1.5°C of pre-industrial levels, in line with the targets set out in the Paris Agreement. This commitment will be translated into practice within the next two years through the establishment of science-based greenhouse gas emission reduction targets. These will be formalized in the Climate Transition Plan, an integral part of the Group's Sustainability Plan, which is not yet in force but will be defined in the coming years through the adoption of the methodology proposed by the *Science Based Targets initiative* (SBTi)[6].

The main decarbonization levers considered for climate change mitigation therefore include: reducing greenhouse gas (GHG) emissions through energy efficiency gains, the electrification of company vehicles, the adoption of energy from renewable sources, and the digitization of processes.

To adapt to climate change, the Group has already adopted several internal strategies, including specific training programs and ongoing internal communication, aimed at protecting the health and safety of workers, particularly by limiting exposure to heat during the most critical hours of the day. Furthermore, the Group continuously monitors climate phenomena and assesses the related risks, in order to develop and implement effective adaptation strategies and mitigation actions aimed at strengthening the organization's operational and environmental resilience.

2.2.2 - *E1-1* TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Although it does not yet have a Climate Transition Plan, the Group will make a voluntary commitment in 2025 to reducing its greenhouse gas (GHG) emissions. This will be formalized in the Transition Plan, in line with the principles of the *Science Based Targets initiative* (SBTi), with a view to ensuring that the corporate strategy and business model are compatible with the targets set out **in the Paris Agreement**. More specifically, it intends to contribute to keeping global warming below 1.5°C and achieving **climate neutrality by 2050**. The

6 The **SBTi** is an international initiative stemming from a collaboration between CDP (formerly the *Carbon Disclosure Project*), the *United Nations Global Compact, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF*). Its purpose is to assist companies in setting emission reduction targets that are consistent with the latest climate science evidence and the decarbonization scenarios necessary to limit global warming.

Group will work towards gradually reducing its Scope 1, 2 and 3 emissions, with a view to actively contributing to the decarbonization of the integrated services sector.

With regard to decarbonization, in 2026 the Group, together with certain representative legal entities, will undertake a process aimed at defining a decarbonization roadmap, with the setting of science-based reduction targets in line with the criteria of the *Science Based Targets initiative* (SBTi). The Group is actively developing a robust and verifiable baseline year in preparation for setting Scope 1 and Scope 2 SBTi targets aligned with a temperature rise scenario of no more than 1.5°C by 2030. Additionally, the Group is defining a roadmap towards net-zero by 2050 that ensures a more than 90% reduction in emissions and the neutralization of any remaining emissions that cannot be abated. In the meantime, the Group is implementing a series of initiatives aimed at reducing emissions and contributing to the decarbonization trajectory. These include: energy efficiency in buildings and services; energy management; monitoring and optimization of consumption; digitalization and predictive maintenance to support targeted interventions and reduce waste; obtaining EECs (Energy Efficiency Certificates); adopting energy and environmental management systems; making lower-impact purchasing decisions (Ecolabel); sustainable mobility; and electrification of the company fleet.

Plans are in place to measure Group-wide Scope 3 emissions over the next year, with a view to continuously improving calculation methods, formally approving the commitment on the matter, and identifying reduction targets. These steps will lead to the formulation of a Climate Transition Plan, which will include a dedicated spending and investment plan. The plan will be submitted to the Board of Directors for approval, subject to validation by the Group Innovation & ESG Technical Committee and the Intra-Board ESG Control and Risk Committee. Once approved, the Board will oversee the plan by monitoring its implementation and results.

The Climate Transition Plan will then be further integrated into the Group's corporate strategy and financial planning through a series of organizational, procedural, and cultural measures that will be duly monitored. The planned measures will be consistent with the overall ESG goals and the Rekeep Group's positioning as a leading provider of sustainable services. The Rekeep Group also undertakes to periodically provide information on progress in relation to the Transition Plan.

The Group is committed to implementing carefully designed measures to reduce the consumption of primary energy, both for the company and its customers. The overall goal is to reduce energy demand by implementing passive or active measures, and by managing the latter appropriately.

In 2025, notwithstanding the absence of a formal Transition Plan and defined targets, the Group took a series of measures aimed, nonetheless, at reducing the Group's impact, as an expression of the commitments it made in 2024 and in the internal policies described in the section "*Actions and resources related to climate change policies*", to which economic and human resources have been allocated.

Over the next two years, the Rekeep Group is committed to monitoring the alignment of its investments and economic activities in general aimed at sustainable decarbonization projects based on the criteria of the EU Taxonomy, with a special focus on CapEx and OpEx indicators, which it will report on in the next two-year period.

Over the same timeframe, the Group also undertakes to monitor investments in coal, oil and gas-related activities. The company is working towards gradually reducing dependency on fossil fuels, both for itself and its customers.

2.3 Managing impacts, risks, and opportunities

ESRS 2 IRO-1, E1-2, E1-3

2.3.1 – *ESRS 2 IRO- 1* MATERIAL CLIMATE-RELATED IROS

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group conducted an update of the *Impacts, Risks and Opportunities* (IROs) and carried out two separate stakeholder engagement initiatives, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively, in two online workshops with the completion of questionnaires – as further explained in Chapter 1.12 "*Stakeholder Engagement*". The findings from these listening sessions were discussed within the *Sustainability and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

In the Double Materiality process, to analyze the material topics related to climate change, the company took into account the location of its sites and all of its businesses, both in its own operations and in those related to its upstream and downstream value chain.

Under *ESRS E1, the double materiality assessment identified the following sub-topics as material*[7]:

- **Energy**
- **Climate change mitigation**

Significant impacts and strategic opportunities were identified in relation to the sub-topics deemed material, as shown in the table below.

Impacts	Risks	Opportunities
Energy consumption from non-renewable sources - direct		Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Contribution to climate change caused by greenhouse gas emissions – direct		
Improving the carbon footprint of buildings through energy efficiency measures – direct		
Energy consumption from non-renewable sources along the value chain – indirect		
Contribution to climate change caused by greenhouse gas emissions along the value chain – indirect		

The Group is continuously engaged in the study of climate change impacts and risks, aimed at evaluating and implementing continuous improvement strategies. As part of these efforts, it will conduct a **climate resilience analysis** of its business model, which will consider key physical risks (e.g., extreme weather events) and transition risks (e.g., regulatory changes, changes in energy costs), and assess their impact on operations, the value chain and financial and economic performance.

The analysis will assess the Group's climate resilience, which is in any case safeguarded by specialist energy functions with specific technical expertise in energy and carbon management. This is in addition to the contribution of the business line dedicated to energy efficiency, which operates through the use of white certificates and the adoption of technological solutions aimed at reducing the carbon footprint of buildings and of the services provided.

Operational units dedicated to sustainable mobility and fleet management have also been established within Rekeep S.p.A., H2H Facility Solution S.p.A., and Servizi Ospedalieri S.p.A. The introduction of dedicated

[7] See the chart in section 1.13 "*Double Materiality Assessment*."

company mobility experts is designed to optimize fleet management, minimize the associated emissions, and promote effective, environmentally friendly solutions.

These actions boost the Group's ability to adapt to climate change and to seize opportunities arising from the transition to a low-carbon economy.

2.3.2 - *E1-2* GROUP POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The Rekeep Group has developed a comprehensive and structured framework of environmental policies aimed at the proactive, well-informed management of climate change-related impacts and opportunities in terms of mitigation and energy consumption management. These policies are integrated into corporate strategy and are based on a continuous improvement approach. Indeed, each policy and certification contributes to the management of climate-related IROs in a differentiated manner: some directly address the reduction of energy consumption and emissions, others strengthen governance and organizational resilience, and still others support regulatory compliance.

As evidence of its commitment to environmental sustainability and excellence in management, the Rekeep Group has earned and maintains the following certifications and internal policies: The **ISO 14001** environmental management system enables Group companies to monitor and improve their environmental performance, thereby reducing the negative impacts of business activities on the environment. It also helps Group companies that have adopted it to prepare actions aimed at mitigating residual risk. This certification contributes structurally to the mitigation of impacts related to the consumption of energy from non-renewable sources and to climate-altering emissions, through the systematic control of environmental aspects and continuous improvement.

The **ISO 50001** energy management system promotes the efficient use of energy resources, thus contributing to the reduction of greenhouse gas emissions and operating costs, in line with the goals set out in the Group's Sustainability Policy. The standard directly addresses impacts related to energy and climate issues by measurably reducing consumption and emissions, while also generating significant economic opportunities through energy efficiency improvements.

UNI CEI 11352 certification qualifies Rekeep as an ***Energy Service Company*** (ESCO), enabling it to provide highly specialized energy services. This certification expands competitive opportunities and strengthens the Group's ability to mitigate energy- and emissions-related operational risks through high-impact efficiency measures.

In support of these certifications, the Group has adopted a set of internal policies, such as the **Integrated Quality, Safety and Environment Policy**, which, in line with the above certifications, forms a reference framework for all Group activities. The Integrated Policy contributes to climate IROs by strengthening the governance of environmental processes and ensuring regulatory compliance.

This policy promotes a multi-disciplinary approach to sustainability, geared towards prevention, social responsibility, and resource development, taking a long-term perspective.

The tables below present the Group's Policies and Certifications pertaining to ESRS E1, with the last column referencing the corresponding Impacts, Risks, and Opportunities (IROs), both actual and potential, as mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 11352	Support tool for national energy policies. UNI CEI 11352:2014 defines the general requirements for companies that provide their customers with services to improve energy efficiency (Energy Service Companies, or ESCOs)	Consorzio Stabile CMF, Rekeep S.p.A., Teckal S.p.A.	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Improving the carbon footprint of buildings through energy efficiency interventions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
ISO 14001	Environmental management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Improving the carbon footprint of buildings through energy efficiency interventions
ISO 50001	Energy Management System - Management strategies for energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., Teckal S.p.A.	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Improving the carbon footprint of buildings through energy efficiency interventions Energy consumption from non-renewable sources along the value chain Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.

Certification	Description	Group company that adopted it	Managed IROs
EPD	Environmental Product Declaration: a declaration made by a manufacturer for the purpose of publicly quantifying a product's environmental information and making it comparable with other similar products.	Rekeep S.p.A.	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Improving the carbon footprint of buildings through energy efficiency interventions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
REG 303/2008	EC Regulation 303/2008 establishes, in accordance with EC Regulation 842/2006, the minimum requirements and conditions for mutual recognition of certification of companies and personnel with regard to stationary refrigeration, air conditioning, and heat pump equipment containing certain fluorinated greenhouse gases.	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A.	Contribution to climate change caused by greenhouse gas emissions

Policies adopted to manage IROs related to climate change	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Energy consumption from non-renewable sources, Contribution to climate change caused by greenhouse gas emissions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Contribution to climate change caused by greenhouse gas emissions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.	Contribution to climate change caused by greenhouse gas emissions

The **Group Sustainability Policy** approved by the Board of Directors in 2024 sets out the Group's formal commitment to the environment and society. Specifically, it enshrines the Rekeep Group's commitment to combating climate change through the timely monitoring of greenhouse gas (GHG) emissions and their gradual reduction along the entire value chain, with a commitment to set emissions targets within the next two-year period, in line with the Paris Agreement. To this end, the company promotes the adoption of innovative technologies and production processes aimed at minimizing the emissions associated with service delivery and business activities. This policy affects climate mitigation IROs (reduction of emissions and consumption).

The Rekeep Group is also committed to monitoring the environmental impacts associated with mobility and to encouraging its employees and the communities where it operates to adopt responsible behavior. At the same time, the Group is committed to the responsible management of its own and its customers' energy consumption, by promoting energy saving, energy efficiency upgrades, and the use of renewable energy. By implementing advanced technological solutions and optimizing processes, Rekeep aims to reduce the environmental impact of its operations and contribute to the transition towards a more sustainable operating model

In terms of climate change mitigation, the Group Sustainability Policy includes the following main courses of action:

- reduction of Scope 1 and 2 emissions by means of energy efficiency measures, electrification of the company fleet, and increased use of energy from renewable sources;
- management of Scope 3 emissions with the objective of continuously refining calculation methods;
- the adoption of advanced reporting tools, based on the *GHG Protocol*, to ensure transparency and traceability of emissions performance.

These goals will be transformed into targets, which will be reported and reworked into carefully designed practices in the Sustainability Plan, which the Group will formally adopt in 2026.

In line with the ultimate goal of adapting to climate change, the Group's Sustainability Policy is also aimed at strengthening the resilience of operations and managed infrastructure with respect to the physical impacts of climate change. The planned actions include:

- analysis of physical climate risks at operational sites and in the services provided;
- preparation of business continuity plans and adoption of warning systems;
- staff training and customer awareness-raising with regard to climate risks and adaptation measures.

The Rekeep Group's climate policies, formalized in the Group Sustainability Policy, are inextricably linked with technological innovation, digitalization of processes, and ongoing staff training. The company takes a collaborative, multi-stakeholder approach to achieving its goals. This involves promoting synergies with government agencies, industry partners and local communities to develop sustainable, scalable and shared solutions.

Furthermore, in defining and updating corporate policies, the Rekeep Group adopts a stakeholder engagement approach, ensuring that their expectations, needs, and priorities are taken into account at all stages of the decision-making process. The outcomes of the activities of listening and exchange – which include dialog with customers, workers, public institutions, industry partners, local communities and trade associations – are a structural input for identifying Impacts, Risks and Opportunities (IROs) and for the alignment of policies with material topics. This multi-stakeholder approach strengthens the alignment of corporate policies with the needs of the regions served, with market demands and with emerging social expectations, helping to steer the Group towards more equitable, transparent, and sustainable solutions.

The Rekeep Group's policies are inextricably linked with technological innovation, digitalization and ongoing training, and are developed by means of a collaborative, multi-stakeholder approach involving public bodies, industry partners and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation rests with the company's senior management and, in particular, with the QHSE Department and the ESG Function, which provide strategic and operational oversight of the policies and their implementation processes.

The entire policy framework is also subject to oversight by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and, ultimately, the Board of Directors. This multi-level governance system provides a robust mechanism for control, monitoring, and alignment with the Group's strategic guidelines, thereby ensuring consistency, transparency, and accountability in the implementation of corporate policies.

These policies are effectively communicated to employees through the DWP - *Digital Work Place* - an internal platform dedicated to employees, as well as through the company intranet and emails sent to all personnel, to ensure that everyone is aware of the information issued.

Having chosen to use ESRS reporting standards, with this Sustainability Report the Group undertakes over the next two-year period to continue to implement processes and procedures in compliance with ESRS standards.

2.3.3 - *E1-3* ACTIONS AND RESOURCES RELATING TO CLIMATE CHANGE POLICIES

In view of the need to implement a formalized Climate Transition Plan as required by ESRS standards, in 2025, the Rekeep Group undertook to pursue assessments regarding this action over the next two-year period in accordance with the relevant regulations, as further specified above. Despite the absence of a formal document, the Group has nonetheless launched a set of practical, measurable actions in order to implement its Climate Policies, as explained in greater detail above. The aim is to actively contribute to the transition to a low-carbon economy that is also resilient to the impacts of climate change, while reducing its own negative impact. These actions relate primarily to decarbonization in its various forms and are supported by dedicated resources, both in terms of investment and organizational capacity.

Over the past two years, the Group has strengthened its organizational structure by allocating specific human resources to the management of ESG and climate matters, which are also essential for the pursuit of specific measures. Besides the dedicated ESG team, operational functions and representatives have been identified and tasked with facilitating the integration of sustainability criteria into everyday processes and promoting a corporate culture geared towards the green transition. These include roles that have recently been assigned to improve the management of the company's fleet.

The main actions taken in 2025, which the Rekeep Group is committed to continuing in the future, are as follows.

The tables below show the actions implemented by the Group in relation to ESRS E1 and, in the final column, the associated actual and potential impacts, risks and opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO CLIMATE CHANGE

Actions	**Related IROs**
Energy efficiency upgrades to managed buildings and facilities through active and passive measures	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Improving the carbon footprint of buildings through energy efficiency interventions Energy consumption from non-renewable sources along the value chain Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Electrification of the corporate fleet and promotion of sustainable mobility	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Energy consumption from non-renewable sources along the value chain Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Adoption of renewable energy sources	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Energy consumption from non-renewable sources along the value chain Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.

Actions	Related IROs
Acquisition of Certificates of Guarantee of Origin	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Integration of environmental criteria into the design of facility management services	Energy consumption from non-renewable sources Energy consumption from non-renewable sources along the value chain Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Digitalization of processes to optimize energy consumption	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
Management of Energy Efficiency Certificates (EECs)	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions Contribution to climate change caused by greenhouse gas emissions along the value chain Opportunity in economic, reputational, and HSE terms to increase the customer portfolio for ESCO (Energy Service Company) services due to rising energy prices.
RE.WIND Project[8]	Contribution to climate change caused by greenhouse gas emissions Contribution to climate change caused by greenhouse gas emissions along the value chain
FODY Project[9]	Energy consumption from non-renewable sources Contribution to climate change caused by greenhouse gas emissions along the value chain
MOVOPACK Project[10]	Contribution to climate change caused by greenhouse gas emissions Contribution to climate change caused by greenhouse gas emissions along the value chain

Energy efficiency measures:

- implementation of measures for managed buildings and facilities, such as but not limited to: installation of exterior insulation, renewal of air handling units, replacement of boilers with high-efficiency heat generators, replacement of door- and window-fittings with high-performance (low heat transmittance) systems, installation of co/tri-generation systems and installation of heat pumps (sometimes in conjunction with cogeneration systems);
- execution of energy audits and implementation of energy consumption monitoring and optimization solutions;

8 For a description of this project, see section 6 ESRS E5 "*Actions and resources related to resource use and circular economy*".
9 For a description of this project, see section 6 ESRS E5 "*Actions and resources related to resource use and circular economy*".
10 For a description of this project, see section 6 ESRS E5 "*Actions and resources related to resource use and circular economy*".

- obtaining and managing Energy Efficiency Certificates (EECs), with certified savings on electricity, natural gas, and high-efficiency cogeneration (HEC);
- management of practices relating to the “Conto Termico” energy efficiency incentive scheme.

Electrification of the corporate fleet and promotion of sustainable mobility:

- gradual replacement of the corporate fleet with plug-in, electric, or hybrid vehicles for all Italian legal entities;
- Rekeep S.p.A. is working to install electric vehicle charging stations at the Zola Predosa site, which will serve approximately 28 parking spaces;
- In December 2025, Rekeep S.p.A. adopted the *Commuting Plan* (PSCL) for the Zola Predosa site, which is the company's registered office. Furthermore, the Board of Directors has again appointed the Mobility Manager, and the company has launched the “*Keep Moving*” page on its intranet, with news and initiatives aimed at informing employees about sustainable mobility issues;[11]
- In 2026, Rekeep S.p.A. is working to introduce an additional scheduled run of the company shuttle.

Adoption of renewable energy sources:

- purchase **of Guarantee of Origin (GO) certificates**, the amount depending on customers' electricity consumption[12] through "green" supply contracts;
- installation of photovoltaic systems on managed properties;
- installation of solar thermal systems.

Nature-based solutions:

- integration of environmental criteria into the design of facility management services.

Digitalization and innovation:

- process optimization and energy consumption reduction through smart technologies.

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11 For further information, see *Chapter 3 – ESRS E2 Pollution*

12 When taking on the management of services with the public administration, for the awarding of energy performance contracts (EPCs) for building-facility systems, adoption is now required of Minimum Environmental Criteria (MECs), under which we have obligations in terms of renewable energy supply. To meet these obligations, at least 45% of the annual supply must be energy from renewable sources (certified by Guarantee of Origin), and at least a further 15% must be either energy from renewable sources or from high-efficiency cogeneration. Changes were made to these regulations in 2024, by Ministry of the Environment Decree no. 202 of August 12 2024, including changes to the minimum supply percentages outlined above.

The actions taken and planned, along with the physical resources made available, are supported by dedicated economic resources, with significant investments in Capex and Opex in the terms outlined above (staff training, gradual replacement of the company fleet with electric vehicles, installation of digital technologies). These resources are being mapped according to the provisions of the EU Taxonomy for reporting on environmentally sustainable activities. The eligible and aligned taxonomic activities will be mapped in the years ahead. As far as KPIs for 2025 are concerned, the Group has embarked upon initial screening to identify eligible activities.

Management of Energy Efficiency Certificates (EECs)

The other primary goals for the Rekeep Group, which are formalized as Policy commitments and actions in the future Plan, clearly include energy efficiency. This represents a strategic lever for the Group in terms of decarbonization. As an **ESCO (*Energy Service Company)*** certified according to **UNI CEI 11352**, certain Group companies offer a wide range of integrated energy services, including:

- energy audits and in-depth diagnostics;
- design and execution of energy upgrades;
- management of the main energy efficiency incentive schemes, including:
    - White Certificates, also known as **Energy Efficiency Certificates (EECs)**;
    - "Conto Termico" (Italian Ministerial Decree of February 16, 2016, as amended);
- monitoring and optimizing energy consumption, including through advanced digital solutions.

In this regard, Rekeep S.p.A. and Teckal S.p.A. have obtained 10,043 Energy Efficiency Certificates (EECs), including 30 Type I, 50 Type II and 9,963 Type II HECs, due to the performance achieved in system management in 2025. EECs are certificates acquired on the basis of evidence of savings achieved following energy efficiency upgrades whose performance exceeds the reference values. Various types of certificates were obtained, depending on the actions carried out; in this case, the ones obtained and managed by Rekeep S.p.A. are:

- Type I certificates: certifying primary energy savings through actions to reduce final electricity consumption;
- Type II certificates, certifying the achievement of primary energy savings through actions to reduce natural gas consumption, including "Type II HEC certificates," certifying the achievement of primary energy savings as a result of the installation and management of high-efficiency cogeneration (HEC) systems.

The Rekeep Group actively promotes the adoption of energy from renewable sources, both for its own internal consumption and that of its customers, by making this a centerpiece of its Policy. More specifically, in 2025 the Group:

- acquired Guarantee of Origin (GO) certificates, the amount depending on customers' electricity consumption;
- incentivized and carried out the installation of photovoltaic systems on managed properties;
- incentivized and carried out the installation of solar thermal systems to serve managed properties;
- supported customers' energy transition by entering into green energy purchasing agreements.

SDG	SDG Title	E1 ACTIONS
4 QUALITY EDUCATION	Quality education	Staff training on ESG and climate issues
7 AFFORDABLE AND CLEAN ENERGY	Affordable and clean energy	Energy efficiency upgrades to buildings and facilities Management of Energy Efficiency Certificates (EECs) Adoption of renewable energy sources Installation of photovoltaic systems on managed properties Signing green supply contracts for customers Acquisition of Certificates of Guarantee of Origin
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure	Digitalization of processes to optimize energy consumption Digital solutions for monitoring and optimizing energy consumption Design and implementation of energy upgrades
11 SUSTAINABLE CITIES AND COMMUNITIES	Sustainable cities and communities	Electrification of the company vehicle fleet Promotion of sustainable mobility Integration of environmental criteria into the design of facility management services Nature-based solutions
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Acquisition of Certificates of Guarantee of Origin Signing green supply contracts for customers Digitalization of processes to optimize energy consumption
13 CLIMATE ACTION	Climate action	Energy efficiency upgrades to buildings and facilities Management of Energy Efficiency Certificates (EECs) Adoption of renewable energy sources Installation of photovoltaic systems on managed properties Signing green supply contracts for customers Acquisition of Certificates of Guarantee of Origin Electrification of the company vehicle fleet Promotion of sustainable mobility Digitalization of processes to optimize energy consumption Nature-based solutions Strengthening the ESG framework and climate governance
15 LIFE ON LAND	Life on land	Nature-based solutions in facility management services
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Peace, justice, and strong institutions	Strengthening the ESG framework and climate governance

2.4 Metrics and targets

ESRS 2 E1-4, E1-5, E1-6, E1-7

2.4.1 - *E1-4* GOALS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Taking into account the European and international landscape, regulatory developments, market trends, and the adoption of new technologies, including in relation to the business in which it operates, the Rekeep Group made a commitment in 2025 to reduce greenhouse gas (GHG) emissions, with plans to set specific targets in the coming year. To this end, the Group started analyzing its complete emissions profile (Scope 1, Scope 2, Scope 3) in 2024 by identifying the emission categories relevant to its business and preparing the necessary processes for emission calculation. This analysis continued in 2025, with the additional aim of establishing a robust and verifiable baseline year in preparation for setting SBTi targets for Scope 1 and Scope 2 aligned with a 1.5°C scenario by 2030. The aim is to refine calculations for Scope 3 emissions by the year of mandatory compliance and gradually improve it, in order to have a solid baseline on which to base reduction targets and the future Climate Transition Plan.

The targets to be set represent the commitment already made by the Group in its Sustainability Policy and will be backed up by practical support within the Sustainability Plan that will be approved in 2026, as well as in the Climate Transition Plan that the Rekeep Group undertakes to implement in relation to the topics previously described according to the *Science Based Targets initiative* (SBTi) methodology. These targets will then be updated and monitored annually, concurrently with the ESG risk analysis – which is also conducted annually – to enable the subsequent formulation and implementation of appropriate mitigation actions, including those aimed at achieving climate goals.

In addition to reducing emissions, and in line with the Group Policies described above, the Group has set qualitative targets for the following categories:

- **Energy efficiency**: continuous improvement of the energy performance of the managed buildings and facilities;
- **Diffusion of renewable energy**: increasing the share of electricity from renewable sources, both for internal use and for customers;
- **Mitigation of transition risks**: reducing dependency on fossil fuels and promoting services with low environmental impact.

2.4.2 - *E1-5* ENERGY CONSUMPTION AND ENERGY MIX

In 2025, the Group updated the scope and methodology for recording energy consumption, following the extraordinary transaction relating to Teckal S.p.A. and a refinement of the criteria for attributing energy consumption.

Specifically, compared to the previous year, only energy consumption attributable to facilities owned or under the operational control of the Rekeep Group was included in the reported energy consumption, consistent with the activities directly managed. Energy consumption associated with facilities not owned by the Group, although functional to the provision of services (e.g., ESCO activities), was no longer included within the scope of the Group's direct energy consumption.

As previously stated in section 1.7 "*Report Preparation Criteria*", the process of reporting qualitative information and quantitative metrics involved all the companies, although not all the companies included in the perimeter were able to provide full data mapping in this second year. More specifically, with regard to the quantitative data relating to topic E1, the perimeter represented in the metrics includes Rekeep S.p.A., CMF, Teckal S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

The table below shows the organization's internal energy consumption calculated in megawatt-hours (MWh) on the basis of data mainly collected from measurements.

Energy consumption	2025	2024	Notes
Total fossil energy consumption (MWh)	153,245.80	1,039,000.33	The change in this figure compared to 2024 results from a recalculation of the scope of energy consumption. In FY 2025, this metric benefited from the effects of the business reorganization, which, through the Teckal transaction, led to the management of ESCO activities by a dedicated company. This allowed for the refinement of the assessment methodology for energy activities (according to operational control), which was consequently reflected in energy consumption and related emission categories. This led to a more detailed representation of the data, resulting in the reclassification of energy consumption from ESCO activities and associated emissions, from Scope 1 and 2 to Scope 3.
Share of fossil sources out of total energy consumption (%)	94.74%	93%	
Consumption from nuclear sources (MWh)	298.49	10,575.80	
Share of consumption from nuclear sources out of total energy consumption (%)	0.19%	1%	
Consumption of fuels from renewable sources, including biomass, biofuels, biogas, hydrogen from renewable sources, etc.;	-	59.04	
Consumption of electricity, heat, steam, or cooling from RENEWABLE sources (MWh) purchased or acquired	8,089.00	65,794.79	
Consumption of self-generated non-fuel renewable energy	128.73	35.82	
Total renewable energy consumption (MWh)	8,217.73	65,889.65	
Share of renewable sources out of total energy consumption (%)	5.08%	6%	
Total energy consumption related to own operations (MWh)	161,762.02	1,115,465.78	

Total energy consumption in 2025 amounted to 161,762.02 MWh.

Fossil energy consumption is derived from the statements of the above companies.

The contribution from nuclear sources was estimated based on the electricity purchased from the grid, applying the percentage composition of the national *residual mix* set out in the document *entitled "European Residual Mixes"* published by the Association of Issuing Bodies (AIB).

Consumption from renewable sources includes both purchased energy covered by Guarantees of Origin (GO) and self-generated photovoltaic energy.

Conversion factors from the Department for Environment, Food and Rural Affairs (DEFRA) database were used to convert the various energy sources into MWh; the parameter taken into consideration for calculations was net calorific value.

2.4.3 - *E1-6* GHG EMISSIONS

In line with the information provided in E1-5, in 2025, the Group also updated the allocation of greenhouse gas emissions across Scope 1, Scope 2, and Scope 3. Specifically, emissions associated with energy consumption from non-owned facilities, previously included in Scope 1 and Scope 2, were reclassified to Scope 3, category 3.11 "Use of sold products". This revision, also in light of the Teckal S.p.A. transaction, enables a more accurate representation of emissions along the value chain, in line with ESRS requirements and the principles of the GHG Protocol. The modification results in an inconsistency with respect to the previous year's data; however, it enhances its methodological consistency.

Direct emissions (Scope 1) include stationary and mobile combustion, as well as the use of refrigerant gases, whereas indirect emissions from energy (Scope 2) derive from purchased electricity, calculated using both market-based and location-based approaches. All data was collected on the basis of activity rather than expenditure estimates, thus ensuring greater accuracy and methodological consistency with the GHG Protocol. DEFRA 2025 conversion factors were used to calculate Scope 1 emissions, whereas factors from the Ecoinvent 3.12 database were used for purchased electricity.[13]

Regarding Scope 3 data, it should be noted that, in 2025, the Group conducted an analysis of its own emissions profile, as indicated by GHG Protocol[9], and identified the Scope 3 categories that are and are not applicable to it. The outcome of this analysis was that, out of the 15 categories, the following are not applicable to the Rekeep Group's business: 8 Upstream leased assets; 10 Processing of sold products; 13 Downstream leased assets; and 14 Franchising. Specifically, upstream leased assets appear under the Group's operational control, and thus the related emissions are already included in Scope 1 and Scope 2; moreover, since it is a service

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[13] The following documents were taken into account: *GHG Protocol Corporate Value Chain (Scope 3)* Accounting and Reporting Standard (Version 2011) and GHG Protocol Scope 3 Calculation Guidance (Version 1.0).

business, there is no intermediate processing of semi-finished products by customers; the Group does not lease assets to customers and does not use franchises for distribution purposes.

Greenhouse gas emissions	Unit of measurement	2025	2024	Notes
Scope 1				
Gross Scope 1 GHG emissions	tCO2e	29,429.27	154,027.69	The change in the data compared to 2024 results from a recalculation of Scope 1 emissions based on a revised scope. In FY 2025, this metric benefited from the effects of the business reorganization, which, through the Teckal transaction, led to the management of ESCO activities by a dedicated company. This allowed for the refinement of the assessment methodology for energy activities (according to operational control), which was consequently reflected in energy consumption and related emission categories. This led to a more detailed representation of the data, resulting in the reclassification of energy consumption from ESCO activities and associated emissions, from Scope 1 and 2 to Scope 3.
Percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes (%)	%		0	
Scope 2				
Gross Scope 2 location-based GHG emissions	tCO2e	5,630.22	90,239.81	In addition to what has already been mentioned in the preceding comments, with regard to Scope 2 emissions, it is worth emphasizing that Scope 2 emissions resulting from ESCO activities are now reported under Scope 3, category 11.
Gross Scope 2 market-based GHG emissions	tCO2e	2,788.48	98,030.24	
Scope 3				
Gross Scope 3 GHG emissions	tCO2e	329,561.19	197,035.79	Besides that already been mentioned in preceding comments, the change in gross Scope 3 GHG emissions in 2025 is attributable to the redefinition of the scope of the metric. This led to the reclassification of emissions associated with activities performed as an ESCO, previously included in Scope 1 and are now correctly attributed to Scope 3.
1 Purchased goods and services	tCO2e	53,429.01	134,552.98	The change in this emission category compared to 2024 is attributable to a refinement and improvement in the calculation and the quality of the data used, which has enabled a more accurate representation of the associated emissions.
2 Capital goods	tCO2e	Data not available for 2025	Data not available for 2024	

Greenhouse gas emissions	Unit of measurement	2025	2024	Notes
3 Fuel- and energy-related activities (not included in Scope 1 and Scope 2)	tCO2e	6,011.52	51,269.16	The decrease in the value reported in Scope 3, category 3 (fuel- and energy-related activities), compared to 2024, is primarily attributable to the revision of the emission scope as previously described. As emissions associated with ESCOs are now reported under Scope 3, Category 11, they are no longer included in Scope 2 or in the related upstream categories (including Category 3). Consequently, indirect emissions related to the production and distribution of energy associated with these activities are no longer reflected in Scope 3.3, resulting in a decrease in the reported value.
4 Upstream transport and distribution	tCO2e	Data not available for 2025	Data not available for 2024	
5 Waste generated in operations	tCO2e	259.26	270.35	
6 Business travel	tCO2e	100.76	140.79	
7 Employee commuting	tCO2e	11,979.26	10,872.60	
8 Upstream leased assets	tCO2e	Not applicable	Not applicable	
9 Downstream transport and distribution	tCO2e	Data not available for 2025	Data not available for 2024	
10 Processing of sold products	tCO2e	Not applicable	Not applicable	
11 Use of sold products	tCO2e	257,781.39	Data not available for 2024	In light of the above, this category was calculated in 2025 as it encompasses emissions associated with the use of services and facilities managed by the Group, with particular reference and focus on activities related to Teckal S.p.A.'s ESCOs.
12 End-of-life treatment of sold products	tCO2e	Data not available for 2025	Data not available for 2024	
13 Downstream leased assets	tCO2e	Not applicable	Not applicable	
14 Franchises	tCO2e	Not applicable	Not applicable	
15 Investments	tCO2e	Data not available for 2025	Data not available for 2024	
Total greenhouse gas emissions (location-based)	tCO2e	364,620.68	441,303.29	
Total greenhouse gas emissions (market-based)	tCO2e	361,778.94	449,093.72	

The emissions inventory was developed in accordance with the guidelines of the GHG Protocol – Corporate Accounting and Reporting Standard and the GHG Protocol – Corporate Value Chain (Scope 3) Standard, adopting consistent and comparable calculation methodologies across the various emission categories.

Overall, the emissions were calculated by prioritizing the use of primary activity data, where available. Where such data was not available, spend-based approaches or hybrid methodologies were employed, in line with practices commonly adopted in corporate emissions inventories. Where feasible, methodological consistency with the reporting perimeter and methodologies employed in the previous year was also maintained to ensure the comparability of results over time.

Scope 1 – Direct emissions

Scope 1 emissions were calculated considering the scope of the following companies: Teckal S.p.A., CMF S.p.A., Rekeep S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

Emissions include those from the fuel consumption of the company's vehicle fleet (diesel and gasoline), natural gas (methane) consumption, and a residual portion of LPG consumption.

Emissions were calculated using an activity-based approach by multiplying the fuel consumption data by the corresponding emission factors. The emission factors used are sourced from the UK Government GHG Conversion Factors for Company Reporting – DEFRA 2025 database.

Scope 2 – Indirect emissions from purchased energy

Scope 2 emissions were calculated considering the scope of the following companies: Teckal S.p.A., CMF S.p.A., Rekeep S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

Emissions include the consumption of electricity from the grid for offices and district heating systems.

Emissions were calculated according to both methodologies provided by the GHG Protocol. For the location-based approach, emission factors derived from the Ecoinvent 3.12 database pertaining to the Italian electricity mix were used. For the market-based approach, the AIB 2024 residual mix was used.

Scope 3 – Category 3.1 Purchased goods and services

To calculate emissions associated with purchased goods and services, since the final balance sheet had not yet been published at the time the inventory was compiled (early March 2026), the provisional trial balances for the 2025 financial year were used. The analysis encompassed the following companies: Teckal S.p.A., CMF S.p.A., Rekeep S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

Expenditure items pertaining to the procurement of goods and services were selected from the financial statements. Specifically, for goods, items related to the consumption of raw materials and consumables were considered, while for services, items included in the accounting macro-category of services were considered.

The accounting data was originally expressed in euros. As the emission factor database used is expressed in British pounds (GBP), the expenditure items were converted from euros to pounds using the average EUR/GBP exchange rate for the year 2025, to ensure consistency between the currency units of the expenditure data and the emission factors.

Emissions were therefore estimated using a spend-based approach, applying monetary emission factors to the identified expenditure items. The emission factors used are sourced from the UK Government GHG Conversion Factors for Company Reporting – DEFRA 2022 database (spend-based emission factors).

Scope 3 – Category 3.3 Fuel and energy-related activities not included in Scope 1 and Scope 2

The analysis encompassed the following companies: Teckal S.p.A., CMF S.p.A., Rekeep S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

This category encompasses emissions associated with the upstream stages of fuel production and purchased energy, commonly referred to as Well-to-Tank emissions.

The calculation was based on the same energy consumption data previously used for the calculation of Scope 1 and Scope 2 emissions, including consumption of natural gas (Sm^3), liquid fuels (liters), and electricity (kWh).

The emission factors used are sourced from the UK Government GHG Conversion Factors for Company Reporting – DEFRA 2025 (Well-to-Tank factors) database.

Scope 3 – Category 3.5 Waste generated in operations

For the purposes of this category, the data on waste generated directly by the companies listed above is included. With the exception of the few cases set out below, information on waste generated was provided by EWC code, treatment route, and quantity, to which the waste-type-specific method was applied. H2H Facility Solutions and Servizi Ospedalieri, as well as the sterilization centers, provided the total quantities of waste by treatment route; the average-data method was therefore used for the calculation. The database used was DEFRA 2025, Waste disposal.

Furthermore, GHG emissions related to water discharges for Rekeep S.p.A., CMF, Teckal, H2H Facility Solutions, and Servizi Ospedalieri were valued within category 5. This data is consistent with the data presented in disclosure E3-4; in fact, for Rekeep S.p.A., CMF, and H2H Facility Solutions, withdrawals were assumed to be equal to discharges, as there are no production activities at the sites. GHG emissions were calculated according to the average-data method, using the DEFRA 2025, Water treatment database.

Scope 3 – Category 3.6 Business Travel

The calculation of emissions associated with business travel was performed for the following companies: H2H Facility Solutions S.p.A., Servizi Ospedalieri S.p.A., Rekeep S.p.A., CMF S.p.A. and Teckal S.p.A.

Activity data pertaining to staff travel was extracted, including travel destination, mode of transport, kilometers traveled, and number of passengers.

Emissions were calculated using an activity-based approach, by multiplying the kilometers traveled by the number of passengers and by the relevant emission factor associated with the mode of transport used. The emission factors used are sourced from the DEFRA 2025 – passenger transport emission factors database.

Scope 3 – Category 3.7 Employee commuting

Emissions associated with employee commuting were estimated using primary data collected through an internal employee survey. The questionnaire included information on distance traveled between home and work (round trip), means of transport and number of on-site days worked per week.

For Rekeep S.p.A., the commuting questionnaire was sent to 193 employees (out of a company workforce of approximately 6,800 employees), and 185 responses were received. The sample was used to estimate the travel behavior of the entire workforce.

For Servizi Ospedalieri S.p.A., the commuting questionnaire was sent to 188 employees (out of a company workforce of approximately 1,000 employees), and 124 responses were received. The sample was used to estimate the travel behavior of the entire workforce.

For CMF S.p.A., H2H Facility Solutions S.p.A., and Teckal S.p.A., in the absence of specific primary data, average values derived from the survey results of Rekeep S.p.A. and Servizi Ospedalieri S.p.A. were used as proxies for employee travel behavior.

Emissions were therefore calculated using an activity-based approach, by estimating the annual distance traveled by employees and multiplying it by the corresponding emission factors. The emission factors used are sourced from the DEFRA 2025 – passenger transport emission factors database.

Scope 3 – Category 3.11 Use of sold goods

This category primarily encompasses emissions associated with the use of services and facilities managed by the Group, with particular reference to activities related to the ESCOs (Energy Service Companies) of Teckal S.p.A.

Energy consumption data (electricity and natural gas) associated with the managed facilities were used to calculate emissions. Emissions were calculated using an activity-based approach, multiplying consumption by the relevant emission factors, consistent with those used for Scope 1 and Scope 2 emissions.

2.4.4 - *E1-7* GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

The Rekeep Group currently has no initiatives that meet the criteria for this disclosure requirement.

2.4.5 - *E1-8* INTERNAL CARBON PRICING

The Rekeep Group does not have an internal carbon pricing mechanism. The data for this disclosure requirement is therefore not applicable.

3. Pollution

ESRS E2

The Rekeep Group's pollution strategy forms part of its broader, integrated approach to sustainability, aimed at preventing and reducing negative impacts on the environment and human health.

The Group recognizes its duty to contribute to the reduction of air, water, and soil pollution, and is committed to promoting operational and management practices that minimize the use of hazardous substances and other pollutants.

The **Sustainability Policy**, approved by the Board of Directors in 2024, represents the Group's formal commitment to environmental protection and sets out the Group's guidelines and commitments – among other things – on the issue of pollution.

Rekeep is also **developing action plans, allocating resources and setting Group targets in line with the ESRS** to address relevant environmental issues, with the aim of contributing substantially to preventing and reducing pollution by improving air, water, and soil quality in the areas where it operates.

3.1 Management of impacts, risks, and opportunities

ESRS 2 IRO-1, E2-1, E2-2

In 2025, the Rekeep Group updated its Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying material sustainability matters along the entire value chain.

The Group conducted an update of the *Impacts, Risks and Opportunities* (IROs) and carried out two separate stakeholder engagement initiatives, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions were analyzed and discussed within the *Sustainability and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

In the Double Materiality process, to analyze the material topics relating to pollution, the company took account of the location of its sites and of all of its businesses, both in its own operations and in those relating to its upstream and downstream value chain.

The Double Materiality Assessment identified the following material sub-topics as relevant under ESRS E2[14]:

- **Air pollution**
- **Water pollution**
- **Soil pollution**
- **Substances of concern and of very high concern**

The table below shows the material impacts identified in relation to ESRS E2 - Pollution.

The Rekeep Group recognizes the particular sensitivity of the cleaning sector and the rental and laundering sector to potential environmental impacts in terms of pollution, especially the former in relation to the use of substances of concern and chemicals in general, and the latter in relation to water and soil contamination.

Impacts	Risks	Opportunities
Worsening air quality due to the release of polluting emissions – direct		
Water contamination due to the release of pollutants - direct		
Soil contamination due to spillage of pollutants - direct		
Release of substances of concern and very high concern into water and soil - direct		
Worsening air quality due to the release of polluting emissions along the value chain – indirect		
Water contamination due to the release of pollutants along the value chain - indirect		
Soil contamination due to spillage of pollutants along the value chain – indirect		
Use of chemicals of concern and very high concern along the value chain - indirect		

[14] See chart in section 1.14 "Double Materiality Assessment".

3.1.1 - *E2-1* GROUP POLICIES RELATED TO POLLUTION

The Rekeep Group has adopted a structured series of environmental policies to promote a proactive and well-informed management of pollution-related impacts, risks and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

The **Integrated Quality, Safety and Environment Policy** serves as the reference framework for all Group activities and promotes a cross-cutting approach to sustainability, geared towards preventing pollution, valuing resources, and protecting human health and the environment. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices adopted.

The **Group Sustainability Policy** reinforces the Group's commitment to preventing and controlling pollution. It sets specific environmental goals, which will be translated into tangible actions in the **Sustainability Plan** undergoing approval in 2026. This policy sanctions the goal, among others, of **responsible water resource management**, which is considered strategic for the Group's core activities, thereby contributing to the reduction of the impact of water contamination. This was supported by the adoption of a **Sustainable Procurement Policy** by Rekeep S.p.A. and by Consorzio Stabile CMF, which helps prevent pollution right from the design and procurement stages for goods and services.

The combined provisions of the three Policies constitute an integrated monitoring system for the prevention of the use, release and spillage of hazardous substances, as well as for the monitoring of air pollution, with action taken from the upstream stages to avoid the purchase and use of potentially harmful materials. Monitoring of the application of the Policies is entrusted to the Quality and Environment Functions and the ESG Function, which ensure their implementation, periodic verification and continuous improvement.

In particular, the Rekeep Group promotes and ensures responsible water consumption in its industrial laundering plants and professional cleaning activities by adopting advanced technologies to significantly reduce overall water consumption and pollution. It utilizes water filtration and treatment systems that enable water to be purified and returned to the environment after use for industrial purposes. Furthermore, the Group implements preventive maintenance practices to ensure system efficiency and further reduce water consumption. This measure contributes to mitigating the economic and reputational risk, as well as the aforementioned impacts, arising from potential water contamination.

The tables below show the Group's Policies and Certifications pertaining to ESRS E2. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 13485	Medical Devices - Quality Management Systems	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Medical Device S.r.l., UJET S.r.l.	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Use of chemicals of concern and very high concern along the value chain
ISO 14001	Environmental management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)	Worsening air quality due to the release of polluting emissions Worsening air quality due to the release of polluting emissions along the value chain Contamination of water due to the release of pollutants Contamination of water due to the release of pollutants along the value chain Soil contamination due to spillage of pollutants Contamination of soil due to the spillage of pollutants along the value chain Use of chemicals of concern and very high concern along the value chain
ISO 14065	RABC system for managing biocontamination in textiles	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.	Worsening air quality due to the release of polluting emissions Worsening air quality due to the release of polluting emissions along the value chain
ANMDO/IQC	IQC qualification for the sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Use of chemicals of concern and very high concern along the value chain
Ecolabel service certification		Rekeep S.p.A., Consorzio Stabile CMF	Worsening air quality due to the release of polluting emissions along the value chain Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain
EDP	Environmental product declaration	Rekeep S.p.A.	Worsening air quality due to the release of polluting emissions along the value chain Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain

Policies adopted to manage IROs relating to pollution	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Worsening air quality due to the release of polluting emissions Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Release of substances of concern and very high concern into water and soil
Sustainable procurement policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A.	Worsening air quality due to the release of polluting emissions along the value chain Contamination of water due to the release of pollutants along the value chain Contamination of soil due to the spillage of pollutants along the value chain Use of chemicals of concern and very high concern along the value chain
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Worsening air quality due to the release of polluting emissions Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Release of substances of concern and very high concern into water and soil Use of chemicals of concern and very high concern along the value chain
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Worsening air quality due to the release of polluting emissions Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Release of substances of concern and very high concern into water and soil
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l. .	Worsening air quality due to the release of polluting emissions Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Release of substances of concern and very high concern into water and soil

The Group companies listed in the table above have adopted an Organization, Management and Control Model (also "*OMCM*" or "*Model 231*"), pursuant to Legislative Decree 231/01, as a key tool also for preventing environmental crimes and, more generally, promoting a corporate culture geared towards legality, sustainability and social responsibility. Legislative decree 231/2001 introduced into Italian law the administrative liability of entities for crimes committed in their interest or to their advantage, including environmental crimes (Art. 25-undecies). These crimes include, among others, environmental pollution, environmental disaster, illegal waste management, unauthorized dumping, trafficking in radioactive materials and violations of air quality and biodiversity protection regulations.

Specifically, the model conducts an upstream analysis involving the mapping of sensitive business activities in terms of environmental crimes, and the downstream adoption of environmental management systems, in accordance with international standards, and the establishment of operational control procedures to ensure compliance with regulations and pollution reduction. For further details, see Section 11 – ESRS G1.

The model not only protects the environment, but also strengthens the **company's reputation**, fosters **transparency in relations with institutions**, and consolidates the commitment to sustainable development.

To complement the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, the Group has adopted a **Group Code of Ethics**, the most recent version of which was approved by the Board of Directors on May 18, 2023. The Code of Ethics is a fundamental tool of **corporate deontology**, designed to establish the ethical and behavioral principles that guide the work of the company, its corporate bodies, employees, contract personnel and partners.

It promotes values such as **lawfulness, integrity, transparency and social and environmental responsibility**, and provides a permanent framework for guiding corporate decision-making and behavior, including in relation to safeguarding the environment.

In particular, the Code of Ethics calls for compliance with environmental regulations and internal procedures governing waste management, emissions, discharges, and remediation; condemns any conduct that may harm the environment; and promotes environmental sustainability as a strategic value, thus encouraging the adoption of low-impact technologies and practices.

The Group uses the Code of Ethics to consolidate its commitment to **responsible environmental management**, while also helping to **prevent pollution** and **reduce reputational risk and the risk of incurring penalties**, in line with ESG principles and sustainable development goals.

Model 231 and the Code of Ethics, which are continuously monitored by the Risk & Compliance Function, contribute to ensuring the prevention and minimization of potential impacts of water and soil contamination resulting from the spillage of pollutants along the value chain. This is achieved through the adoption of organizational safeguards, operational protocols[15], and internal controls that rigorously regulate activities posing an environmental risk. These measures promote compliant behavior, the proper management of potentially polluting substances and the immediate reporting of any anomalies. These tools also guide operational functions towards responsible management practices in the procurement, use, storage, and

[15] For example, see the *Pollutant Spillage Procedure adopted by Rekeep* and CMF, which is discussed in the next section.

disposal of substances, thereby reducing the risk of accidental spills along the value chain and ensuring continuous improvement in environmental performance.

In general, the Rekeep Group's environmental policies address the following issues systemically:

- **preventing and controlling air, water, and soil pollution**: through the adoption of low-impact technologies, sustainable system design, responsible water resource management, and the use of water treatment and filtration systems;
- **management of hazardous substances**: the Group promotes the gradual reduction and replacement of chemicals of concern, in favor of safer, more sustainable solutions. The adoption of the *alkali solid system,* for example, has made it possible to eliminate chemical residues in containers, thereby reducing the risk of release into the environment;
- **environmental risk management**: the Group undertakes ongoing training activities for personnel and environmental emergency simulations at operational sites, and has rapid response protocols in place aimed at containing and limiting impacts in the event of incidents.

Rekeep's environmental policies are inextricably linked with **technological innovation**, **process digitalization,** and **ongoing training**, and are developed by means of a **collaborative, multi-stakeholder** approach, involving public bodies, industry partners, and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation lies with the company's senior management, particularly the QHSE Department and the ESG Function, which are responsible for the strategic and operational oversight of environmental policies and their implementation processes. The policies are also subject to review by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and ultimately by the Board of Directors, thereby ensuring a multi-level governance system that provides oversight, control, and alignment with the Group's strategic guidelines.

These policies are effectively communicated to employees through the DWP - *Digital Work Place* - an internal platform dedicated to employees, as well as through the company intranet and emails sent to all personnel, to ensure that everyone is aware of the information issued.

3.1.2 - *E2-2* ACTIONS AND RESOURCES RELATED TO POLLUTION

In 2025, the Rekeep Group formulated and implemented a series of practical actions to achieve the strategic goals related to preventing and controlling pollution, with particular reference to air, water, and soil pollution. These actions form part of a systemic approach to sustainability, aimed at **mitigating negative impacts** and **managing environmental risks**.

The table below shows the Actions implemented by the Group pertaining to ESRS E2. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double

Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO POLLUTION

Actions	**Related IROs**
Sustainable design of systems and processes	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Worsening air quality due to the release of polluting emissions
Sustainable procurement policy	Worsening air quality due to the release of polluting emissions along the value chain Contamination of water due to the release of pollutants along the value chain Contamination of soil due to the spillage of pollutants along the value chain Use of chemicals of concern and very high concern along the value chain
Giving preference to products with low environmental impact, such as Ecolabel products	Use of chemicals of concern and very high concern along the value chain
Reducing use of products containing SoCs and SVHCs	Use of chemicals of concern and very high concern along the value chain
Continuous training	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Worsening air quality due to the release of polluting emissions
Ongoing communication	Use of chemicals of concern and very high concern along the value chain
Adoption of best available techniques (BAT)	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Worsening air quality due to the release of polluting emissions
Technologies with reduced environmental impact in production processes and products	Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain
Pollutant spillage procedure - CMF and Rekeep	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants Use of chemicals of concern and very high concern along the value chain
Operating procedure for loading and unloading product in washing machines	Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain
"Risk analysis and control of biocontamination" procedure	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants
Adoption of the alkali solid system	Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain
Use of RTTs in rental and laundering for hospitals	Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain
Waste water treatment system that involves both biological purification, using bacteria, and chemical-physical purification, using filters and flotation units.	Contamination of water due to the release of pollutants Use of chemicals of concern and very high concern along the value chain

Actions	**Related IROs**
Simulation of environmental emergencies	Contamination of water due to the release of pollutants Soil contamination due to spillage of pollutants
Compliance with Minimum Environmental Criteria (MEC)	Worsening air quality due to the release of polluting emissions Use of chemicals of concern and very high concern along the value chain
Risk analysis and continuous monitoring of impacts and risks arising from the use of chemicals and substances of concern	Use of chemicals of concern and very high concern along the value chain
Electrification of the corporate fleet and promotion of sustainable mobility	Worsening air quality due to the release of polluting emissions Worsening air quality due to the release of polluting emissions along the value chain
Energy efficiency upgrades for buildings	Worsening air quality due to the release of polluting emissions Worsening air quality due to the release of polluting emissions along the value chain

One of the main material topics for the Rekeep Group is the use of substances of concern (SoCs) and substances of very high concern (SVHCs). SVHCs are a category of SoCs and are the substances included in the *Candidate List* of Regulation 1907/2006 (REACH), the *Authorization List* of REACH (Annex XIV), and Annex VI of Regulation 1272/2008 (CLP).

Use of these substances is especially sensitive in the cleaning business and rental and laundering business, where the Group always pays close attention to the chemicals used, seeking to reduce their use and purchase and to minimize their negative impacts on the environment.

In this regard, the Group adopts a three-tiered approach in the form of a series of actions representing the **pollution mitigation hierarchy** established in European regulations: **prevention** in the choice of substances to be used, **minimization** of pollution, and **control** and **monitoring** of impacts, while seeking to minimize negative impacts and risks to the environment and society.

The prevention system commences at the design stage. The Rekeep Group's design teams are responsible for issuing calls for tenders, and when **selecting chemicals to** be used during the work, they give preference to products with low environmental impact and minimal content of hazardous substances, thus encouraging the use of safer alternatives.

Against this backdrop, the Group has gradually increased its use of Ecolabel-certified products, i.e., products that meet stringent environmental criteria throughout their life cycle, while also paying special attention to the issue of microplastics and encouraging the choice of products that do not contain SoCs and SVHCs. The use of these products reduces the use of hazardous chemicals, thereby helping protect air, water and soil quality. The company also favors the use of cleaning cloths that do not release microplastics during washing and rinsing.

In 2025, Rekeep and CMF also implemented a **Sustainable Procurement Policy** which, together with the adoption of a Supplier Code of Conduct (adopted by several Group companies, as detailed in the following chapters), aims to promote the procurement of sustainable, ethical, and responsible materials, goods, and services, and to strengthen supplier due diligence.

In this respect, the Group works upstream in the **sustainable design of systems and processes**, taking account of environmental impact from the initial stages of business, thus helping prevent soil, air and water pollution. The anticipated outcome is a reduction in environmental impacts both upstream and during operations, a decrease in the risks of spillage and biocontamination, and an increased proportion of low-impact solutions (e.g., Ecolabel) in the specifications for all projects for cleaning, laundry, energy and hard services over an ongoing timeframe. This initiative is ongoing and subject to continuous improvement and updating, as well as constant monitoring and modification in the event of non-compliance.

In 2025, the ESG team, in collaboration with the internal QHSE and design teams, worked to establish a system for monitoring and reducing the use of chemicals, supported by artificial intelligence technologies. The goal is to ensure a preventive approach, beginning with substance selection and extending through monitoring and reporting, thereby enhancing the effectiveness of environmental policies.

The Group is committed to preventing and limiting the use of substances of concern, as well as curbing pollution, by promoting training for personnel involved in issuing calls for tenders, purchasing, and operational activities. The aim of this training is to foster the well-informed selection of products and the correct use and responsible handling of chemicals. It is also accompanied by continuous internal communication aimed at disseminating environmental best practices and strengthening the corporate culture relating to the application of operating procedures.

The Group is also committed to using **technologies with low environmental impact** in production processes and products, with a view to limiting the release of pollutants and reducing the use of natural resources, as well as implementing **environmental emergency simulations** at operating sites, to strengthen the ability to respond to incidents with potential environmental impact and contain any damage in a timely manner.

In its capacity as an operator that works with the **public administration** on a regular basis, the Group is required to meet the ***Minimum Environmental Criteria* (MEC)**[16] in its calls for tenders. These criteria play a key role in ensuring regulatory compliance and encouraging the adoption of sustainable practices. Compliance with MEC makes a direct contribution to **reducing economic, reputational, and operational risks** related to possible violations of pollutant emission limits.

Lastly, the Group continuously monitors the impacts and risks arising from the use of chemicals and substances of concern, always striving to limit their negative consequences as far as possible and reduce residual risk to ever lower levels.

In order to minimize the negative impacts on water and effluent quality, the subsidiary Servizi Ospedalieri S.p.A., a Group company specializing in rental and laundering, favors and proposes, as far as possible during the service design phase, materials such as RTTs (*Reusable Technical Textiles*). These are highly reusable and washable, have negligible PFAS content and are fully compliant with current occupational safety regulations.

The Servizi Ospedalieri sub-group has installed **water purification and waste water treatment systems** at its facilities. These systems combine biological purification technologies (using bacteria) and chemical-physical purification technologies (using filters and flotation units) to ensure compliance with regulations and environmental standards, reduce the pollutant load before discharge into the sewer system, and protect public health. The objective is to minimize negative impacts on water health and water discharges. The systems primarily treat wastewater from industrial laundry processes, as well as wastewater from thermal power plants and sterilization, through a combination of mechanical, biological, and chemical-physical treatments. All systems undergo regular analytical testing by accredited laboratories, which certify the quality of water discharges.

As previously mentioned, the Rekeep Group recognizes the particular sensitivity of the rental and laundering sector to potential environmental impacts in terms of pollution, particularly in terms of water and soil

[16] MECs are Minimum Environmental Criteria, which are environmental requirements defined by the Italian Ministry of the Environment (now the Ministry of Environment and Energy Security) by ministerial decrees and set out in the public contracts code (Legislative Decree 36/2023), which must be complied with in public procurement for certain categories of goods, services and works. They are intended to promote a circular, sustainable economy model by reducing environmental impact throughout the life cycle of products and services purchased by the public administration. MECs are mandatory for public procurement in Italy and apply to sectors such as: cleaning and sanitization services, construction and renovation, supply of furniture, electronics and lighting, energy services (e.g., heat management), collective catering, management of public green spaces and transport services.

contamination. In this context, Servizi Ospedalieri stands out for its effective management of the risk of such contamination through the use of constantly monitored facilities and periodic internal and external inspections.

A risk of water contamination has also been identified at the rental and laundering plants due in part to sterilization work. In this regard, the plants are always monitored by ARPA, which carries out regular checks on water discharges, and the Group's plants are always found to be compliant.

To minimize the risk of spillages, Consorzio Stabile CMF and Rekeep have also implemented a "*Pollutant spillage procedure*" with the aim of providing guidance on the correct management of emergency situations arising from accidental spillages of substances during the course of operations carried out by personnel at their customers' sites, in order to avoid contamination[17] of environmental matrices, such as soil, subsoil, surface water, groundwater, waste water and air, to the maximum extent possible. The procedure forms part of a system where - as explained in more detail below - the Group is already working towards the gradual replacement, and ultimate elimination, of the use of chemicals of concern; in this process it manages causal events effectively to eliminate the risk of harm to the environment.

The procedure sets out the operational practices to be put in place in the event that the spillage occurs in or outside the workplace, in order to protect the safety of operators, reduce environmental impact, and prepare the necessary notifications to the competent bodies within the timeframe prescribed by applicable laws. This procedure helps mitigate economic and reputational risks due to spillages on soil and subsoil at construction sites, and the legal, economic, and reputational risk due to failure to comply with the applicable regulations on the use of hazardous substances, as identified in the materiality assessment.

Operators are provided with a *spillage response kit* containing the appropriate quantity and type of equipment for dealing with the substances present at the site or transported. The kit contains PPE suitable for handling the substances concerned (gloves, masks, protective goggles), as indicated in item 8 of the MSDS or in the company's risk assessment document; general or specific absorbent material for particular substances; any "barrier" tools to prevent or delay dispersion; and bags and/or containers to collect the absorbed substance.

The aim of this procedure is to reduce the risk and impact of spills on the soil/subsoil/water and air by ensuring faster response times. It is active, maintained over time, and monitored to ensure continuous updating.

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[17] Contamination is defined as an alteration of the balance of one or more environmental matrices due to a spillage of substances (whether hazardous or non-hazardous); even ordinary warm water can be a pollutant if spilled into a river, where it will alter the ecosystem.

Rekeep has also implemented an internal procedure regarding the loading and unloading of products in the laundry, both in order to safeguard occupational health and safety and to reduce the environmental impact of this practice. This procedure aims to reduce the risk of accidents and chemical dispersion, as well as to optimize consumption and discharges. It applies to all facilities and contracts where Rekeep S.p.A. operates, and is also active and subject to ongoing monitoring.

There is also a procedure describing the "*Risk Analysis and Biocontamination Control*", which is a system for managing the microbiological quality of the fabrics used by the team in the cleaning of healthcare facilities, so as to ensure that these fabrics are clean and free from microbiological contamination.

This document has a significant impact on Rekeep S.p.A.'s environmental practices, contributing to pollution prevention and public health protection. More specifically, by analyzing and identifying microbiological hazards in the laundry process, this document ensures the microbiological quality of treated fabrics, prevents the spread of pathogens through the laundering and handling of materials, and reduces microbiological pollution in hospital and civil facilities. This results in a reduction in the dispersion of contaminants into the environment, both through wastewater and through contact with surfaces and individuals. The manual establishes monitoring practices for inflows and outflows of water with clearly defined microbiological limits, maintenance and sanitization of equipment to avoid contamination, better waste management, and the control of detergents and disinfectants in accordance with environmental regulations, thus reducing the risk of chemical and biological pollution. The aim of this procedure is to enhance staff training by promoting an environmentally aware culture and reducing high-risk behaviors, as well as monitoring, corrective action and continuous improvement, to create a structure capable of responding promptly to any critical environmental issues, avoiding negative impacts. This procedure is therefore designed not only to protect the health of patients and operators, but above all to reduce the environmental impact of waste water and chemicals, in accordance with ISO 14065 and 14698, with a view to mitigating risks: economic and reputational risks from possible water contamination; legal, reputational and economic risks due to failure to comply with current regulations on the use of hazardous substances; and economic, reputational and operational risks stemming from violations of pollutant emissions limits.

This document ensures the microbiological quality of textiles, prevents the spread of pathogens, and guarantees reduced contamination in wastewater. It is an active system maintained through periodic monitoring.

With a view to promoting the gradual reduction and replacement of chemicals of concern, in favor of safer, more sustainable solutions, the subsidiary **EOS** utilizes the *Alkali Solid system.* This is an innovative technology based on the use of solid alkaline detergents, which ensures that no chemical residue remains in the container after use. This eliminates residual hazardous waste while reducing the environmental impact associated with transportation, storage and disposal of packaging, with impacts throughout the value chain.

The introduction of this system represents a tangible step towards more responsible management of chemical products, in line with circular economy principles and the Group's environmental sustainability goals. Through the use of this system, product waste has been reduced by approximately 96% and plastic waste by 99%.

In pursuit of its environmental goals, the Rekeep Group is also actively contributing to the reduction of air pollution through a series of practical measures already under way, as described in the previous section. In particular, **the gradual electrification of the corporate vehicle fleet and the promotion of sustainable mobility** are reducing the emission of local pollutants from road transport.

In this regard, Rekeep S.p.A. adopted the *Home-Work Commute Plan* (PSCL) for the Zola Predosa site, the company's registered office, in December 2025. Furthermore, the Board of Directors has again appointed the Mobility Manager, and the company has launched the "*Keep Moving*" page on its intranet, with news and initiatives aimed at informing employees about sustainable mobility issues;

The subsidiary Servizi Ospedalieri appointed its Mobility Manager in 2024 and, in the same year, adopted the PSCL for its offices in Ferrara, Lucca and Teramo, subsequently renewed for 2025.

Consorzio Stabile CMF is committed to appointing its Mobility Manager over the next year.

Rekeep S.p.A. has made a **company shuttle** available to employees, which connects Bologna Central Station to the Zola Predosa site, making intermediate stops on both the outbound and return journeys, thereby generating a significant reduction in polluting emissions. Given the high number of individuals utilizing the service, Rekeep S.p.A. is committed to introducing an additional shuttle run in 2026.

Based on an average of 15 shuttle users[18], an average passenger load per vehicle of 1.2 individuals, and a daily round-trip distance of 26 km, it is estimated that employees collectively avoid 325 km of travel per day. Using the national average emission values as a reference (CO_2: 160 g/km, NOx: 0.15 g/km, PM10: 0.01 g/km) and, for the company shuttle, values of CO_2: 500 g/km, NOx: 0.45 g/km, PM10: 0.03 g/km, with an average daily distance of 30 km and operating 237 days/year, the **environmental benefits** are as follows:

Gas/Pollutant	Net benefit
CO2	8,769.00 kg
NO2	8.36 kg
PM10	0.56 kg

18 A questionnaire was sent to analyze methods and level of satisfaction regarding employees' commutes to and from work. The survey saw significant participation from the entire company workforce, demonstrating that mobility is a topic of great company interest. The questionnaire was circulated online in September 2025 and received 185 responses out of 193 recipients.

The benefit in terms of reduced pollution as a result of **remote working** was also calculated. In September 2022, at the launch of the *Work-life Balance* and *Company Welfare* project for the #CONCILIAMO call for tenders[19], remote working, introduced years earlier, was further enhanced. A flexible, mixed model comprising in-person and agile work was therefore built around specific categories of staff and the service needs associated with their role.

In this context, an estimate was made of the kilometers avoided each day through remote working. Based on 199 employees no longer using their private vehicles, an average vehicle occupancy of 1.2, an average 26 km round-trip avoided each day, and assuming that an employee works remotely for an average 80 days/year, a total of 4,311 km are estimated to have been avoided. This results in the following annual environmental benefits:

Gas/Pollutant	Annual benefit (kg/year)
CO2	66,227 kg/year
NOX	62.09 kg/year
PM10	4.14 kg/year

As part of its strategy for climate mitigation and gradual decarbonization, EOS also initiated the electrification of its fleet during the 2025 lease renewal cycle. Specifically, a vehicle in service at Mersin City Hospital and a vehicle assigned to operations at the headquarters were replaced with fully electric vehicles. This transition contributed to:

- Reducing Scope 1 greenhouse gas emissions,
- Reducing the consumption of fossil fuels,
- Reducing local air pollutants (NOx, particulate matter),
- Aligning with the Group's climate transition goals.

The electrification of the fleet will continue to be evaluated in future EOS leasing cycles, with preference given to electric or low-emission alternatives whenever operationally feasible.

The **adoption of renewable sources** for energy production and supply, along **with the purchase of Guarantee of Origin certificates**, helps limit the use of fossil sources and the pollutants associated with them. Lastly, **energy efficiency measures for buildings and managed facilities**, such as the replacement of boilers with high-efficiency generators and the installation of intelligent monitoring systems, promote a significant reduction in energy consumption and related emissions, while improving air quality in the urban and industrial settings in which the Group operates.

19 As further described in Section 7.

To ensure the effective implementation of environmental policies and pollution prevention and control actions, the Rekeep Group has allocated specific **human** and **financial** resources. Operational oversight is entrusted to a multidisciplinary team of in-house specialists, including the ESG team and experts in sustainability, environment, quality, health and safety, the QHSE team and technical staff involved in both the design and management of services, as well as operations and purchasing staff.

SDG	SDG Title	E2 actions
6 CLEAN WATER AND SANITATION	Clean water and sanitation	Waste water treatment systems; "Risk analysis and biocontamination control" procedure; Simulation of environmental emergencies
7 AFFORDABLE AND CLEAN ENERGY	Affordable and clean energy	Energy efficiency upgrades to buildings; Technologies with low environmental impact in production processes
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	Sustainable procurement policy
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure	Sustainable design of systems and processes; Adoption of best available techniques (BAT); Use of RTT in rental and laundering for hospitals
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Giving preference to products with low environmental impact (Ecolabel); Reducing use of hazardous substances (SVHCs and SoCs); Compliance with Minimum Environmental Criteria (MEC); Adoption of the alkali solid system; Sustainable procurement policy
13 CLIMATE ACTION	Climate action	Electrification of the corporate vehicle fleet and promotion of sustainable mobility; Energy efficiency upgrades to buildings; Sustainable procurement policy
14 LIFE BELOW WATER	Life below water	Risk analysis and ongoing monitoring of impacts stemming from the use of chemicals; Ongoing communication and training
15 LIFE ON LAND	Life on land	Adoption of technologies with low environmental impact; Control of biocontamination
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Peace, justice, and strong institutions	Sustainable procurement policy

Financially, the Group invests in the purchase of products and technologies with low environmental impact; ongoing staff training on the responsible use of chemicals; the development of systems for monitoring and reporting on environmental impacts; and the implementation of practices and solutions that comply with Minimum Environmental Criteria (MEC).

These resources help achieve environmental sustainability goals, reduce pollution, and reduce operational and reputational risk, especially in the long term.

3.2 Metrics and targets

ESRS E2-3, E2-4, E2-5

3.2.1 - *E2-3* TARGETS RELATED TO POLLUTION

The Rekeep Group has set various qualitative environmental targets – although they are not yet officially formalized – aimed at supporting its pollution policies and effectively managing material impacts, risks, and opportunities related to pollution of air, water, and soil.

The targets set by the Group include both mandatory targets, derived from national environmental regulations and MECs, and voluntary targets, defined internally to strengthen environmental commitments and anticipate future regulatory requirements.

In 2025, the targets set by the Group were qualitative. In line with the provisions of ESRS standards, the Group is committed to adopting quantitative targets over the next year, thereby strengthening its ability to measure, monitor, and communicate environmental, social, and governance performance. With this in mind, the Board of Directors will approve the Group's first ESG Strategic Plan in 2026. This plan will define objectives with clear KPIs that are shared with all C-Level executives, thereby promoting awareness and strategic alignment. Through a top-down approach, this process will enable the widespread circulation and integration of ESG goals throughout the entire company workforce.

With a view to gradually reducing its environmental impact and mitigating the impact related to *worsening air quality due to the release of polluting emissions,* Rekeep S.p.A. is committed to introducing an additional run of the company shuttle in 2026, with the aim of increasing reductions in CO_2 and other pollutants by transporting an increasing number of employees, so reducing emissions generated by their individual journeys.

Rekeep S.p.A., with a continued focus on reducing the impact related to *worsening air quality due to the release of polluting emissions*, is committed to installing charging stations for electric vehicles at its Zola Predosa site, with the capacity to serve approximately 28 parking spaces.

When setting targets, the Group started considering **ecological thresholds** related to air quality and water contamination, with the intention of progressively aligning with scientific principles of environmental integrity. Responsibility for monitoring and compliance with these thresholds is assigned to the ESG and Quality functions, in coordination with the Operations Departments.

3.2.2 - *E2-4* POLLUTION OF AIR, WATER AND SOIL

With regard to quantitative data on air, soil, and water pollutant emissions, the Group introduced internal processes in 2025 aimed at engaging with the relevant entities and structuring the necessary data tracking systems. With regard to pollutant emissions in water, consideration was given to the analyses carried out by Servizi Ospedalieri on water discharges in Ferrara, Lucca, and the Case Molino Sterilization Plant in Villa Zaccheo (in the province of Teramo): the quantity emitted at individual site level does not exceed the emission thresholds specified in Annex II of Regulation No. 166/2006 of the European Parliament and of the Council, or the thresholds set by Italian regulations. Data for the remaining KPIs is not yet available, but the Rekeep Group is committed to providing disclosure in future financial years.

3.2.3 - *E2-5* SUBSTANCES OF CONCERN AND OF VERY HIGH CONCERN

Based on the IROs that emerged from the double materiality assessment conducted by the Group, the data required under DR ESRS E2-5 is relevant for reporting purposes. During 2024, the Group introduced internal processes aimed at engaging with the relevant entities and structuring the necessary data tracking systems, which were established in 2025. Although the data is not yet available, the Group is committed to disclosing it in future financial years.

4. Water and Marine Resources

ESRS E3

In line with the **Sustainability Policy**[20], the Rekeep Group has developed a series of actions aimed at protecting water resources as a key pillar for the resilience and sustainability of its business model. This strategy is designed to prevent negative impacts on the environment and human health by integrating environmental and social sustainability as a strategic and cross-cutting dimension of the Group's activities.

The Policy sets out clear guidelines so that the Group not only complies with the applicable regulations, but also actively engages in reducing the environmental impacts generated by processes, services and products. In particular, it promotes tangible actions to contribute to climate change mitigation and social welfare through responsible, inclusive practices that value people and communities.

The Group’s goal is to establish a structured action plan to promote the responsible use of water resources, with clear and measurable targets. Against this backdrop, the Innovation & ESG Department plays a strategic role in achieving environmental goals, including through the Rekeep Group's active participation in working committees on efficiency gains in water consumption in the cleaning sector.

In the operational context, the Group promotes the responsible use of water resources, in line with its sustainability strategy and operational efficiency goals. The environmental impacts generated by the company's activities — particularly in the cleaning sector and the rental and laundering sector — are directly connected with its business model, which makes intensive use of water. The company has therefore adopted advanced technologies that reduce consumption significantly, alongside filtration and treatment systems that enable water to be purified and returned to the environment after industrial use. Preventive maintenance of facilities is another strategic tool for ensuring efficiency and containing consumption.

In this area, the Group remains committed to innovation and provides transparency in water management by means of digital recording – shared with internal stakeholders and third-party auditors – of maintenance records, most consumption data, and certain water quality tests. It has also identified water consumption as a priority environmental factor within its Environmental Management System, placing a firm emphasis on leakage detection and prevention.

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[20] See section 1.09 of Chapter 1 – ESRS 2

Geared towards sustainability and resilience, the corporate strategy integrates water risk management through technological, infrastructural, and organizational solutions. The adoption of storage systems, treatment systems, and business continuity protocols demonstrates the Group's ability to anticipate and manage material risks and ensure service continuity even in water-stressed environments. These measures strengthen the resilience of the business model, by reducing operational vulnerability and ensuring the quality of the service delivered.

In parallel, the focus on efficiency gains in water consumption and technological innovation represents a strategic opportunity to generate value in the medium to long term, in line with the goals set out in the Sustainability Policy. This approach enables the Group to direct investments towards sustainable solutions, thereby strengthening its competitiveness and contributing to the achievement of the SDGs.

Through the double materiality assessment, the Group identifies and assesses risks and impacts related to water resource management and activates measures to mitigate and reduce residual risk. In this regard, a dedicated Group Sustainability Plan is being developed, which will define specific actions and allocate human and financial resources to address this significant environmental matter in a structured way.

Negative impacts, such as contributing to water stress and ineffective management of discharges, can affect the availability and quality of water in the areas where the Group operates, with potential effects on people's health and local ecosystems. Conversely, the adoption of water efficiency and leakage prevention technologies contributes to environmental protection and community safety, while also generating benefits in terms of reputation and competitiveness. These impacts are closely linked with corporate strategy, which integrates sustainability as a lever for innovation and operational resilience.

4.1 Managing impacts, risks, and opportunities

ESRS 2 IRO-1, E3-1, E3-2

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions, while not contributing to the assessment of the IROs for FY 2025, were discussed within the *Sustainability and Innovation Technical Committee* and subsequently submitted for approval by the *Intra-Board Committee* and, thereafter, by the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

The Double Materiality Assessment identified the following material sub-topics under ESRS E3[21].

- **Water - Water consumption, water withdrawals and water discharges**

Significant impacts and strategic opportunities were identified, as shown in the table below.

Impacts	Risks	Opportunities
Contribution to water stress through water withdrawal and consumption - direct and indirect		Economic opportunity related to the adoption of protocols, technologies and tools that enable water consumption efficiency gains - medium and long term

In the Rekeep Group's operating environment, water resource use is inextricably linked with the business model, particularly in rental and laundering services and cleaning services, which involve water-intensive processes. The environmental impacts generated by these activities are therefore a direct consequence of the company's core business.

The primary impact in terms of water stress is concentrated in rental and laundering plants. However, systems have been implemented to minimize the impact while simultaneously ensuring operational continuity. Due to the presence of storage systems and tanks, water supply problems have never occurred. These measures, in conjunction with business continuity procedures and dedicated infrastructure, ensure service continuity at all times, in line with the company's strategy, and guarantee reliability and operational resilience.

The adoption of water treatment and reuse technologies, as well as the preventive maintenance of systems, provides strategic opportunities that form part of the efficiency upgrading and sustainability pathway promoted by the Group. These actions not only contribute to mitigating risks, but also generate economic and environmental value in the medium to long term.

4.1.1 - *E3-1* GROUP POLICIES RELATED TO WATER AND MARINE RESOURCES

In line with ESRS standards, the Rekeep Group has adopted a structured set of environmental policies aimed at the proactive, well-informed management of water-related impacts and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility. These policies, taken as a whole, while not directly reducing water

[21] See the chart in section 1.13 "*Double Materiality Assessment*."

consumption, constitute the governance architecture that enables both the management of the “water stress” impact and the development of opportunities related to water efficiency.

The **Integrated Quality, Safety and Environment Policy** serves as the reference framework for all Group activities and promotes a cross-cutting approach to sustainability, geared towards preventing pollution, valuing resources, and protecting human health and the environment. The Integrated Policy indirectly contributes to the mitigation of water stress, as it identifies water use as a significant environmental aspect and promotes objectives and programs aimed at reducing impacts. It also creates an opportunity, since it directs the organization toward structured solutions and procedures for water resource efficiency and continuous improvement. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices adopted. The certifications of relevance to the topic concerned are shown below.

ISO 14001 is the certification most closely related to environmental management, and also includes water resource management. It requires the identification and control of significant environmental impacts, including water use, water discharge and water pollution, and is therefore in line with the principles of double materiality and with the management of environmental impacts set out in ESRS E3. As part of its ISO 14001 management, the company has adopted policies to monitor, measure, and reduce water consumption and to ensure the regular maintenance of water treatment systems. ISO 14001 directly contributes to the mitigation of water stress through its requirements for monitoring, measurement, and consumption reduction. It supports the identified opportunity by requiring the development and adoption of systems and processes that improve water efficiency and resource management.

The EPD (*Environmental Product Declaration*) is relevant in that it provides verified environmental data, including water consumption throughout the life cycle of products or services, thereby contributing to the quality and transparency of the environmental information reported. The EPD contributes indirectly to the mitigation of water stress, as the LCA quantification of water consumption enables the identification of high-impact stages and processes and the targeting of corrective actions. It also supports the opportunity to enhance water consumption efficiency through the production of certified data that enables more efficient technological choices and strengthens competitiveness in public and private contracts.

Although water resources have a limited impact at Group level, they are of strategic importance, particularly in the rental and laundering business and the cleaning business, where they are a central factor in terms of risk management.

In this context, the **Group Sustainability Policy**, formalized in 2024 and also described in section 4.1 "*Strategy*" as well as in the preceding chapters, identifies responsible water resource management as one of the priority concerns. The document defines specific environmental goals, which will be translated into tangible actions in the **Sustainability Plan** over the coming years. The Sustainability Policy contributes to the mitigation of water stress by recognizing water as a critical resource and by requiring formal commitments to minimize impacts. It also establishes objectives for the introduction of water efficiency technologies, processes, and practices that will be implemented at operating companies, thereby creating opportunities.

Furthermore, the Group has implemented an **internal operating procedure on the loading and unloading of products in the laundry**, to safeguard occupational health and safety, reduce environmental impact and make more efficient use of water resources. This indirectly reduces water stress by preventing overloading or operational errors that would increase consumption, and contributes to the identified opportunity by improving the yield of washing cycles and the efficiency of the process.

The Organization, Management and Control Model **(Model 231)** pursuant to legislative decree 231/01 provides companies that have adopted it with an important tool for water resource management, among other things, as it targets the prevention of environmental crimes and the promotion of a corporate culture based on legality, sustainability and social responsibility. In this regard, it contributes to the mitigation of water stress, albeit indirectly, by reducing the risk of improper or negligent conduct that could result in waste, non-compliant discharges, or environmental incidents. It also supports the identified opportunity, as it formalizes procedures and controls that improve plant management and encourage the adoption of more efficient and compliant practices.

The tables below show the Group's Policies and Certifications pertaining to ESRS E3. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 14001	Environmental management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
EPD	Environmental Product Declaration	Rekeep S.p.A.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains

Policies adopted to manage IROs related to water	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Operating procedure governing the loading and unloading of products in washing machines	Rekeep S.p.A., Consorzio Stabile CMF	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains

Model 231 is structured to identify business activities at risk, define control protocols, and implement organizational and procedural measures to prevent the perpetration of offenses. More specifically, the model requires mapping of corporate activities that are sensitive in terms of environmental crimes, and the establishment of protocols of behavior and control procedures to ensure compliance with regulations and with proper water resource management.

The model also requires the **establishment of staff** training and a **system of sanctions** for possible violations, thus actively contributing to the responsible management of water resources and reducing the risk of penalties and environmental impacts. It is also relevant to the prevention of major incidents and/or emergency situations by as far as possible limiting their impact.

In line with Model 231, the **Code of Ethics** also promotes the correct management of discharges and sensitivity to water resource use, condemns all environmentally harmful conduct, and values sustainability as a strategic principle. The Code encourages the adoption of technologies and practices with a low environmental impact. The Code of Ethics indirectly contributes to the mitigation of water stress by fostering responsible behavior in the use of this resource and in compliance with environmental regulations. It supports the opportunity by aligning the entire organization with sustainable practices, including the use of technologies and protocols that enhance water efficiency.

Rekeep's environmental policies are inextricably linked with **technological innovation**, **process digitalization,** and **ongoing training**, and are developed by means of a **collaborative, multi-stakeholder** approach, involving public bodies, industry partners, and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation lies with the company's senior management, particularly the QHSE Department and the ESG Function, which are responsible for the strategic and operational oversight of environmental policies and their implementation processes. The policies are also subject to review by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and ultimately by the Board of Directors, thereby ensuring a multi-level governance system that provides oversight, control, and alignment with the Group's strategic guidelines.

These policies are effectively communicated to employees through the DWP - *Digital Work Place* - an internal platform dedicated to employees, as well as through the company intranet and emails sent to all personnel, to ensure that everyone is aware of the information issued.

4.1.2 - *E3-2* ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

The table below presents the Actions implemented by the Group in 2025 related to ESRS E3. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO WATER AND MARINE RESOURCES

Actions	*Related IROs*
Keep Blue	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
SO/MOVOPACK	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Use of continuous washing machines that optimize the washing cycle, equipped with recovery systems that enable water from the final rinsing and pressing processes to be filtered and reused.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Water preheating system utilizing heat exchangers.	Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Implementation of lean production principles, which have optimized the use of the production capacity of the washer-disinfectors.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Implementation of preventive and protective maintenance practices for the reverse osmosis units	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains

Actions	*Related IROs*
Development of digital twins for critical equipment to enhance consumption monitoring	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Operational methods based on pre-impregnation and washing with water	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Use of concentrated cleaning products.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Initiatives with local communities to make more efficient use of water.	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Water Pledge	Contribution to water stress through water withdrawal and consumption Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains
Ogyre[22]	Economic opportunity related to the adoption of protocols, technologies, and tools that enable water consumption efficiency gains

The Rekeep Group established "*Keep Blue*", a sustainable development plan for water resource protection, through which it undertakes to implement tangible actions to optimize water consumption, manage risks and reduce waste. The plan was launched between late 2023 and early 2024 and consists of numerous projects related to various areas of action that the Group intends to implement over the next two-year period. The plan contributes to creating a structured opportunity for the governance and development of water efficiency solutions, and its actions are aimed at mitigating water stress.

The projects launched fall under three broad strands:

1. optimization and reduction of water consumption associated with the services provided;
2. collective action, including in collaboration with startups, civil society organizations, and institutions;
3. awareness-raising and training for employees.

The business activities of Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solutions S.p.A., Servizi Ospedalieri S.p.A., EOS, and other legal entities involve water consumption, primarily associated with the rental and laundering of hospital linen and surgical instruments, cleaning services, and the management of green spaces. Against this backdrop, the first strand of Keep Blue focuses on the analysis of **solutions to**

22 See Chapter 3, the section entitled “*Actions and resources related to biodiversity and ecosystems*”.

reduce water consumption in cleaning services and rental and laundering services. It stems from the insights that emerged from *BET - Bologna Empowering Talent*, an initiative run by the Metropolitan City of Bologna and aimed at attracting talented individuals interested in discussing effective ways to implement the principle of circularity in service delivery. The young individuals who worked on Rekeep's project/challenge, some of whom are now employed by the Group, discussed solutions to optimize water consumption.

Servizi Ospedalieri S.p.A., a Group company specializing in rental, laundering and sterilization, is the largest contributor to the overall water footprint (along with the foreign subsidiary EOS, which operates in the same business). This is because laundering processes, which are essential to ensuring high standards of hygiene and sanitization, require intensive use of water. However, the company has adopted advanced technological solutions to curb consumption and improve efficiency

Continuous washing machines are designed to **optimize washing cycles** and are equipped with **water recovery systems** that enable water from the rinsing and final pressing stages to be filtered and reused. The recycling system uses mechanical filters to remove impurities such as cotton threads, enabling the water to be reused in subsequent process stages. This action directly contributes to mitigating the impact of water stress by reducing net water withdrawal through reuse and recovery. It also fully supports the identified opportunity, as it represents a water efficiency technology that yields operational and economic savings.

Furthermore, the company has implemented a **water preheating system using heat exchangers**. The waste water, which exits at an average temperature of 45°C, is used to preheat the water from the wells. This water reaches a temperature of approximately 30°C prior to entering the continuous washing machines. This significantly reduces energy consumption. The solution reduces water consumption, thereby indirectly supporting the identified opportunity, as it increases the overall efficiency of the process and reduces the energy costs associated with water use.

At the subsidiary EOS, which also specializes in the rental, laundering and sterilization of linen and surgical instruments for large public hospitals, **lean production** principles were introduced in 2022. These have optimized use of the production capacity of the washing machines and disinfectors, indirectly mitigating water stress, eliminating waste in the washing cycles, and increasing the yield per cycle. This practice also supports the identified opportunity by increasing process efficiency and reducing consumption while maintaining the same output.

At the same time, **preventive** and **protective maintenance practices were applied to the reverse osmosis units**, with targeted operations such as replacing seals, adjusting backwashing cycles, and optimizing water inlet valves. These actions resulted in a 27% reduction in water leakage, leading to a decrease in average monthly water consumption from 2,341 m^3 to 1,850 m^3. This directly contributes to mitigating water stress, reducing waste and network losses, and creating an opportunity by enhancing the reliability and efficiency of water treatment technologies. The Turkish company has integrated chemical treatment systems into hospital facilities to ensure the maximum purification of waste water.

To support these activities, EOS has signed a new service contract with a specialist company and allocated a specific budget to technical staff training to keep their skills up to date and ensure efficient system management.

In 2025, EOS initiated the **development of digital twins for critical operational equipment**, with the aim of enhancing sustainability performance and optimizing resource use. The program encompasses sterilization units, instrument washers, steam systems, and auxiliary technical infrastructure. Through digital twin modeling and real-time data monitoring, it is possible to continuously track energy and water consumption, promptly detect any performance deviations, analyze losses and inefficiencies with greater precision, and schedule preventive maintenance interventions based on objective data. This digital infrastructure also enables more accurate measurement of water and energy consumption, as well as of carbon footprints. The initiative thus contributes to strengthening EOS's data-driven governance model and to continuously improving its ability to measure, reduce and optimize the environmental impacts of its operational activities. It also directly reduces water stress through the timely identification of inefficiencies and waste, and strongly supports the identified opportunity, as it is an advanced technology that enables data-driven optimizations and decisions.

The French subsidiary Rekeep France systematically promotes solutions aimed at reducing water withdrawal in 100% of its commercial offers, such as the use of water recycling systems for machinery and the adoption of new operating methods based on pre-soaking and washing with water. These practices are complemented by the use of Ecolabel-certified products, further contributing to water conservation with the aim of significantly reducing the consumption of water and chemicals used in cleaning activities. In this regard, Rekeep France mitigates water stress by reducing consumption in cleaning services and creates an opportunity by offering customers innovative water efficiency solutions with significant competitive value. The Rekeep Group also takes measures to minimize water consumption and promote responsible use of this resource in other areas of operation. These actions form part of a systemic approach to sustainability, aimed at mitigating negative impacts and managing environmental risks. These include **the use of concentrated cleaning products**, which reduce the quantities needed, thereby minimizing water consumption, cutting the number of vehicles or journeys needed for product distribution and lessening environmental impact. This practice indirectly mitigates water stress (reduces water in the life cycle) and creates an opportunity by decreasing the associated consumption overall.

Within the framework of circular economy initiatives, the **SO/MOVOPACK** project – discussed in more detail in section 6 concerning ESRS E5 – introduced reusable packaging for SO.X-Versus PPE[23], thereby helping reduce the environmental impact associated with single-use packaging. Among other things, the initiative also achieved an estimated 75% water saving by reducing consumption associated with the production and disposal of cardboard, thus enabling more sustainable management of natural resources, mitigating water stress, and supporting the opportunity for overall life-cycle efficiency.

With regard to **collective actions**, Rekeep participates in initiatives promoted by local communities, such as those coordinated by *Impronta Etica* – a non-profit association dedicated to the promotion and development of corporate social responsibility. In particular, it signed up to the **Water Pledge**, a two-year initiative launched in October 2023. Companies that sign up to the scheme pledge to implement tangible actions to:

1. optimize water consumption;
2. reduce waste;
3. minimize risks related to procurement.

The project also involves building shared strategies among participating companies, outreach activities in the local area, and the involvement of schools, with the aim of generating a positive and lasting impact for local communities, including in terms of mitigating water stress. This will be achieved by creating an opportunity through the transfer of best practices and water management tools.

In a global context where more than two billion people lack access to safe sources of drinking water, and with climate change exacerbating water scarcity in Italy as well, Rekeep reaffirms its commitment to innovative and sustainable solutions for water resource protection, in line with the values and goals of its sustainability strategy.

This includes its partnership with **Ogyre**, which is covered in more depth in the next section.

Lastly, there have been numerous **training and awareness-raising initiatives** for employees. These initiatives indirectly contribute to mitigating water stress by promoting virtuous and mindful behavior, and by creating opportunities that strengthen skills in the company in the efficient management of water resources.

[23] Personal Protective Equipment to protect against ionizing radiation, developed by Servizi Ospedalieri S.p.A. (Rekeep Group).

SDG	SDG Title	ESRS E3 actions
3 GOOD HEALTH AND WELL-BEING	Good health and well-being	Waste water treatment system with biological and physical-chemical purification Ogyre
6 CLEAN WATER AND SANITATION	Clean water and sanitation	Use of continuous washing machines with water recovery systems Water preheating system using heat exchangers Waste water treatment with advanced technologies Initiatives with local communities to make more efficient use of water Preventive maintenance for the reverse osmosis units Optimization of the use of the production capacity of the washing machines and disinfectors Ogyre Participation in local initiatives such as the Water Pledge scheme Operational methods based on pre-impregnation and washing with water SO/MOVOPACK
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure	Digital twin for monitoring consumption Lean production to reduce water wastage Use of continuous washing with water recovery systems SO/MOVOPACK
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Use of concentrated cleaning products Digital twin for monitoring consumption SO/MOVOPACK Use of continuous washing with water recovery systems KeepBlue Optimization of washing cycles Operational methods based on pre-impregnation and washing with water Preventive maintenance for the reverse osmosis units Waste water treatment with advanced technologies Lean production to reduce water wastage
13 CLIMATE ACTION	Climate action	Water preheating system to reduce energy consumption Reduction of water losses through maintenance Use of concentrated cleaning products Participation in the Water Pledge scheme to reduce wastage Digital twin for monitoring consumption Operational methods based on pre-impregnation and washing with water Ogyre
14 LIFE BELOW WATER	Life below water	Keep Blue Operational methods based on pre-impregnation and washing with water Waste water treatment using advanced technologies
17 PARTNERSHIPS FOR THE GOALS	Partnerships for the goals	Participation in local initiatives such as the Water Pledge scheme Keep Blue Collaboration with Impronta Etica and schools to raise awareness Ogyre

4.2 Metrics and targets

(E3-3, E3-4)

4.2.1 - *E3-3* TARGETS RELATED TO WATER AND MARINE RESOURCES

In line with its commitment to sustainable natural resource management, the Rekeep Group has identified a set of preliminary targets related to water management. Although not yet formally set, these targets were defined on the basis of the company's core activities, particularly in facility management, rental and laundering of hospital linen and surgical instruments, and health and environmental services, and will be formalized in the Group's Sustainability Plan, due for approval over the next year. Quantitative targets are still being defined. Currently, the Group has set qualitative targets and put in place actions to prevent and mitigate pollution as described in the previous section. The Group is committed to adopting targets in line with ESRS requirements by the end of next year, in accordance with reporting obligations.

For each target, the Sustainability Plan will include specific KPIs for monitoring progress; quantitative targets defined on the basis of historical baselines; and the allocation of an internal owner responsible for achieving the target and the related budgets.

The environmental goals—which will be integrated into the Plan—are consistent with the United Nations **Sustainable Development Goals (SDGs)** and with the demands of public and private customers, particularly through the adoption of the **Minimum Environmental Criteria (MEC)**.

The main qualitative goals that the Group intends to focus on are:

- **reducing water consumption** in core activities (rental and laundering, cleaning) through the adoption of low-impact technologies and practices, with targets to be set in the Plan;
- **increasing reuse of treated wastewater** in washing processes and the irrigation of green spaces;
- **systematic monitoring of withdrawals, consumption, and discharges** by all companies within the reporting perimeter;
- **adopting technical measures to reduce water wastage**, such as:
  - using microfiber cloths;
  - low-consumption spraying systems;
  - built-in tanks for controlled release of water or detergent.
- **developing a shared strategy for the efficient use of water**, in collaboration with the member companies of Impronta Etica that have signed up to the **Water Pledge** scheme.
- **estimating the impact of core activities on water resources**, with a special emphasis on water-stressed areas.
- **launching projects for the efficient use of water**, including:

- reducing consumption in key businesses;
- assessing the option of waterless cleaning systems;
- projects for the reuse of the water.

In this context, by signing up to the **Water Pledge** scheme, the Rekeep Group has developed shared goals, which include:

- optimizing water consumption and withdrawal;
- spreading a positive culture about the importance of water;
- collective actions in collaboration with startups, institutions, and civil-society organizations;
- annual reporting of initiatives undertaken;
- management of water risks with significant impacts on business operations and communities;
- active involvement of the value chain to mitigate indirect impacts.

The partnership with Ogyre has also led to an important target: helping to collect **10,000kg of marine litter** by year-end 2026. Through the *Fishing for Litter* program, Rekeep supports global expeditions involving fishing fleets in Italy, Brazil, and Indonesia, providing equipment, training, and remuneration for the recovery of waste during normal fishing activities. The materials collected are also tracked and reported using blockchain, thereby contributing to the protection of marine biodiversity and the fight against plastic pollution.

These actions form part of an integrated vision of sustainability, where environmental engagement is translated into tangible, measurable, shared initiatives designed to generate value for the company, people, and the planet.

At EOS, water efficiency will be improved through routine maintenance of the RO unit, by upgrading the sealing materials, and by implementing monitoring sensors at points of high consumption. In 2024, EOS established the goal of reducing water consumption by 300m^3/month per plant, through timely maintenance and the upgrading of seals. Ongoing monitoring through periodic meter readings, maintenance logs, and comparative analysis of water consumption confirmed the achievement of the target set. The same results were achieved in 2025: leak prevention actions continue to ensure consistent savings of 300m^3/month per plant, in line with the results achieved in the previous year.

4.2.2 - *E3-4* WATER CONSUMPTION

In 2025, the total water consumption for the scope under consideration amounted to 155,344 m³. This figure refers to the offices of Rekeep S.p.A., CMF, Teckal S.p.A., H2H Facility Solutions S.p.A. and Servizi Ospedalieri S.p.A.

Data pertaining to water withdrawals was determined for the offices of Rekeep, CMF, Teckal, and H2H Facility Solutions based on utility bills; for Servizi Ospedalieri S.p.A., however, the quantities withdrawn from wells and the water supply network were measured directly via meters. For Rekeep, CMF, and Teckal, part of the data was estimated because the bills pertaining to the final quarter of the year had not yet been finalized at the time the report was prepared.

Data pertaining to water discharges is available for Servizi Ospedalieri S.p.A. For Rekeep S.p.A., Teckal S.p.A., CMF and H2H Facility Solutions S.p.A., given the absence of production activities and the exclusively non-industrial nature of the water consumption, it was assumed, in line with the methodology used, that volumes discharged coincided with volumes withdrawn.

Water consumption is calculated as the difference between total water withdrawals and total water discharges.

	Unit of measurement	2025[24]	2024
(a) - total water consumption	m3	155,344.00	226,746.00
AR 32 - Water withdrawals	m3	606,104.00	505,049.04
AR 32 - Water discharge	m3	450,760.00	278,303.04

[24] The changes to the 2025 data compared to 2024 are attributable to the normal business performance of Servizi Ospedalieri S.p.A., since for the other companies within the scope of this metric (as mentioned in the text), the methodological assumption was made that volumes discharged coincided with volumes withdrawn.

5. Biodiversity and Ecosystems

ESRS E4

5.1 Strategy

ESRS 2 SBM-3, E4-1

Biodiversity is recognized as a key factor in environmental sustainability and responsible management of impacts on the local area. In line with the evolving regulatory environment and stakeholder expectations, the Group has embarked on a pathway aimed at progressively strengthening its coverage of these issues, integrating them into its environmental strategy and decision-making processes.

The aim of this section is to disclose the company’s relationship with marine, land, and freshwater habitats and ecosystems, as well as with the populations of the species of fauna and flora that inhabit them. This includes biodiversity within species, between species, and of ecosystems, and their interrelationship with indigenous peoples and other affected communities.

The topic of biodiversity and ecosystems is inextricably linked with other environmental matters, including climate change (ESRS E1), pollution (ESRS E2), marine waters and resources (ESRS E3), and changes in the use of land, freshwater, and sea water. As such, disclosure ESRS E4 often refers back to actions, policies, and goals already covered in previous sections. Biodiversity also significantly impacts topics related to resource use and the circular economy (ESRS E5), which are addressed in the next section. Relationships with the local communities (ESRS S3), affected by biodiversity-related impacts, are also sensitive.

With regard to biodiversity in the strict sense of the term, the Group is committed to introducing a **process of analysis and assessment of its operating sites**, with the aim of identifying the most sensitive and potentially at-risk areas in terms of biodiversity. This represents a first step toward greater awareness of environmental impacts and more proactive management of the ecosystems involved.

Of the various corporate activities, **the catering business** – managed by subsidiaries operating in Poland – is currently the one most affected by biodiversity, particularly in relation to raw material sourcing and food supply chain management. Nevertheless, the Double Materiality Assessment conducted in 2025 did not highlight any material IROs related to this business.

The material impact identified by the Double Materiality Assessment, regarding reduced biodiversity due to the use of land for construction and the carrying out of irresponsible industrial practices, is **directly related to the Group's business model**, as it stems from the Group's own operations and the way it manages its real estate and industrial assets. This impact occurs **over the medium term**, with effects potentially continuing into the long term, and is classified as a **direct impact** because it is generated by the Group's activities rather than by third parties in the value chain.

With regard to other environmental aspects, the Group **did not find any material negative impacts** regarding land degradation, desertification, or soil sealing, nor any effects on endangered species. Corporate operations take place mainly in urbanized settings and do not interfere with sensitive natural habitats.

The strategy for biodiversity conservation of EOS, a Group subsidiary, also focuses primarily on reducing the company's operational environmental impact through the ISO 14001 Environmental Management System. Although direct community cooperation initiatives for biodiversity are not explicitly described in current plans, they include efforts on waste reduction, on responsible use of chemicals and on energy efficiency, which indirectly support local ecosystems.

The approach to biodiversity is part of the Group's broader strategic framework, which includes the **Group Sustainability Policy** and the **Code of Ethics** that steer corporate action toward principles of responsibility, transparency, and respect for the environment. While the Group does not currently have a specific policy dedicated to biodiversity, it recognizes the need to gradually develop tools and practices that promote its integration into business strategy.

Looking forward, the Group intends to assess the alignment of its strategy with the goals and targets of the **Post-2020 Global Biodiversity Framework**, the **EU Biodiversity Strategy for 2030**, and key European directives in this field, including the **Birds Directive (2009/147/EC)**, the **Habitats Directive (92/43/EEC)**, and the **Marine Strategy Framework Directive (2008/56/EC)**. These provide the regulatory and planning perimeter within which the Group will assess the development of its capacity to adapt and will contribute to the protection and restoration of biodiversity and ecosystems in the medium to long term.

5.1.1 - *E4-1* TRANSITION PLAN AND THE FOCUS ON BIODIVERSITY AND ECOSYSTEMS IN ITS STRATEGY AND BUSINESS MODEL

The company has launched a structured process for identifying impacts, risks, and opportunities related to biodiversity and ecosystems in a systemic manner, with the intention of integrating these topics into its strategy and business model over the coming years. This approach reflects a commitment to ensuring the organization's resilience to emerging environmental challenges and to making an active contribution to public policy goals on biodiversity at local, national and global level.

The company does not currently have a formalized transition plan on biodiversity and ecosystem protection. However, it is aware of the growing importance of these issues in the regulatory and social context, and **is committed to developing a structured plan, over the next few years**, aimed at gradually integrating biodiversity into its business strategy and business model, in line with the goals of the Post-2020 Global Biodiversity Framework and the EU Biodiversity Strategy for 2030.

Although the topic of biodiversity is not currently one of the most important factors for the company's core business, the need to focus closely on such matters is recognized in the context of catering activities, which are carried out exclusively by the subsidiary operating in Poland. In this regard, practices directed toward environmental sustainability are adopted, focusing on the origin of raw materials, on seasonality, and on reducing the impact on local ecosystems.

Pending the development of a formal transition plan, the company will continue to monitor biodiversity-related risks and opportunities, including through the involvement of relevant stakeholders, and progressively evaluate the integration of nature-positive criteria into its decision-making processes.

5.2 Managing impacts, risks, and opportunities

ESRS 2 IRO-1, E4-2, E4-3

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions were discussed within the *Sustainability and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

The Double Materiality Assessment identified the following material sub-topics and sub-sub-topics as relevant within the ESRS E4 topic[25]:

- **Factors of direct impact on biodiversity loss – sub-topic Land use change**

[25] See the chart in section 1.13 "*Double Materiality Assessment*."

Only one impact was identified as material, as shown in the table below.

Impacts	Risks	Opportunities
Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices – direct		

5.2.1 - *E4-2* GROUP POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS

The Rekeep Group has adopted policies that also impact the topic of biodiversity, albeit indirectly.

These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

The **Integrated Quality, Safety and Environment Policy** serves as the benchmark framework for all Group activities and promotes a cross-cutting approach to sustainability, targeted at safeguarding the environment, valuing resources, and protecting human health and the environment. In this regard, these principles support responsible industrial practices and conscientious land management to mitigate the identified impact. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices, as detailed in the tables below.

Biodiversity is currently a material topic for the Group, not in relation to the catering business, although this is highly sensitive, but in relation to the reduction of biodiversity stemming from land use for construction purposes and the carrying out of irresponsible industrial practices. In this regard, the Group pays special attention to protecting biodiversity, and has made a commitment to adopting policies, certifications and practices that help identify, manage and, where possible, mitigate its impacts related to biodiversity and ecosystems.

The tables below show the Group’s Policies and Certifications pertaining to ESRS E4. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 14065	Risk Analysis and Biocontamination Control – RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
ISO 16636	Pest Management	Consorzio Stabile CMF	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
EPD	Environmental Product Declaration	Rekeep S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
EC Reg 303/2008	Certification for equipment containing fluorinated gases	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solution S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices

Policies adopted to manage biodiversity-related IROs	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Sustainable procurement policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Supplier Code of Conduct	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri sub-group, H2H sub-group, Teckal S.p.A.	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l. .	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices

The **EPD** (*Environmental Product Declaration*) provides environmental information on products, including potential impacts on biodiversity, such as land use; **REG303** covers the management of fluorinated greenhouse gases, which contribute to climate change, with indirect but significant impacts on biodiversity; **ISO 14065**, although more specific, can have impacts on environmental quality in sensitive areas such as construction practices; lastly, pest control, regulated by **ISO 16636**, can also affect local biodiversity, especially if not carried out in accordance with sustainability criteria.

The company has not yet adopted a specific policy on biodiversity and ecosystems[26], but recognizes the need to strengthen its approach, nonetheless. It is therefore committed to evaluating the adoption of dedicated policies in line with stakeholder expectations and regulatory developments, as well as recognizing the growing importance of these issues in the context of environmental sustainability. It is equally committed to evaluating their integration into its governance tools in the years ahead.

The environmental policies currently in place do not directly address specific biodiversity issues, but include general principles of environmental protection and indirectly contribute to the management of environmental impacts, including those potentially related to biodiversity. These policies are applied by several Group companies and include monitoring and mitigation of general environmental impacts, such as resource use, emissions, and waste management.

Specific analysis tools to assess biodiversity-related dependencies or risks have not yet been formalized, but the company is committed to developing them in the future. In line with the commitment made the previous year, the Group has adopted a **Sustainable Procurement Policy** for the companies Rekeep S.p.A. and Consorzio Stabile CMF. This policy contributes, among other things, to tracking products and raw materials with significant impacts on biodiversity, thereby limiting their negative impacts.

This Policy is part of a broader framework comprising **the Group Sustainability Policy** and the **Code of Ethics**, which guide corporate activities towards principles of responsibility, transparency and respect for the environment and the communities in which the Group operates, starting from the design of services, with impacts throughout the value chain.

Rekeep's policies are inextricably linked with **technological innovation**, **process digitalization** and **ongoing training**, and are developed by means of a **collaborative, multi-stakeholder** approach, involving public bodies, industry partners and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation rests with the company's top management, and in particular with the QHSE Department and the ESG Function, which are responsible for the strategic and operational oversight of the policies and their implementation processes. The policies are also subject to review by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee,

[26] The Group has not adopted specific sustainable practices or policies for agricultural land-use or for ocean/sea-use, or policies to address deforestation.

and ultimately by the Board of Directors, thereby ensuring a multi-level governance system that provides oversight, control, and alignment with the Group's strategic guidelines.

5.2.2 - *E4-3* ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS

The table below presents the Actions implemented by the Group in 2025 related to ESRS E4. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO BIODIVERSITY AND ECOSYSTEMS

Actions	**Related IROs**
Ogyre	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Sustainable management of urban green spaces	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices
Adoption of a sustainable procurement policy	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices

As part of its commitment to protecting natural resources, the Group has implemented a series of actions that adhere to the company's undertakings and policies aimed at curbing negative impacts on biodiversity in more or less direct ways.

In 2024, Rekeep S.p.A. established **a two-year partnership with Ogyre**, a startup committed to safeguarding the oceans, through the international ***Fishing for Litter*** project. The initiative involves fishing fleets in Italy, Brazil, and Indonesia, which collect marine litter from the sea during their normal fishing activities.

Through this collaboration, the Rekeep Group has set a target to **support the collection of 10,000kg of marine litter by year-end 2026**, equivalent to about **1,000,000 half-liter plastic bottles**, thus helping to reduce marine pollution and protect biodiversity.

The collected waste is **weighed, analyzed and digitalized** through a platform based on blockchain technology, which ensures **the transparency and traceability** of the entire process. The initiative is part of the ***Keep Blue***[27] program, Rekeep S.p.A.'s sustainable development scheme dedicated to protecting water resources and reducing environmental impacts.

This initiative makes a cross-cutting contribution to compliance with several **ESRS standards**, in particular:

- **ESRS E2 - Pollution**, by removing plastic waste and other polluting materials from marine ecosystems;
- **ESRS E3 - Water and marine resources**, by promoting the protection of oceans and the reduction of human impacts on water;
- **ESRS E4 - Biodiversity and ecosystems**, by contributing to the preservation of marine wildlife and coastal habitats;
- **ESRS E5 - Resource use and circular economy**, by encouraging the recovery and repurposing of collected materials.

The impact generated in 2025 by the collaboration with Ogyre is detailed below:

- 

Through its partnership with Ogyre, Rekeep S.p.A. therefore contributes to the achievement of the following Sustainable Development Goals (SDGs): 6 (Clean water and sanitation), 8 (Decent work and economic growth), 12 (Responsible consumption and production), 13 (Climate action), 14 (Life below water), and 17 (Partnerships for the goals) set out in the UN's 2030 Agenda.

Ogyre's activities are subject to verification by a certification body, which issues an annual impact certificate to Rekeep S.p.A. regarding the results achieved.

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27 See the previous section.

Ogyre impact certificate

Issued to

Standard

Ogyre Waste Collection Protocol

Verified by

SGS has verified that all Ogyre's operations comply with the ISO 14064 and ISO 14021 standards, as well as with the Ogyre Protocol and Code of Conduct, thereby ensuring the traceability of credits and the accuracy of environmental declarations. This certificate attests to the transfer and cancellation of the credits specified herein.

Ogyre certifies the issuing to Rekeep of

- **4.38** Marine waste credits

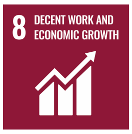
*1 credit is equivalent to 1 tonne of waste

Marine credit details

Materials: Plastic, mixed
Waste treatment: collection, cleaning, sorting, disposal
Destination: recycling, waste-to-energy, landfill
Period: 01.01.2024 – 01.01.2025
Projects: Genoa, Italy; Rio de Janeiro, Brazil; Bali, Indonesia; Rome, Italy

As part of its commitment to environmental sustainability, Rekeep Group has launched several initiatives that, while not formally classified as direct actions on biodiversity, contribute to its protection and conservation. Key actions include the **sustainable management of urban green spaces**: In 2025, Rekeep Group has ongoing contracts for routine and non-routine maintenance of urban parks, historic gardens, and monumental green areas. These activities contribute to the **conservation of the landscape heritage and the protection of local ecosystems**. Under these contracts, Rekeep Group also works to preserve the health of trees and urban plant biodiversity, thus contributing to the **care and regeneration of natural spaces** in urban areas.

In line with a commitment made last year, two of the Group's largest Italian companies have adopted the **Sustainable Purchasing Policy**. As part of the broader "**sustainable procurement"** project, which also saw the adoption of a **Supplier Code of Conduct** and an increasingly refined mapping of the supply chain in terms of ESG, Rekeep and CMF have also implemented the Sustainable Purchasing Management Policy. This Policy aims to promote sustainability in the supply chain and prioritize the procurement of sustainable, ethical, and responsible materials, goods, and services, including traceability criteria for products and raw materials with significant impacts on biodiversity. For further details regarding this Policy and the Code, see Chapter 8 of ESRS S2.

SDG	SDG Title	E4 actions
	Clean water and sanitation	Partnership with Ogyre
	Decent work and economic growth	Partnership with Ogyre: supporting fishing communities in the collection of marine litter, Sustainable procurement policy
	Responsible consumption and production	Sustainable management of green spaces, maintenance of green surfaces, Sustainable procurement policy
	Climate action	Project with Ogyre, Sustainable management of urban green spaces, Sustainable procurement policy
	Life below water	Fishing for Litter project with Ogyre: collection of 10,000kg of marine litter by year-end 2026.
	Partnerships for the goals	Collaborations with startups and local communities, participation in shared environmental initiatives, environmental governance, and internal reporting

5.3 Metrics and targets

(E4-4, E4-5)

5.3.1 - *E4-4* TARGETS RELATED TO BIODIVERSITY AND ECOSYSTEMS

In line with its commitment to the sustainable management of natural resources and biodiversity under the principles of ESRS E4, the Rekeep Group has identified a number of preliminary targets. These targets have been set on the basis of the company's core activities and will be formalized in the Group ESG Strategic Plan by the end of next year, including by setting specific targets and KPIs. The identified objectives directly address the Group's material IRO in this area, namely the *reduction of biodiversity resulting from land use and from irresponsible industrial practices* (direct impact), and are designed to prevent and mitigate this through a progressive and data-informed approach.

The main qualitative goals that the Group intends to focus on include:

- **Embarking on the analysis of operational sites** to identify the most sensitive and at-risk areas in terms of biodiversity;
- **Developing tools for assessing** biodiversity-related impacts, dependencies and risks, with a focus on activities with potentially critical impacts on the environment;
- **Monitoring and managing the impacts of the catering business**. This issue requires prudent monitoring as it is potentially sensitive and affects biodiversity, although it is not significant in the Double Materiality Assessment as it has not yet led to any critical issues and the mitigation systems adopted are adequate;
- **Evaluating the adoption of nature-positive practices** in environmental and health services, with a view to contributing to the protection of local ecosystems;
- **Increasing use of certified, environmentally friendly chemicals**, until they can be replaced entirely;
- Environmental training to raise staff awareness;
- **Maintaining equipment regularly** to prevent environmental contamination;
- Indirect contribution to biodiversity by reducing operational environmental impact;
- **Maintaining and/or extending partnerships** with a positive impact on biodiversity.

Throughout 2026, Rekeep S.p.A. is committed to initiating collaborations with local authorities for the recovery and redistribution of surplus food generated by the company restaurant to families and individuals in vulnerable situations. This will make a tangible contribution to the protection of biodiversity by significantly reducing the quantity of organic waste sent for disposal.

These goals constitute a first step toward greater environmental awareness and responsibility, and will be progressively integrated into the Group's strategic and operational planning processes.

The Group is committed to setting biodiversity targets in the ESG Strategic Plan as effectively as possible by applying ecological thresholds and defining them in line with the Post-2020 Global Biodiversity Framework.

5.3.2 - *E4-5* IMPACT METRICS RELATED TO CHANGES TO BIODIVERSITY AND ECOSYSTEMS

At the time of writing, the Group **has not yet formalized specific metrics** related to material impacts on biodiversity and ecosystems, as required by ESRS E4-5. However, in line with its commitment to sustainable natural resource management, the Rekeep Group has embarked on a process of analysis and evaluation aimed at strengthening its oversight of these issues.

In particular:

- **No operational sites located within or near biodiversity-sensitive areas have been identified** as having material negative impacts. However, the Group is committed to introducing a site mapping and monitoring process to verify any future exposure.
- **Material impacts have been identified** in relation to land use change, such as the reduction of biodiversity resulting from land use for construction and from irresponsible industrial practices.
- **No material impacts have been identified in relation** to desertification, soil sealing, or habitat fragmentation.
- As of the reporting date, based on the available information, no **interference of company operations with threatened species** has been identified, nor have any cases been detected of the accidental or intentional introduction of invasive exotic species.
- In the medium term, the Group plans to integrate environmental metrics consistent with ESRS standards, including biodiversity-related indicators, into its **ESG Strategic Plan**, in line with the goals set out in the **Post-2020 Global Framework**, the **EU Biodiversity Strategy for 2030**, and the **European Birds, Habitats and Marine Environment Directives**.

6. Resource Use and Circular Economy

ESRS E5

In line with ESRS principle E5 "*Resource use and circular economy,*" the Rekeep Group reports on its performance and strategies regarding the circular economy with a view to providing its stakeholders with a clear and transparent view of impacts, actions and prospects related to resource use.

This section discusses how the Rekeep Group impacts the use of natural and material resources, highlighting the actual and potential positive and negative impacts of its activities and value chain. Actions taken to prevent and mitigate environmental impacts are also described, with a focus on decoupling economic growth from material consumption, reducing waste, and promoting reuse and recycling.

The Group has embarked on a path of progressive alignment with circular economy principles by integrating into its strategy and business model solutions aimed at maintaining the value of products, materials and resources for as long as possible. This approach translates into tangible initiatives that promote durability, reconditioning, reuse and recycling, thereby contributing to reducing environmental impact throughout the life cycle of goods and services.

The Group is consistently committed to fostering process innovation, with the objective of achieving its circular economy goals through operational improvement and the implementation of targeted strategies. Efforts to reduce natural resource consumption naturally translate into efficiency gains and optimized procedures. Major innovations in waste management are also planned, as the company aims to increase the share of recyclable and reusable waste, thereby introducing new approaches to managing waste streams. In addition, its commitment to reducing the discharge of hazardous liquid waste to zero and integrating eco-certified chemicals requires continuous development of chemical handling and treatment processes.

Lastly, the chapter analyzes the risks and opportunities associated with circular economy and resource use, illustrating how the Rekeep Group is committed to managing them through governance tools, operational planning, and strategic partnerships. The goal is to build a resilient, efficient, and sustainable production and organizational system in line with European policies and the 2030 Agenda for Sustainable Development.

6.1 Managing impacts, risks, and opportunities

(ESRS 2 IRO-1, E5-1, E5-2)

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group conducted an update of the *Impacts, Risks and Opportunities* (IROs) and carried out two separate stakeholder engagement initiatives, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively, in two online workshops with the completion of questionnaires – as further explained in Chapter 1.13 "*Stakeholder Engagement*". The findings from these listening sessions were discussed within the *Sustainability and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

In the Double Materiality process, to analyze the material topics related to the circular economy, the company took into account the location of its sites and all of its businesses, both in its own operations and in those related to its upstream and downstream value chain.

The Double Materiality Assessment identified the following material sub-topics under ESRS E5[28]:

- **Waste and resource outflows related to products and services**;
- **Resource inflows, including resource use**.

Significant impacts and strategic opportunities were identified, as shown in the table below.

Impacts	Risks	Opportunities
High waste generation due to limited adoption of circular economy initiatives - direct		Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients – medium and long term
Contribution to reducing the availability of non-renewable resources - direct		

[28] See chart in section 1.14 "*Double Materiality Assessment*".

Impacts	Risks	Opportunities
High waste generation due to limited adoption of circular economy initiatives - indirect		

6.1.1 - *E5-1* GROUP POLICIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

As it transitions towards a circular economy model, the Rekeep Group has adopted a set of certifications that attest to its tangible commitment to responsible resource management, reduction of environmental impacts, and process optimization. **ISO 14001** certification is the cornerstone of the environmental management system, ensuring a systemic approach to continuous improvement in environmental performance. It is complemented by **ISO 50001**, which promotes energy efficiency through structured strategies for monitoring and optimizing consumption, contributing to reductions in the use of non-renewable resources.

The tables below show the Group’s Policies and Certifications pertaining to ESRS E5. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 11352	Management system for ESCOs	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A.	Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
ISO 14001	Environmental management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. zo.o.)	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients

Certification	Description	Group company that adopted it	Managed IROs
ISO 14065	Risk Analysis and Biocontamination Control – RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.	Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
ISO 50001	Energy efficiency management	Consorzio Stabile CMF, Rekeep S.p.A., Teckal S.p.A.	Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Ecolabel service certification	A European Union quality mark certifying products and services with a reduced environmental impact throughout their life cycle	Rekeep S.p.A., Consorzio Stabile CMF	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
EPD	Environmental Product Declaration	Rekeep S.p.A.,	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients

Policies adopted to manage IROs related to resource use and circular economy	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources

Policies adopted to manage IROs related to resource use and circular economy	Group company that adopted it	Managed IROs
Sustainable procurement policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A.	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources

ISO 11352 certification also plays an important role, as it qualifies ESCOs (*Energy Service Companies*) and attests to their ability to provide services geared toward improving customers' energy efficiency. With a view to transparency and environmental comparability of products, the Group utilizes **EPDs** – *Environmental Product Declarations.* These are a voluntary tool for objective and verifiable communication of environmental performance throughout the product life cycle. Rekeep Group is EPD certified for two services: sanitary hygiene and railways. These certifications utilize the LCA *(Life Cycle Assessment)* method to quantify environmental impact throughout the production chain. The railway EPD, in particular, enables monitoring of progress toward achieving the circular economy goals set by tracking resource inflows and outflows (E5-4 and E5-5), such as consumption of raw materials, energy and water, along with air emissions, in proportion to the activities delivered nationwide. This approach supports the **progressive reduction of virgin resource use** and the **increased use of recycled materials**.

Completing the framework, the company holds **ISO 14065** certification, which assures the standard of verification of environmental declarations[29] and strengthens the Group's ability to integrate circularity principles into its processes, thereby promoting a sustainable, resilient development model.

The Rekeep Group has also adopted a structured set of policies aimed at the proactive, well-informed management of circularity-related impacts and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

[29] In the case of Rekeep S.p.A. and CMF, verification concerns the proper management of the washing cycle of industrial washing machines installed on customers' premises.

The Group's commitment to circularity is not only expressed through certifications and operational tools, but is also deeply rooted in the strategic and values-based documents that guide the organization. The **Integrated Quality, Safety and Environment Policy** promotes a systemic approach to process management, geared towards continuous improvement, risk prevention and environmental protection. This approach enables a cross-cutting approach to addressing some of the primary impacts and opportunities associated with circularity, including the high waste generation resulting from the limited adoption of circular economy initiatives (direct and indirect impact) and the contribution to reducing the availability of non-renewable resources. Indeed, the integration of qualitative, environmental, and safety criteria forms the basis for identifying solutions that reduce waste and place value on resources throughout the entire production cycle.

The Group Sustainability Policy further reinforces this position by setting out an explicit commitment to adopting **eco-friendly materials**, **limiting the use of harmful substances**, and **promoting the use of recycled and recyclable materials**. These principles are translated into tangible actions that enable more sustainable patterns of production and consumption, in line with circular economy pillars. The reference to **reuse and recycling** as practices to be encouraged underscores the Group's commitment to moving beyond the traditional linear model and towards more efficient and responsible resource management. Through these guidelines, the Group is preparing a response to the potential risk of excessive reliance on single-use materials and the generation of waste, as well as to the economic and reputational opportunity to gain a competitive advantage by offering and using eco-sustainable products, with medium- and long-term benefits. The emphasis on reuse and recycling underscores its commitment to move beyond the traditional linear model and progress towards more efficient and responsible resource use.

In 2025, with the introduction of the **Sustainable Procurement Policy**, the Group formalized environmental, social, and governance criteria for the selection of suppliers and materials. The Policy directly contributes to managing circularity-related IROs by guiding decisions toward both the procurement of secondary resources and the repurposing of recycled and reusable materials, as well as the use of renewable resources in accordance with the principle of cascading use. This approach aims to reduce dependence on virgin raw materials. The preference for high-efficiency consumables and the stipulation of circularity criteria in supply contracts enable the mitigation and management of the impact of high waste generation resulting from a lack of circular initiatives. At the same time, this supports opportunities for innovation and reduces impacts along the value chain, fostering competitive advantages through the offering and use/purchase of eco-sustainable products.

The **Code of Ethics** also explicitly highlights the need to "*promote development models based on the efficient use of resources, with a consequent reduction in waste generation*". This principle translates into an individual and collective commitment: everyone is called upon to actively participate in **environmental risk prevention** and **environmental protection**, according to the principles of **precaution, prevention, protection, and**

continuous improvement. These values are perfectly consistent with the circular approach, which requires a holistic and proactive vision when managing resources and impacts.

Lastly, the **Organization, Management and Control Model pursuant to Legislative Decree 231/2001** helps protect circularity by **preventing environmental crimes** through enhanced control and accountability safeguards in risk management processes. As such, Model 231 not only safeguards regulatory compliance, but also supports the reduction of negative environmental impacts by promoting sound waste management and behavior and processes that are consistent and more aligned with the principles of sustainability and circularity.

Furthermore, in defining and updating corporate policies, the Rekeep Group adopts a stakeholder engagement approach, ensuring that their expectations, needs, and priorities are taken into account at all stages of the decision-making process. The outcomes of the activities of listening and exchange – which include dialog with customers, workers, public institutions, industry partners, local communities and trade associations – are a structural input for identifying Impacts, Risks and Opportunities (IROs) and for the alignment of policies with material topics. This multi-stakeholder approach strengthens the alignment of corporate policies with the needs of the regions served, with market demands and with emerging social expectations, helping to steer the Group towards more equitable, transparent, and sustainable solutions.

The Rekeep Group's policies are inextricably linked with technological innovation, digitalization and ongoing training, and are developed by means of a collaborative, multi-stakeholder approach involving public bodies, industry partners and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation rests with the company's senior management and, in particular, with the QHSE Department and the ESG Function, which provide strategic and operational oversight of the policies and their implementation processes.

The entire policy framework is also subject to oversight by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and, ultimately, the Board of Directors. This multi-level governance system provides a robust mechanism for control, monitoring, and alignment with the Group's strategic guidelines, thereby ensuring consistency, transparency, and accountability in the implementation of corporate policies.

These policies are effectively communicated to employees through the DWP - *Digital Work Place* - an internal platform dedicated to employees, as well as through the company intranet and emails sent to all personnel, to ensure that everyone is aware of the information issued.

6.1.2 - *E5-2* ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The table below presents the Actions implemented by the Group in 2025 related to ESRS E5. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Actions	Related IROs
Disposal and reconditioning of neon and fluorescent tubes	High waste generation due to limited adoption of circular economy initiatives
Recovery and recycling of shrink-wrapped plastic film used for laundry packaging	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Reuse of discarded blankets and bedspreads	High waste generation due to limited adoption of circular economy initiatives Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Replacement of single-use cardboard packaging used for PPE with reusable plastic packaging	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Recycling and transformation of discarded polyester garments into new resources with high added value	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Conversion of internal cotton textile waste into a useful product, such as a roll of paper towels	High waste generation due to limited adoption of circular economy initiatives Contribution to reduced availability of non-renewable resources Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients
Operating procedures to minimize the use of recyclable consumables	High waste generation due to limited adoption of circular economy initiatives Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients

The Rekeep Group adopted a structured and integrated approach to circularity in 2025, so as to promote waste reduction, reuse of materials and resource recycling throughout the value chain. This commitment finds expression in a series of practical actions, innovative projects, and collaborations with specialist consortia, in line with circular economy principles and the SDGs of the 2030 Agenda on Sustainable Development.

Rekeep S.p.A., Consorzio Stabile CMF, and Teckal S.p.A. have entered into a contract with the **WEEE Coordination Center** to ensure responsible and circular waste management. The agreement ensures the proper disposal and reconditioning of neon and fluorescent tubes containing mercury. Collection points have been established to ensure the recovery of at least 300kg/year, thereby contributing to the reduction of the environmental impact of this hazardous waste and mitigating the impact of *high waste generation due to the limited adoption of circular economy initiatives*.

Furthermore, Consorzio Stabile CMF, through Frantoio Fondovalle, recycles 100% of bituminous mixtures, coincidental with the recovery of reclaimed asphalt from road maintenance and demolition activities, which is useful for the production of new mixtures. This is an established practice that reduces:

- consumption of raw materials (natural aggregates and bitumen),
- climate change emissions,
- the generation of waste sent to landfill.

The Group has developed and implemented specific projects aimed at reducing the use of virgin raw materials, extending the useful life of materials, and reducing CO_2 emissions. Below we describe a number of such projects, realized by the subsidiary Servizi Ospedalieri, which are highly beneficial in terms of the circular economy.

SO/RE.WIND

The project, set up by Servizi Ospedalieri S.p.A., aims to promote the circularity of packaging in the industrial laundry sector. This involves recovering and recycling the plastic material used to wrap flat and packaged linen, which is otherwise disposed of as waste by our customers. This approach reduces: environmental impact, *the high waste generation resulting from limited circular economy initiatives*, disposal costs for customers, and the cost of purchasing packaging material.

The project enables us to recover the shrink wrap used for such packaging from our customers, send it for recycling, and reintroduce it into the production process to obtain 100% recycled material. Likewise, bags containing soiled linen, mattresses, pillows, and other items from our customers are recovered and sent for recycling, to then reproduce the same packaging from 100% recycled material. The customer is relieved of the responsibility of disposing of packaging waste and incurs no costs for its disposal. The project therefore makes a significant contribution to *reducing the availability of non-renewable resources* by replacing virgin material with recycled material. It also presents an *economic and reputational opportunity to gain a competitive advantage by using and offering eco-sustainable products*, providing customers with circular packaging.

This innovative project, the first of its kind in the sector, was launched in late 2024 in anticipation of the coming into force, on February 11, 2025, of Regulation 2025/40/EU on packaging and packaging waste, applicable from August 12, 2026 throughout Italy and the EU. The project was initiated to keep ahead of regulatory requirements, especially that concerning the use of recyclable packaging containing a minimum percentage of recycled material.

The main challenges addressed in the project were: designing the logistics of recovery, which vary from one customer to the next; purchasing a baler to compress the plastic waste into bales; and replacing the original cellulose labels that identified the package contents with polyester labels compatible with the recycling process.

Upon completion, the project underwent a series of implementation stages, including a feasibility study, identification of materials, study of objectives, identification of potential issues, proposed solutions, design, prototyping, and testing.

Results

The project ensures a significant reduction in plastic waste generation, the optimization of recovery logistics processes, and the production of new packaging with 100% recycled material, thereby making a measurable contribution to the transition to a circular economy model. The project also generates about 35.6% less CO_2eq than from using virgin material. In fact, the comparative study showed a reduction of 1.15 tonnes of CO_2eq for each tonne of film, after selective collection, that was sent to the RE.WIND® supply chain (analysis performed with shrink film).

In 2025, the project was initiated on a pilot basis at a customer’s premises for the collection of shrink wrap used as packaging for laundry deliveries. Throughout the year, **approximately 225 bags** were collected, **each containing around 1kg of material**, resulting in a total of **225kg** of plastic sent for recycling. Applying the results of the RE.Wind comparative study, a reduction is estimated of **approximately 0.25 tonnes of CO_2eq** compared to when using packaging produced from virgin raw material.

Concurrently, the collection and recycling began of all linen bags used at the Servizi Ospedalieri plant in Ferrara. In 2025, **17,000kg of polyethylene were delivered to the recycler**, a reduction of **19.55 tonnes of CO_2eq** compared to the production of bags from virgin material.

The project is currently being promoted to additional customers to encourage them to adopt separated waste collection for plastic packaging and to raise awareness of the environmental benefits resulting from their participation. New participants are expected soon.

SO/FODY

The collaboration with Fody Fabrics originated as part of the "*Premio Luce! Startup Inclusiva* " promoted by Luce. The award is organized in collaboration with Rekeep and StartupItalia. Fody won the 2024 edition of the award, and the interaction spawned a collaboration in the months that followed with Servizi Ospedalieri S.p.A., a Rekeep Group company. The company's objective was to increase the repurposing of its textile waste through solutions with greater social impact, yielding clear KPIs to be integrated into its Sustainability Plan.

The project aims to save blankets and bedspreads from landfill in order to reuse them for Social Responsibility projects, as well as to reduce the cost of purchasing packaging material. SO/FODY is innovative because it integrates an industrial textile waste repurposing project into high-impact Social Responsibility projects.

SO/FODY mitigates *the impact of high waste generation due to the limited adoption of circular economy initiatives* and *contributes to reducing the availability of non-renewable resources*.

Through the collaboration with Fody, Servizi Ospedalieri S.p.A. has transformed certain items into life-saving blankets to be donated to people in need nationwide, thus avoiding their disposal and repurposing their technical features.

The most obvious challenge faced is to identify the most appropriate textile waste for Fody's initiatives with its partner network.

Upon completion, the project underwent a series of implementation stages, including a feasibility study, identification of materials, study of objectives, identification of potential issues, proposed solutions, design, prototyping, and testing.

An initial project involved giving new life to save discarded bedspreads and blankets from landfill by salvaging them from hospital and healthcare facilities. In this regard, Servizi Ospedalieri has already donated 1,650 wool blankets and 2,820 fireproof cotton bedspreads, which would otherwise have been destroyed, to Fody, which is in the process of distributing them to people in need by collaborating with third-sector entities.

A first batch, consisting of 550 blankets and 1,200 bedspreads, has already been allocated to Progetto Arca, a foundation with over 30 years of experience in providing practical help to people facing poverty and severe social marginalization. The foundation will use these precious resources to set up a new dormitory in Milan with the capacity to house up to 550 people.

The project also contributes to social inclusion. In fact, Fody Fabrics' workshops provide personal and professional inclusion pathways for people with disabilities or facing marginalization. The organization is determined to expand its impact, and aims to donate one million life-saving blankets by year-end 2030 and to make the Italian textile supply chain more sustainable and inclusive.

Results

The project gave new life to blankets and bedspreads that would otherwise have been disposed of, thereby turning potential waste into a resource. This approach has yielded tangible circular economy benefits by promoting the reuse of materials and reducing the demand for new products. In addition, the project had a significant social impact and avoided the emission of approximately 97.7 tonnes of CO_2 equivalent by reusing products no longer needed by Servizi Ospedalieri: the savings equate to the emissions of 30 Italian households in one year.

Fody validated the first project with a report and a dedicated dashboard, which measure the impact generated by the initial donation of materials.

An agreement was also signed to ensure the ongoing supply from the three Servizi Ospedalieri facilities of wool blankets that are no longer suitable for delivering to customers (due to various defects), so that they can be donated to Fody for their social projects. Fody will periodically provide Servizi Ospedalieri with a report on the impact generated by the blankets collected from the various facilities.

The following is the impact dashboard for Servizi Ospedalieri in relation to the project:

SO/MOVOPACK

The project aims to promote a circular economy model through the introduction of reusable and recyclable packaging, thereby significantly reducing environmental impact and optimizing resource use. The objective is to transform a traditionally linear process into a sustainable one that also indirectly contributes to the abatement of CO_2 generated in the production of disposable cardboard packaging for SO.X-Versus PPE.

The initiative involves replacing disposable cardboard packaging with solutions made of plastic that can be reused for up to 20 cycles and are fully recyclable. This represents an innovative project, as it is a solution that has never been adopted before in the industrial laundry sector.

SO/MOVOPACK contributes to *reducing high waste generation*, to *enhancing the reduction of non-renewable resources* by substituting virgin materials with reusable ones, and to *creating economic and reputational opportunities associated with eco-sustainable products.*

The project was launched in late 2024 in anticipation of the coming into force, on February 11, 2025, of Regulation 2025/40/EU on packaging and packaging waste, applicable from August 12, 2026 throughout Italy and the EU. The project was initiated to keep ahead of regulatory requirements, especially that concerning the use of recyclable packaging containing a minimum percentage of recycled material.

The project reduces the CO_2 associated with the production of cardboard packaging and lowers the procurement costs of packaging material for SO.X-Versus PPE by 1/20th.

Among the primary initial challenges was the transition from rigid packaging (cardboard) to soft, flexible packaging (MOVO), which required a brief adjustment period for the production staff of Servizi Ospedalieri SpA. Another issue that has been identified is that not all customers who receive SO/MOVO packaging adhere to the initiative, and consequently some do not return the packaging.

Upon completion, the project underwent a series of implementation stages, including a feasibility study, identification of materials, study of objectives, identification of potential issues, proposed solutions, design, prototyping, and testing.

The project involves the gradual replacement of cardboard packages with SO/MOVO plastic packages for 100% of customers with SO.X-Versus PPE sales contracts, and the delivery of new SO.X-Versus PPE under rental contracts. It may be possible to upgrade the SO/MOVO packages with new closure solutions (e.g., packages with zipper closures).

Results

The project is aimed at generating a substantial reduction in the environmental impact associated with packaging, through the introduction of reusable and recyclable solutions as part of a broader circular economy project that the Group intends to launch in the coming years. Preliminary analyses have estimated a 75% reduction in CO_2, energy savings of 72%, and water savings of 75%, as well as a reduction in supply costs, while encouraging the transition to more circular and sustainable production models.

In 2025, Servizi Ospedalieri introduced Movopack reusable packaging for all new SO.X-Versus products supplied to customers, adopting:
– 2,000 large-format packages;
– 1,100 small-format packages.

Furthermore, an assessment is currently underway regarding the use of Movopack reusable packaging for certain samples intended for tenders. Concurrently, the opportunity to adopt Movopack solutions in place of traditional cardboard packaging was discussed with UJet, with the aim of further extending the environmental benefits derived from this new packaging method.

SO/CDC STUDIO – REGRANTEX PROJECT

At the end of 2025, Servizi Ospedalieri launched the REGRANTEX Project, an innovative circular economy initiative implemented in collaboration with CDC_Studio for the recycling of discarded garments made of 100% polyester and polyester/cotton blend fabric. The project aims to repurpose textile waste generated by facilities, which is currently disposed of at a cost and without traceability of its final destination. Instead, the waste is transformed into a new resource with high added value, thereby mitigating the impact of high waste production by drastically reducing the volumes sent for disposal, *contributing to reducing the availability of non-renewable resources, and offering the economic and reputational opportunity to gain a competitive advantage by offering and using eco-sustainable products, thanks to the generation of recycled products with high added value.*

Through a patented process, the collected materials are converted into a technical polymer granule with properties comparable to virgin plastic. This material is suitable for the production of various reusable items within the company's operational cycle, such as sack trolleys, trays and bowls for sterile kits, cleaning trolleys, and pallets. This transformation reduces dependence on virgin plastic, generates significant environmental savings, and decreases the volume of waste sent for disposal.

The project is based on a completely circular approach: textile waste is collected by authorized operators, then sorted and sanitized for transformation by CDC_Studio into plastic granules. These granules can be used directly by Servizi Ospedalieri or supplied to its manufacturing partners. The model also allows any surplus granules to be sold to third-party customers, with a system in place whereby Servizi Ospedalieri receives royalties.

Yield analyses reveal significant potential: with an annual production of approximately 56,000kg of mixed textiles, Servizi Ospedalieri could generate up to 5,600 sack trolleys, 112,000 trays or bowls, 1,120 cleaning trolleys, or 3,360 pallets, depending on the selected manufacturing combinations. The environmental impact generated by the manufacture of the sack trolley was also estimated and compared with that of a trolley made from virgin plastic:

PARAMETER	VIRGIN PLASTIC	RECYCLED PLASTIC (MIKTOS)
CO_2 emissions (kg)	22.4	6.96
Water footprint (liters)	720	56

The project therefore represents a strategic lever from both an environmental and an industrial perspective, contributing to the Group's circular transition journey.

SO/MAGNOLAB – CIRCOTONE PROJECT

At the end of 2025, Servizi Ospedalieri S.p.A. launched the CIRCOTONE Project, an initiative aimed at repurposing 100%-cotton textile waste from the Ferrara facility by transforming it into rolls of reusable hand towels for production personnel and employees. The project stems from the need to identify a more sustainable alternative to the current use of disposable cellulose wipes and paper rolls, which generate unsorted waste destined for landfills.

Through an industrial process that includes defibration, spinning, and weaving, flat linen waste (sheets, pillowcases, mattress toppers, and bedspreads) is converted into a fabric suitable for hand drying. This enables Servizi Ospedalieri to *significantly reduce its waste production* and to initiate an internal recycling cycle for its materials, while also contributing to reducing the availability of non-renewable resources. The hand towel roll produced is designed to be compatible with the dispensers already in place at the facilities.

The availability of cotton textile waste is more than sufficient to cover internal consumption and potentially allows for production exceeding the company's requirements. The facilities potentially utilizing the "SO.WOW" roll include Ferrara (230 employees), Lucca (160), and Teramo (130). The pilot test anticipates the production of approximately 60 rolls per 100kg of recycled sheets. On an annual basis, considering the 70,725kg of white cotton disposed of in 2024, the estimated production potential exceeds 42,000 rolls.

The project offers substantial environmental benefits: the solution reduces the generation of unsorted waste, limits CO_2 emissions from virgin cotton production, enables significant water and energy savings, and provides the opportunity for continuous recycling of hand towel rolls, thereby creating highly circular products. For every 10kg of towels produced through recycling, the emission of up to 160kg of CO_2eq is avoided along with the use of approximately 79,600 liters of water, thereby generating a measurable positive impact, including in socio-economic terms. At the time of writing, pilot production has commenced.

The CIRCOTONE project stands as one of the Group's most tangible circular economy initiatives, transforming internal waste into a useful, reusable product with significant environmental value.

A further initiative has been realized in a more operational area. In the hygiene business (healthcare, industrial and civil), **operating instructions were defined to minimize the use of non-recyclable consumables**, such as microfiber cloths, latex gloves, LDPE bags and EPD-certified trolleys. This mitigates the impact of both *high waste production and the impact of limiting reductions in the availability of non-renewable resources*.

EOS is also actively engaged in promoting a circular economy. To reduce waste and promote resource reuse, the company takes measures to minimize solid waste generation, with a view to increasing the percentage of recyclable and reusable waste through recycling activities and staff training programs. EOS is also committed to neutralizing hazardous liquid waste through the use of eco-certified chemicals and periodic maintenance of equipment in order to prolong its useful life and optimize resource use.

In 2025, EOS conducted an operational environmental assessment within the Sterilization Plant (CSSD) of Mersin City Hospital, focusing on indirect or “hidden” waste streams. The analysis revealed that a significant portion of the waste was attributable to SMMS packaging materials and packaging opened in operating theaters and wards. Over time, inadequate maintenance of hospital waste containers had in fact led to a growing use of bins, an increase in the use of SMMS packaging, and a greater reliance on single-use materials.

Discussions with the hospital administration have resulted in the initiation of a public procurement procedure for the acquisition of new waste containers, with their introduction scheduled for 2026. The infrastructure renewal is expected to reduce the consumption of disposable materials, improve the efficiency of separate waste collection, and gradually cut the volume of waste derived from SMMS packaging.

This initiative confirms EOS’s proactive approach to identifying and managing indirect environmental impacts, strengthening cooperation with public hospital administrations, and promoting more circular and efficient resource management along the value chain.

To support the implementation of the actions set out in the Sustainability Plan and promote an effective transition to a circular economy model, the Rekeep Group has allocated specific **financial** and **organizational** resources.

Economically, funds have been allocated for:

- entering into contracts with specialist consortia and facilities for waste repurposing;
- developing and testing innovative projects such as SO/RE.WIND, SO/FODY, SO/MOVOPACK, Regrantex and Circotone;
- training and awareness-raising on circularity among internal and external stakeholders.

In terms of human resources, the Group has also established cross-functional teams dedicated to the design and implementation of circular actions in individual legal entities. The Group also invests in operational staff trained to adopt circular practices in everyday processes (e.g., separate waste collection, use of reusable materials, management of consumables).

These resources represent a strategic investment to consolidate the Group's circular approach, strengthen its innovation capacity, and ensure consistency between environmental goals and operations.

SDG	SDG Title	E5 ACTIONS involved
1 NO POVERTY	No poverty	SO/FODY
3 GOOD HEALTH AND WELL-BEING	Good health and well-being	Collaboration with the WEEE Coordination Center,
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	REGRANTEX, CIRCOTONE
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure	SO/RE.WIND, SO/MOVOPACK, REGRANTEX, CIRCOTONE
10 REDUCED INEQUALITIES	Reduced inequalities	SO/FODY

SDG	SDG Title	E5 ACTIONS involved
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Collaboration with WEEE Coordination Center, SO/RE.WIND, SO/FODY, SO/MOVOPACK, REGRANTEX, CIRCOTONE
13 CLIMATE ACTION	Climate action	SO/RE.WIND, SO/MOVOPACK, REGRANTEX, CIRCOTONE
14 LIFE BELOW WATER	Life below water	REGRANTEX, CIRCOTONE
15 LIFE ON LAND	Life on land	REGRANTEX, CIRCOTONE
17 PARTNERSHIPS FOR THE GOALS	Partnerships for the goals	Collaboration with WEEE Coordination Center, SO/FODY

6.2 Metrics and targets

(E5-3, E5-4, E5-5)

6.2.1 - *E5-3* TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Rekeep Group has established a set of strategic and operational targets aimed at reducing environmental impacts related to resource use and waste generation. These targets support the company's circular economy policies and are aimed at monitoring the effectiveness of actions taken, proactively addressing risks and seizing opportunities related to the transition to more sustainable production models.

The targets are not currently formalized in a strategic document, but will be integrated into the Group Sustainability Plan, which is scheduled to be published next year. This plan will serve as the operational reference framework for monitoring and reporting on circular economy impacts and progress.

Key targets include:

- **An increase in the circular use of materials** through the recovery and recycling of plastic and textile packaging, including as provided by the SO/RE.WIND, SO/FODY, REGRANTEX, and CIRCOTONE projects, which enable materials otherwise destined for disposal to be reintroduced into the production cycle.

- **A progressive shift away from the use of virgin resources**, aimed at increasing the use of recycled and recyclable materials in operational processes, particularly in the hygiene sector, where EPD-certified consumables and materials with low environmental impact (e.g., LDPE bags, microfiber cloths) are already used[30].
- **The circular design of products and services**, with the introduction of solutions such as SO/MOVOPACK reusable packaging, and extending the useful life of materials through multi-cycle reuse.
- **Responsible waste management**, including through increased collaborations with qualified consortia to ensure proper disposal and recovery of special and hazardous wastes, such as neon, batteries, and uncontaminated packaging.
- **The launch of new circularity projects, such as those based on collecting and delivering WEEE** and other components arising from business activities at specialized facilities, with the aim of entering into contracts with waste-to-value companies to give new life to materials.
- **Operational process innovation**, including by encouraging the use of regional consortia for the recovery of specific EWC codes resulting from production activities, standardization of storage, cleaning and return processes for reusable materials (e.g., LDPE and wood pallets, plastic packaging, WEEE), and steering purchases toward consumables with high durability and a high number of washing cycles.
- **Internal and external communication, training, and awareness-raising**, with the aim of promoting a culture of circularity among staff and external stakeholders and boosting active involvement in efficient resource management.
- **The launch of projects for the recovery of CRMs (Critical Raw Materials) – such as the critical metals antimony and bismuth** – contained within SO.X-Versus anti-X-ray PPE from Servizi Ospedalieri, and decommissioned with the aim of reintroduction into production processes in the form of new, regenerated radiation protection shielding foil, thereby reducing dependence on virgin raw materials and cutting disposal costs.

95% of the non-hazardous waste generated by Rekeep in 2025 was recycled, recovered, or reused prior to going to landfill.

- Only approximately **5%** was sent for final disposal (landfill or other operations).

[30] For more details, see the description in Chapter 3 concerning the sustainable design of processes and services.

70% of hazardous waste generated by Rekeep in 2025 was recycled, recovered, or reused prior to being sent to landfill.

- Only about **30%** was sent for final disposal.

All targets are related to resource inflows and outflows, and will be monitored on the basis of quantitative and qualitative indicators. The Rekeep Group is committed to progressively strengthening its capacity to design, manage, and improve processes with a focus on circularity, thereby contributing to the construction of a more resilient, efficient, and regenerative economic system.

6.2.2 - *E5-4* RESOURCE INFLOWS

Regarding quantitative data related to DP E5-4, 36, in 2025, the Group involved the various data owners and launched processes for data collection. Regarding the companies reporting to Rekeep S.p.A. and CMF, data related to quantities of incoming materials is currently not available. For the hygiene business, however, spending on EcoLabel-certified products as a percentage of total purchases stands at 31%. The data shown in the table below covers approximately 90% of purchases for the business in question. As the data shows, expenditure on Ecolabel materials across the Group's various sectors rose in 2025 compared to 2024, demonstrating the Group's growing commitment to sustainability and the strengthening of sustainable service design. The Group is actively engaged in implementing a data collection system to capture quantities by weight across the entire reporting perimeter, in line with the model already adopted by certain Group companies.

					2025	2024[31]
Goods classification	Rekeep S.p.A. 2025	Rekeep S.p.A. 2024	Consorzio Stabile CMF 2025	Consorzio Stabile CMF 2024	Total	Total
Percentage of expenditure on EcoLabel cleaning materials	7%	5%	8%	12%	7%	6%
Percentage of expenditure on EcoLabel hygiene/consumable materials	65%	64%	55%	64%	64%	64%
Percentage of expenditure on EcoLabel cleaning chemicals	15%	12%	9%	8%	14%	11%
Total percentage of EcoLabel hygiene products	32%	30%	22%	22%	31%	29%

[31] The data shown in this table is not explicitly required under ESRS E5-4. It is reported on a voluntary basis, as the KPIs are considered relevant for readers.

6.2.3 - *E5-5* WASTE

With regard to the Group's products designed according to circular economy principles, the activities carried out by Servizi Ospedalieri warrant attention. In fact, the textile products the company uses are potentially reusable and recyclable through specific projects, depending on the type of fabric. In addition, plastic packaging (shrink-wrap and laundry collection bags) is recovered and sent for recycling under the previously described RE.WIND project.

For H2H Facility Solutions, the primary outgoing products designed according to circular principles are packaging and waste from maintenance (such as filters, neon lamps, WEEE, and batteries).

The data shown in the table below refers to Rekeep S.p.A., Teckal S.p.A., Consorzio Stabile CMF, H2H Facility Solutions S.p.A. and Servizi Ospedalieri. A total of 5,880.02 tonnes of waste was generated in 2025. Note that for Rekeep S.p.A., Teckal S.p.A., and CMF, the data relates to waste generated both at the companies' own sites and in the course of their activities at customers' sites. Similarly, for Servizi Ospedalieri, the data includes waste generated at its own sites and waste generated at surgical instrument sterilization centers. In general, no radioactive waste is present.

The slight increase in total waste generated compared to 2024 is attributable to the expansion of the data scope, which as of 2025 also included Teckal S.p.A., a Group company established in the same year, as well as to normal business developments.

The data for Rekeep S.p.A., Teckal S.p.A., and CMF is sourced from business management software that tracks all movements by: EWC code, quantity at destination, type of destination, and classification of hazardousness. For Servizi Ospedalieri and the surgical instrument sterilization centers, as well as for the H2H sub-group, the data is derived from the environmental declaration.

Where no details were available for classification of hazardousness or destination, the distribution of destinations was based on the available data or the associated destination, employing a conservative approach.

The primary types of waste generated by the companies vary according to the activities they perform. A number of businesses generate, primarily, mixed construction and demolition waste, bulky items, absorbents and rags, and ferrous metals (with common components including concrete/bricks, wood, metals, plastic, paper and cardboard, and textiles). In addition to these multi-category wastes, more specific types of waste can be identified: for Rekeep S.p.A., mixed packaging is particularly significant; for CMF, bituminous mixtures and biodegradable waste containing bitumen, mineral aggregates, and organic matter; for Teckal, mixtures of cement and bricks, as well as soil and rocks, attributable to brickwork and mineral materials, are typical; for H2H Facility Solutions, maintenance- and cleaning-related waste streams predominate, such as non-hazardous aqueous liquid waste, rinsing solutions, and washing sludge, as well as PPE/rags contaminated with hazardous substances; finally, for Servizi Ospedalieri, plastic packaging materials, end-of-life textiles, and critical raw materials present in anti-X-ray PPE (e.g., antimony and bismuth) are key.

Waste	Unit of measure ment	2025[32]	2024
Total amount of waste generated;	tonnes	5,880.02	5,236.56
Non-hazardous waste			
Waste not sent for disposal due to preparation for reuse	tonnes	1,848.16	1,456.23
Waste not sent for disposal due to recycling	tonnes	3,558.46	3,344.35
Waste not sent for disposal due to other recovery operations	tonnes	-	25.78
Non-hazardous waste not sent for disposal	tonnes	5,406.62	4,826.36
Waste sent for incineration	tonnes	1.12	0.02
Waste sent to landfill	tonnes	291.70	178.39
Waste sent for other disposal operations	tonnes	-	9.24
Non-hazardous waste sent for disposal	tonnes	292.82	187.64
Total amount of non-hazardous waste generated	tonnes	5,693.88	5,014.00
Hazardous waste			
Waste not sent for disposal due to preparation for reuse	tonnes	126.70	134.58
Waste not sent for disposal due to recycling	tonnes	-	11.41
Waste not sent for disposal due to other recovery operations	tonnes	-	0.89
Hazardous waste not sent for disposal	tonnes	126.70	146.89
Waste sent for incineration	tonnes	0.47	1.39
Waste sent to landfill	tonnes	53.40	74.27
Waste sent for other disposal operations	tonnes	-	0.02
Hazardous waste sent for disposal	tonnes	53.87	75.67
Total amount of hazardous waste generated	tonnes	180.57	222.56
Total waste not sent for disposal	tonnes	5,533.32	4,973.24
Total waste sent for disposal	tonnes	341.13	263.31
Total amount of waste not recycled	tonnes	2,316.00	1,880.80
Percentage of waste not recycled	%	39%	36%

32. For further information, see section 1.6 Report Preparation Criteria.

7. Own Workforce

ESRS S1

7.1 Strategy

(ESRS 2 SBM-2, SBM-3)

7.1.1 - *ESRS 2 SBM-2* INTERESTS AND VIEWS OF STAKEHOLDERS

Human capital is one of the pillars of the Rekeep Group's Mission, due to the very nature of the business. Valuing the workforce is seen as a distinctive element of its competitive advantage, so policies are geared toward upgrading and developing skills, well-being and work-life balance, and building a work environment that attracts talent and enables those already in the workforce to train and develop to the best of their ability.

Within the Rekeep Group, employees constitute the most important and strategic stakeholder group. Their centrality is reflected not only in corporate strategy, but also in the day-to-day running of operations, which depend directly on their input.

The company therefore recognizes that the welfare, views, and rights of its workers are key elements in building a sustainable and resilient business model. Specifically, the following are recognized as focal points:

- **Operational centrality**: employees are the heart of the Group's operational activities. Their expertise, dedication, and knowledge of their local areas constitute a strategic asset for the effectiveness of the services they provide.
- **Dialog and active listening**: the Group promotes ongoing dialog with workers through structured listening tools, such as periodic meetings and direct communication channels, in order to integrate their requests into decision-making processes.
- **Protection of human and labor rights and safety**: Rekeep is committed to providing workplaces that are safe, inclusive, and respectful of fundamental rights, in line with international principles and current regulations.
- **People-oriented strategy**: corporate policies are geared toward valuing human capital, with investments in training, professional development, welfare and inclusion, thus helping build a **corporate culture based on respect, inclusion and participation**.
- **Monitoring and continuous improvement**: the company adopts performance appraisal systems for office personnel to monitor the impact of its policies on workers and to ensure continuous improvement in terms of equity, well-being, and involvement.

7.1.2 - *ESRS 2 SBM-3* MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions, while not contributing to the assessment of the IROs for FY 2025, were discussed within the *Sustainability and Innovation Technical Committee* and subsequently submitted for approval by the *Intra-Board Committee* and, thereafter, by the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

In the Double Materiality process, to analyze the material topics connected with its workforce, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality Assessment identified the following material sub-topics under ESRS S1[33]:

- **Working conditions - Secure employment, Adequate wages, Working time, Social dialog, Freedom of association, Collective bargaining, Work-life balance, Health and safety**
- **Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value, Training and skills development, The employment and inclusion of persons with disabilities, Measures against violence and harassment in the workplace, Diversity;**
- **Other work-related rights – Confidentiality**

The table below shows the material impacts and risks identified in relation *to ESRS S1 - Own workforce*.

[33] See the chart in section 1.13 "*Double Materiality Assessment*."

Impacts	Risks	Opportunities
Insufficient protection of union guarantees and employee job security - direct	Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level - short, medium, and long term	
Negative impact on employee well-being due to inadequate welfare provisions and poor organization of working hours - direct	Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare provisions - short, medium and long term	
Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace - direct	Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced capacity for retention and attraction - short, medium, and long term	
Failure to develop employee skills through career training plans - direct		
Failure to promote equal opportunities in the workplace - direct		
Violation of employee privacy - direct		

The impacts and risks described above derive from the strategy and business model and are linked with them by Rekeep Group's firm belief that its own workforce is the heart of its business and operations: employees are the driving force behind business decisions and Group strategy.

Any negative impacts identified appear to be general in nature and not attributable to specific countries, geographical regions, or categories of workers. These impacts are assessed systemically, taking into account the Group’s overall operating environment. It should also be noted that the entire workforce, both employees and non-employees, may be subject to material impacts identified by the Double Materiality Assessment (see section 1.14 "Double Materiality Assessment").

The Group promotes numerous initiatives to ensure the necessary protections for its workers, with the aim of minimizing negative impacts and mitigating risks. The Rekeep Group provides a safe and positive work environment through corporate welfare programs, work-life balance initiatives, and continuous training pathways aimed at both personal and professional development. There is a special focus on **dialog with labor organizations, protection of employees' families, respect for diversity and inclusion, and maintaining a good work-life balance.**

These initiatives are central to ensuring workers' peace of mind, which is a prerequisite for fostering a positive work climate and hence greater efficiency and productivity. Tangible examples of this are the numerous initiatives dedicated to employees' children, such as scholarships and summer camps, which contribute to family well-being and boost a sense of belonging to the company, thus giving workers peace of mind and keeping them more motivated during working hours.

The analysis conducted in the area of financial materiality did not reveal significant risks related to restructuring processes or job losses associated with the energy transition. On the contrary, the transition represents an opportunity for the Group to invest in its people: in the coming years, the move toward more sustainable business models will provide employees with access to training and the development of new skills related to climate, circular economy, and innovation. This will not only boost the Group's competitive advantage, but also enhance and develop internal professionalism, ensuring secure employment and new growth prospects for all staff.

With regard to human rights and working conditions, no operations or geographical regions within the company's operations have been identified as presenting a high risk of forced or compulsory labor. Similarly, no risks were identified in relation to the use of child labor. The Group confirms its commitment to compliance with local and international regulations, particularly by ensuring compliance with the minimum age stipulated in ILO Convention no. 138.

The Double Materiality Assessment identified material impacts and risks in relation to the Rekeep Group's business model and operating areas. The Group remains committed to guaranteeing and protecting the rights of people and workers at all times, through internal policies, the Codes of Ethics of individual legal entities and dedicated company procedures, as well as through ongoing efforts to adopt appropriate measures to ensure maximum protection for and consideration of people. There is also a special focus on health and safety, where the Group is constantly committed to keeping people safe, as well as simply ensuring regulatory compliance.

The direct impacts mapped include violation of employee privacy. In this respect, the Group has demonstrated its resilience and maturity in cybersecurity, despite the extremely high level of global cyber risk in 2025. In one of its latest analyses, Italian IT security association *Clusit* reported that serious and catastrophic cyber attacks in Italy have increased. The rapid digital evolution of the public and private sectors has heightened the focus and interest of cybercriminals in activities that still often go unpunished and offer substantial profit margins. As numerous cybersecurity experts assert: "*The question is no longer if, but when*."

In this context, the Rekeep Group faces certain critical issues related to the sensitive sectors in which it operates, such as healthcare and public administration more generally. At the same time, it recognizes the importance and sensitivity of protecting its employees’ data. To this end, it makes extensive use of digital systems that are strongly interconnected with customers and suppliers.

In addition, the Group's strategy of rapid digital transformation provides a major opportunity that enables it to offer higher-quality services and enhance its competitiveness.

In the course of service delivery, Rekeep processes the personal and sensitive data of employees, family members, contract staff, customers and suppliers, necessitating ongoing monitoring of cybersecurity and privacy measures to ensure the integrity, availability and confidentiality of information. For all these reasons, the Group adopts *a Cybersecurity and Cyber Resilience Strategy* designed to protect the data of all stakeholders as effectively as possible, ensure continuity of service, mitigate the effects of possible cyber attacks, and minimize the effects of such attacks on service delivery, within the framework of the relevant regulations and standards related to *cyber* risk.

7.2 Managing impacts, risks, and opportunities

(ESRS S1-1, S1-2, S1-3, S1-4)

7.2.1 - *S1-1* GROUP POLICIES RELATED TO OWN WORKFORCE

The Group has implemented a multi-faceted system of policies and certifications aimed at protecting, promoting and fostering the well-being of its workforce, as well as effectively managing related impacts, risks and opportunities. Certifications adopted by Group companies to mitigate negative impacts and manage risks related to their own workforce include **ISO 45001** for occupational health and safety, **SA8000** for social responsibility, **UNI**/**PDR 125** for gender equality, and **ISO 30415** for promoting diversity and inclusion. These tools enable the continuous monitoring of working conditions, the prevention of situations of risk, and the promotion of fair and safe work environments. This, in turn, mitigates the potential for occupational accidents and illnesses resulting from inadequate workplace safety measures and reduces the associated reputational and operational risk.

To support these certifications, the Group has adopted a **series of internal policies** that directly govern the management of workforce-related IROs. These include the **Integrated Quality, Safety and Environment Policy**, the **Group Sustainability Policy**, the **Code of Ethics** and the **Model of Organization, Management and Control pursuant to Legislative Decree 231/01**, which have been adopted by several Group companies and form the pillars of corporate governance in the areas of rights, safety and responsibility. The **Procedure on Ethical Labor** and **PDR 125 Policy** further reinforce the commitment to fair and inclusive labor practices, while the **Information Security Policy** protects employees' personal and professional data by providing tools that can mitigate potential violations of employee privacy. Lastly, the **Whistleblowing procedure** provides a secure and confidential channel for reporting non-compliant behavior, thus contributing to transparency and worker protection.

Servizi Ospedalieri S.p.A. has obtained the **Family Audit** certification, a managerial standard that attests to the organization's tangible commitment to promoting the well-being of its employees. This is done through work-life balance policies, enhancing equal opportunities, and building a positive corporate climate. Certified organizations adopt a Work-Life Balance Plan based on actively listening to workers' needs, with the aim of generating a virtuous circle that yields benefits for all parties involved. The standard, which originated in

Germany and was later adapted in Italy by the Autonomous Province of Trento, is now nationally recognized and promoted by both the Italian state and its regions, making companies that adopt it a benchmark for excellence in human resource management and organizational well-being.

By means of these policies and certifications, the Group is committed to **identifying, assessing, and proactively managing material impacts and risks** to the workforce, and taking corrective and preventive measures where necessary. The approach is systemic and not limited to individual countries or categories of workers, thus ensuring **generalized protection that is consistent** with the Group's ethical and sustainability values, but diversified for each individual legal entity according to their needs and the business they conduct.

The company recognizes the centrality of human rights and is actively committed to respecting and promoting the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These commitments are transposed into corporate policies – such as the Group Sustainability Policy and the PDR 125 Policy – which ensure respect for the labor rights of the company's own workforce, with a focus on non-discrimination, freedom of association, workplace safety, and equal treatment. The company adopts mechanisms to monitor and verify compliance with these principles through internal audits and accessible and confidential reporting channels. The active involvement of workers is promoted through regular consultations, training initiatives, and structured listening tools. In addition, corrective and remedial measures are provided to address any negative human rights impacts, with the goal of ensuring transparency, equity, and continuous improvement.

The tables below show the Group’s Policies and Certifications pertaining to ESRS S1. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Policies adopted to manage IROs related to the company's own workforce	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Insufficient protection of union guarantees and employees' job security Failure to promote equal opportunities in the workplace Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities

Policies adopted to manage IROs related to the company's own workforce	Group company that adopted it	Managed IROs
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A, Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Insufficient protection of union guarantees and employees' job security Failure to promote equal opportunities in the workplace Violation of employee privacy Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Insufficient protection of union guarantees and employees' job security Violation of employee privacy Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Data security policy	Rekeep S.p.A., Consorzio Stabile CMF	Violation of employee privacy
Ethical employment procedure	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Insufficient protection of union guarantees and employees' job security Failure to promote equal opportunities in the workplace Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Insufficient protection of union guarantees and employees' job security Violation of employee privacy Economic, reputational, and operational risk associated with bargaining with trade unions, particularly at the local level Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
PDR 125 Policy	Consorzio Stabile CMF, Teckal S.p.A.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Failure to promote equal opportunities in the workplace Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments

Policies adopted to manage IROs related to the company's own workforce	Group company that adopted it	Managed IROs
Sustainable Procurement Policy	Rekeep S.p.A., Consorzio Stabile CMF	Failure to promote equal opportunities in the workplace Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Supplier Code of Conduct	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri sub-group, H2H sub-group, Teckal S.p.A.	Failure to promote equal opportunities in the workplace Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Procedure for parenting management	Servizi Ospedalieri S.p.A.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Failure to promote equal opportunities in the workplace Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments

Certification	Description	Group company that adopted it	Managed IROs
OHS asseveration	Asseveration certifies the adoption and effective implementation of Occupational Health and Safety Organizational and Management Models	Rekeep S.p.A., Consorzio Stabile CMF	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace

Certification	Description	Group company that adopted it	Managed IROs
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., UJet S.r.l., Teckal S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Saudi, Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. ZO.O.)	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
ISO 27001	Information security management system	Consorzio Stabile CMF, Rekeep Saudi Co. Ltd., Rekeep Polska (Naprzod Hospital Sp. z o.o.)	Violation of employee privacy
ISO 27017	Information security for cloud services	Consorzio Stabile CMF	Violation of employee privacy
ISO 27018	Management system for the protection of Personally Identifiable Information (PII)	Consorzio Stabile CMF	Violation of employee privacy
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Cleaning S.r.l , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.,.,., Servizi Ospedalieri S.p.A., Rekeep Saudi Co. Ltd., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.).	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.	Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities Failure to promote equal opportunities in the workplace
Uni/PDR 125	Management system for gender equality	CMF Consorzio Stabile, Servizi Ospedalieri S.p.A., Teckal S.p.A.	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace

The company's own workforce policies are aligned with recognized international standards, including the UN Guiding Principles on Business and Human Rights.

The Code of Ethics, Model 231 and the Ethical Employment Procedure work together to ensure respect for human rights, with the ultimate, albeit indirect, aim of preventing and countering phenomena such as human trafficking, forced labor and child labor through measures for prevention, control and intervention. At the same time, the Code of Ethics, Model 231 and the Integrated Quality, Safety and Environment Policy address worker safety by promoting actions to prevent, protect and safeguard working conditions. These matters, in addition to being formalized in specific documents, are also constantly monitored by HR Departments, which ensure ongoing compliance.

The Group has adopted specific policies aimed at eliminating all forms of discrimination and harassment, and actively promotes equal opportunity, diversity, and inclusion. These policies include the Gender Equality Policy formalized by Consorzio Stabile CMF, Teckal S.p.A., and Servizi Ospedalieri. Although not yet adopted by all of the Group's legal entities, these policies are already integrated into the procedures and operational approaches of each company, and are central, high-priority matters for all corporate entities.

The internal policies and practices in place explicitly cover the grounds for discrimination recognized by EU and national law, including: race, ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national ancestry, and social background.

In the case of Consorzio Stabile CMF, adherence to the **Global Compact** also entails adoption of the *Diversity & Inclusion Guidelines*[34] that provide protection in areas such as disability, migrants, gender and young people. In addition, CMF has obtained **UNI/PdR 125 certification**, formalized a **Policy of Respect for Diversity and Inclusion**, and appointed a **Diversity & Disability Manager.** Similar initiatives have also been undertaken by **Servizi Ospedalieri** and **Teckal S.p.A.**

Under **UNI/PDR 125 certification and the related policy**, Servizi Ospedalieri ensures constant compliance with the principles of diversity and inclusion, including by putting in place internal plans setting out strategic actions and measures, agreed upon with top management. Targets are monitored regularly through external audits, which verify compliance with regulatory requirements and the effectiveness of actions taken.

In addition to the aforementioned active policies, tangible actions have also been taken to enhance diversity and promote an inclusive environment, ensuring equal opportunities in selection, development, and professional advancement. The company runs training and awareness-raising sessions on matters relating to

[34] *Diversity & Inclusion Guidelines - The Experience of the D&I Observatory of the UN Global Compact Network Italy*

inclusion, and, in order to tailor actions to staff needs, questionnaires are distributed to gather data and identify specific needs. Lastly, dedicated channels are in place for reporting critical situations, in line with the scope of the certifications adopted.

The Group has made tangible commitments to fostering the inclusion of vulnerable groups through affirmative action and dedicated programs. While there is currently no specific Policy for the Protection of Vulnerable Groups, Rekeep's policies are implemented through structured procedures, such as codes of conduct, training pathways, and reporting and monitoring systems that ensure the prevention, management, and resolution of discriminatory situations, while actively supporting a fair and inclusive work environment. In this regard, several Italian legal entities have adopted the Supplier Code of Conduct, which is also designed – among other things – to protect diversity and inclusion throughout the supply chain, as well as to ensure health and safety tools that prevent accidents and occupational disease throughout the value chain.

In relation to IT security and compliance, the subsidiary CMF achieved ISO 27001 certification with extensions 27017 and 27018 in 2023, while Rekeep S.p.A. adheres to the best practices established by the same standard, and has launched specific cybersecurity training courses. In this regard, the Group increasingly focuses on regulatory developments covering information security.

With the recent entry into force of the NIS2 Directive (*Network and Information Security Directive* 2), published in the Official Journal of the European Union in January 2023 and transposed nationally in October 2024, the Rekeep Group has embarked on an alignment program aimed at ensuring full compliance with the new cybersecurity requirements. Although only some Group companies formally fall within the scope of the directive, Rekeep has chosen to extend the principles and measures set out in NIS2 across the board, thus strengthening its cybersecurity, business continuity, and incident management coverage.

This proactive approach reflects the Group's commitment to protecting the digital resilience of the entire organization and ensuring the security of data, systems, and the services provided, while also mitigating any potential violations of employee privacy. Compliance with NIS2 and ISO 27001 (as further detailed below) also provides a competitive advantage in public and private tenders, often proving decisive in securing contracts with highly regulated customers, such as banks or government agencies.

Furthermore, in defining and updating corporate policies, the Rekeep Group adopts a stakeholder engagement approach, ensuring that their expectations, needs, and priorities are taken into account at all stages of the decision-making process. The outcomes of the activities of listening and exchange – which include dialog with customers, workers, public institutions, industry partners, local communities and trade associations – are a structural input for identifying Impacts, Risks and Opportunities (IROs) and for the alignment of policies with material topics. This multi-stakeholder approach strengthens the alignment of corporate policies with the needs of the regions served, with market demands and with emerging social expectations, helping to steer the Group towards more equitable, transparent, and sustainable solutions.

The Rekeep Group's policies are inextricably linked with technological innovation, digitalization and ongoing training, and are developed by means of a collaborative, multi-stakeholder approach involving public bodies, industry partners and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation rests with the company's senior management and, in particular, with the QHSE Department and the ESG Function, which provide strategic and operational oversight of the policies and their implementation processes.

The entire policy framework is also subject to oversight by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and, ultimately, the Board of Directors. This multi-level governance system provides a robust mechanism for control, monitoring, and alignment with the Group's strategic guidelines, thereby ensuring consistency, transparency, and accountability in the implementation of corporate policies.

These policies are effectively communicated to employees through the DWP - *Digital Work Place* - an internal platform dedicated to employees, as well as through the company intranet and emails sent to all personnel, to ensure that everyone is aware of the information issued.

7.2.2 - *S1-2* PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ON IMPACTS

The Group maintains a constant and transparent dialog with workers and union representatives, in accordance with workers' rights.

Rekeep actively engages with workers and their representatives through structured consultations, periodic meetings, and dedicated opportunities for listening and exchange. This is done to identify and assess the actual and potential material impacts relating to them, whether positive or negative, as well as to foster active participation and shared decision-making at both the local and national levels. Workers' views are integrated into corporate decision-making processes, helping to guide strategic and operational choices in an inclusive and responsible manner.

The company integrates the perspectives of its workforce into the management of material impacts, by means of direct and indirect engagement, through employee representatives and active listening tools. Engagement takes place at different stages of the decision-making process, on a regular basis, through dedicated meetings and formal discussions. Operational responsibility for organizing such engagement rests with the HR function of each individual company, which ensures that the results actually shape corporate strategies. The company has also signed agreements with union representatives that include commitments on respect for human rights, thus facilitating a thorough understanding of workers' needs and expectations. The effectiveness of engagement is monitored through evaluation of participation, qualitative feedback, and analysis of the impacts of decisions made, with the aim of continuously improving dialog and consistency between policies and real needs.

The company takes specific measures to understand the perspectives of the most vulnerable workers, such as women, migrants, and people with disabilities, through targeted listening initiatives, inclusive working groups, and programs on equity and inclusion.

7.2.3 - *S1-3* PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS

The company provides its workforce with formal channels for reporting concerns and needs, including an accessible, confidential **whistleblowing system** that complies with the applicable regulations and enables workers to confidentially and securely report issues, concerns or violations, including those related to human rights and working conditions. The following companies have established such a channel, in compliance with Legislative Decree 24/2023: Rekeep S.p.A., Consorzio stabile CMF, Teckal S.p.A., H2H Facility Solutions spa, H2H Digital S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l. and U.Jet S.r.l. Thanks to the establishment of this channel, violations can be detected and prevented more effectively. Such systems respond to the principle of fostering a culture of good communication and corporate social responsibility, as well as improving the company in question.

Through the @Whistleblowing platform, the internal whistleblowing channel offers reporting options in writing or spoken. It also ensures the identities of whistleblowers, facilitators and people involved or otherwise mentioned in the report remain confidential, along with the content of the report and related documentation submitted. It is managed through a web-based platform compatible with all devices (PC, tablet, smartphone). Data entered into the platform is segregated in the logical partition dedicated to the company and is subject to a scripting algorithm before being archived. Security in transit is ensured by secure communication protocols. Data retention is governed by preset deadlines with automatic reminders for the channel manager, who proceeds to delete the data once the deadline is reached. The company that provides the platform is ISO 27001-certified.

The internal channel is managed by an external party who meets the requirements of autonomy and independence and is specifically trained, as the regulations require. The person in charge of managing the channel and the report acts exclusively with a view to the acquisition of the report and access to the platform.

Information regarding the channel, procedures, and prerequisites for whistleblowing is displayed in workplaces on company intranet bulletin boards. This information is also made available in a dedicated Whistleblowing section on each company's website, with the aim of making it known to individuals who, even if they do not visit the workplace, have a legal relationship with the company.

The process involves analyzing cases, taking corrective measures where necessary, and periodically evaluating the effectiveness of the channel, including through indicators measuring use and satisfaction. In the event of significant adverse impacts, the company initiates remedial procedures that include stakeholder engagement and monitoring outcomes.

Rekeep S.p.A., Teckal S.p.A., and H2H have also established a **specific harassment channel**. In December 2024, the *Anti-harassment handbook: Recognizing, preventing, and countering unwanted behavior and acts in the workplace* was published, distributed, and made available to all employees. It complements the *Keep Equal*[35] initiative, with a view to promoting a respectful, positive, and inclusive work environment, free from all forms of harassment. The *handbook* aims to inform and raise awareness among all employees about behaviors that constitute harassment, the rights and duties of every worker, and the company procedures available to prevent and counter such phenomena. It provides useful tools for identifying harassment, particularly in the workplace, and useful behaviors to counter it. Workplace harassment is a widespread problem that can have serious consequences for both the victims and the overall corporate climate. Preventing such behavior is a shared responsibility between the company and its employees. This document focuses specifically on gender-based harassment and sexual harassment, in accordance with Italian[36] and European[37] legislation. The document includes a focus on harassment and how to recognize it, defend against it, and manage it more effectively. In addition to the normal national reporting channels[38], it also gives details of a specific internal channel.

SA8000 envisages a **whistleblowing system for ethical complaints** – working conditions, discrimination, human rights violations, privacy violations – which is set up by each certified legal entity. The reporting channel for Rekeep S.p.A., Teckal S.p.A., and CMF is managed by the SPT – *Social Performance Team* – a committee tasked with conducting a pre-screening to identify complaints that warrant further investigation. For reports that warrant attention, an operations manager is contacted at the facility where the whistleblower works, and appropriate inquiries are made (interviews, inspection, analysis of any documentation that may be useful in resolving the complaint, such as rosters, pay slips, etc.). The availability of this channel is promoted through

35 For further detail, see the section entitled "*Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions*".

36 Legislative Decree no. 198/2006 as amended "*Code of equal opportunities between men and women*".

37 European Directive 2006/54/EC on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast).

38 Anti-violence and anti-stalking hotline 1522.

internal communications, training activities, and visibility on company premises. Once a report has been analyzed, the necessary corrective measures are taken.

In addition to the whistleblowing channel and the SA8000 channel, and going beyond any regulatory requirements, there is **a contact system moderated by Human Resources** through which personnel issues can be raised. The company continuously monitors issues raised, evaluates their effectiveness through performance indicators, and actively engages workers, including through feedback and consultation, to improve the channels and strengthen confidence in the system.

H2H has introduced a new **internal listening tool**, by installing a mailbox at its headquarters, in which employees can post suggestions and reports.

At Teckal S.p.A., with regard to equal opportunities, two reporting channels have been established, consisting of two dedicated mailboxes: one for reports – pariopportunitàteckal@rekeep.com – and one for suggestions – suggerimentipariopportunitateckal@rekeep.com – from employees. All employees have been notified internally about the channels. The procedures stipulate that, upon receipt of a report, a structured management process is initiated. This involves forwarding the report to an Equal Opportunities Committee, which evaluates it. If necessary, and in the event the report is not anonymous, the Committee interviews the reporting party and determines the optimal course of action to address the report, ensuring the utmost respect for the rights of the reporting party. These channels were established in September 2025, and no reports have been received to date.

Servizi Ospedalieri has implemented a structured reporting system, integrated with its own diversity and inclusion certification, thus confirming its tangible commitment to fostering respectful, inclusive work environments that are open to dialog. The channel enables reporting parties to choose whether to remain anonymous. Reports are received and handled by the Steering Committee, composed of five members with relevant D&I roles, who evaluate their content and decide how to proceed. No reports were received through this channel in 2025. Reports are an important way of giving workers a voice, by offering them the opportunity to freely express opinions, concerns or suggestions about the working environment. As evidence of the company's commitment to active listening and protection of people's rights, every report is carefully analyzed through internal inquiries, interviews, and dedicated in-depth investigations. Analysis of the report received revealed no major issues, no serious human rights violations, and no situations warranting disciplinary sanctions.

In addition, Servizi Ospedalieri maintains an additional reporting channel, as required by SA8000 certification, managed by the SPT – *Social Performance Team.* Rekeep S.p.A. and Teckal S.p.A. also utilize this channel. The team comprises management representatives and workers' representatives. In 2025, four reports were received through this second channel. Again, the reports were followed up with appropriate investigations, but no major violations were found.

All reports are recorded in the *Ethical Complaints Register*, available in the public Digital Work Place. The register records the subject of the complaint, the assessment and the treatment received, as well as the corrective actions taken to resolve the problem and prevent its recurrence.

Servizi Ospedalieri followed up and resolved all reports received, through direct interviews with the reporting parties and by identifying the most effective remedy together with them, in accordance with the principles of listening, transparency and continuous improvement. The resolution processes are also all recorded in the above-mentioned register. In 2025, Teckal S.p.A. received a single report via the SA8000 channel.

7.2.4 - *S1-4* TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS

The company takes an integrated approach to prevent, mitigate, and remediate negative impacts on its workforce, as well as to generate positive impacts and seize opportunities for improvement. In line with ESRS standards, the Group has put in place a series of virtuous actions, including: strengthening dialog with unions to ensure job security and contractual protections; implementing welfare tools and work-life balance policies; enhancing safety systems to prevent accidents; implementing continuous training plans for skills development; and adopting measures to promote equal opportunities and inclusion, as well as measures to support employees' families.

In addition, the company addresses reputational, operational, economic, and legal risks through proactive, structured management, and leverages opportunities to attract and retain talent and improve the corporate climate, thus contributing to sustainability and competitiveness in the short, medium, and long term.

The company believes it is important to focus on the professional and personal development aspirations of its people by responding tangibly to the needs of every worker. Its first welfare policies date back more than 15 years, but the company has structured a program that has become increasingly multi-faceted over time, with a particular focus on work-life balance. Welfare and well-being are also crucial factors for making the company attractive and play a central role in recruiting.

These are the foundation stones on which Rekeep S.p.A. built ***KeepCare***, a corporate welfare program for Group employees and their families, established to combine the development of the company with the professional and personal growth of its workers by responding to their real needs.

The table below presents the Actions implemented by the Group in 2025 related to ESRS S1. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO OWN WORKFORCE

Actions **related to own workforce**	**Related IROs**
KeepCare School	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
KeepCare Kids	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
KeepCare Family	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
KeepCare Health	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Marco Portal	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
DWP	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Digital on-boarding support	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Keep Equal	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace
Hybrid working	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Partner discount agreements	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments

Training activities	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to develop employees' skills through appropriate career training plans
Cybersecurity and Cyber Resilience Strategy	Violation of employee privacy
SO Equal	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace
Procedure for parenting management	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
ANT Project	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace Reputational, operational, and legal risk associated with serious workplace accidents, resulting in reduced retention and attraction capabilities
Welfare Questionnaire	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Internal voting for the Christmas gift	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Fondo Etico Solidale – Banca Ore	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Italian language training plans for non-Italian employees	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to develop employees' skills through appropriate career training plans
Childcare bonus	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace
Feedback systems between managers and contract staff	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments

Extension of paternity leave	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Programs aimed at promoting psychological well-being	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments
Programs and actions aimed at achieving wage equality	Negative impact on employee well-being due to inadequate welfare provision and poor organization of working hours Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments Failure to promote equal opportunities in the workplace

KEEPCARE SCHOOL – SCHOLARSHIPS FOR EMPLOYEES' CHILDREN

Through ***KeepCare School,*** Rekeep rewards the highest-achieving children of employees of Group companies with scholarships awarded solely on the basis of merit. Over the years, the number of scholarships awarded has gradually increased. This year's edition again awarded more than 400 scholarships, with the company’s total contribution exceeding €200,000.

To be eligible, in addition to being a child of a Group employee who has been employed on a permanent basis for at least 12 months (more than 90% of the total workforce), applicants must meet the following conditions: high school students must have completed the previous school year with a grade point average of 7.50/10 or more, or alternatively must have passed their high school graduation exam with at least 75/100; university students - whether at a public or private university - must have completed their degree with a grade of at least 99/110 or have passed at least two thirds of the exams required for their course with a grade point average of 27/30 or more.

KeepCare School is an initiative that undoubtedly rewards merit, thanks to which many male and female students with the ability to maintain high academic performance over time have been rewarded more than once during their course of study: typically, half of the recipients had already received an award in one or more previous years.

KeepCare School follows in the footsteps of "*A valuable future*," an initiative that Rekeep ran from 2010 and that awarded more than 2,000 students with over 4,000 scholarships, worth more than €2 million in total.

KEEPCARE KIDS – RESIDENTIAL AND SUMMER CAMPS FOR EMPLOYEES' CHILDREN

KeepCare Kids is an initiative that has been running since 2013 for children of Group employees attending kindergartens, elementary and middle schools. It offers free residential stays and summer camps across various Italian provinces, with the aim of supporting company staff and providing valuable experiences.

The summer camps, aimed at children of employees attending middle school, are free, week-long stays organized in collaboration with specialist companies, taking place between June and September. There are about thirty different experiences throughout Italy to choose from, including: Valle d'Aosta, Sicily, Gran Paradiso National Park, the Tre Cime di Lavaredo, International Cetacean Sanctuary, the Riviera Romagnola, Uccellina Natural Park, Isola d'Elba, Lake Trasimeno, the Casentino Forests, Gargano, Aspromonte and Cefalù. Each solution is conceived and designed to ensure maximum quality and enjoyment for the children who participate in these experiences. Numerous recreational and educational activities are provided during their stays, including: rafting, snorkeling, nature hiking and biking, musical camps, horse-riding and archery classes, volleyball camps, full-immersion English-learning programs, sailing school and SUP excursions, trekking, and screen-writing classes. All activities are specially designed to offer young people fun and enjoyment, while also providing them with opportunities to learn and to acquire new skills.

The summer centers, meanwhile, provide opportunities for kindergarten and elementary school children to participate free of charge, morning till evening over two weeks, in educational services offered by institutions or associations, with references, operating in the main urban centers where the Group is based. Activities include: creative play, outdoor games, readings and expressive workshops, and English courses, all within a welcoming educational environment. The initiative, currently being trialed, is only available to employees residing in the provinces of Bologna, Modena, Florence, Venice, Milan, Rome, and Palermo, who can choose from more than 50 different educational options. Both initiatives – the camps and the summer centers – were designed in response to requests from company workers, on the basis of a successful pilot project carried out in the Imola area in August 2012, and thanks to funding received from the Presidency of the Council of Ministers - Department of Family Policies under Law 53/2000 (Art. 9).

Initially, the summer center was launched in the provinces of Bologna and Modena only, as envisaged by the scheme's funding approval. Given the initiative's success and positive feedback from employees, the Rekeep Group has, since 2015, fully funded and offered the summer center and summer residential camp services. The summer center service has also been progressively extended, currently covering 7 provinces.

KEEPCARE FAMILY – ASSISTANCE AND SUPPORT FOR EMPLOYEES FACING CHALLENGING FAMILY CIRCUMSTANCES

KeepCare Family is a free, innovative program that aims to provide concrete support for the needs of employees and their families and to facilitate work-life balance. It provides a qualified care manager who listens to the needs of the employee to understand what support they require and then, where applicable, issues **care vouchers/services offered free of charge by Rekeep** that cover specialized assistance or counseling, including: **psychologists** for oneself or a family member, **assistance for an elderly person who** is not self-sufficient, and support from **specialized educators to assist children in their studies**.

Depending on the needs of the employee or family member, the **care manager** may suggest one of Rekeep's vouchers, providing **blocks of hours of free care/services** to help individuals cope better with their daily routines or current circumstances. Such services may include, for example, a psychologist to help with challenging periods, with learning or motor disorders or with physical or intellectual disabilities; or an educational specialist to improve the parent-child relationship or to provide support with after-school activities,

Until December 2024, the *KeepCare Family* program was realized with **financial support from the Presidency of the Council of Ministers**, Department for Family Policies, through the "*Conciliamo*" call for proposals aimed at promoting policies for work-life balance. •

Various vouchers are available:

- educational support for employees' children with issues such as SEN (special educational needs), SLD (specific learning disorders), and/or other disorders/problems that may require professional support;
- assistance for care-dependent adults or elderly people (including temporarily) such as care and support at home, hygiene and personal care, help with main meals and accompanied walks;
- specialized counseling (psychologists, counselors, educational specialists, speech therapists, etc.) - whether personal or for a family member - giving support during challenging situations;
- online support with after-school activities by an educator who assists children with schoolwork;
- online reading and writing training for struggling children who wish to consolidate their reading, writing, and numeracy skills;
- online support to improve studying techniques by teaching strategic and effective learning;
- teaching support for parents to improve the parent/child relationship.

In 2025, a nutritionist service was also added to the available vouchers, giving personalized advice and recommendations for a healthy diet.

KeepCare Family was launched in May 2023 to very positive feedback. At the end of 2023, following initial experiences and a needs analysis, it was decided to strengthen the psychological support for employees and their families, help with school activities, and studying techniques for employees' children. The co-funded project concluded in December 2024. Following the trial phase, the company continued the initiative in 2025, expanding it to other Group companies. Following the introduction of new individual services, the initiative's name has been changed to KeepCare Family&You.

KEEPCARE HEALTH

KeepCare Health involves supplementary healthcare (also provided contractually) and projects aimed at prevention, promoted in conjunction with local associations. For example, cancer prevention days with free examinations directly in the workplace (e.g., factories, work sites, etc.), in collaborations between the company and local bodies and associations, aimed at encouraging participation. The supplementary healthcare plan includes cardiovascular and oncology check-ups, daily expenses in the event of hospitalization, specialist examinations, physiotherapy, diagnostic tests, and a maternity package with free specific examinations.

In 2025, the company joined the Companies that Promote Health in the Workplace network, a program launched by the Emilia-Romagna Region aimed at promoting best practices for health and healthy lifestyles.

MARCO PORTAL

The MARCO Portal is a digital platform for Rekeep Group employees, designed to simplify access to information and services relating to employment contracts. Through an intuitive interface that can be accessed from any device, the portal enables users to view personal documents (such as pay slips, income and contributions certificates, service certificates), update their data, manage HR cases, and access corporate welfare initiatives.

The tool takes the form of a chatbot made available to employees, and is a key part of the Group's sustainability strategy. It fosters transparency, autonomy, and digital inclusion, and strengthens dialog between the company and its employees.

DWP

The *Conciliamo* call for proposals included the development of the ***Digital Work Place*** (*DWP*) platform for employees with company accounts, specifically designed to facilitate their digital work, optimize management of daily work activities, foster collaboration between functions and people, and simplify communication between the company and its employees. This innovative platform, accessible from both desktop and mobile devices, has been customized to meet the specific needs and expectations of each employee, including their role, job description, and department.

DIGITAL ONBOARDING PATHWAY

The *Digital Work Place* includes an on-boarding section, which remains active for the first few months of employment of newly recruited personnel. The section facilitates the onboarding process, the gathering of useful information, and the use of everyday work tools. It also provides direct access to the company's training platform, with access to dedicated training for the first few months of employment.

KEEP EQUAL

Keep Equal is the pathway by which Rekeep is committed to supporting and promoting a culture of diversity, equality, and inclusion within the Group, through practical initiatives and projects. Rekeep is committed to fostering a respectful, positive, safe, and inclusive work environment, free from any form of harassment or inequality. To help everyone to recognize harassment, particularly gender or sexual harassment, to understand how such behavior can be prevented, and above all to counter or report harassment or violence, a handbook[39] has been prepared and can be downloaded from the Marco employee portal.

HYBRID WORKING

Hybrid working is by now a widespread and well established mechanism within Rekeep's practices. On October 24, 2019, even before the pandemic, the company signed the public/private Smart-BO network protocol between Bologna City Council, the Metropolitan Borough of Bologna and business associations, companies and other local organizations. The protocol commits the signatories to promoting an agile work culture as a means of enhancing, on the one hand, business competitiveness and, on the other, corporate well-being and employees' work-life balance. On September 28, 2022, at a public event featuring participation and speeches by senior management from Bologna Council and Metropolitan Borough, the Smart-BO Network Agreement was signed, with Rekeep among the first signatories. The hybrid working scheme has been implemented at Rekeep gradually and in trial stages. The initial hybrid working project, launched between late 2019 and early 2020, was reserved for highly responsible and loyal employees with a minimum of 12 months of service. These individuals were permitted to utilize hybrid working for four days per month, with a maximum of one day per week. Before the pilot scheme began, personnel were given thorough training on health, data security and protection, and soft skills. The experience during the first phase of the pandemic and the periods of lockdown allowed Rekeep to accumulate a wealth of data, evidence, and experience that proved crucial to redesigning the policy once life slowly returned to normal. In September 2022, at the launch of the Work-life Balance and Corporate Welfare project, implemented under the *Conciliamo* call for proposals, hybrid working was restarted, along with all the project's other measures, to more effectively meet the needs of the company

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39 As previously mentioned: the *Anti-harassment handbook: Recognizing, preventing, and countering unwanted behavior and acts in the workplace*.

and its workers. A flexible, mixed model comprising in-person and agile work was therefore built around specific categories of staff and the service needs associated with their role.

The subsidiary Servizi Ospedalieri also introduced hybrid working, a special code, **the hybrid working etiquette**, information for workers on Legislative Decree 81/08, training materials, and a dedicated section on the company intranet where workers can find all the information they need on hybrid working.

PARTNER DISCOUNT AGREEMENTS

Alongside its corporate welfare initiatives, Rekeep also offers employees valuable discounts with national partners. The updated list is available on the MARCO employee portal. Special offers and packages cover all areas: from motoring to finance, clothing to health and sports, and technology to leisure.

TRAINING

In 2025, the Group delivered over 70,000 hours of training, of which 61,761 were within the Italian perimeter[40]. The training mainly focused on the digital domain, specifically cybersecurity, as well as on diversity and gender equality.

In the Professional Technical field, the company continued to enhance and develop the skills of its personnel. New certifications were awarded in project management, compliant with UNI 11648:2022, and in building information modeling. Furthermore, existing certifications, such as Contract Manager, Renewable Energy Sources (RES), and Energy Management Expert (EME), were maintained.

Training programs on data driven methods were also provided, with courses on Analytics and Generative Artificial Intelligence.

Also in the technical-professional field, training continued for healthcare hygiene workers on operational methods and cleaning techniques, involving over 150 employees.

Training was also held for employees enrolled in the Order of Engineers and Architects, as required for maintaining enrollment on the register (professional training credits). It covered the PED Directive, Project Management, and an update on the New State-Regional Agreement on mandatory training.

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[40] For the total number of training hours within the Italian reporting perimeter, please see the Consolidated Financial Statements.

In the digital field, cybersecurity training was enhanced with progressive and ongoing training courses offered throughout the year. These courses incorporate a gamification approach, with themed prizes awarded to increase employee engagement and participation.

Training was expanded on emerging IT topics such as: ITIL 4 certification, AI ACT, Generative AI, and participation in a master's program on Digital Transformation and Innovation.

In the language field, a multilingual platform has been introduced for all office staff. It offers interactive exercises and inter-company group classes, along with individual lessons delivered upon request and according to business needs.

In the management field, 2025 saw a continuation of training for Group Operations Managers and assistant managers in the hygiene sector, aimed at an enhanced understanding and effective use of their roles.

Training courses were also held on developing employees' interpersonal and multidisciplinary skills, with sessions on effective communication, Kaizen methodologies for continuous improvement, and development initiatives featuring individual coaching and team building.

In collaboration with the Valore D association, which promotes gender equality and diversity within the company, a number of personnel attended training courses aimed at developing interpersonal skills and fostering dialog on these topics.

In 2025, several employees continued their Executive MBA training at the Bologna Business School of Alma Mater Studiorum.

Regarding mandatory training on Safety, Quality and Environment, training for the role of Safety, Quality and Environment Officer was enhanced, and also involved first aid and fire safety courses. Courses on electrical hazards, working at height, confined spaces, HACCP, and courses with equipment and related updates were also provided.

Training delivery methods included both in-person courses and the use of video-conferencing tools and e-learning platforms. Since the Rekeep Group is spread widely across multiple sites, distance learning is the most commonly used format because it enables the company’s various component parts and geographical areas to be inclusively integrated.

Furthermore, a Safety Day was organized, engaging operational managers, safety representatives, and the Prevention and Protection and Training departments in an experience-based discussion on the importance of safety within the company. The focus was on safe behavior, with simulations of real-life situations conducted using virtual reality headsets.

In 2025, training on DEI issues was enhanced by providing employees with access to digital training content on the topics of inclusive communication, gender-based violence, stereotypes and prejudice, disability, inter-culturality, and generations.

The Rekeep Group's non-Italian companies are also fully committed to providing training in accordance with the relevant national regulations. Training programs are aimed at both the mitigation of occupational risks and the growth and development of people's skills, with a special focus on occupational health and safety. The Rekeep Group invests in advanced training pathways to ensure that employees acquire skills aligned with market needs. It also promotes diversity and inclusion policies through training initiatives and recruitment programs aimed at ensuring equal opportunities.

SO EQUAL

SO Equal is an initiative promoted by the Servizi Ospedalieri subgroup with the goal of fostering equity and inclusion, and valuing diversity within the workplace. The project consists of practical actions aimed at raising employees' awareness of issues such as gender equality, respect for differences, and the adoption of inclusive practices.

As part of this work, in 2025, an awareness-raising session targeting all employees was again held at the Teramo plant, in conjunction with local association *Il Guscio*. The event addressed the issue of gender equality and inclusive language, while promoting greater awareness and helping to build a more respectful and inclusive work environment.

As a demonstration of its genuine commitment, Servizi Ospedalieri joined the *Protocol in Support of Victims of Gender-Based Violence in the Workplace*, signed on March 8, 2024 by the trade unions of the province of Lucca, which will remain in effect throughout 2025. Membership resulted in the availability of three fixed-term jobs for 2024, at the company's sites, for female survivors of violence, as a means of support and social reintegration.

INFORMATION SECURITY

In 2025, the Rekeep Group reaffirmed that **cybersecurity and personal data protection** is one of the most significant direct impacts, particularly due to the extensive use of digital systems interconnected with customers and suppliers, and the Group’s presence in critical sectors such as healthcare and public administration.

Recognizing that cyber risk in 2025 was among the most significant risks both globally and in Italy, the Group adopted ***a Cyber Security and Cyber Resilience* Strategy** based on three pillars:

- Technology

- People and Processes
- Governance

This strategy is geared toward protecting stakeholder data, ensuring business continuity, and mitigating the effects of potential cyber attacks, in line with relevant regulations and standards.

At the **technology** level, Rekeep employs advanced technologies to protect its networks, workstations, applications, and infrastructure. The Group maintains continuous monitoring services (24/7), periodically conducts *vulnerability assessments and penetration tests*, and ensures that its infrastructure remains updated and protected.

Key actions were implemented in 2025, including:

- expansion of the number of protected endpoints;
- enhancement of the capacity for incident analysis and response;
- expansion of SOC services and the scope of monitored alerts;
- activation of ongoing threat intelligence services;
- expansion of multi-factor authentication;
- initiation of the initial measures mandated by the NIS2 Directive.

Regarding **People and Processes**, in 2025 – partly with a view to more effectively managing the impact of employee privacy violations and minimizing the associated risk – various training courses were provided:

- security awareness courses involving approximately 1,360 participants, with over 1,700 hours of specific training delivered;
- advanced technical courses for ICT personnel, aimed at strengthening internal competencies;
- use of specialized e-learning platforms, which include simulated phishing campaigns to assess and enhance user resilience;
- courses for members of the Board of Directors.

In 2025, the Board of Directors approved a training plan on cybersecurity, in accordance *with art. 23, paragraph 2, of Legislative Decree no. 138 of December 21, 2024, transposing the NIS2 Directive and Resolution of the National Cybersecurity Agency (ACN) no. 164179/2025 and its annexes,* which detail the training requirements for essential and relevant parties. The Plan provides for both direct training for all members of the Governing Body and the promotion of periodic training courses for all company personnel, with the aim of fostering a cybersecurity culture that is consistent with the roles and responsibilities of each corporate function. Training commenced in the final quarter of 2025. Specifically, a course was delivered in November for all members of the Board of Directors.

In terms of **governance**, 2025 saw a strengthening of resources and activities dedicated to cybersecurity management. Internal policies, subject to periodic updates (at least every two years), are based on international best practices and the ISO 27001, ISO 27017, and ISO 27018 standards.

Companies subject to the NIS2 Directive have also adopted an *Incident Management Policy* developed on the basis of the NIST standard. Internal procedures are subject to annual reviews or, if necessary, non-scheduled reviews.

Digital security training

Course Name	Target Audience	No. of Personnel Involved	Total Hours Delivered
CYBERSECURITY	Staff with company accounts	1,363	1,716

SERVIZI OSPEDALIERI PROJECTS

In 2025, Servizi Ospedalieri embarked on a significant initiative to strengthen its commitment to people's well-being, developing a series of projects focused on inclusion, support for parenting, prevention, and active employee participation. Among the most significant initiatives is the **Parenting Project**, a three-year program launched in 2025 with the aim of guiding parents in the upbringing of their children and enhancing their role as educators. In the first year, the project focused on the 6–26 age group through an introductory webinar, training sessions, and the distribution of educational materials; in 2026, the focus will be on the 0–6 age group. Furthermore, this company has implemented a specific **procedure for managing parenting** and *work-life balance*. The procedure is intended to operate at different stages of the worker's personal life:

- maternity in the pre-leave phase, managing engagement in the parental period, and managing the back to work stage;
- paternity until the child is 12 years old;
- special circumstances requiring changes to work attendance patterns.

All employees in the life stages described above can apply to the personnel department, using a special form, for certain measures aimed at facilitating and improving work-life balance. The personnel department provides feedback on each application received upon completion of a specific feasibility analysis.

The **ANT Project** also continued, offering free cancer prevention examinations across all Group facilities and registering a high level of employee participation.

Also in 2025, **the Welfare Questionnaire** was distributed to personnel, aimed at collecting information on care burdens and personal needs to better target corporate welfare initiatives. The results guided the communication and planning of the measures implemented and, in 2026, the survey will be repeated with updated methods. There was also significant participation in the **internal vote for the Christmas gift**, in which employees chose projects to support through corporate donations. This led to the selection of the Fody association, a non-profit organization that has already partnered with Servizi Ospedalieri on reusing end-of-life garments and is active in supporting disadvantaged people and repurposing surplus inventory.

Regarding internal solidarity, the **Fondo Etico Solidale – Banca Ore** was also extended to the whole of Italy in 2025 and will continue in 2026, thereby promoting a model of mutual support among staff. Throughout the year, **Italian language training plans were also implemented for non-Italian employees**, fostering inclusion and professional development. Beginning in 2026, these courses will be integrated into the corporate training platform KeepLearning, thereby making access even more convenient. **Foreign language courses** will also be launched in 2026, thereby expanding the training offering. To support work-life balance, a **daycare bonus of up to €500** will also be available from 2026 as a contribution to tuition fees.

Finally, 2026 will see the consolidation of the Group's commitment to diversity and inclusion, with its entry into the **Valore D network**, the strengthening of **collaborations with anti-violence associations** to disseminate prevention messages within and beyond the workplace, and the launch of **intergenerational mentorship projects** designed to foster cross-company collaboration and reduce any generational gaps.

Servizi Ospedalieri introduced new tools for dialog and discussion between managers and employees, with the aim of fostering open, constructive communication. These include **structured feedback systems** designed to enhance individual contributions, strengthen a sense of belonging, and promote continuous improvement. These moments of exchange provide an opportunity to listen to people's needs, recognize achievements, and guide professional development on a shared basis.

EXTENSION OF PARENTAL LEAVE

Teckal S.p.A. stands out for its tangible commitment to parenting: in 2025, the company decided to **extend paternity leave**, granting new fathers 2 additional days beyond the 10 mandated by current regulations. This decision demonstrates the company's commitment to fostering a more equitable and inclusive work environment, recognizing the value of time spent with the family during life's most significant moments. The initiative demonstrates the strong focus on people's well-being and contributes to strengthening the corporate culture geared toward care, shared responsibility, and support for its employees.

PROJECTS OF COMPANIES OUTSIDE ITALY

Foreign subsidiaries also take a strategic and practical approach to managing their workforce, through targeted interventions to address significant impacts, mitigate risks, and seize material opportunities. The actions put in place are differentiating for their effectiveness and their consistency with the goals of inclusion, well-being, and empowerment of people.

During 2025, **EOS** stepped up its commitment to social dialog by implementing **structured and ongoing communication channels** between management and employees. HR and business managers make **regular field visits** to hospitals, thus generating opportunities for direct discussions with staff. These meetings provide valuable moments of listening, during which suggestions, observations, and reports are collected, with the aim of identifying shared solutions and improvements. The feedback collected is continuously transmitted to headquarters, where it is analyzed and discussed to guide innovation in line with the real needs of workers and with corporate goals. This practice helps strengthen the sense of participation and promote a more inclusive and collaborative work environment, geared towards continuous improvement.

EOS is fully committed to upholding workforce rights and national regulations, and continues to strengthen its people-centered approach in 2025. In 2025, the company implemented additional **employee well-being and recognition practices** aimed at promoting engagement, inclusion, and social cohesion.

These include:

- Administrative leave for Mother's Day and Father's Day as a gesture of appreciation toward working parents;
- Company-sponsored meals during religious holidays and New Year’s celebrations to strengthen social cohesion;
- Food support in kind during holiday periods;
- Performance-based bonuses or discretionary awards as financial recognition of employee contributions.

These initiatives are intended to enhance motivation and organizational commitment, support work-life balance, foster social solidarity within operational teams, and promote an inclusive and respectful work culture.

EOS recognizes that operational excellence and sustainability performance are closely linked to the well-being of the workforce. Consequently, employee engagement remains a strategic pillar of the company’s governance and sustainability framework.

Rekeep Polska has launched a **practical training program** aimed at managers, in collaboration with a local foundation, with the goal of promoting the inclusion of people with disabilities and of raising awareness on mental health. The initiative was established in response to the psychological impact of the war in Ukraine, which also had significant repercussions on the Polish population. The training provided managers with useful tools to communicate with empathy, to manage extended absences while maintaining team balance, and to ensure business continuity. Employing approximately 3,000 staff with disabilities, the company has chosen to invest in training managers so they can transfer skills and sensitivities to their teams, thereby strengthening an inclusive corporate culture that cares about people’s well-being.

In 2025, **Rekeep Saudi** launched a series of **programs aimed at promoting the psychological and social well-being** of its employees, offering health services and initiatives focused on creating a positive and inclusive work environment. Measures include flexible work arrangements and individual support programs designed to ensure a good work-life balance.

In line with national policies in Italy, the company has launched tangible actions to ensure **equal pay and equal employment opportunities**, with a focus on protecting diversity and reducing the gender pay gap. This commitment is particularly relevant to that country's high cultural diversity due to the significant presence of immigrant workers.

In line with national legislation promoting equal pay for men and women, Rekeep Saudi has set clear and measurable goals to ensure a fair and inclusive work environment. The company is committed to achieving 100% gender **pay equity** in accordance with *Saudi Labor Law*[41], which prohibits all forms of gender-based pay discrimination. This commitment is part of a broader strategy to enhance diversity, promote equal opportunities for all employees, and actively contribute to the country's social development goals.

SDG	SDG Title	S1 ACTIONS
3 GOOD HEALTH AND WELL-BEING	Good health and well-being	KeepCare Kids KeepCare Family KeepCare Health Hybrid working Partner discount agreements Parenting procedure, Programs aimed at promoting psychological well-being ANT Project Fondo Etico Solidale – Banca Ore
4 QUALITY EDUCATION	Quality education	KeepCare School KeepCare Kids, Digital on-boarding support Training activities Italian language training plans for non-Italian employees

[41] This legislation forms part of the broader framework of the Kingdom's **Vision 2030**, aimed at promoting justice, human dignity and economic inclusion, including through the removal of legislative barriers that hindered women's participation in the labor market. The Ministry of Human Resources and Social Development has reinforced this principle through initiatives and systems such as the Wage Protection Program, which monitors wage payments and ensures that contractual agreements, including gender wage equality, are adhered to.

SDG	SDG Title	S1 ACTIONS
5 GENDER EQUALITY	Gender equality	KeepCare Family Procedure for parenting management, Keep Equal, SO Equal, Programs and actions aimed at achieving wage equality Childcare bonus Extension of paternity leave Programs and actions for wage equality
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	Hybrid working Marco Portal KeepCare Health Partner discount agreements Digital onboarding support Feedback systems between managers and contract staff, DWP, Marco Portal DWP – Digital WorkPlace Training activities Procedure for parenting management Welfare Questionnaire Childcare bonus Feedback systems between managers and contract staff Extension of paternity leave Programs and actions for wage equality
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, Innovation and Infrastructure	Marco Portal DWP – Digital WorkPlace
10 REDUCED INEQUALITIES	Reduced inequalities	KeepCare School KeepCare Family Partner discount agreements, Keep Equal, SO Equal Fondo Etico Solidale – Banca Ore Italian language training plans for non-Italian employees
11 SUSTAINABLE CITIES AND COMMUNITIES	Sustainable cities and communities	Internal voting for the Christmas gift
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Peace, justice, and strong institutions	Feedback systems between managers and contract staff, Keep Equal, SO Equal Welfare Questionnaire Internal voting for the Christmas gift Feedback systems between managers and contract staff

7.3 Metrics and targets

(S1-5, S1-6, S1-7, S1-8, S1-9, S1-10, S1-11, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17)

7.3.1 - *S1-5* TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The Rekeep Group recognizes the importance of a systemic and proactive approach to sustainability, geared toward the well-informed management of impacts, leveraging of opportunities, and mitigation of risks. In line with the principles of double materiality and ESRS standards, the Group has defined a set of strategic goals that integrate environmental, social, and governance dimensions, thus contributing to the achievement of the *Sustainable Development Goals* (SDGs) set out in the 2030 Agenda. Although not yet formalized and for the time being only qualitative, these goals will be introduced in the Strategic Sustainability Plan that the Group will issue by the end of next year. Quantitative targets are still being defined, and the Group is committed to adopting targets by the end of next year in line with the reporting requirements that will affect Rekeep.

These goals reflect the Group's commitment to generating shared value for all stakeholders by promoting a responsible, inclusive, and resilient business model.

Management and mitigation of negative impacts

- Reducing workplace accidents through prevention programs, training, and continuous monitoring.
- Countering all forms of discrimination and harassment by strengthening inclusion policies and reporting channels.
- Monitoring and reducing the *gender pay gap*, by increasing transparency around remuneration.
- Increasing female representation in leadership roles.
- Launching female leadership pathways for managers and executives.
- Expanding policies for inclusion, valuing cultural and generational diversity, and adopting inclusive selection and development practices.
- Preventing the risk of work-related stress and burnout by promoting psychological well-being.
- Launching and continuing to formulate skill development plans for all employees.

Strengthening the virtuous measures already in place

- Promoting staff well-being through welfare initiatives (KeepCare School, Kids, Family).
- Promoting work-life balance through hybrid working and flexible hours.
- Investing in continuing education for personal and professional development.
- Strengthening dialog between managers and employees through structured feedback mechanisms.
- Assisting employees' families with scholarships, summer camps, and parenting support.

Managing risks and leveraging opportunities

- Developing a corporate culture focused on sustainability and social innovation.
- Strengthening ESG governance with dedicated roles (e.g., Diversity Manager) and certifications (ISO 30415, UNI/PdR 125).
- Increasing the involvement of foreign legal entities in reporting processes and the formulation of ESG strategies.
- Aligning corporate actions with the SDGs of the 2030 Agenda through the Strategic Plan, measuring progress with clear and verifiable indicators.

Currently, the Group monitors the progress of ESG targets with internal listening tools and feedback mechanisms, useful for assessing results and identifying areas for improvement. However, the Strategic Sustainability Plan envisages an evolution to a more structured system, which will include **specific KPIs** and **set deadlines**, in order to ensure more effective performance measurement and greater accountability over time.

The Servizi Ospedalieri sub-group also aims to further strengthen its commitment to people's well-being by 2026, through tangible actions that promote a healthy, inclusive work environment with a focus on work-life balance. The company plans to expand *welfare* initiatives, enhance psychological support services, and foster a corporate culture based on listening, participation, and relationship-building.

By way of example, the main qualitative goals set out in SO Group's business plans include:

- **Parenting Project**, to guide and support employees on their childcare journey, with a focus on the 0–6 age group.
- **Manual of Good Manners**, to promote respectful and inclusive behavior in the workplace. Conceived in 2025, the project will commence in 2026 and conclude at the end of the year. It will not be merely a manual, but a genuine communication project in comic strip format, offering a more flexible and universally accessible approach.
- **Scholarships** for children of employees, to support education.
- **Strengthening of the Fondo Etico Solidale SO Tutta Italia (Banca Ore)**, to foster internal solidarity among staff.
- **Hybrid and agile working**, to promote flexibility and work-life balance.
- **Continuation of summer camps** for employees' children, to support family management during the summer months.
- **Italian language training programs** for non-Italian employees, with the aim of fostering inclusion and professional development. Servizi Ospedalieri undertakes to integrate them into the company's training platform in 2026 and to also launch courses in other languages.
- **Reimbursement of daycare expenses** to provide concrete support in the early stages of parenthood.
- **Membership of the Valore D network** to explore D&I issues and to expand the range of training targeted at our employees
- **Increase collaborations with anti-violence associations** to extend messages against violence against women within and outside the workplace.
- **Expand intergenerational mentorship projects** to enhance cross-functional collaboration within the company and bridge generational gaps.

These goals reflect Servizi Ospedalieri's practical and participatory approach to social sustainability, and are part of a broader vision of caring for people, valuing diversity, and promoting organizational well-being.

Rekeep Saudi has also set ambitious goals for the coming years: to increase the representation of underrepresented groups in the workforce by 30% and to achieve 100% gender pay parity, in accordance with national standards. These goals reflect the Group's commitment to building a fair, respectful, and inclusive environment for all individuals.

7.3.2 - *S1-6* CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Rekeep has consistently adopted a ***human-centric approach***. Indeed, people are the company's key resource, which is why recognizing each employee’s contribution and valuing their individuality and pathway is a cornerstone and a daily commitment.

Note that the figures for total employees (S1-6) refer to Rekeep Group personnel in employment as at December 31, 2025, as reported in the consolidated financial statements for the year ended December 31, 2025. The quantitative details required for the DRs in this ESRS were calculated for the entire perimeter of the Rekeep Group, which has evolved since 2024, when the Sustainability Report covered only the Italian perimeter.

Rekeep is a predominantly female-staffed company, with a majority of roles in manual work. Variations in the total number of employees are caused by the nature of the activity carried out by Rekeep, which is based on participation in public tenders and therefore involves the application of “social clauses” to ensure service continuity.

Services are provided by employees, while in the limited and specific cases of subcontracted operations, the latter are carried out by personnel under the direct employment and direct control and management of the subcontracting company. To ensure stability for its staff, 74.01% of Rekeep's employees are employed on a permanent basis; 49.13% have part-time employment contracts, in accordance with the characteristics of the core business, which requires shift work. The company is notable for its high percentage of female staff, accounting for 64.83% of the workforce, with the number of women exceeding that of men over the last three-year period.

Quantitative information on the Rekeep Group’s head count as at December 31, 2025 is provided below.

NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2025

Gender	Number of employees as at 12.31.2025	Number of employees as at 12.31.2024
Total	20,361	25,315

The change in the total number of employees compared to FY 2024 is primarily attributable to a recategorization that transferred a portion of the workers from the Rekeep Polska sub-group to S1-7, retaining in S1-6 only those with an exclusively subordinate contract.

In 2025, the reporting perimeter for social data encompassed the entire Group, defined as the consolidated perimeter, while in 2024 the data only covered the Italian perimeter. A third column has therefore been added to the tables relating to social metrics: this column shows the 2025 data restated to reflect the 2024 perimeter, so enabling comparability with FY 2024.

NUMBER OF EMPLOYEES BY CONTRACT TYPE AS AT DECEMBER 31, 2025

	As at 12.31.2025[42]		As at 12.31.2025, restated to reflect the 2024 perimeter[43]		As at 12.31.2024		Total as at 12.31.2025	Total as at 12.31.2025, restated to reflect the 2024 perimeter	Total as at 12.31.2024
Contract type	Men	Women	Men	Women	Men	Women	Total	Total	Total
Permanent	5,759	9,311	4,537	6,874	4,702	7,135	15,070	11,411	11,837
Fixed-term	1,400	3,891	389	580	424	829	5,291	969	1,253
Total	7,159	13,202	4,926	7,454	5,126	7,964	20,361	12,380	13,090

NUMBER OF EMPLOYEES WHO LEFT AND TURNOVER RATE AS AT DECEMBER 31, 2025

	As at 12.31.2025	As at 12.31.2025, recalculated to reflect the 2024 perimeter [44]	As at 12.31.2024
Employees who left the Group	6,043[45]	3,134	3,846
Turnover rate	29.67%	26.14%	29.38%

42 The first column includes the data for the entire Group as per the consolidated perimeter.
43 This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024. The change in the data compared on a like-for-like basis to FY 2024 is attributable to the normal evolution of the business.
44 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024. On a like-for-like basis, the turnover rate fell compared to FY 2024.
45 This data encompasses the entire perimeter of Group companies.

NUMBER OF EMPLOYEES IN COUNTRIES WHERE THE COMPANY HAS AT LEAST 50 EMPLOYEES, REPRESENTING AT LEAST 10% OF THE TOTAL NUMBER OF EMPLOYEES

Countries	Total[46]
Italy	12,380
Poland	6,322
Turkey	117
Saudi Arabia	206
France	1336
Total	20,361

NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2025

	As at 12.31.2025		As at 12.31.2025, recalculated to reflect the 2024 perimeter[47]		As at 12.31.2024		Total as at 12.31.2025	Total as at 12.31.2025, restated to reflect the 2024 perimeter	Total as at 12.31.2024
	Men	Women	Men	Women	Men	Women	Total	Total	Total
Number of full-time employees	4,411	5,947	2,863	881	2,636	883	10,358	3,564	3,519
Number of part-time employees	2,748	7,255	2,243	6,573	2,490	7,081	10,003	8,816	9,571
Total	7,159	13,202	4,926	7,454	5,126	7,964	20,361	12,380	13,090

7.3.3 - *S1-7* CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN THE UNDERTAKING'S OWN WORKFORCE

Disclosure requirement S1-7 is being phased in; however, the Group has nonetheless provided the required disclosure.

In the same manner as for employees, the number of non-employees is also reported in terms of headcount as at December 31, 2025.

Italian non-employee workers encompass the perimeter of the following companies: Servizi Ospedalieri, Rekeep S.p.A., CMF, Teckal S.p.A., H2H Cleaning and Digital H2H, totaling 624.

[46] In FY 2024, the total number of employees in Italy was 13,090, and it was 12,225 for foreign companies.
[47] It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024. The change in the data compared on a like-for-like basis to FY 2024 is attributable to the normal evolution of the business.

Rekeep Polska has 5,269 non-employee workers. Of these, 5,252 hold a mandate contract, and 17 are temporary staff. Rekeep Saudi has 115 temporary workers.

NUMBER OF NON-EMPLOYEE WORKERS AS AT DECEMBER 31, 2025

Temporary and agency workers	Total as at 12.31.2025	Total as at 12.31.2025, recalculated to reflect the 2024 perimeter[48]	Total as at 12.31.2024
Total	6,008	624	652

7.3.4 - S1-8 – COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOG

Group employees operating in Italy are fully covered by national collective bargaining. The National Collective Labor Agreements (CCNLs) adopted in Italy are as follows: Agriculture, Telecommunications, Commerce, Social Cooperatives, Executives, Industry Executives, Construction, Industrial Construction, National Railways, Industrial Laundry, Metalworking Cooperatives, Industrial Metalworking, Multiservice Cleaning, Shipping-Freight-Logistics.

Within the French sub-group, all employees are covered by collective bargaining agreements. France possesses one of the most structured collective bargaining systems in Europe, based on the *Conventions Collectives Nationales (CCN*) and mandatory for all companies within the relevant sector. These regulations govern, among other matters: minimum wages, protections, trade union relations, job categorizations, working hours and rest periods, allowances and bonuses, leave, trade union rights, and occupational health and safety. The collective bargaining agreements applicable to the companies of the French sub-group are CCN 3043 and CCN 538, under which workers are represented by elected representatives and union delegates.

Employees within the Rekeep Polska sub-group are not covered by national collective labor agreements. Indeed, in Poland, there is no mandatory national collective bargaining system comparable to the Italian (CCNL) or French (CCN) systems. While collective bargaining is not prohibited, it does not constitute the predominant form of regulating labor relations. The Polish system is primarily based on national legislation, particularly the Labor Code and the Civil Code; collective agreements exist, but they are rare and not widespread at the national level.

In Saudi Arabia, the company does not apply collective labor agreements. Labor relations do not allow for collective bargaining, and there are no union agreements applied at the company level. The report *from the*

48 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.

International Trade Union Confederation (ITUC) explicitly states: "*Unions, collective bargaining, and strikes are not permitted by law.*" This means that trade unions are not authorized; collective bargaining is not permitted; and strikes are not legal. Consequently, there is no equivalent to the Italian CCNL or the French CCN, whether at the national, industry, or company level. Terms of employment, workers' rights, and the standards applied are therefore managed through internal procedures and in full compliance with *Saudi Labor Law (Royal Decree no. M/51)*, which constitutes the primary national labor legislation.

In Turkey, the collective bargaining system is governed by law; however, it is not widely adopted and is not mandatory, unlike in France. EOS does not apply national collective bargaining agreements, and all employee relations are governed by individual contracts in full compliance with applicable national legislation.

The percentages in the disclosure below are based on the headcount as at 12.31.2025, as total employees in S1-6.

Percentage of employees covered by collective agreements		**as at December 31, 2025**[49]
Country	Percentage of employees covered by collective bargaining agreements	Percentage of employees not covered by collective bargaining agreements
Italy	100%	0%
France	100%	0%
Saudi Arabia	0%	100%
Poland	0%	100%
Turkey	0%	100%
Total	67%	33%

Overall percentage of employees covered by workers' representatives	**2025**[50]
	Social dialog
Coverage rate	Workplace representation (EEA only) (for countries with >50 employees, representing >10% of total employees)
0-19%	-
20-39%	-
40-59%	Italy
60-79%	-
80-100%	-

[49] In FY 2024, this data was reported solely for the Italian perimeter, and the data has remained unchanged since FY 2024.
[50] The Group is preparing to also report this database for the foreign companies.

7.3.5 - S1-9 - DIVERSITY METRICS

The composition of Rekeep's workforce demonstrates that diversity is one of the company's distinguishing characteristics. Corporate inclusion is a genuine asset for business and for social sustainability. Indeed, in 2025, 29% of the personnel employed by the Group's Italian companies were born abroad. Of these, 64.3% are women and 35.7% are men. As at December 31, 2025, Rekeep's workforce in Italy comprised 3,588 workers born abroad, out of a total of 12,380 employees.

In Italy in 2025, 92.6% of Rekeep's employees are over the age of 30 and perform manual tasks. Although this trend is in line with other companies in the industry, Rekeep is committed to adopting employment policies to support and encourage youth employment, as well as constantly striving to protect diversity and inclusion, with projects and actions that foster respect for these aspects.

Please see chapter "*S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions*" for details on all initiatives implemented by the Group to promote Diversity & Inclusion.

NUMBER OF EMPLOYEES BORN ABROAD WITHIN THE ITALIAN PERIMETER AS AT DECEMBER 31, 2025

	As at 12.31.2025		As at 12.31.2024		Total as at 12.31.2025	Total as at 12.31.2024
	Men	Women	Men	Women	Total	Total
Abroad	1,279	2,309	1,397	2,456	3,588	3,853
Italy	3,647	5,145	3,729	5,508	8,792	9,237
Total	4,926	7,454	5,126	7,964	12,380	13,090

NUMBER OF SENIOR EXECUTIVES[51] AS AT DECEMBER 31, 2025

	As at 12.31.2025		As at 12.31.2025, recalculated to reflect the 2024 perimeter[52]		As at 12.31.2024		Total as at 12.31.2025	Total as at 12.31.2025, restated to reflect the 2024 perimeter	Total as at 12.31.2024
	Men	Women	Men	Women	Men	Women	Total	Total	Total
Executives	83	34	37	13	38	12	117	50	50
Percentage of executives	70.9%	29.1%	74%	26%	76%	24%	100%	100%	100%

51 For the Rekeep Group, senior executive refers to all individuals holding an executive contract.
52 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.

NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2025

Age	Number of employees as at 12.31.2025	Number of employees as at 12.31.2025, restated to reflect the 2024 perimeter[53]	Number at employees as at 12.31.2024	Percentage as at 12.31.2025	Percentage as at 12.31.2025, restated to reflect the 2024 perimeter	Percentage as at 12.31.2024
< 30 years	1,499	804	953	7.65%	6.4%	7%
30-50 years	9,038	5,551	6,104	44.1%	44.83%	47%
> 50 years	9,823	6,025	6,033	48.25%	48.66%	46%
Total	20,361	12,380	13,090	100%	100%	100%

7.3.6 - *S1-10* - ADEQUATE WAGES

Employees of the Italian companies receive appropriate wages, in line with applicable benchmarks. In particular, at Italian sites, compliance is ensured through the application of the National Collective Labor Agreements (CCNL) stipulated by labor organizations that are relatively more representative. They are the main instrument for regulating labor relations and pay. According to Article 36 of the Italian Constitution[54], workers have the right to a remuneration proportional to the quantity and quality of their work and sufficient to ensure them and their families a free and dignified existence. Established jurisprudence recognizes a presumption of conformity to constitutional principles for the CCNL, provided it is entered into by representative parties.

In addition, national legislation, including in transposition of EU Directive 2022/2041[55] on adequate minimum wages, requires compliance with the minimum wages stipulated in applicable collective agreements, especially in labor-intensive sectors and public contracts.

This Directive was drawn up specifically to address the post-pandemic COVID-19 spike in unemployment and in-work poverty. Indeed, although the minimum wage was already guaranteed by all European countries through legislative or administrative provisions or collective agreements, and although in most cases the protection was already adequate at the national level and guaranteed a decent standard of living, proving to be an effective means of reducing in-work poverty, in some states legal minimum wages were usually low

[53] It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.

[54] Art. 36 of the Constitution *"Workers have the right to a remuneration proportional to the quantity and quality of their work and, in any case, sufficient to ensure them and their families a free and dignified existence. […]"*

[55] EU Directive 2022/2041 on adequate minimum wages in the European Union.

compared to other wages offered by the economic system, and it was found that despite compliance with minimum wages, some categories of people were not receiving what they were due (particularly women, young people, low-skilled workers, migrants, and single parents). As such, the Directive establishes minimum requirements at the European level, sets procedural requirements for the adequacy of legal minimum wages, and enhances workers' effective access to the protection afforded by the minimum wage in the form of a legal minimum wage, where it exists, or where it is provided for in collective agreements, as defined for the purposes of this Directive, by also promoting collective bargaining on wage determination.

In any event, the Group ensures that every employee complies with the regulations in force in the country where the company they work for has its registered office.

Specifically: in Poland, the minimum wage levels applicable in the year in question are guaranteed.

Within the French sub-group, employees receive adequate pay in accordance with legal provisions and applicable collective bargaining agreements. Indeed, the company applies collective agreements CCN 3043 and CCN 538, which establish minimum wages and mandatory protections for the sector. All workers are covered by the mandatory social protection system, with contributions paid in accordance with French regulations. Furthermore, statutory remuneration rights and leave entitlements are fully implemented, thereby ensuring fair wage conditions consistent with the national regulatory framework.

Rekeep Saudi adopts employment practices based on compliance with local regulations, equal opportunities, and full adherence to the provisions of *Saudi Labor Law*, which also governs minimum wage standards and contractual conditions for workers. The company operates in accordance with the principles of fairness, non-discrimination and compliance with the law; in this regard, the remuneration applied is consistent with national regulatory requirements and with the principles of fairness set forth in the local regulatory framework.

EOS also guarantees the mandatory national minimum wage stipulated by Turkish regulations. The company's remuneration policy is established in accordance with applicable legal requirements and industry conditions. Employee salaries exceed the national minimum wage applicable in Turkey for 2026: they are approximately 10% higher for newly recruited personnel and up to 40% higher depending on seniority. Furthermore, employees are provided with the following benefits: Shift leader allowances, performance bonuses, and holiday/New Year gifts. These practices are aimed at improving the well-being and motivation of the workforce.

7.3.7 - *S1-11* - SOCIAL PROTECTION

Assuming the Italian perimeter for this DR, all employees of Italian companies are covered by social protection against loss of income arising from major life events. This cover is provided through the national public system and, where applicable, by supplementary company benefits.

In Italy, social protection is provided by a public welfare system administered mainly by INPS and INAIL, which protects workers in the following areas:

- Sickness: compensation awarded to employees for temporary inability to work, with payment in advance by the employer and any balance payable by INPS.
- Unemployment: access to NASpI (New Social Insurance for Employment) for employees who involuntarily lose their jobs. Access to this benefit is subject to the fulfillment of specific requirements, the verification of which is entrusted to the relevant agencies.
- Occupational injury and disability: cover provided by INAIL, with economic and health benefits.
- Parental leave: a right protected by law, with benefits paid by INPS for maternity, paternity, and parental leave.
- Retirement: access to the public pension system, with crediting of notional contributions even during periods of illness and injury.

This protection is based on constitutional principles, particularly Article 38 of the[56] Italian Constitution, which guarantees workers adequate means in case of illness, injury, disability, old age, or involuntary unemployment.

At the European level, the *European Pillar of Social Rights*[57] and the *Treaty on the Functioning of the European Union* (Art. 3, 9[58] and 151[59] TFEU) require member states to ensure adequate social protection and decent

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56 Art 38 of the Constitution "*Every citizen unable to work and lacking the necessary means of subsistence shall have the right to maintenance and social support. Workers shall have the right to adequate means envisaged and assured for their subsistence needs in the event of an accident, illness, disability, old age or involuntary unemployment. The unfit and disabled shall have the right to education and vocational training. The duties set forth in this article shall be performed by bodies and institutions established or supported by the State. Private healthcare shall have the right to operate freely*."

57 Principle 6 of the pillar reaffirms the right of workers to a fair wage that provides a decent standard of living. According to this principle, adequate minimum wages must also be paid to meet the needs of workers and their families according to national economic and social conditions, while safeguarding access to employment and incentives to seek work. Lastly, the principle specifies that in-work poverty must be prevented and that all wages must be fixed in a transparent and predictable manner, in accordance with national practices and the autonomy of the social partners. Principle 8 of the pillar stipulates that the social partners should be consulted in the development and implementation of economic, employment, and social policies, in accordance with national practices, and should be encouraged to negotiate and conclude collective agreements in their areas of interest, while respecting their autonomy and right to collective action.

58 Under Article 3 of the Treaty on European Union (TEU), the Union aims, among other things, to promote the welfare of its peoples and strive for the sustainable development of Europe based on a highly competitive social market economy, aiming at full employment and social progress, and a high level of protection and improvement of the quality of the environment, while promoting social justice and equality between women and men. According to Article 9 of the Treaty on the Functioning of the European Union (TFEU), the Union shall take into account, inter alia, requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, and the fight against social exclusion.

59 Article 151 TFEU stipulates that the Union and the Member States, having in mind fundamental social rights such as those set out in the European Social Charter (ESC), shall have as their objectives, inter alia, the promotion of employment, improved living and working conditions, so as to make possible their harmonization while the improvement is being maintained, proper social protection, and dialog between management and labor.

living conditions for all workers[60]. These principles are also embodied in Directive (EU) 2022/2041, which promotes social justice and equal treatment by strengthening the role of collective bargaining and social protection.

Within the French sub-group, all employees also benefit from the protections provided by the national social protection system, which guarantees coverage against major life events such as illness, unemployment, work-related injuries, parental leave, and retirement. Coverage is ensured through mandatory contributions borne by the employer and the employee, with contributions varying based on qualification, in accordance with French social security legislation. All employees are fully covered by the system, ensuring a uniform level of protection and continuity of social rights. Furthermore, statutory leave – including maternity, paternity, and other family leave – is fully implemented in accordance with the provisions of the relevant collective agreements, CCN 3043 and CCN 538.

In Poland, as a general rule, remuneration is subject to contributions for social, health, accident, and sickness insurance, in accordance with the provisions of the *Social Security System Act* (Act of 13 October 1998 on the Social Security System, consolidated text: Official Journal 2025, item 350).

Employees of the Saudi company are protected through the mechanisms provided by the *Saudi Labor Law* and the national social security system, GOSI – the *General Organization for Social Insurance*. This system provides coverage for events such as illness, work-related injuries, disability, leave, and retirement. All Rekeep Saudi employees are covered by these protections, ensuring uniform protection against loss of income in the major events of working life.

In Turkey, all employees are hired in accordance with *Labor Law No. 4857* and the relevant social security regulations, and are registered in the national social security system. Social security contributions are regularly paid by the employer, ensuring that employees benefit from the following social protection mechanisms: access to health services, coverage for work-related injuries and occupational diseases, and the right to a pension.

7.3.8 - *S1-13* – TRAINING AND SKILLS DEVELOPMENT METRICS

The Rekeep Group believes that training is a fundamental tool for empowering people, supporting their professional development, and fostering the fulfillment of their individual potential. Through targeted training

[60] Article 31 of the Charter of Fundamental Rights of the European Union also enshrines the right of every worker to healthy, safe, decent working conditions. Article 27 of the Charter recognizes the right of workers to information and consultation, and Article 28 enshrines the right of workers and employers, or their respective organizations, in accordance with Union law and national law and practice, to negotiate and conclude collective agreements at the appropriate levels. Article 23 of the Charter enshrines the right to equality between women and men in all areas, including in employment, work, and pay.

courses, the Group strengthens its ability to meet market challenges, respond to regulatory updates, and foster the spread of a culture focused on sustainability. Indeed, human capital is a key element in creating shared value and generating a positive impact on the community. Empowering people through training and development pathways means recognizing their potential, investing in their growth, and building a stronger, more innovative, and humane corporate future together. In 2025, a total of 73,490 hours of training were provided for the Rekeep Group, with an average of 3.6 hours per employee.

Rekeep does not provide training based on gender under any circumstances. The difference in training hours between men and women is mainly attributable to the nature of operational tasks, which in the company environment tend to be predominantly female or male. For example, the role of maintenance technician, which is largely filled by men, involves obtaining specific licenses for which more extensive mandatory training is required under current regulations. Regarding the data pertaining to the performance and career development assessment process, the figure for 2025 is not definitive due to the changes experienced by the Group. These changes have resulted in the intra-group transfer of a substantial number of employees and significant modifications to organizational structures, thereby complicating the execution of these activities within the companies to which they have been relocated.

NUMBER OF EMPLOYEES WHO PARTICIPATED IN PERIODIC PERFORMANCE AND CAREER DEVELOPMENT REVIEWS AS AT DECEMBER 31, 2025[61]

	Number of employees as at 12.31.2025	Number of employees as at 12.31.2025, restated to reflect the 2024 perimeter[62]	Number at employees as at 12.31.2024	Percentage as at 12.31.2025	Percentage as at December 31, 2025, restated to reflect the 2024 perimeter	Percentage as at 12.31.2024
Men	464	386	529	6.35%	3.11%	10.32%
Women	557	482	638	4.17%	3.89%	8.01%
Total	1,021	868	1,167	4.94%	7.01%	8.92%

AVERAGE NUMBER OF TRAINING HOURS BY GENDER AND PROFESSIONAL CATEGORY AS AT DECEMBER 31, 2025

	Number of hours as at 12.31.2025	Number of employees as at 12.31.2025, restated[63]	Number of hours as at 12.31.2024	Average number of hours as at 12.31.2025	Average number of hours as at 12.31.2025, restated to reflect the 2024 perimeter	Average number of hours as at 12.31.2024
Men	45,027	40,532	35,841	6.3	8.2	7.0
Women	28,463	21,352	24,907	2.2	2.8	3.1
Total	73,490	61,885	60,748	3.6	4.2	4.6

61 The data covers the entire Group.
62 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.
63 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it covered only the Italian perimeter. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.

For the figure representing the average number of training hours per employee by professional category, the table above shows the data for the Group's entire perimeter. This figure was obtained by calculating the total hours of training offered and completed by employees by gender category, divided by the total number of employees by gender category. Data on the number of individuals for total employment and employment by gender, as shown in the table above, was used to determine the average for total training and the average by gender.

7.3.9 - S1-14 - HEALTH AND SAFETY METRICS

Optimizing the management of workers' health and safety is a major commitment for Rekeep and involves the entire organization. Rekeep works every day to minimize the number of accidents and occupational disease claims, through a robust occupational health and safety management system and a training program aimed at spreading OHS knowledge and awareness among employees.

Rekeep's occupational health and safety management system (OHSMS) is by now well-established. It was initially implemented under law 81/08 and subsequently consolidated based on the standard clauses of ISO 45001:2018, and is now an integral part of the *Corporate Safety Management System*.

The management systems adopted are shown below, with details for each Group company within the reporting perimeter. The scope of the OHSMS of Rekeep S.p.A., Teckal S.p.A., Consorzio Stabile CMF, H2H FS, and H2H Cleaning includes all of the following service categories:

- Design, renovation, and maintenance of buildings.
- Design, construction, refurbishment and maintenance of facilities for the production of electricity, technological systems for HVAC, plumbing, steam and superheated water production, fire-safety and air purification, including under global service contracts for the public and private sectors.
- Design and delivery of services and works to maintain green spaces.
- Design and delivery of public and private services regarding cleaning, hygiene, sanitization, disinfection, pest control, and rodent control in civil, industrial, commercial, and healthcare settings.
- Design and delivery of cleaning, hygiene, sanitation, disinfection, pest control, and rodent control in the private rail transport sector, and in the public and private sphere for the other sectors and in the logistics and transport system.
- Design and delivery of healthcare logistics services, transportation of biological laboratory materials, and pharmaceutical warehouse management.
- Provision of basic personal care services.
- Provision of support services for school activities.
- Provision of a waste brokerage service, without waste storage.
- Design and delivery of moving and janitor service.

For Servizi Ospedalieri, the FSMS (fire safety management system) covers all the company's production streams/sites, specifically: the registered office, plants, locker rooms managed within hospitals, and sterilization centers within hospitals, affecting all the company's activities (laundering plant, linen sterilization plant, instrument sterilization plant, ancillary activities).

As per ISO 45001:2018, under the supervision of the Protection and Prevention Service (PPS) and of third-party consultants, Rekeep S.p.A. put processes in place to identify and minimize work-related hazards. These processes include the examination of basic information needed to identify all risk factors to which workers can be exposed, a process made possible thanks to the valuable contribution of all players involved in managing safety at the company. Not all risk factors have the same impact on different tasks, and, when operations take place in workplaces belonging to commissioning customers, many factors are not under the company's direct control. Rekeep has therefore established channels for reporting work-related hazards and hazardous situations through the **Workers' Safety Representatives** (WSR), by completing the *Near Miss* form, and by implementing an SA8000 management system. The latter, together with first- and second-level safety, health and environment representatives, inspections by competent doctors, and the presence of WSRs, ensures that workers are removed from work situations that, in their opinion, could cause injury or health problems. Servizi Ospedalieri, moreover, plans to activate a safety point in production, where it will be possible to independently enter reports of non-conformities/criticalities, which will be notified directly to the person in charge (due to come into operation by late 2026). Rekeep's OHSMS covers all of its employees and is subject both to safety self-audits, according to the type of service (Hygiene or Integrated Services), and to third-party audits, according to the sampling envisaged by the relevant certification body.

Rekeep S.p.A.'s safety management system underwent re-certification and subsequent auditing in 2024, with no reports of non-compliance. The audit results, along with a critical analysis of near misses and injuries lasting more than 30 days or with a particular dynamic, enable Rekeep to identify hazards and assess the risks associated with incidents. This allows the company to determine the corrective measures to implement in its OHSMS to improve its performance, which are then incorporated into the improvement plans prepared by the PPS.

Moreover, the company is committed to the engagement of its employees on health and safety issues: they are consulted during the development, implementation and assessment by the OHSMS at the Periodic Meeting (as per art. 35 of Italian Legislative Decree no. 81/08), and are also involved in periodic PPS meetings with WSRs and in joint inspections conducted in response to specific reports. In the three production facilities of Servizi Ospedalieri, a meeting on OHS is held every quarter with all workers' representatives, and meeting minutes are periodically updated. In 2025, the PPS held an average of about 30 meetings with WSRs: 4 joint meetings were held with all company WSRs, using the Teams platform, to share any issues and extend all common best practices where possible. Four meetings were then held at each plant with the safety representatives – PPS and WSR – to discuss various topics in depth and give everyone an opportunity to express their views; in addition, meetings were held in response to specific requests, which averaged 15 per year. If an accident occurs, a safety alert is prepared and shared with workers on company bulletin boards. There are reminder screens in the 3 plants for sharing information related to occupational health and safety with workers. All Group subsidiaries undertake to deliver training content regarding occupational safety. Further details are provided below.

At Rekeep S.p.A., Teckal S.p.A., and CMF, an annual meeting is held with the WSRs during the periodic meeting required by regulations. This meeting is also attended by the employer, the representatives, the company doctor, and company managers, and involves the presentation of an analysis of health and safety data from the previous year. In addition, WSRs are also actively involved during inspections or at their specific request, thus ensuring constant, constructive dialog on issues of prevention and worker protection.

Rekeep Saudi Arabia and **EOS** have confirmed their commitment to occupational health and safety through the adoption of international standards and certified management systems.

Rekeep Saudi Arabia has introduced enhanced preventive measures that mitigate occupational risks, ongoing training programs, and targeted goals to improve employee satisfaction by promoting a safe and inclusive work environment. The company has established clear objectives to enhance employee satisfaction through support programs and incentives.

In 2024, EOS consolidated its ISO 45001-certified Occupational Health and Safety Management System (OHMS), by also incorporating specific operating procedures for the assessment of environmental impacts and risk mitigation. The company ensures safety through internal audits, ongoing training, and a focus on psychosocial well-being, involving all operational areas and workers.

In 2024, the company undertook several specific actions to improve employee health and safety. These include maintaining ISO 45001 certification and implementing a robust Risk Management Procedure to proactively identify and mitigate workplace risks. Significant efforts have also been made through the Waste Management Procedure, which provides specific training for all relevant personnel on the safe separation, collection, and transportation of waste, as well as protocols for accident prevention and response, including the use of personal protective equipment. The Environmental Aspects Identification and Assessment Procedure further contributes by systematically assessing potential environmental impacts that could cause harm to human health. In addition to this, the company provides ongoing training not only on OSH, but also on fundamental employment-specific principles, employee rights, and the promotion of a good work environment.

Rekeep Polska demonstrates a strong commitment to protecting the health and safety of its employees through practical and ongoing training, particularly because the catering business is exposed to special hazards and risks that are unique to the sector. The company promotes a culture of prevention that consists of:

- First aid education: with learning materials such as the comic strip "*8 Steps to Save a Life*," employees learn the basic steps to take in an emergency, from a safety assessment to cardiopulmonary resuscitation, in a simple, visual way.
- Accident prevention: close attention is paid to common hazards such as slips, burns, cuts, and machinery accidents, with clear guidance on how to avoid and manage them.
- Safe use of machinery and chemicals: employees receive detailed instructions on the proper use of kitchen equipment and cleaning products, with emphasis on maintenance, fault reporting, and environmental protection.
- Work at height and manual handling: precise guidelines are provided for working safely, adhering to weight limits and adopting correct postures.
- Personal protective equipment (PPE): Rekeep Polska provides and requires the use of appropriate PPE for the task concerned, such as gloves, non-slip footwear, aprons, and heat protection.
- Incident management: in the event of an accident, employees are instructed to remain calm, secure the area, provide first aid, and promptly inform the relevant managers.

HEALTH MONITORING

Occupational health services also contribute to the identification and elimination of hazards for employees and the reduction of risks, and are therefore a particularly important topic for Rekeep. Specifically, health monitoring is implemented for workers exposed to “regulated” risks, i.e., risks that can lead to harm to health, and is entrusted to three medical centers, which operate in the Northern, Central, and Southern regions, so covering the whole of Italy. Given this marked fragmentation, the company also introduced the coordinating occupational health physician precisely to improve the effectiveness of the actions performed as well as to standardize management across Italy. The inspections and visits to assess the suitability of workers enable the occupational health physician to prepare the Health Report and to collaborate on the preparation of the Risk Assessment Document (RAD). With the DUVRI document, the coordination report, and the transmission of documentation from the customer (e.g., emergency plans, access procedures, etc.), Rekeep avoids and mitigates significant negative occupational health and safety impacts directly associated with its operations, products or services through business relations. Rekeep Group facilitates its workers' access to medical and health services by making a free supplementary healthcare plan available to all staff. Since 2017, the Rekeep Group has made the KeepCare Health service available to employees – through the Asim Fund and in collaboration with Unisalute (a company specializing in health insurance). It is a totally free supplementary healthcare plan: workers who have been employed under the Multiservice Collective Bargaining Agreement for at least 12 months at the time of application are eligible for healthcare benefits in addition to those provided by the national health system, including a special maternity package. Indeed, Servizi Ospedalieri subscribes to the FASIL supplementary healthcare fund, which provides numerous healthcare services through an affiliated outpatient network.

OCCUPATIONAL ILLNESS

In 2025, 54 cases of occupational illness were recorded, while the number of deaths due to occupational illness remains zero. The cases of occupational illness encountered are associated with ergonomic risks linked to activities involving the manual movement of loads and repetitive movements, as well as exposure to noise exceeding 80 dB. These causes, coupled with the natural aging of the working population, result in the over-50s being the group most exposed to the risk of occupational illness. To address the risks associated with the duties performed by Rekeep's workers, the company is committed to a risk assessment of its activities and organizes training sessions on specific risk and proper work procedures, encouraging, where possible, the use of machinery that reduces physical wear and tear. As previously noted, employees are also protected by health monitoring and, where possible, are equipped with appropriate work equipment.

It is important to emphasize that the reported accident data (S1-14) is relative and pertains to all Group companies, considering the scope of consolidation, and shows an improvement compared to 2024.

The table below shows that, despite an increase in the perimeter of companies, the frequency and severity indices have decreased significantly compared to the previous year.

For further details, see the "Prevention and Protection" section of the FY25 financial statements.

OCCUPATIONAL INJURIES AND ILLNESSES – EMPLOYEES AS AT DECEMBER 31, 2025

	As at 12.31.2025	As at 12.31.2025, recalculated to reflect the 2024 perimeter[64]	As at 12.31.2024
Number of deaths as a result of work-related injuries	0	0	1
Number of deaths due to occupational diseases	0	0	0
Number of recordable occupational injuries	729	452	489
Number of hours worked	30,070,546.8	11,734,106.00	12,185,408.40
Recordable occupational injury rate	24.38	38.52	40.13
Incident rate[65]	35.77	22.18	20.90
Frequency rate	24.24	38.52	40.13
Severity rate	0.62	0.85	14.26
Number of recordable cases of occupational illness	54	53	70
Number of days lost due to occupational injuries and illnesses	18,756	9,982	173,817

[64] It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it only covered the perimeter of Rekeep S.p.A., Consorzio Stabile CMF, and Rekeep Rail. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.

[65] The data pertaining to the Incident, Frequency, and Severity rates presented in the Report on Operations of the Consolidated Financial Statements reflects the rates for Rekeep S.p.A.'s scope of consolidation.

WORKFORCE COVERED BY HEALTH AND SAFETY MANAGEMENT SYSTEMS AS AT DECEMBER 31, 2025

	Employees as at 12.31.2025	Employees as at 12.31.2025, restated to reflect the 2024 perimeter	Employees as at 12.31.2024
Employees covered by health and safety management systems	20,361[66]	9,144[67]	9,574[68]
Percentage of employees covered by health and safety management systems	100%	100%	100%

7.3.10 - *S1-15* – WORK-LIFE BALANCE METRICS

Within the Italian perimeter, all employees of companies subject to Italian and European regulations are covered by social protection against loss of income arising from major life events, including the right to parental leave.

In Italy, this right is enshrined in *Legislative Decree no. 151 of March 26, 2001 - Testo Unico sulla tutela e il sostegno della maternità e della paternità*.

This decree comprehensively regulates compulsory and optional maternity, paternity, and parental leave, recognizing the right of employees to take time off work to care for their children, with economic benefits paid by INPS.

Parental leave may be taken by either parent, including on an alternating basis, until the child reaches the age of 12. The benefits provided vary depending on the duration and period in question, but still provide financial coverage during absence from work. In addition, the Italian system provides for imputed contributions for periods of leave, ensuring social security rights continue.

At the EU level, Directive (EU) 2019/1158 of the European Parliament and of the Council establishes minimum requirements for parental leave, promoting work-life balance and strengthening the right of parents to take paid leave.

The Directive requires member states to ensure that both parents have access to parental leave, with conditions to facilitate actual uptake.

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66 The figure for 2025 pertains to the entire consolidated Group perimeter.
67 It should be noted that, in 2025, the data covered the entire Group perimeter, whereas in 2024, it only covered the perimeter of Rekeep S.p.A., Consorzio Stabile CMF, and Rekeep Rail. This column shows the 2025 data restated to reflect the 2024 perimeter, so enabling greater comparability with 2024.
68 The 2024 figure referred to the following companies: Rekeep S.p.A., Consorzio Stabile CMF, and Rekeep Rail.

In accordance with the aforementioned EU regulations, all employees of the French sub-Group are also covered by social protection against loss of income arising from major life events, including the right to parental leave.

In Poland, the right to parental leave exists, and company employees may choose to avail themselves of it as needed. In 2025, 104 individuals took maternity/parental leave within the Rekeep Polska sub-group.

At Rekeep Saudi, employees are covered by the protections provided by the *Saudi Labor Law* and the national GOSI system, which also include the right to *maternity and parental leave*. All eligible employees are covered by this social protection system.

The Group does not currently have full reporting on the number of employees who have taken family leave, but it is committed to achieving full coverage for the reporting perimeter required by the S1-15 standard in the coming fiscal years.

7.3.11 - *S1-16* – COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION)

The remuneration indicators for FY 2025 were calculated exclusively with reference to the Group's Italian companies, as was the case in FY 2024; accordingly, the two figures presented in the tables below are comparable. For non-Italian companies, these indicators have not been reported pending the transposition and entry into force of the obligations stipulated by Directive (EU) 2023/970 on pay transparency in the respective national legal systems.

AVERAGE GROSS HOURLY WAGE LEVEL

Contents	Index as at 12.31.2025[69]	Index as at 12.31.2024
Gender pay gap	20.46%	19.39%

ANNUAL TOTAL REMUNERATION INDEX AS AT DECEMBER 31, 2025

Contents	Index as at 12.31.2025[70]	Index as at 12.31.2024
Annual total remuneration index	13.75	14.25

69 This index is comparable to the 2024 figure as it is calculated on the same perimeter as the previous FY.
70 This index is comparable to the 2024 figure as it is calculated on the same perimeter as the previous FY.

7.3.12 - *S1-17* – INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

Regarding the number of employee privacy incidents, Rekeep's cybersecurity management system has proven resilient to external attacks. In 2025, the company handled 5 security events identified by 24-hour monitoring systems. None of these had consequences as they were blocked by automatic protection systems or by the *Security Operation Center* (SOC).

As in the previous year, Rekeep and the other companies represented in this report **received no complaints** – either from third parties or regulatory bodies – regarding violations of customer privacy. This outcome is partly attributable to Rekeep's internal cybersecurity system and the redundancy system in place to deal with similar eventualities. Third-party portals are never used within the company without prior customization. In fact, MARCO, the main enterprise management system, was developed in-house by Rekeep staff: intended for employees, it hosts health-related documents and links to other services.

In the specific case of workers' health data, the processing of sensitive data ensures the information remains confidential, and that information about workers' personal health and their participation in any occupational health service is not used for favorable or unfavorable treatment of workers.

8. Workers in the Value Chain

ESRS S2

8.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

8.1.1 - *ESRS 2 SBM-2* INTERESTS AND VIEWS OF STAKEHOLDERS

Workers in the value chain represent an essential group of stakeholders, whose involvement is crucial to ensuring the long-term sustainability of the enterprise. The Rekeep Group recognizes that the interests, views, and rights of workers can be significantly affected by its activities, business relationships, and strategic decisions, including in relation to respect for human rights. Likewise, the Group recognizes that the well-being of these workers positively affects the company's operations, and is therefore committed to implementing a continuous improvement process, as well as policies and practices aimed at managing, engaging, and monitoring this stakeholder group.

The Rekeep Group conducted an in-depth analysis of its value chain, described in section 1.12 "*Value Chain*," which showed that operations, and thus people, are always at the center of the operating model. The Rekeep Group's value chain consists of seven stages, each of which revolves around the role of workers, both direct and indirect, throughout the life-cycle of the services offered. The Group performed a Double Materiality Assessment that also identified potential impacts on workers in the value chain from the company, such as violations of union rights and guarantees, failure to protect health and safety, incidents of discrimination and harassment at work, and human rights violations. These mainly indirect impacts arise from the activities of subcontractors and other business partners, and generate operational and reputational risks for the company in the short, medium, and long term. Recognizing the importance of the value chain, the Group has integrated policies and practices into its business strategy to prevent and mitigate these impacts by promoting respectful, safe, and inclusive work environments throughout the value chain. The adoption of ESG criteria in supplier selection and management, the activation of monitoring and engagement mechanisms, and the commitment to promoting decent work are key tools for steering the operating model toward greater social responsibility, thereby strengthening the company's resilience and reputation.

This people-centered vision translates into a tangible commitment to responsible and inclusive practices that guide business strategy and strengthen operational resilience. The analysis of impacts, risks, and opportunities related to workers in the value chain guides the integration of targeted policies and actions, helping to solidify the company's reputation and generate shared value.

8.1.2 - *ESRS 2 SBM-3* MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions were discussed within the *Sustainability and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

In the Double Materiality process, the company took into account all of its business activities, both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

The Double Materiality Assessment identified the following material topics as relevant under ESRS S2[71]:

- **Working conditions of workers in the value chain - Adequate wages, Freedom of association, Collective bargaining, Health and safety;**
- **Equal treatment and opportunities for all along the value chain - Measures against violence and harassment in the workplace;**
- **Other work-related rights along the value chain – Child labor and forced labor.**

The table below shows the material risks and impacts identified in relation to ESRS S2 - *Workers in the value chain*.

In 2024, the Rekeep Group embarked on a journey aimed at mapping the main categories of workers in its value chain, which continued throughout 2025, in order to understand the extent of impacts generated on the workers themselves, through its own operations and business relationships. Over the next two years, the Rekeep Group is committed to mapping the types of workers in the value chain who could be subject to material

[71] See chart in section 1.14 "*Double Materiality Assessment*".

impacts, risks, and opportunities from the company, specifying where they work and what type of activities they perform, and integrating these analyses with the analysis of impacts, risks, and opportunities on the topic.

Impacts	Risks	Opportunities
Violation of workers' union rights and guarantees along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees - short, medium, and long term	
Failure to protect the health and safety of workers along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety - short, medium, and long term	
Incidents of discrimination and harassment in the workplace to the detriment of workers along the value chain - indirect		
Human rights violations along the value chain - indirect		

Rekeep has identified seven main stages in its value chain, reflecting the variety of businesses managed by the Group: from inbound production and logistics, to design and execution of contracts, to waste disposal and use of the service by customers[72]. At each of these stages, the company relies on both direct staff and third-party workers, whose contribution is essential to service delivery. It is therefore crucial to ensure decent working conditions and respect for human rights throughout the entire value chain.

Downstream of a structured Double Materiality process, the Group is committed to mapping, over the next two-year period, the types of workers in the value chain that could be significantly impacted by the company, specifying where they work and what kind of activities they perform, and integrating these analyses with the analysis of impacts, risks and opportunities on the topic.

The Group's approach to managing the impacts identified and mitigating risks operates on three levels:

- **upstream**, through structured supplier selection processes managed by the various purchasing departments, which include initial surveys, document checks, and verification of compliance with the Group's shared ethical and social principles; as of 2025, these processes are also governed by *internal guidelines* to standardize the *procurement* work of the majority of Italian *legal entities*;
- **in the course of the contractual relationship,** by signing specific clauses to protect compliance with ethical principles and health and safety;

[72] See section 1.12 "*Value Chain.*"

- **downstream**, through periodic and annually scheduled audits of both ethics and health and safety, aimed at monitoring compliance with workers' rights and applicable regulations.

Using these tools, Rekeep ensures that workers employed by subcontractors receive proper treatment, in accordance with human rights, union guarantees, and decent working conditions. In compliance with the regulations on the joint and several liability of the principal, the Group, including through the actions described above, works to ensure that all workers involved in contracted activities receive the required social security and welfare contributions, are protected in their union rights, and receive at least the minimum wage established by the applicable collective bargaining agreements.

Audits also make it possible to identify and prevent unethical work practices, thus ensuring that work environments are safe and comply with health and safety regulations. The Group constantly monitors the incidence of occupational injuries and illnesses affecting its own workforce and workers in its *supply chain*, promoting preventive and corrective measures and pursuing compliance with applicable regulations.

This integrated approach is also particularly relevant in relation to the Group's role vis-à-vis public administrations, where reputation and positive impact constitute unique selling points when participating in tenders. As such, the Group also implements these practices with the ultimate goal of minimizing operational and reputational risks.

8.2 Managing impacts, risks, and opportunities

(ESRS S2-1, S2-2, S2-3, S2-4)

8.2.1 - *S2-1* GROUP POLICIES RELATED TO VALUE CHAIN WORKERS

The Rekeep Group recognizes that although it does not currently have a specific policy dedicated to workers in the value chain, the topic was found to be material in the Double Materiality Assessment, as described in further detail in the preceding section *"Material impacts, risks, and opportunities and their interaction with strategy and business model"*.

However, the Group has certifications and policies in place that are designed, albeit indirectly, to remediate the material impacts and mitigate the risks identified in the wake of the materiality assessment.

ISO 45001, which has been adopted by several Group companies, is aimed at protecting the health and safety of all workers, including in the value chain. It aims to promote safe work environments and prevent occupational injuries and illnesses. SA8000 certification promotes respect for human rights and ethical working conditions throughout the supply chain.

The **Integrated Quality, Safety and Environment Policy** defines the Group's commitments to protecting the health and safety of workers, service quality and respect for the environment. It guides the systematic identification of risks and impacts, and promotes preventive and corrective actions through audits, monitoring, and measurable targets. This helps ensure the protection of workers' health and safety throughout the value chain.

The Group Sustainability Policy integrates ESG principles into corporate management, with a special focus on the social dimension. It guides the assessment of impacts on workers, including indirect impacts, by promoting fair and inclusive working conditions that respect human rights, throughout the value chain. More specifically, this entails the **Rekeep Group**'s commitment to creating an inclusive and respectful work environment, where every individual has the same opportunities for growth and development. It promotes diversity, equity, and inclusion, values cultural and personal differences, and formalizes the commitment to providing a safe, welcoming environment where every employee, including indirect employees, feels valued and supported in fulfilling their potential. The Group's Sustainability Policy and the ethical values it represents extend to all suppliers with whom the Rekeep Group collaborates, and serves as a pillar for promoting cooperation with stakeholders in the industry in which it operates, to foster sustainable policies and share best practices.

For more details on policies, see section "2.3 Managing impacts, risks and opportunities."

The above policies and certifications represent the Group's principles and values. As such, the Rekeep Group is committed to enforcing them throughout the value chain, and in relation to all direct and indirect workers, in part by preparing General Conditions of Purchase that include clauses designed to ensure compliance with these principles and values among all suppliers, whether companies, public administrations or professionals.

The tables below show the Group’s Policies and Certifications pertaining to ESRS S2. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Cleaning S.r.l , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.,.,., Servizi Ospedalieri S.p.A., Rekeep Saudi Co. Ltd., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.)	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Failure to protect the health and safety of workers along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain

Policies adopted to manage IROs related to workers in the value chain	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety
Sustainable Procurement Policy	Rekeep S.p.A., Consorzio Stabile CMF	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain

Policies adopted to manage IROs related to workers in the value chain	Group company that adopted it	Managed IROs
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Supplier Code of Conduct	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri sub-group, H2H sub-group, Teckal S.p.A.	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Violations of workers' union rights and guarantees along the value chain

The company recognizes the centrality of human rights as an essential ingredient of responsible and sustainable economic activity. In line with the **United Nations Guiding Principles on Business and Human Rights**, the **ILO Declaration on Fundamental Principles and Rights at Work** and the **OECD Guidelines for Multinational Enterprises**, the Group defends human rights across the board, although this is not yet formalized in policies. The Group is also committed to formally incorporating compliance with these international guidelines into its internal policies.

The enterprise undertakes to:

- respect and promote human rights and labor rights, including freedom of association, the right to collective bargaining, the elimination of forced and child labor, and non-discrimination;

- integrate human rights due diligence into business processes, with a special focus on risks along the supply chain, with the goal of demanding the same effort from the entire supply chain. The commitment to this process has already begun and will continue in order to achieve the desired results;
- conduct periodic assessments of human rights risks and impacts, including through audits and other means of supplier assessment.

In 2025, the Rekeep Group significantly strengthened its approach to responsible supply chain management through the adoption by Rekeep S.p.A. and Consorzio Stabile CMF of the **Sustainable Purchasing Policy**. This document defines the principles and commitments aimed at promoting environmental, social, and ethical criteria in procurement processes, with a particular focus on the protection of human rights, occupational health and safety, the reduction of environmental impacts, and recognition of suppliers that adopt responsible practices. This Policy is publicly available on the websites of the legal entities that have adopted it. Concurrently, the **Supplier Code of Conduct** was introduced, subsequently adopted by Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., the H2H sub-group, and the Servizi Ospedalieri sub-group. This Code establishes the ethical, environmental, and social standards that all supply chain partners are required to adhere to, in alignment with the Group's commitments regarding human rights, environmental sustainability, and corporate integrity.

The Code is circulated to suppliers during the selection stage, and their formal acceptance is required. Since the end of November 2025 – the date on which the Code was introduced into the selection procedures and formally published on the websites of all the aforementioned Group companies – **175 suppliers** have received the document for Rekeep S.p.A., and 106 of them have acknowledged and accepted it through the dedicated system. The Group has defined as a priority objective the progressive extension of these instruments – the Sustainable Purchasing Policy and the Supplier Code of Conduct – to all companies within the reporting perimeter over the next two-year period, with the intention of standardizing responsibility and sustainability standards along the entire value chain. The Supplier Code of Conduct and the Policy are under the responsibility of the Innovation & ESG Department, which drafted them and monitors their implementation with the support of the Procurement departments of the companies involved and the Quality and Environment Department.

The policies adopted by the Group comply with the applicable international standards, address all central issues, such as people trafficking, forced labor, and child labor (see the Code of Ethics and the Supplier Code of Conduct), are inextricably linked with **technological innovation**, **process digitalization,** and **ongoing training**, and are developed by means of a **collaborative, multi-stakeholder** approach, involving public bodies, industry partners, and local communities in the co-creation of sustainable, scalable solutions. The ultimate responsibility for their implementation lies with the company's senior management, particularly the QHSE Department and the ESG Function, which are responsible for the strategic and operational oversight of environmental policies and their implementation processes. The policies are also subject to review by the ESG

Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and ultimately by the Board of Directors, thereby ensuring a multi-level governance system that provides oversight, control, and alignment with the Group's strategic guidelines.

8.2.2 - *S2-2* PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS REGARDING IMPACTS

The company takes an inclusive and participatory approach to the human rights *due diligence* process, which includes engagement with value chain workers and their legitimate representatives or trusted proxies, in relation to the actual and potential impacts that affect them. At Rekeep, this process is managed collaboratively by the Purchasing Department and the Quality, Safety and Environment Department, where the former deals with involvement in upstream activities (supplier selection) and the latter with involvement in downstream activities (audits, periodic checks). The Legal Department and Human Resources Department are also involved in these processes, internally, with regard to compliance with contractual clauses and listening initiatives.

Engagement with value chain workers complies with the Group's policies and guidelines, and uses a variety of tools and initiatives, including:

- questionnaires for suppliers, which are used at the initial selection and screening stage and periodically thereafter to assess the effectiveness and continued fulfillment of the requirements set;
- social, ethical, and safety audits to assess working conditions and worker perceptions. Ethical audits are conducted annually to verify the supplier's compliance with certain certifications held by the Group, while safety audits are also conducted annually to ensure compliance with occupational health and safety regulations. The latter are also scheduled annually by the Prevention and Protection Service officers in charge;
- direct dialog with union representatives or worker delegates, where present, during site visits or contract reviews;
- dialog with physicians authorized to conduct occupational health and safety audits;
- reporting systems, which are described in more detail in the next section;
- collaboration with third-party entities (NGOs, certifying bodies, trade associations) that facilitate contact with workers and the gathering of feedback in settings where direct dialog may be limited.

The views of workers in the value chain are integrated into the decision-making process by analyzing the results of consultations and reports received, and feeding them into impact assessments, decisions on improvement plans, and strategies for internal policy making and revision.

In all cases, the utmost attention and sensitivity are applied to the issues faced by workers in the value chain, particularly with regard to the most vulnerable groups, such as women and migrant workers. The Group is committed to ensuring that the rights of these workers are respected through active gender equality policies (PDR 125 and ISO 30415), dedicated reporting systems,[73] and structured listening tools to prevent situations of distress, discrimination, or exclusion.

Constant listening to vulnerable individuals is an integral part of the Group's approach to responsible human resource management, and it translates into tangible actions aimed at the progressive elimination of inequality and discrimination, particularly in view of the variegated make-up of the Group. As well as reporting channels, these actions include discussions and awareness-raising initiatives that foster an inclusive and diversity-friendly work environment.

The company recognizes that the active involvement of direct and indirect workers is essential to effectively identify and manage human rights impacts. It is therefore committed to progressively strengthening these processes in the long term, including by digitalizing listening channels and promoting a culture of respect and transparency.

8.2.3 - *S2-3* PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

The Double Materiality process has enabled the Rekeep Group to identify the impacts and risks affecting workers along the value chain. The Rekeep Group has adopted a structured approach to prevent, mitigate and, where necessary, remediate them. In the event of incidents or situations of potential risk or that may constitute a material negative impact at sites or environments under the Group's responsibility, the Group proactively intervenes, going beyond its regulatory obligations, with in-depth audits aimed at analyzing the nature of the event and defining targeted corrective measures, with the aim of avoiding the recurrence of similar situations and protecting the health, safety and rights of the workers involved. The effectiveness of interventions is evaluated by monitoring outcomes and engaging with relevant stakeholders.

To strengthen its oversight of human rights and working conditions, the Group requires its suppliers to complete ESG questionnaires that include indicators related to respect for rights, policies adopted, and respect for workers' rights. These tools, supported by ongoing dialog, enable the Group to obtain an independent assessment of its partners' sustainability performance, thereby strengthening its oversight of risks along the value chain.

[73] See section S1-3 "*Processes to remediate negative impacts and channels for own workers to raise concerns,*" and chapter 7 *"Own Workforce - People, Our Strength."*

The Group has established dedicated channels for workers in the value chain to raise concerns or express needs directly to the company. In addition to the support provided by internal staff dedicated to individual orders, there is the @Whistleblowing reporting channel, a web-based platform accessible from any device, which guarantees anonymity and confidentiality of information. The process has been outsourced to ensure maximum protection for both the reporting and the reported parties. In the event of a report, the company promptly initiates investigations and corrective actions aimed at ensuring maximum protection of the reporting party and re-establishing a situation that protects those involved to the fullest extent possible.

A chatbot called *Alvin* has been implemented on the supplier portal of Rekeep S.p.A. and CMF, providing assistance for each request, thus ensuring continuous support and guidance for the supplier. The chatbot can also be used to submit reports by the supplier registered on our portals, which can view the progress of their request at all times.

To date, the Group has no specific tools for assessing the level of awareness of value chain workers with regard to the existence and use of such channels. However, policies and procedures are in place to protect from retaliation those individuals who use the reporting mechanisms, as described in the sections on the whistleblowing system.

8.2.4 - *S2-4* TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS.

Rekeep Group is acutely aware of the significance of operational and reputational risks related to the failure of subcontractors, business partners and other actors in the value chain to protect workers' rights, union guarantees, health and safety, and human rights compliance. As such, it has established a structured, multilevel approach to the management and mitigation of these risks, which is applicable throughout the value chain. In line with ESRS standards, the Rekeep Group implements virtuous actions related to workers in the value chain, details of which are disclosed below.

In order to prevent and mitigate potential negative impacts along the value chain (such as the violation of human rights, union guarantees, episodes of discrimination or harassment, and failure to protect workers' health and safety), **the Rekeep Group intervenes right from the supplier qualification stage** by integrating ESG criteria into the selection process. The aim of the questionnaires is to verify that suppliers hold the certifications they claim to hold, to collect data for the Sustainability Report, and to verify compliance with ESG obligations and legal requirements.

The goal is to **identify any indirect risks early** and promote **responsible and compliant management** throughout the supply chain.

In 2024, projects were launched to implement and refine these questionnaires within the Group's legal entities, with a special focus on integrating ESG aspects, including in light of new regulatory requirements. This work continued in 2025, as further detailed below. These projects require a significant commitment in both personnel time and economic resources.

The table below presents the Actions implemented by the Group in 2025 related to ESRS S2. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO WORKERS IN THE VALUE CHAIN

Actions	**Related IROs**
Contractual clauses designed to ensure compliance with the principles throughout the value chain	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Sending out ESG questionnaires	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Monitoring suppliers	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Audits at supplier sites	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain

Supplier support chatbots	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Training	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Awareness-raising activities	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Forging strategic partnerships	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain
Strengthening the ESG governance system	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees Incidents of discrimination and harassment of workers in the workplace along the value chain Human rights violations along the value chain Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety Violations of workers' union rights and guarantees along the value chain

The Group adopts **ethical procurement processes** designed to ensure compliance with its policies and principles throughout the value chain. This is done by **including contractual clauses** that require suppliers to comply with applicable labor, health and safety, and human rights regulations, as well as to share and approve company policies. In some legal entities, compliance with these provisions is a prerequisite for the signing of the contract.

Within the *General Purchasing Conditions* of Rekeep S.p.A., Consorzio Stabile CMF, and most of the consortium companies, specific articles have been included that protect the Group's ethical principles, promote the prevention of corruption, and ensure compliance with occupational health and safety regulations, in order to minimize the possibility of workplace accidents, incidents of discrimination, and violations of human rights. With regard to the latter issue in particular, suppliers are asked to ensure proper organization suitable for safety management, to attend coordination meetings, to comply with the measures set out in the *Consolidated Interference Risk Assessment Document* (known in Italy as the DUVRI), and to supervise the use of personal protective equipment by workers. Failure to comply with these obligations constitutes a **serious violation of contract and may result in immediate termination thereof.**

Suppliers are required to commit themselves to the most careful and scrupulous compliance with current legal regulations, particularly Legislative Decree 231/2001, and to respect and align their behavior with the principles set out in *the Organizational Model* of the *legal entity* concerned, where such a model exists.

In all cases, the service delivery process is required to comply with the applicable principles defined by ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), SA8000 (Social Responsibility System), ISO 37001 (Anti-corruption System), and ISO 45001 (Safety Management System), as well as with the anti-corruption system itself.

These clauses are present in all contracts, both with companies and individual professionals, and are tailored to the type of services offered. The inclusion of these articles in the *General Terms and Conditions of Purchase* supports the idea that all suppliers are aware of and respect the rights and duties shared by the Group.

Failure on the part of suppliers to comply with these clauses constitutes, in any case, a serious violation of contract and will therefore result in termination of the contract with immediate effect.

Following the implementation of the *Supplier Code of Conduct*, compliance with this document has been integrated directly into the contractual clauses included in all supply contracts and, in some cases, in the qualification portal, thus further strengthening the Group's commitment to a responsible and sustainable supply chain. As such, by signing the contract, the supplier undertakes to respect and apply all the principles of the *Supplier Code of Conduct*, which it reviewed and accepted during the qualification phase.

The Group has initiated the integration of the *Sustainable Purchasing Policy*, starting with two Italian legal entities selected as the first businesses to implement it, with the objective of extending its adoption to all Group companies over the next two years. The Policy, in conjunction with the *Supplier Code of Conduct* and ESG survey and assessment activities, contributes to a more effective and structured process for selecting business partners, directing it toward suppliers that are ethical, responsible, and fully compliant with regulations.

This framework of tools enables the Group to strengthen the protection of rights throughout the entire value chain and to significantly mitigate the reputational risk associated with participation in public tenders, as well as the operational and reputational risks arising from any violations of workers' rights, health and safety regulations, and union guarantees by subcontractors and other business partners.

As previously noted, the Group's Italian companies that apply the Supplier Code of Conduct send **ESG assessment questionnaires to suppliers.** To this end, and with a view to both standardizing the Group's internal practices and ensuring continuous improvement, "*Guidelines for the ESG mapping of suppliers of the Rekeep Group's legal entities*" (also referred to as the "*ESG Guidelines*") have been adopted for internal management, which remain within the framework of the "*sustainable procurement*" project. These guidelines serve as a model for engaging a cluster of stakeholders, such as suppliers, with the aim not only of meeting regulatory requirements concerning sustainability, but also of enhancing the relationship with suppliers and mapping the supply chain in terms of maturity and awareness regarding ESG matters.

The document is intended for the procurement offices of the legal entities involved, namely: Rekeep S.p.A., H2H sub-group, SO sub-group, Consorzio Stabile CMF, and Teckal.

The *ESG Guidelines* provide guidance to all Procurement Departments of the companies involved on how to manage ESG questionnaires for the initial supplier mapping and related analysis. Specifically, the suppliers to which the questionnaire will be sent are selected by each individual legal entity through a clustering process based on two fundamental principles:

- Strategic importance of the supplier;
- Importance of the supplier.

Strategic importance refers to the supplier's significance in achieving the company's targets and for the Group's operational continuity. Some key criteria may include:

- Impact on the core business: suppliers that provide goods or services essential to the primary operations;
- Replacement risk: challenges or substantial costs associated with replacing the supplier;
- Long-term relationship: established partnerships that influence the stability of the supply chain;
- Compliance and reputation: suppliers that impact the Group's regulatory compliance and ESG profile.

Importance, on the other hand, refers to significance in relation to quantitative and qualitative factors such as:

- Economic importance: value of purchase turnover;
- Transaction volume: frequency and quantity of orders;
- Presence in multiple legal entities: suppliers operating across the Rekeep Group;
- Operational criticality: immediate impact in the event of service interruption.

In 2025, individual companies distributed the questionnaire, each employing the methods they deemed most suitable; however, the objective is to standardize this practice through the use of a single tool.
The ESG questionnaire is designed to analyze the entire supply chain with a view to assessing its impacts and more effectively managing the risks arising from it. This questionnaire will be sent to the supply chain both at qualification and at various subsequent stages of control. ESG results will then be integrated into the qualification processes, and may be grounds for barring at the selection stage or for exclusion at a later stage in the event of serious violations.

Annex 1 of the *ESG Guidelines* also includes the questionnaire, which was developed by the entire working committee and will soon be used to standardize the mapping in question.

The process then includes a final phase of mapping and periodic review, which is essential to ensure that the ESG questionnaires and the tools used remain consistent with regulatory developments, industry best practices, and the Group's needs. This step will also include the evaluation of additional technological or application solutions available on the market, either as benchmarks or as potential solutions to be adopted if they best meet the needs of the Group or individual legal entities.

In 2025, in particular, two pilot ESG supplier assessment initiatives were conducted at two different Italian legal entities, selected on the basis of the specific characteristics and configuration of their respective supply chains. These initiatives held strategic value and, in addition to providing an initial assessment of the ESG risks and performance of business partners, were used to test and validate supply chain mapping methods, with the aim of defining a replicable approach to be progressively extended to all Group companies. The results of the trials provided a useful methodological foundation for the subsequent development of the *ESG Guidelines*, a document that will structure, in a uniform and integrated manner, the sustainability criteria to be applied in managing procurement and suppliers at Group level.

Details of the two initiatives are provided below:

- **SO Survey (Servizi Ospedalieri sub-group):**
    - Supplier cluster: Approximately 100 suppliers of materials and services were selected, based on 2024 purchase turnover and Ariba sustainability data.
    - Survey: An assessment questionnaire was prepared and distributed, containing questions on ethics and sustainability. The questionnaire was distributed as a PDF file with multiple-choice questions, with responses to be returned via email.
    - Data analysis: The questionnaire was sent to the identified suppliers and the collected data analyzed, using an Excel file, to assess the ESG score by product category.
    - The response rate was 96%.

- **H2H Survey (H2H sub-group):**
    - The survey was designed and prepared by the ESG department with the H2H procurement department, based on sustainability regulatory requirements and the internal needs of the individual company.
    - Supplier cluster: Approximately 100 suppliers were selected based on their importance and strategic value to the Group.
    - The process began with stakeholder engagement: selected suppliers were interviewed in one-to-one meetings.
    - Subsequently, the survey was sent via the *online survey* tool to all participating suppliers, with the aim of mapping the state of the supply chain.
    - The results were analyzed for the ESG assessment of the suppliers involved.

The questionnaires sent to the suppliers of Rekeep S.p.A. and Consorzio Stabile CMF in 2025 were in the same format used in previous years. A total of 189 questionnaires completed during the qualification stage were assessed. The data analysis indicated that 21 suppliers, approximately 10% of the total, prepare their own sustainability reports.

The Rekeep Group adopts a reactive monitoring approach through reporting channels and the management of non-conformities, in collaboration with the Purchasing, QHSE, and Legal functions. The Purchasing Departments play an active role in supporting and guiding suppliers throughout the contractual relationship, contributing to the quality of service and to the satisfaction of all workers involved. The functions are involved in overseeing compliance with workers' rights, and intervene in cases where critical issues or situations emerge that require further investigation.

Supplier audits are also conducted, regarding ethics and occupational health and safety. Ethics audits verify the achievement and maintenance of certifications, as well as the adequacy of the stipulated requirements. For example, Rekeep S.p.A. and CMF conduct two annual cybersecurity audits, aimed at technology service providers, as well as a series of additional audits related to the verification of existing certifications for companies.

In 2025, the area Prevention and Protection Service officers planned occupational health and safety audits on active work orders at Rekeep S.p.A. and CMF, each within their own area of jurisdiction.

In addition, a schedule of annual inspections has been adopted: at the start of each year, the heads of the prevention and protection service at Rekeep S.p.A. and CMF draw up a list of about 200 work sites to be checked with the occupational health physicians. The physicians dispatch their staff to conduct workplace inspections and verify compliance with regard to the task being performed.

Staff and budget resources dedicated to the QHSE Department at Rekeep S.p.A. have been allocated specifically for the audits described above. These resources ensure continuous monitoring of supplier practices and the timely implementation of corrective measures in the event of critical issues. This integrated and consistent approach improves traceability and accountability throughout the supply chain, enabling the company to act quickly and transparently when risks to workers' rights are detected.

Furthermore, in 2025, the Group invested in developing internal expertise on sustainable supply chain management through specific **training programs**. Specifically, a training module on sustainability in procurement was developed and delivered by the Procurement department of a large group operating in the Bologna area, as part of the Rekeep Beyond initiative. Additionally, a specialized 8-hour course was conducted for selected personnel from Rekeep's Procurement Departments, delivered online in November 2025. These initiatives contribute to the dissemination of the skills required for responsible value chain management and strengthen the Group's ability to manage supplier-related ESG risks.

The Group also conducts other activities in relation to suppliers:

- **Awareness-raising** on the ethical principles and ESG requirements demanded by the Group.
- Development of strategic **partnerships** with suppliers who share the company's values and adopt high standards in terms of human rights and decent work.
- **Strengthening of the ESG governance system**, with a view to promoting a corporate culture focused on social responsibility and sustainability.

In this respect, the ESG Department is constantly working to improve these processes, also in light of relevant regulatory developments. The company specifies that no serious human rights problems or incidents related to its upstream or downstream value chain were reported in 2025.

SDG	SDG Title	S2 ACTIONS
3 GOOD HEALTH AND WELL-BEING	Good health and well-being	Occupational health and safety audits; annual inspections with occupational physicians; job-related work environment auditing.
5 GENDER EQUALITY	Gender equality	Verifying suppliers' social practices by means of questionnaires; promoting human rights and decent work.
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	Contractual clauses to ensure compliance with labor, health, and safety regulations; ethics and safety audits; continuous monitoring of suppliers; support for purchasing departments.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Ethical sourcing processes; ESG surveys at the qualification stage.
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Peace, justice, and strong institutions	Audits for ISO 37001 (anti-corruption) certification; channels for reporting and managing non-compliance; strengthening ESG governance.
17 PARTNERSHIPS FOR THE GOALS	Partnerships for the goals	Strategic partnerships with suppliers who share the company's values; awareness-raising on ethical and ESG principles.

8.3 Metrics and targets

(ESRS S2-5)

8.3.1 - S2-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The Rekeep Group is aware of the importance of managing workers in the value chain and ensuring compliance with the rights and principles prioritized by the Group throughout the value chain, and is therefore focused on continuous improvement. As such, it has set qualitative targets in accordance with its commitments, which are not yet measurable or formalized.

The first major target is to create a solid *sustainable procurement system* across all Group companies. To this end, the *Supplier Code of Conduct* and the *Sustainable Purchasing Policy* were issued in 2025 in most Italian companies, as previously mentioned. The objective is to further extend their implementation in 2026, and working committees have been established to implement them at foreign companies according to their needs. The Group is also striving to involve workers in the value chain in defining the related targets, through stakeholder engagement.

The above is also implemented with the aim of creating and/or strengthening meaningful relationships with all stakeholders throughout the value chain, fostering continuous, structured dialog, and ensuring constant monitoring aimed at enhancing positive impacts and mitigating risks. The involvement of stakeholders, including direct and indirect workers, will take place through interviews and engagement initiatives. It plays a key role in decision-making processes and will also be progressively integrated into the formulation of the company's strategic and operational targets in order to ensure greater consistency between stakeholder expectations and the actions taken by the Group.

9. Affected Communities

ESRS S3

9.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

9.1.1 - *ESRS 2 SBM-2* INTERESTS AND VIEWS OF STAKEHOLDERS

For the Rekeep Group, communities are essential stakeholders: their welfare, rights and expectations inspire the organization's strategy and business model. Operating primarily in public services and procurement with the public administration, as well as in sectors such as rental and laundering for hospitals, energy services, and digital services, the Group is aware of its direct and indirect impact on local communities, both in terms of the quality of the services it provides and the working conditions along the value chain.

For this reason, it ensures a constant and structured dialog with all affected communities, maintaining an active presence that is available for discussion and focused on continuous improvement.

The satisfaction of affected communities is a key indicator of the Group's success, as it reflects the company's ability to generate shared value and positive impacts in the areas in which it operates.

Listening and engagement activities help guide the Group's strategic choices, reinforcing a responsible, inclusive, and sustainable business model and fostering a positive and enduring relationship with communities.

9.1.2 - *ESRS 2 SBM-3* MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions, although not incorporated into the assessment of the IROs for FY 2025, were discussed within the *Sustainability and Innovation Technical Committee* and subsequently submitted for approval by the *Intra-Board Committee* and, thereafter, by the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

In the Double Materiality process, to analyze the material topics associated with local communities, the company took account of all its business activities, both in its own operations and in those relating to its upstream and downstream value chain, as well as of all Group operating sites.

The Double Materiality Assessment identified the following material sub-topics as relevant under ESRS S3[74]:

- **Communities' economic, social and cultural rights - Land-related impacts**

The table below shows the material impacts identified in relation *to ESRS S3 - Affected Communities*.

Impacts	Risks	Opportunities
Negative impacts on communities living near the activities carried out by Group companies - direct		
Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration - direct		
Negative impacts on communities living near the activities carried out by companies in the value chain - indirect		

Impacts on communities are closely connected with the Group's core business and corporate strategy, since a significant part of its activities are aimed at public administration and public bodies. This connection makes direct contact with local communities not only socially important, but also strategic for business success.

In particular, the services provided in Italy generate tangible benefits for local communities, with positive effects on hospital facilities, public bodies, and citizens. These impacts translate into added value for communities by improving quality of life and the efficiency of public services.

Key services that generate positive impacts include:

74 See the chart in section 1.13 "*Double Materiality Assessment*."

- **facility management for healthcare and educational facilities:** Management and maintenance of public buildings with an emphasis on energy efficiency, safety, and operational continuity, thereby contributing to the well-being of users and operators;
- **environmental hygiene and sanitization services:** Essential in hospitals and schools, these services ensure healthy and safe environments, reducing the risk of infection and improving the quality of care and of education;
- **management of publicly-owned real estate:** Technical and operational support in the upgrading and maintenance of real estate, facilitating sustainable and functional management of public resources;
- **healthcare logistics services:** Optimization of flows of medical devices and material, with positive impacts on the operational efficiency of healthcare facilities and the quality of patient care;
- **industrial laundering & sterilization services**: These services ensure high standards of hygiene and traceability, contributing to the safety of patients and healthcare personnel;
- **energy services:** Energy services improve the energy efficiency of public facilities, reducing consumption and promoting environmental sustainability.

The **digital services** offered by the Group also generate positive impacts. In particular, the digitization of hospital medical records improves health data management, continuity of care and patient safety, while paving the way for a process of transformation in one of the country's most sensitive sectors. H2H Digital's business also contributes to the digital transformation by optimizing business processes with solutions such as service digitalization.

Relations with the community are a key factor for the Group, but they are also double-edged. While on the one hand the services provided – predominantly BtoG[75] – generate significant positive impacts and tangible benefits for local communities, on the other, they are accompanied by a responsibility to avoid any negative repercussions, which could occur if the services are not delivered in a manner that meets expected standards.

For this reason, the Group constantly renews its commitment to providing effective, efficient services by encouraging ongoing, open dialog with the communities involved. The goal is to ensure the full satisfaction of public customers while also contributing to the welfare and sustainable development of the areas in which the company operates.

The Group operates in a wide range of businesses and has extensive geographical coverage, with substantial operations both in Italy and abroad. In this regard, it undertakes by the end of next year to carry out a more precise and detailed mapping of the local communities involved in the various countries where it operates.

[75] Business-to-Government

This process will also include identifying and evaluating the positive and negative impacts on communities, and generated by them, with the goal of strengthening dialog and creating shared value.

9.2 Managing impacts, risks, and opportunities

(ESRS S3-1, S3-2, S3-3, S3-4)

9.2.1 - *S3-1* GROUP POLICIES RELATED TO AFFECTED COMMUNITIES

The certifications obtained by the Group are essential tools for ensuring quality, safety, sustainability, and inclusion in the region where the company operates, generating positive impacts and tangible value for local communities. Certifications such as **ISO 45001** (occupational health and safety) and **SA8000** (social responsibility) protect the welfare of workers and promote decent working conditions, thereby contributing to the social and economic stability of communities. Environmental certifications, including **ISO 14001**, **EPD**, ***Made Green in Italy***, and **ISO 14065**, promote the reduction of the environmental impact of the services provided, thus improving the quality of air, water, and public spaces, with direct benefits for the health and livability of local areas.

Indeed, certifications such as the ***Family Audit***, **PDR 125**, and **ISO 30415** reinforce the commitment to inclusion, gender equality, and work-life balance, thus contributing to social cohesion and the valuing of diversity within communities. Furthermore, standards such as **ISO 10002** (customer satisfaction) and **ISO 9001** (quality) foster efficient, reliable public services, thereby increasing citizens' trust and improving their everyday experience. Certifications related to sanitization and environmental safety, such as **ANMDO/IQC** and **ISO 20471**, also play a crucial role in protecting public health, particularly in hospitals and schools.

Taken together, these certifications not only attest to compliance with regulatory requirements and international standards, but also represent a tangible commitment to shared value creation, risk prevention, and continuous improvement, in line with the principles of ESRS S3 and the Group's mission to operate responsibly and sustainably with regards to affected communities.

The **business policies** adopted by the Group are strategic tools designed to ensure a positive and responsible impact on local communities, while also minimizing risks and managing opportunities more effectively. In particular, **the Sustainability Policy** steers the Group's actions towards environmental, social, and economic goals that also improve the quality of life of communities by promoting sustainable, inclusive services. For further details, see the section on environment-related policies (E1) and ESRS 2. The **Code of Ethics** and **Model 231** reinforce transparency, legal compliance, and the prevention of unlawful behavior, thus helping to maintain trust between the company and public and local stakeholders. For further details, please see the section on policies related to business conduct (G1-1 and G1-3).

The tables below show the Group's Policies and Certifications pertaining to ESRS S3. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., UJet S.r.l., Teckal S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Saudi, Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. zo.o.)	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
ISO 14001	Environmental management	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Saudi co.Ltd., Servizi Ospedalieri S.p.A., Medical Device S.r.l. UJET S.r.l., Rekeep France S.A.S., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. zo.o.)	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
ISO 14065	Biocontamination in medical textiles - RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
ISO 20471	Management system for high-visibility garments	Servizi Ospedalieri S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain

Certification	Description	Group company that adopted it	Managed IROs
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Cleaning S.r.l , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.,.,., Servizi Ospedalieri S.p.A., Rekeep Saudi Co. Ltd., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.)	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
ANMDO/IQC	Sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Made Green in Italy	Voluntary environmental certification for assessing and reporting the environmental footprint of a product or service	Servizi Ospedalieri S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
PDR 125	Management system for gender equality	Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., Teckal S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain

Policies adopted to manage community-related IROs	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l. .	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Ethical employment procedure	Rekeep S.p.A., Consorzio Stabile CMF, Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l. .	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
PDR 125 Policy	Consorzio Stabile CMF, Teckal S.p.A.	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain

The **Integrated Quality, Safety and Environment Policy**, which also incorporates the principles of the SA8000 standard, ensures the delivery of safe, high-quality, and environmentally friendly services, with direct benefits for public facilities and citizens. For further details, see the section on Environment-related policies (E1) and ESRS 2. The **Ethical employment procedure** and the **PDR 125 Policy** promote respect for human rights, gender equality, and inclusion, which are fundamental to social cohesion and community welfare. The **Whistleblowing procedure** also helps to safeguard communities, albeit indirectly, by bringing non-compliant behavior to light, by protecting individuals, and by offering reporting channels that can be used by everyone to support the effective management and resolution of problems. For further details, please see the section on policies related to business conduct (G1-1 and G1-3).

The Group recognizes communities as key stakeholders, whose well-being, rights and expectations directly influence the sustainability of its activities. In line with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises, the company has adopted a structured approach to due diligence on human rights, by integrating these principles into the corporate policies and management systems discussed above. In this respect, the Group's policies promote respect for human rights, non-discrimination, equal treatment, and safety in the workplace, partly by means of a Code of Ethics that expressly requires respect for human rights by all internal and external stakeholders involved in the value chain.

All policies adopted by the Group meet internationally recognized standards concerning communities. Dialog with affected communities is fostered by various means, such as listening initiatives, participation in local events, and partnerships with local authorities. The aim of these activities is to identify material impacts, and formulate actions to mitigate risks and enhance positive impacts. As such, any non-compliance with the principles set out can be reported as described in the section *"Processes to remediate negative impacts and channels for affected communities to raise concerns."*

While the above-mentioned policies regulate internal behavior at the company, they also – and more importantly – translate into tangible actions that improve the quality of public services, protect people's rights, and promote safe, equitable and sustainable environments, thus generating positive impacts on affected communities.

9.2.2 - *S3-2* PROCESSES FOR ENGAGING AFFECTED COMMUNITIES ON IMPACTS

The Group takes a structured and responsible approach aimed at engaging affected communities. This engagement takes place through ongoing dialog with public bodies, healthcare facilities, educational institutions, and other local stakeholders representing the local communities that are served, affected, or simply receptive from the company's point of view. Through its representatives for each service (who act as stakeholders for the communities), the Group promotes opportunities for exchange, feedback, and monitoring of the quality of the services provided, in order to identify and evaluate the actual and potential impacts – both positive and negative – that its activities can have on local areas.

Local government organizations, managers of public bodies, trade associations and other legitimate representatives of communities are engaged directly or through trusted agents, especially in the processes of service design, delivery, monitoring and improvement. The views expressed by these stakeholders are taken into account in the company's decision-making, thus facilitating the formulation of more effective, inclusive, and sustainable operational strategies geared towards continuous improvement.

The Group also participates in numerous local networks and associations to encourage exchange and discussion within the community[76].

This approach enables the Group to anticipate critical issues, prevent and resolve problems, capitalize on opportunities for positive impact, and strengthen its social license to operate, in line with the principles of transparency, accountability, and shared value creation set forth in ESRS S3.

9.2.3 - *S3-3* PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS

The Group has established a series of processes and tools to responsibly manage the actual or potential negative impacts that its activities may generate on local communities. Should critical issues arise, the company is committed to remediating them directly or to cooperating with local stakeholders to find effective, shared solutions. To this end, **mechanisms for receiving and managing reports of concerns** are in place, including dedicated channels for receiving complaints, observations, and requests for action from affected communities.

One of the main formal tools provided is the **Whistleblowing procedure** through which people can confidentially report non-compliant behavior or potentially harmful situations[77]. The Group promotes a culture of lawfulness and accountability, and therefore ensures that reports received are handled promptly, transparently, and impartially.

The Group companies in Italy also remain open to ongoing dialog and listening through their local representatives. Rekeep Group staff are always willing to listen to and support communities to ensure the

76 See section *1.12 "Our integrated sustainability and innovation approach."*

77 Please see the previous sections for a more comprehensive understanding of this procedure.

effectiveness of the services offered and, above all, the satisfaction of the affected communities. When reports are received, the Group takes immediate action to handle and resolve the problem.

Communities can access these channels either directly, through dedicated websites, or through local representatives. The company is committed to **responding promptly and appropriately** to issues raised, monitoring the effectiveness of communication channels and constantly improving them, so as to ensure open, constructive dialog with local communities.

In 2025, no reports were received regarding serious incidents or human rights issues concerning affected communities.

9.2.4 - *S3-4* RESPONSES TO MATERIAL IMPACTS ON AFFECTED COMMUNITIES, AND THE EFFECTIVENESS OF THOSE RESPONSES

The Group annually allocates resources to local initiatives aimed at promoting culture, health, and social inclusion. Donations and sponsorships provide a tangible means of demonstrating commitment to the local area and of contributing to the social, cultural, and environmental development of local communities.

The Group specifically selects and supports social and cultural projects through a specific procedure, considering only proposals that meet high quality standards and that are in line with the company's policies, mission, strategic objectives, principles of environmental and social responsibility, and the guidelines set by the Board of Directors.

Throughout 2025, the Group further solidified its commitment to the sustainable development of the communities in which it operates by supporting initiatives across various strategic areas, including culture (theaters, festivals, publications), solidarity, social inclusion, and projects aimed at promoting health and the national health system.

Collaborations with the various local entities supported were showcased through external communications (online and offline) and internal communications (mailings and employee portals), with a view to fostering active participation and broadening access to initiatives by citizens.

The table below presents the Actions implemented by the Group in 2025 related to ESRS S3. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO AFFECTED COMMUNITIES

Actions	**Related IROs**
Rekeep for culture and cultural heritage	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Rekeep for training	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Rekeep for inclusion	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Rekeep for environmental sustainability	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Rekeep for solidarity	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Rekeep for health	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain
Public events	Negative impacts on communities living near the activities carried out by Group companies Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration Negative impacts on communities living near the activities carried out by companies in the value chain

Rekeep for culture and cultural heritage

The promotion of culture in the communities where the Rekeep Group operates is an area in which the Group continuously invests, supporting local initiatives through sponsorships and donations. The objective is to contribute to the growth of more inclusive and cohesive communities by collaborating with local associations and organizations on the implementation of projects and activities that are capable of encouraging an increasingly broad audience from the most diverse social backgrounds to engage with cultural productions. Over time, the numerous initiatives supported by Rekeep have strengthened its relationship with the local social and institutional fabric, consolidating the company's role as an attentive and active partner in community cultural development.

In 2025, Rekeep S.p.A. continued and strengthened its long-standing collaboration with the **Teatro Comunale di Bologna** by supporting the theater's projects through Art Bonus. This is an Italian government incentive scheme that offers tax credits, of 65% of the amount donated, to organizations making charitable donations to support Italy's public cultural heritage, and by sponsoring two specific theater initiatives: the opera "Così fan tutte" by Mozart, as a presenting partner, and the 2025 edition of the "Parliamo d'Opera" (Let's Talk About Opera) event, a series of free events aimed at attracting new audiences and exploring the enduring contemporary relevance of opera through the participation of pop music artists, writers, and actors. The collaboration with the theater also provided an opportunity for the Group's employees to attend the dress rehearsals of the sponsored opera. This initiative contributed to enhancing their sense of belonging to the company and allowed them to participate in a high-quality cultural event. In 2025, again in the cultural and musical sphere, Rekeep S.p.A. supported the 30th edition of the **Mundus** Festival as the main sponsor. This summer music festival promotes dialog among cultures, languages, and regions, values that the Group has consistently embraced. <u>This support aligns with the Group's commitment to "valuing the multiculturalism that characterizes its employees by associating the brand with initiatives aimed at fostering the diversity and cultures of countries around the world."</u> The festival, organized by the ATER Foundation with the contribution of the Emilia-Romagna Region, featured 16 concerts in July and August 2025, spanning genres such as jazz, world music, folk, contemporary music, soul, R&B, and rock. About 60 Italian and international artists performed in Carpi (near Modena), Sorbolo Mezzani (near Parma) and, in the Reggio Emilia area, in Casalgrande, Correggio, Scandiano, and Reggio Emilia. The initiative was the realization of the ambition undertaken in 2024 to value the multiculturalism that characterizes the Group's employees by fostering diversity and cultures around the world. In 2025, the Group again acted as a "gold partner" to the Mofraeventi Emilia-Romagna Association, which organizes the annual **Festival Francescano**, a national event held in Bologna from September 25-29, 2024. "Il cantico delle connessioni" (The Canticle of Connections) was the theme of the 2025 edition, which took place in Bologna, September 25-28: an open dialog between humankind, technology, artificial intelligence and spirituality, in the year that marked the 800th anniversary of the Canticle of the Creatures by Francis of Assisi, with over 100 events including keynote lectures, meetings, book presentations and performances. Finally, also in the cultural sphere, Rekeep provided support to **B.A.C.H. –**

Bologna Art Culture Hub, a new space managed by Leggere Strutture Art Factory. This initiative transformed a former bowling alley in Bologna into an artistic and cultural hub for the city, aiming to become a reference point for the performing arts and live entertainment. Additionally, it serves as a space open to the public, able to host cultural, social, and community activities, with the goal of building an inclusive and accessible center that fosters creativity, the development of new talent, and social cohesion.

Rekeep for training

In 2025, Rekeep S.p.A. continued to support initiatives aimed at educating the children of its employees, as well as supporting local projects focused on providing opportunities for the growth and development of children. Specifically, in 2025, in line with the commitments made last year to initiate new partnerships outside the Emilia-Romagna region and to boost efforts in public health, Rekeep launched a new collaboration with the **Gimbe Foundation**. This non-profit organization conducts training, research, and awareness-raising activities aimed at integrating the best scientific evidence into all decisions concerning people’s health. The collaboration provides unconditional support for the new edition of the “La Salute Tiene Banco” (Health in the Spotlight) initiative, a project designed to disseminate the founding principles of the National Health Service – equity, solidarity, and universalism – among young people, and to promote an informed understanding of the main dynamics that characterize its operation and its central role in social cohesion and national development. Specifically, thanks to Rekeep’s support, the initiative will be extended for the first time to the Region of Sicily, with various events scheduled for high school students between February and April 2026. The project follows the commitment, established for 2025, to “forge new collaborations in geographical areas other than Emilia-Romagna, where partnerships with Foundations and Associations currently predominate,” and also addresses the objective of boosting efforts to promote Italian public health. Furthermore, in 2025, the collaboration with the **Teatro Comunale di Bologna** continued, enabling approximately 600 students from the city and province of Bologna to attend the dress rehearsal of the opera "Così fan tutte". This initiative supported the musical development of the next generation and promoted knowledge of classical music. Finally, in 2025, the Group again supported the initiative "**Cronisti in classe" (reporters in the classroom**) promoted by the newspapers La Nazione, Il Giorno and Il Resto del Carlino, in which elementary and middle school students produce pages for the newspapers. Rekeep S.p.A. specifically contributed to the project’s realization in Milan, Bologna, and Florence. The company also awarded a special prize, in the form of school supplies, to the class that produced the best journalistic report on the topic of energy efficiency and energy saving.

Rekeep for inclusion

Social inclusion represents an additional criterion for the Group when selecting projects to support. Specifically, in 2025, the Group continued its collaboration with **Civibo OdV,** the association that runs the Cucine Popolari project in Bologna. These are places that not only provide a hot meal for the most vulnerable individuals and families, but also offer a meeting space, dignity, and a chance to socialize. This year, Rekeep supported the

Doposcuola project, which was established to combat educational poverty and provide support throughout their schooling to the children of those who use Cucine Popolari's services, as identified by educational and social services. Thanks to the invaluable work of a team of volunteers, the after-school program welcomes 50 children from elementary and middle schools, providing assistance with homework and a space that fosters interaction, socialization, and social integration. Servizi Ospedalieri has also confirmed its support for the project "**Vis inclusive. Più forti insieme" (stronger together**) by Vis 2008, an amateur sports club in Ferrara. The aim of the initiative is to introduce young people and adults with learning difficulties and Down syndrome to basketball, by establishing one or more teams in the area that can play friendly matches and provincial, regional, and national tournaments. Furthermore, Rekeep S.p.A. was also a 2025 "award partner" of **Premio Luce! Startup Inclusiva** (Light prize! Inclusive Startup), an award promoted by Luce!, the Monrif Group's newsbrand dedicated to diversity and inclusion, and StartupItalia, which rewards and showcases Italian startups that make an impression with projects focused on inclusion, sustainability and social innovation. The 2025 Premio Luce! Startup Inclusiva award was presented to Spazio 3R – Riciclo Ricucio Riuso, an artisanal tailoring workshop that provides women in vulnerable circumstances with the opportunity for a fresh start, exemplifying a harmonious blend of entrepreneurship and social responsibility.

Rekeep for environmental sustainability

In 2025, Rekeep S.p.A. continued its two-year partnership with **Ogyre**, a startup committed to safeguarding the oceans, by helping to fund the international Fishing for Litter project. The initiative involves fishing fleets in Italy, Brazil, and Indonesia, which collect marine litter from the sea during their normal fishing activities. Through this collaboration, Rekeep S.p.A. has set a target of supporting the collection of 10,000kg of marine litter by April 2026, the equivalent of about 1 million half-liter plastic bottles, thus helping reduce marine pollution and protect biodiversity. The collected waste is weighed, analyzed, and digitalized through a platform based on blockchain technology, which ensures the transparency and traceability of the entire process. As of December 31, 2025, over 8,600kg of marine litter had been collected. Finally, Rekeep sponsored the conference "The Intersection of Tech and Climate Action" organized by Nomisma and held in Bologna on April 8, 2025 as part of the annual conference of the IRSPM - International Research Society for Public Management. The conference was entitled "Civic Engagement and Social Capital in Contemporary Public Administration: facing the challenges of social equity and environmental sustainability". This was a unique opportunity for researchers, institutional leaders, and professionals from the public and private sectors to engage in dialog on the crucial topic of climate change. Rekeep S.p.A. chose to support the event to promote innovative responses to the challenges facing public administration today.

Rekeep for solidarity

The Group places people's well-being and development at the heart of its actions, adopting a vision that extends beyond the corporate boundaries and is also reflected in its support for initiatives that promote local growth and social progress. In 2025, this commitment was once again realized through collaborations with various local public bodies with the aim of generating shared value. As is the case each year during the Christmas season, Rekeep S.p.A. distributed "solidarity gifts" to customers and stakeholders in the form of panettoni and chocolates. In 2025, these items were produced by: **Ageop Ricerca Odv**, an association that has been supporting the Pediatric Oncohematology Department of the IRCCS Policlinico di Sant'Orsola in Bologna for years, backing scientific research and offering hospitality, support, and essential services to children undergoing treatment, along with their families; **Fondazione Istituto Ortopedico Rizzoli**, established to support the Istituto Ortopedico Rizzoli so that medical care can be increasingly tailored to the patient, contributing to research activities and the enhancement of the artistic and cultural beauty preserved in the historic institute; and **Telethon**, a foundation that funds research to find treatments for rare genetic diseases. Lastly, Rekeep S.p.A. contributed to the fund-raiser sponsored by the Student Council **of Università Campus Bio-Medico di Roma** for the benefit of: Golfini Rossi Onlus, an organization active at Mvimwa Hospital (Tanzania) that supports the 127 disabled individuals in the villages adjacent to the healthcare facility; Associazione Murialdo, which promotes the "Prendere il volo" (Take Flight) project to support internships and vocational training for young people in socioeconomically challenging situations; Real Eyes Sport, which helps children and young people with disabilities discover their potential through sports; and ASL Roma 3, for a project concerning dental care for children at the G.B. Grassi Hospital in Ostia, in collaboration with Associazione Scopriamo l'Autismo.

Rekeep for health and healthcare

In 2025, Rekeep S.p.A. further strengthened its commitment to health by expanding its support for public health, home care services, and prevention initiatives. This commitment has been realized through event sponsorships, donations, and annual contributions to healthcare organizations and foundations with which the company collaborates or of which it is a founding member.

The initiatives supported in 2025 include:

- **Fondazione Policlinico Sant'Orsola.** Under a new three-year agreement, Rekeep S.p.A. will support the renovation of the former Monastero della Visitazione in Bologna. There, the Foundation, with the help of its volunteers and numerous other organizations, will establish an open community, a place dedicated to care and connection, fulfilling the commitment made in 2024 to initiate a socio-cultural project that fosters exchange and discussion within a local community. Within the Monastery, covering an area of 3,500 square meters indoors and nearly 3,000 square meters of parkland, a large guest house will be established. This facility will accommodate families from outside the region seeking medical treatment in Bologna, as well as the city's elderly who are living alone and increasingly require support throughout their care journey. There will also be a children's area for the children of doctors and nurses, services for children and young people with disabilities, spaces for workshops and cultural activities, and music therapy activities for elderly individuals with Alzheimer's disease. The initiative fulfills the commitment, set for 2025, to “identify a socio-cultural project that fosters exchange and discussion within a local community.” Rekeep also took part in the fund-raising campaign for the new Women's Oncology Day Hospital at the general hospital.

- **Fondazione Istituto Ortopedico Rizzoli** As one of the Foundation’s founder-members, Rekeep contributes annually to the implementation of innovative projects to support the Institute’s activities, improve patients’ quality of life, and showcase the historical and documentary heritage that the facility holds. It has also contributed directly to fund-raising for specific projects, such as the EOS project, which involves the purchase of innovative radiological equipment that enables the production of radiographic images with a significant reduction in X-ray exposure compared to traditional systems, or the Do.Po. Fund, established to ensure that patients with special needs at the Rizzoli Institute have access to highly technological and advanced prostheses.
- **Fondazione RSN Ricerca Scienze Neurologiche.** As a founding member, Rekeep supports the funding of current activities and the Foundation’s commitment to biomedical research in support of the IRCCS Institute of Neurological Sciences in Bologna, as well as the projects of the Bologna health authority to ensure essential care services for the local population.
- **Fondazione ANT Italia Onlus.** Rekeep has renewed its commitment to ANT, a non-profit organization dedicated to providing free specialist home care for cancer patients and promoting cancer prevention. This support extends to the daily efforts of ANT and its professionals, who deliver care, expertise, and humanity directly to the homes of those living with the disease. Rekeep has donated a vehicle that will be used for specialist home care activities.
- **Fondazione Pass**. Rekeep S.p.A. contributed to the organization of "B.Great. Intelligenza alimentare” (B. Great. Eat Smart), a major solidarity dinner for nearly 1,000 people held on May 31, 2025 in the center of Bologna. This edition was aimed at raising funds to support the Foundation’s activities on the ward and at the day clinic at Bellaria Hospital in Bologna, for boys and girls with nutrition and eating disorders, as well as support and guidance for their parents and caregivers. The funds will also support the Foundation’s training and awareness-raising initiatives in the region, conducted in collaboration with the healthcare system, local institutions, and the Regional Center for Nutrition and Eating Disorders.
- **Associazione BimboTu**. In 2025, the project, promoted by the BimboTu Association and funded by Rekeep in 2024, was completed. This project involved the redevelopment of the ophthalmology nursery at the ophthalmology outpatient clinics of the Maggiore Hospital in Bologna. The intervention enabled the redevelopment of an unused outpatient clinic, transforming it into a more welcoming and functional space designed to offer greater comfort to waiting families.

Other collaborations in the health sphere in 2025 include Rekeep's support for: **Fondazione Gli amici di Luca**, which promotes clinical networks and healthcare pathways dedicated to severe acquired brain injuries and neurotrauma; for **Associazione Regionale Emilia-Romagna Scompensati Cardiaci "ICARO" ODV**, which promotes initiatives aimed at preventing heart disease; and for **Policlinico di Sant'Orsola IRCCS**. This was for the third edition of the Retreat della Ricerca, an annual event dedicated to the IRCCS scientific community, featuring two days of keynote lectures, presentations, and debates to share knowledge and the results of scientific studies. Rekeep S.p.A. has joined the regional program **Workplaces that Promote Health,** promoted by the Emilia-Romagna Region as part of the 2021-25 Regional Prevention Plan, with the aim of fostering the well-being and overall health of workers. The project enhances the work environment as a preferred setting for the promotion of healthy lifestyles, through voluntary and participatory actions that actively involve employees and the occupational health physician. As a participating company, and through its voluntary support, Rekeep commits: to creating an environment that facilitates workers' adoption of positive health behaviors and choices, through a participatory process centered on the role of the occupational health physician; to taking an active role in promoting health and well-being and positively influencing workers' lifestyle habits by supporting their healthy choices; and to improving health literacy and encourage change among workers through motivational support provided by the occupational health physician.

EVENTS IN WHICH THE REKEEP GROUP TOOK PART

For several years, the Rekeep Group has incorporated attending conferences and workshops into its communications program, viewing it as a strategic tool to promote facility management and as part of the value that the services of the Group and the sector can generate for the community. In 2025, the Group participated directly as a speaker at numerous events and, as a partner or sponsor, contributed to the implementation of many initiatives on sustainability, energy upgrades, the future of healthcare, and innovation.

FEBRUARY 11, 2025

QN DISTRETTI ENERGIA – Energy and sustainability: future challenges, *Speed & QN Quotidiano Nazionale, Palazzo Rasponi dalle Teste, Ravenna (RA) – REKEEP SPA.*

APRIL 3, 2025

WORKSHOP "ESG & Welfare: how welfare policies enable you to achieve your sustainability goals", *UpDay & Boom, Boom Knowledge Hub,* Osteria Grande (BO) – *REKEEP*

13th AICO NATIONAL CONGRESS – "The synergy of the operating room nurse in the surgical process", *Associazione Nazionale Infermieri di Camera Operatoria, Palazzo dei Congressi, Riccione (RN) – SERVIZI OSPEDALIERI.*

APRIL 4-5, 2025

CONFERENCE "The silent revolution: how innovation is transforming healthcare", *Eolo Eventi Group*, *Hotel Almar Jesolo Resort, Jesolo (VE) – SERVIZI OSPEDALIERI.*

APRIL 8, 2025

CONFERENCE "The 'Correttivo' has effectively given us a 'new' code for public contracts. Innovations and challenges", *AEL* **-** *Associazioni Economi e Provveditori della Sanità del Lazio*, *Azienda Ospedaliera San Giovanni Addolorata, Roma (RM) – REKEEP SPA/SERVIZI OSPEDALIERI*

APRIL 8, 2025

CONFERENCE "The intersection of tech and climate action", *Nomisma/Department of Management - DiSA, Università di Bologna*, *Bologna Centro Congressi, Bologna (BO) – REKEEP SPA*

APRIL 10-11, 2025

1ST ATE CONGRESS – "The future of healthcare procurement in the Triveneto region. A debate on AI, amendments to the code, data governance, and the procurement of pharmaceuticals and medical devices", *ATE – Associazione Triveneta Economi e Provveditori, Hotel Crowne Plaza, Padova (PD) – REKEEP SPA*

APRIL 16, 2025

SEMINAR "The future of corporate sustainability: challenges and new skills required", *Impronta Etica/Università degli Studi di Bologna, Teaching Hub – Campus di Forlì, Forlì (FO) – REKEEP SPA*

APRIL 15-17, 2025

ECOMED GREEN EXPO OF THE MEDITERRANEAN*, SiciliaFiera, Catania – TECKAL*

MAY 9, 2025

2nd ALE CONGRESS – "The code after the 'Correttivo'. Sustainability in public healthcare contracts", *ALE - Associazione Lombarda Economi e Provveditori della Sanità, Hotel Ramada Plaza, Milano (MI) – REKEEP SPA/SERVIZI OSPEDALIERI*

MAY 16, 2025

CONFERENCE "AI and resilient data centers: the future drivers for critical infrastructure", *Clust-ER Innovate e Clust-ER Greentech, DAMA Tecnopolo di Bologna, Bologna (BO) – REKEEP SPA*

MAY 21, 2025

ARTE CONFERENCE – "Innovation and sustainability: the introduction and regulation of environmental, social, and ethical principles in contracts (ESG): which tools should be considered for healthcare procurement?"*, ARTE - Associazione Toscana e Umbra degli Economi e dei Provveditori della Sanità, Hotel Brunelleschi, Firenze (FI)– REKEEP SPA.*

MAY 22-25, 2025

FESTIVAL OF ECONOMICS – "Risks and fateful choices. Europe at a crossroads"*, Il Sole 24 Ore e Trentino Marketing, Trento (TR) – REKEEP SPA.*

MAY 29-30, 2025

HEALTHCARE WORKSHOP 20/30 – "AI to transform healthcare"*, Formasanità S.r.l., Villa Manin, Codroipo (UD) – REKEEP SPA/SERVIZI OSPEDALIERI*

JUNE 5-7, 2025

GREEN&BLUE FESTIVAL – "Let's start again from scratch. The data for the planet's future", *La Repubblica/Manzoni S.p.A., Museo Nazionale Scienza e Tecnologia Leonardo da Vinci, Milano (MI) – REKEEP SPA.*

JUNE 11, 2025

CONFERENCE "*Accelerating the response of Italian cities to the climate crisis*", *RENAEL - Rete Nazionale delle Agenzie Energetiche Locali & Ministero dell'Ambiente e della Sicurezza Energetica, Net Zero Cities, 2030 Città per il clima e Patto dei Sindaci, Tempio di Adriano, Roma (RM) – TECKAL*

JUNE 17, 2025

BOLOGNA 2050 – "Visions and challenges for the growth and future of the city and the region"*, Corriere della Sera/CairoRcs, Dama - Tecnopolo Data Manifattura Emilia - Romagna, Bologna (BO) – REKEEP SPA*

JULY 3, 2025

CONFERENCE "Towards a sustainable future", *RENAEL - Rete Nazionale delle Agenzie Energetiche Locali & ISPRA, Palazzo Vecchio, Firenze (FI) – TECKAL*

SEPTEMBER 12-14, 2025

WOMEN'S TIME – "Power, money, love. The freedom to still want it all", *Corriere della Sera/CairoRcs, Triennale, Milano (MI) – REKEEP SPA*

SEPTEMBER 17, 2025

CONFERENCE "The Emilia-Romagna Region's program for workplaces that promote health: the experience of companies and the value of motivation", *Regione Emilia-Romagna, Zanhotel Europa, Bologna (BO) – REKEEP SPA*

SEPTEMBER 24, 2025

WORKSHOP "AI, People, and Industry: A Practical Guide to Change", *BI-REX Competence Center e Mylia, Bi-Rex, Bologna (BO) – REKEEP SPA*

OCTOBER 8-10, 2025

CSR and SOCIAL INNOVATION FAIR – "Creating valuable futures", *Koinetica, Università Bocconi, Sustainability Makers, Milano – REKEEP SPA.*

OCTOBER 16-17, 2025

FARE CONGRESS – "2025–2030: Procurement in Healthcare", FARE - *Federazione delle Associazioni Regionali Economi e Provveditori della Sanità, Savoia Hotel Regency, Bologna (BO) – REKEEP SPA/SERVIZI OSPEDALIERI*

OCTOBER 16-19, 2025

13th AIFM NATIONAL CONGRESS – "Clinical innovation, AI, and the 5 pillars of medical physics", *AIFM (Associazione Italiana di Fisica Medica e Sanitaria, Palazzo della Gran Guardia, Verona (VR) – SERVIZI OSPEDALIERI*

OCTOBER 17-18, 2025

FESTIVAL LUCE! – "No filter", *Speed & QN Quotidiano Nazionale, Palazzo Vecchio, Florence – REKEEP SPA.*

OCTOBER 22-23, 2025

RENAEL GREEN HORIZON 2025, *Rete Nazionale delle Agenzie Energetiche Locali in collaboration with Romagna Acque-Società delle Fonti S.p.A., Palazzo Wedekind, Rome – REKEEP SPA.*

NOVEMBER 5, 2025

EXCELLENCE IN HEALTHCARE – "Innovation, people, and communities in Emilia-Romagna", *Il Resto del Carlino/Speed, Sede Il Resto del Carlino, Bologna (BO) – REKEEP SPA*

NOVEMBER 5-6, 2025

B.FUTURE CHALLENGE 2025, *BOOM Knowledge Hub, Boom, Osteria Grande (Bologna) – REKEEP SPA*

NOVEMBER 6-8, 2025

12th NATIONAL SIAIS CONGRESS – "Innovation in hospital architecture and engineering for the sustainability and safety of facilities", *Società Italiana dell'Architettura e dell'Ingegneria per la sanità & Events Congress & Communication, Mole Vanvitelliana, Ancona (AN), REKEEP SPA.*

NOVEMBER 12-14, 2025

42nd ANCI NATIONAL ASSEMBLY – "Together for the Common Good", *ANCI – Associazione Nazionale Comuni Italiani & Anci Comunicare, Fiera di Bologna, Bologna (BO), REKEEP SPA.*

NOVEMBER 19-20, 2025

THE ECONOMY OF THE FUTURE – "Words to Understand", *Corriere della Sera/CairoRcs, Triennale, Milano (MI) – REKEEP SPA*

NOVEMBER 25-28, 2025

20th RISK MANAGEMENT IN HEALTHCARE FORUM – "Reform in progress", *Arezzo Fiere & Congressi, Arezzo – REKEEP SPA/SERVIZI OSPEDALIERI*

NOVEMBER 27, 2025

14th HEALTHCARE SUMMIT, *Il Sole 24 Ore, Museo dell'Ara Pacis, Roma (RM) – REKEEP SPA.*

NOVEMBER 27, 2025

WORKSHOP "*Learn & HRTech: technologies and tools to improve HR processes & training*", *BI-REX Competence Center e EFI, Bi-Rex, Bologna (BO) – REKEEP SPA*

DECEMBER 3, 2025

FORUME ENERGY, *Assistal & ISSA Pulire Network, Grand Hotel Parco dei Principi, Rome – REKEEP SPA/TECKAL*

DECEMBER 10, 2025

WORKSHOP "Welfare that works", Boom Knowledge Hub & Satispay, *Boom Knowledge Hub, Osteria Grande (BO), REKEEP SPA.*

DECEMBER 12-13, 2025

5th COMMUNITY CARE CONGRESS - "Professional, organizational, and clinical care innovations in care settings, from the home to residential care", *Associazione Italiana Formazione Cure Sanitarie, Centro Congressi Kursaal, San Marino (RSM) – REKEEP SPA*

DECEMBER 17, 2025

REPUBBLICA TOGETHER - "The city and natural intelligence", *La Repubblica Bologna / Manzoni, Oratorio San Filippo Neri, Bologna (BO) – REKEEP SPA*.

SDG	SDG Title	S3 ACTIONS
	No poverty	- Gifts of solidarity - Projects to support vulnerable families - Support for the *Doposcuola* project of the Cucine Popolari di Bologna to combat educational poverty (50 children enrolled) - Fund-raising for: Golfini Rossi Onlus, Associazione Murialdo (*Prendere il volo*), Real Eyes Sport, ASL Roma 3, and Scopriamo l'Autismo
	Good health and well-being	-Support for hospitals and health foundations (Policlinico Sant'Orsola, Istituto Ortopedico Rizzoli, RSN, ANT) - Prevention and home care campaigns (ANT, ICARO) - Establishment of an ophthalmology nursery (Bimbo Tu) - Pediatric and disability projects (Bimbo Tu) - Solidarity initiatives in Poland - A new three-year agreement with the Sant'Orsola Polyclinic Foundation for the renovation of the former Monastero della Visitazione and the development of an open community (shelter, children's space, workshops, services for individuals with disabilities, music therapy) - Support for the campaign for the new Women's Oncology Day Hospital - Contribution to the initiatives of the Fondazione Istituto Ortopedico Rizzoli - Support for the activities of the RSN Foundation for neurological research - Renewal of support for ANT through the donation of a vehicle for specialized home care - Contribution to the *B.Great solidarity dinner. Eat Smart* by the Pass Foundation - Participation in *the Research Retreat* (IRCCS Sant'Orsola) - Other collaborations in the health sphere in 2025: Gli Amici di Luca, ICARO SB
	Quality education	- Collaboration with Reporters in the classroom and award for energy efficiency - New collaboration with the GIMBE Foundation: the *"La Salute tiene banco"* project, extended for the first time to the Sicily Region (2026) - Access for approximately 600 students to the dress rehearsal of the opera "Così fan tutte" at the Teatro Comunale di Bologna
	Industry, innovation and infrastructure	- Cultural sponsorships (Teatro Comunale, Festival Francescano, Vai Liscio, Parliamo d'Opera) - Support for B.A.C.H – Bologna Art Culture Hub, a new artistic and cultural center for the performing arts and social cohesion - Sponsorship of the opera "Così fan tutte" at the Teatro Comunale di Bologna (presenting partner) - Sponsorship of the "Parliamo d'Opera" event – 2025 edition - Main sponsor of the *Mundus* Festival (16 concerts, 60 artists, 6 municipalities)
	Reduced inequalities	- Inclusive basketball "Vis inclusive. Stronger Together" - Social inclusion through events and awards - Premio *Luce! Startup Inclusiva* awarded to *Spazio 3R – Riciclo Ricucio Riuso* - The Cucine Popolari *After-School* Project to combat educational poverty
	Climate action	- Partnership with Ogyre for marine litter collection - Sponsorship of the conference *"The intersection of tech and climate action"* (Nomisma, IRSPM)
	Partnerships for the goals	- Collaborations with local and international organizations, foundations, and associations - Participation in multi-stakeholder networks and projects - Strengthening cultural partnerships: Teatro Comunale, Festival Francescano, ATER Foundation - Collaboration with the GIMBE Foundation on public health - Ongoing collaborations with leading health foundations (ANT, Rizzoli, RSN, Sant'Orsola)

9.3 Metrics and targets

(ESRS S3-5)

9.3.1 - *S3-5* TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Over the next few years, the Group aims to increase dialog with local stakeholders that represent the local communities to which the services are provided, with the aim of enhancing the positive impacts on the affected communities, managing risks more effectively, and seizing opportunities that may arise.

, to the Sustainability Policy and to the corporate strategy. As such, the Group is committed to integrating them into the Group Sustainability Plan.

Specifically, the Rekeep Group is committed to:

- fully implementing the new collaboration initiated in Sicily with the Gimbe Foundation, aimed at training young people and promoting public health;
- consolidating support for associations and foundations that collaborate with public healthcare institutions, facilitate access to care, and promote medical and scientific research;
- identifying and supporting a new initiative that fosters the revitalization of a local cultural institution and the local community's access to high-quality cultural offerings.

In parallel, efforts in 2026 will be channeled into consolidating existing collaborations in the cultural, social, and health fields.

10. Consumers and End Users

ESRS S4

10.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

10.1.1 - *ESRS 2 SBM – 2* INTERESTS AND VIEWS OF STAKEHOLDERS

The Rekeep Group recognizes consumers and end users as key stakeholders, whose satisfaction, expectations, and rights directly influence the organization's strategy and business model. Operating primarily in the field of public services and procurement with the public administration, the Group includes in this category both direct customers and end users of the services provided. The Group also operates in strategic sectors such as rental and laundering, energy, and the digital sector, and is aware of the sensitivity and importance of these stakeholders and its direct and indirect impact on them. In this regard, it pays special attention to protecting human rights and the quality of the service it provides, with a focus on avoiding harm to the health and safety of users due to non-compliance with safety regulations in the provision of its services.

For example, in the rental and laundering business, patients in healthcare facilities are end users whose welfare is directly affected by the Group's management and operational choices. Respecting their rights and ensuring appropriate hygiene are central elements in defining service processes and standards.

Customer and end-user satisfaction is considered a key performance indicator, as it reflects the company's ability to generate shared value and positive impacts in the areas in which it operates. For this reason, the Group carefully nurtures its relationship with this category of stakeholders, adopting an approach focused on continuous improvement and building relationships based on trust, transparency, and active listening.

10.1.2 - *ESRS 2 SBM – 3* MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group conducted an update of the *Impacts, Risks and Opportunities* (IROs) and carried out two separate stakeholder engagement initiatives, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions were discussed within the *Sustainability* *and Innovation Technical Committee*, then submitted for approval to the *Intra-Board Committee* and, subsequently, to the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

The Double Materiality Assessment identified the following material sub-topics as relevant under ESRS S4[78]:

- **Personal safety of consumers and/or end users - Security of a person**.

The table below shows the material impacts, risks, and strategic opportunities identified in relation to ESRS S4 - Consumers and End Users .

The Group recognizes that the category "*consumers and end users*" includes both direct customers and end users of the services provided. This dual responsibility is intrinsically linked to and guides the **strategy and business model**, as the quality and safety of the services offered are critical factors for business sustainability.

Impacts	Risks	Opportunities
Harm to the health and safety of users due to non-compliance with safety regulations in service delivery - direct	Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards - short, medium and long term	

The Group's main operating areas susceptible to potential impacts and material risks are identified as follows:

- **Rental, laundering, and sterilization**: services aimed at hospital facilities and indirectly at patients. Non-compliance with safety regulations can generate negative impacts on the health of end users, resulting in economic and reputational risks for the Group.
- **Catering**: the companies of Rekeep Polska S.A. sub-group provide meals to hospitals, ensuring not only the observance of contracts with healthcare facilities, but also food safety for the patients. Again, compliance with quality standards is essential to prevent harm to health.
- **Digital**: H2H Digital manages paperless documentation processes, particularly medical records. End users (patients) may be exposed to privacy and data protection impacts. The Group is subject to EU Directive 2022/2555 (**NIS II)** and Regulation (EU) 2016/679 (**GDPR)**, and takes specific measures to

78 See the chart in section 1.14 "*Double Materiality Assessment*."

protect cybersecurity and digital rights, which are directly related to the health and safety of the patients concerned.

The operations of the Rekeep Group and those along the value chain can generate significant impacts on various categories of consumers and end users. The assessment of their exposure to risks is based on in-depth knowledge of the Group's operational processes, the specific nature of the services provided, and the characteristics of the individuals who utilize them. It also derives from the process of analysis and mapping of ESG risks that the Innovation & ESG Function is undertaking, in line with the requirements of principle DP 11.

Specifically, the following categories have been identified as being most exposed:

- **consumers of health and care services**, such as hospital patients, who utilize laundry, sterilization, and catering services. Although the services are not inherently harmful, their non-compliance with quality and safety standards can pose health risks, especially in clinics and hospitals;
- **users of digital services**, particularly those involved in document digitization and health data management, which may be exposed to negative impacts regarding privacy and personal data protection. The Group is subject to NIS II and GDPR regulations, and takes specific measures to protect cybersecurity and digital rights;
- **consumers requiring clear, accessible information**, such as patients and healthcare workers interacting with products and services (e.g., sterilized linen, meals, digitized clinical records), to prevent improper use or risks related to lack of proper instructions;
- **vulnerable individuals**, such as hospital patients, the elderly and the vulnerable, who are most exposed to health and privacy impacts. The Group takes a responsible and inclusive approach to protecting these individuals through high standards of quality, security, and data protection.

This analysis, conducted based on the Group's operational experience and the nature of the services provided, enables us to understand how certain categories of end users may be more exposed to specific risks, thereby ensuring that the corresponding protective measures are appropriately calibrated.

The analysis shows that the **direct material impact** is **harm to the health and safety of users** resulting from **non-compliance with safety regulations in service delivery**. This impact affects all businesses, but is particularly critical in rental, laundering, sterilization, catering, and digital services.

The **related risk** is **economic and reputational** in nature, and stems from **potential harm to the health and safety of end consumers** in the event of services not meeting quality standards. This risk manifests itself over the **short, medium, and long term**, affecting stakeholder trust and the sustainability of the business model. The risk does not affect all end users equally, but is particularly relevant for specific categories such as patients and vulnerable individuals, healthcare professionals, and users of healthcare services and digital services containing sensitive data. Based on business knowledge, these categories have been identified as being most exposed to potential impacts resulting from any non-conformity in the services provided.

The Group places particular emphasis on regulatory compliance and service quality, integrating specific controls and procedures into its operational processes. In particular:

- compliance with **health and safety** regulations is ensured at all stages of service delivery;
- high **quality standards** are adopted and constantly monitored;
- **the privacy of users and customers is protected**, in accordance with the GDPR and, for digital activities, with **NIS II** regulations governing the security of networks and information systems. In this area, the Group ensures maximum compliance with regulations.

The NIS II Directive (EU Directive 2022/2555) forms part of the broader regulatory framework through which the EU is regulating cybersecurity, privacy, data management, and AI. It aims to minimize threats to European cybersecurity by establishing a high level of cybersecurity for all services and infrastructures deemed essential to the economic and social fabric, and defines common security requirements as well as a supervisory and governance regime at the level of individual member states.

The Directive was transposed at the national level through Legislative Decree 138/2024. The Rekeep Group has implemented all measures stipulated by the Directive for 2025, namely, registration for self-reporting on the ACN Portal for companies identified as Essential and Important Entities, and the registration of Board members, Contact Points, and CSIRTs for Group companies within the perimeter.

Throughout 2025, the Rekeep Group completed the analyses and activities necessary to comply with the Directive and, consequently, adopted a Security Incident Management Policy.

Operating in sectors that are strategic and often related to essential services, the Group is committed to ensuring **operational continuity** and preventing disruptions that could jeopardize the delivery of essential services to the community. This continuity is ensured by contractual clauses and internal business continuity procedures that have consistently proven effective.

The Group, including through the safeguards implemented pursuant to NIS II, contributes to the protection of public health and of personal data and to the continuity of essential services by adopting high standards and focusing on the needs of vulnerable users.

10.2 Managing impacts, risks, and opportunities

(ESRS S4-1, S4-2, S4-3, S4-4)

10.2.1 - *S4-1* GROUP POLICIES RELATED TO CONSUMERS AND END USERS

The Rekeep Group has adopted an extensive system of certifications and corporate policies that contribute to the management and mitigation of relevant impacts and risks to consumers and end users. The Group sets out how the policies it has adopted impact ESRS S4.

Quality certifications (ISO 9001, ISO 13485, ISO 18295, ISO 15838) and the Integrated Quality, Safety and Environment Policy ensure that the services provided comply with international standards, thereby reducing the risk of harm to the health and safety of users, particularly in the health and care sectors, by helping to reduce and mitigate the economic and reputational risk of potential harm to the health and safety of end consumers due to services that do not meet quality standards.

Information security certifications (ISO 27001, ISO 27017, ISO 27018) and related corporate policies (Information Security Policy, Policy Data Breach and Response Plan) protect the privacy and data protection rights of users of digital services, especially in relation to sensitive end-users, such as those in hospitals, contributing to the prevention of negative impacts related to the management of sensitive data.

The Integrated Quality, Safety and Environment Policy, the Code of Ethics and the Sustainability Policy reflect the Group's commitment to social responsibility, transparency and respect for fundamental rights, including with regard to vulnerable individuals such as patients, and elderly and vulnerable people, thus helping mitigate the risk identified.

The SA8000 and the 231 Management and Control Model are fundamental tools for the protection of workers and end users, and contribute to the mitigation of the impacts identified for the material topic related to the ESRS S4 Standard. SA8000, which focuses on workers' rights and ethical and safe working conditions, ensures that personnel involved in operational processes work in a protected environment, thereby reducing the risk of errors, negligence, or non-compliance that could affect the health and safety of end users. Through internal protocols, controls, and procedures, Model 231 ensures compliance with regulations pertaining to safety, service quality, and crime prevention, thereby strengthening organizational safeguards that prevent the provision of non-compliant services. The integration of these two systems enables the Group to prevent economic and reputational risk regarding potential harm to end users resulting from service disruptions or non-compliance with quality standards, with a mitigating effect across all time horizons (short, medium, and long term).

For more details on policies, see sections E1-2, G1-2 and G1-3.

The tables below show the Group's Policies and Certifications pertaining to ESRS S4. The last column lists the corresponding impacts, risks and opportunities (IROs), both actual and potential, mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., UJet S.r.l., Teckal S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Saudi, Rekeep Polska sub-group: (IZAN+ Sp. z o.o.; Jol-Mark Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep facility solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.; C-Food Polska Sp. z o.o.; Naprzód Catering Sp. z o.o.; Catermed Sp. zo.o.)	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 13485	Quality management systems - Medical devices	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Medical Device S.r.l., UJET S.r.l.	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 15838	Customer contact center management system	H2H Digital Solutions S.r.l.	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 18295	Quality management system for customer contact centers	H2H Digital Solution S.r.l.	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 27001	Information security management system	Consorzio Stabile CMF, Rekeep Saudi Co. Ltd., Rekeep Polska (Naprzod Hospital Sp. z o.o.)	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 27017	Information security for cloud services	Consorzio Stabile CMF	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards

Certification	Description	Group company that adopted it	Managed IROs
ISO 27018	PII	Consorzio Stabile CMF	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
ISO 45001	Health and safety management system	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Cleaning S.r.l , EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.,.,., Servizi Ospedalieri S.p.A., Rekeep Saudi Co. Ltd., Rekeep Polska S.A. (IZAN+ Sp. z o.o.; Naprzod Hospital Sp. z o.o.; Rekeep Facility Solution sp.zoo; Rekeep Service Sp. z o.o.; Kolumna Transportu Sanitarnego TRIOMED Sp. z o.o.)	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards

Policies adopted to manage IROs related to consumers and end users	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l. .	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards

Policies adopted to manage IROs related to consumers and end users	Group company that adopted it	Managed IROs
Data security policy	Rekeep S.p.A., Consorzio Stabile CMF	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Policy Data Breach and Response Plan	Rekeep S.p.A., Consorzio Stabile CMF	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards

These certifications and policies not only derive from the company's strategy and model, but also guide their development. They thus enhance the Group's ability to proactively respond to economic and reputational risks related to service quality, data protection, and user rights protection, as well as those related to potential harm to the health and safety of end consumers due to services that do not meet quality standards. They are also an opportunity to consolidate stakeholder trust and improve operational resilience, especially in the strategic and high social-impact sectors in which the Group operates.

The Rekeep Group confirms its commitment to protecting the human rights of consumers and end users by ensuring that the services provided meet high standards of safety, quality, and transparency. In 2025, no reports of alleged human rights violations were received from customers or consumers through the dedicated channels. The absence of reports during the reporting period does not preclude the significance of the risk, which arises from the nature of the services provided and the potential impact on the health and safety of end users.

The Rekeep Group's policies concerning consumers and end users are based on internationally recognized principles regarding human rights and consumer protection, including *the United Nations Guiding Principles* on Business and Human Rights, *the United Nations Global Compact*, and the OECD Guidelines for Multinational Enterprises. These policies govern the standards of quality, security, information, and data protection that regulate the provision of services to various end users. To date, based on monitoring activities and controls conducted along the downstream value chain, no violations of the principles of the *Global Compact or the OECD Guidelines* affecting consumers or end users have been identified. The Group maintains active measures for prevention, oversight, and complaint management, with the aim of ensuring full compliance with international standards and ESRS.

The Rekeep Group's environmental policies are closely integrated with processes of technological innovation, digitalization, and ongoing training, and are developed using a collaborative, multi-stakeholder approach that involves public bodies, industry partners, and local communities in the co-creation of sustainable, scalable solutions. Responsibility for their implementation lies with the company's top management and, in particular, with the QHSE Department and the ESG Function, which are responsible for the strategic and operational oversight of the policies and their implementation processes. The policies are also subject to oversight by the ESG Managing Director, the Sustainability and Innovation Technical Committee, the Intra-Board Committee, and, ultimately, the Board of Directors, thereby ensuring a multi-level governance system that guarantees control, supervision, and full alignment with the Group's strategic guidelines.

10.2.2 - *S4-2* PROCESSES FOR ENGAGING CONSUMERS AND END USERS IN RELATION TO IMPACTS

The Rekeep Group's approach to **engaging consumers and end users** is aimed at identifying, assessing, and managing the material impacts – whether actual or potential – that affect them. Engagement primarily occurs through **continuous monitoring of services, customer satisfaction surveys, and ongoing contact with our operators in local areas**[79]. These tools enable the integration of end-user perspectives into decision-making processes, with a view to continuous improvement.

Engagement is either direct, through interactions with customers and service users (e.g., patients, operators), or indirect, through their legitimate representatives (e.g., healthcare facilities, public bodies). Listening and consultation activities take place on a regular basis, during service delivery and in the course of process reviews. Operational responsibility for user engagement lies with the *Operation* function, which operates in local areas and is in constant contact with users, as well as with the QHSE and Sustainability functions.

10.2.3 - *S4-3* PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS

The Rekeep Group is committed to identifying, addressing, and remediating material negative impacts that may affect consumers and end users, in line with the principles of accountability and transparency. If a negative impact is found to have been caused or contributed to by the company, management and resolution processes are instigated, including case analysis, involvement of relevant functions, and formulation of corrective measures, with subsequent evaluation of the effectiveness thereof.

The Group's Italian companies ensure ongoing dialog and listening through their local operational representatives. Rekeep Group staff are always willing to listen to and support consumers and end users so as to ensure the effectiveness of the services offered and, more importantly, the satisfaction of these

[79] Account Managers.

categories of stakeholder. When reports are received, the Group takes immediate action to handle and resolve the problem.

Consumers and end users can access the channels described above directly, through dedicated websites and/or through local representatives. The company is committed to **responding promptly and appropriately** to issues raised, monitoring the effectiveness of communication channels and constantly improving them, so as to ensure open, constructive dialog with local communities.

10.2.4 - *S4-4* TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS

The table below presents the Actions implemented by the Group in 2025 related to ESRS S4. The last column lists the associated actual and potential Impacts, Risks and Opportunities (IROs) mapped in the Double Materiality Assessment. For information on actual and potential IROs, please see section 1.14 "Double Materiality Assessment".

WHAT WE'RE DOING - ACTIONS RELATED TO CONSUMERS AND END USERS

Actions	**Related IROs**
Continuous monitoring of proper delivery and quality of services	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Customer satisfaction surveys	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards
Service quality control	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards

To maximize dialog and transparency with its customers, the Rekeep Group has *Operation Areas* located throughout the country, which coordinate with headquarters to ensure adaptability and timely assistance to stakeholder requests and needs.

The Group also utilizes these areas to ensure ongoing oversight of its orders and its works throughout the country by continuously monitoring the proper delivery and quality of its services.

This measure (i) promptly detects any deviations from safety and quality standards; (ii) reduces the likelihood that non-compliant services could pose risks to the health and safety of end users, especially in hospitals and for vulnerable groups; and (iii) enables immediate operational corrective measures to be initiated should critical issues arise.

Customer Satisfaction is one of the founding pillars of company policy and the Group is therefore committed to regularly assessing customer satisfaction and collecting customer feedback in order to continuously develop the services it offers, while meeting the highest quality standards, limiting critical issues, and strengthening the company's reputation.

Over the course of 2025, Rekeep S.p.A. conducted two Customer Satisfaction campaigns at sites in Northern and Central Italy, in relation to the civil and sanitary hygiene services provided.

The methodologies used to perform the assessment are listed below:

- Sanitary hygiene: Rekeep S.p.A. service/staff evaluation questionnaire, handed out by the site's group operations manager and completed by the hospital's theater manager.
- Civil hygiene: QR codes displayed in the facilities' bathrooms to enable users to express their level of satisfaction with the service.

Collecting feedback on level of courteousness and performance enables the company to assess its efficiency in delivering services and to identify any areas for improvement for the personnel that provide assistance at the facility.

The results of the Customer Satisfaction campaign are set out below:

- Sanitary Hygiene: the sanitary hygiene service received an average score of 3.34, on a scale of 0 to 5, from 197 completed questionnaires.
- Civil Hygiene: the civil hygiene service received an average score of 3.65, on a scale of 0 to 5, from 81 completed questionnaires. The above data refers exclusively to the activities of Rekeep S.p.A. and Consorzio Stabile CMF.

The results highlight the overall satisfaction of respondents, demonstrating that the company is doing its utmost to meet market requirements. By collecting *feedback* and taking measures to address critical points, the company can improve its efficiency and provide more personalized service, with the goal of achieving an upward trend in the Customer Satisfaction index.

H2H Facility and H2H Cleaning conducted a customer satisfaction survey to gather valuable information for evaluating the services provided and enhancing expected performance. The survey involved customer representatives with a multi-disciplinary view of the activities carried out by H2H across all or part of the managed real estate portfolio. The 2025 campaign concluded successfully, resulting in the CSA (Corporate Sustainability Assessment) award for demonstrating the company's status as a Virtuous Company, characterized by attentive listening to its customers. This award attests to the company's commitment to listening to its customers and to the continuous improvement of the quality of its services.

These campaigns: (i) aim to prevent the impact of causing harm to the health and safety of users due to non-compliance with safety regulations in service delivery; (ii) mitigate the risk that non-compliant services may cause harm to health and safety, as customer and end-user assessments enable the early identification of any risk signals related to non-compliance in services; (iii) facilitate targeted improvement measures through continuous monitoring of satisfaction levels, thereby reducing reputational risk and risk to the health of end users. Indeed, in terms of remediation, *feedback* enables the prompt correction of any situations that could cause inconvenience or negative impacts for end users.

In the delivery of sanitary hygiene, industrial hygiene, and maintenance services, Rekeep adopts clearly defined quality *standards* that are monitored by means of a predetermined number of quality controls, on both results and processes, for each activity. These audits are conducted on a cross-question basis, i.e., jointly by the customer and Rekeep's group operations manager. A typical example involves inspecting cleaning in critical environments such as operating rooms, where the assets are checked for conformity with expected standards.

If anomalies are detected – in relation to operating rooms, for example: impairments, stains, drip marks, or organic residues – the item is classified as non-conforming, resulting in the entire cleaning activity being classified as non-conforming. Following identification of the non-conformity, the operations group manager instigates a targeted corrective action, which may consist of repeating the cleaning or, if the item is found to be outdated, reporting it to the facility management unit for replacement.

For the sanitary hygiene and maintenance services, an internal portal dedicated to managing quality control and triggering corrective actions has been developed. This system is available to Rekeep S.p.A. and CMF customers, who can access the FMCF application, which is integrated into technical offerings. The application, consistently accepted by customers, enables quality controls to be carried out in a structured, traceable manner that conforms to the agreed standards.

In 2025, H2H Facility developed a web-based Customer Portal, complete with a dedicated mobile app, which were made available to all its customers. The platform enables real-time information sharing and the traceability of activities performed through the digital certification of actions, thereby eliminating the need for paper reports and manual signatures.

These structured processes of service quality control ensure that: (i) the services provided (particularly in critical settings such as hospitals or sterilized environments) comply with all safety requirements in the most critical contexts; (ii) mitigate the likelihood of health and hygiene risks for users and patients and reduce the probability of incidents or contamination that could be harmful to end users, thereby limiting the economic and reputational impact for the company; (iii) in terms of remediation, enable the immediate initiation of corrective actions.

SDG	SDG Title	S4 ACTIONS
3 GOOD HEALTH AND WELL-BEING	Good health and well-being	Customer satisfaction surveys. The monitoring and evaluation of civil and sanitary hygiene activities help to maintain healthy environments, particularly in hospitals.
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	The engagement of employees in the process of evaluating and improving services encourages the participation and development of human capital.
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure	Service quality control ensures the effectiveness of operations.
10 REDUCED INEQUALITIES	Reduced inequalities	Customer satisfaction surveys.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Responsible consumption and production	Continuous monitoring of proper delivery and quality of services, Customer satisfaction surveys.
17 PARTNERSHIPS FOR THE GOALS	Partnerships for the goals	Participation in local networks and collaboration with local bodies. Multi-stakeholder partnerships.

10.3 Metrics and targets

(ESRS S4-5)

10.3.1 - *S4-5* TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

In 2025, the Rekeep Group established qualitative targets to guide its actions in managing negative impacts and risks in relation to consumers and end users. These goals do not include quantitative or measurable targets and are not yet formalized, but they are consistent with the company's commitment to mitigating risks and managing impacts related to the health and safety of users, resulting from any non-conformity in service delivery.

Specifically, the company aims to:

- continue to ensure maximum compliance with health and safety regulations throughout the value chain to mitigate and strive for zero economic and reputational risk associated with potential harm to the health and safety of end consumers due to services that do not meet quality standards;
- consolidate quality control processes to prevent direct harm to users and protect corporate reputation;
- promote ongoing staff training to ensure behavior complies with safety standards;
- improve the reporting and feedback system with appropriate listening systems and channels, fostering an increasingly timely and transparent approach;
- integrate actions and measures aimed at mitigating the material risk identified in the Double Materiality Assessment and work towards achieving material opportunities in relation to consumers and end users.

The Group is committed to implementing, by the end of next year, formalized quantitative targets shared with the entire Group, along with systems to monitor them. The aim is to identify opportunities for improvement and to guide future actions, with a view to continually evolving the services offered and reducing the operational, economic, and reputational risk identified.

11. Business Conduct

ESRS G1

11.1 Governance

(ESRS 2 GOV-1)

11.1.1 - *ESRS 2 GOV-1* – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Rekeep Group’s governance system is based on the principles of proper administration and transparency of business management choices. This is achieved partly by identifying information flows between corporate bodies and corporate functions, and by efficiently defining the internal control and risk management system.

Rekeep S.p.A.’s governance is based on a traditional model (see introduction for further details), comprising a Board of Directors (BoD) and a Board of Statutory Auditors, both appointed by the shareholders' meeting, thus ensuring transparency, strategic oversight, and a balance between management and control functions. The BoD plays a central role in defining and approving sustainability strategies, assessing the integration of ESG aspects into the business model, and approving the Sustainability Report. The Board of Statutory Auditors monitors the suitability of the internal control system, including in relation to sustainability reporting.

Beginning in 2024, the Board strengthened its oversight of ESG matters by appointing intra-board committees, including the ESG Control and Risk Committee, which oversees ESG risk analysis, strategic prioritization, and oversight of the sustainability reporting process. The responsibilities of the administrative and supervisory bodies thus extend to overseeing ESG impacts, risks, and opportunities, and integrating these aspects into corporate strategy and decision-making processes. In 2025, the BoD implemented the governance of the ESG process by approving the first Group Report compliant with the ESRS.

The information flows between operational functions, the ESG Department, the ESG Control and Risk Committee, and the BoD ensures continuous oversight and an integrated assessment of risks and opportunities, including in terms of Double Materiality. In this manner, the administrative, management, and supervisory bodies ensure that the company’s conduct is consistent with the principles of sustainability, ethics, and responsibility, thereby promoting well-informed governance focused on the long term.

11.2 Management of impacts, risks, and opportunities

(ESRS 2 IRO-1, G1-1, G1-2, G1-3)

11.2.1 - *ESRS 2 IRO 1* DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES

In 2025, the Rekeep Group updated the Double Materiality Assessment conducted in 2024, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain.

The Group initiated an update of the impacts, risks and opportunities (IROs) and conducted two separate stakeholder engagement processes, involving a cluster of internal stakeholders and a cluster of external stakeholders, respectively. The findings from these listening sessions, although not incorporated into the assessment of the IROs for FY 2025, were discussed within the *Sustainability and Innovation Technical Committee* and subsequently submitted for approval by the *Intra-Board Committee* and, thereafter, by the *Board of Directors*.

For a comprehensive description of the methodology employed, see section 1.14 *"Double Materiality Assessment*".

The Double Materiality Assessment identified the following material sub-topics under ESRS G1[80]:

- **Corruption and bribery - Prevention and detection, including training, Incidents;**
- **Corporate culture;**
- **Management of relationships with suppliers, including payment practices.**

The table below shows the material impacts and risks identified in relation *to ESRS G1 - Business conduct*.

Impacts	Risks	Opportunities
Incidents of corruption and bribery in relations with public administration - direct	Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure - medium to long term	
Harm caused by anti-competitive behavior - direct	Reputational, operational, economic, and legal risk due to anti-competitive behavior and antitrust violations - medium to long term	
Negative impact on supplier business due to unfair payment practices - direct	Reputational, economic, operational, and legal risk related to late payment of suppliers – short, medium, and long term	

[80] See the chart in section 1.13 "*Double Materiality Assessment*."

11.2.2 - *G1-1* CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES

In line with ESRS requirements, the Rekeep Group has adopted an extensive system of corporate certifications and policies that contribute significantly, albeit sometimes indirectly, to the management and mitigation of material impacts and risks connected with business conduct. The Group sets out how its policies impact the ESRS G1 topic by aiming to promote a corporate culture based on ethics, transparency, and accountability.

The **Code of Ethics**, the **Organization, Management and Control Model pursuant to Legislative Decree 231/01**, the **Anti-Corruption Policy**, and **ISO 37001 certification** are the primary tools through which the companies that have adopted them identify, assess, and manage risks related to business conduct, particularly those associated with bribery and corruption. These help mitigate reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure.

The Group has put in place policies on combating bribery and corruption consistent with the regulations currently in force, and is committed to strengthening their implementation, formalization, and monitoring over the next two-year period.

The **Whistleblowing Procedure**, adopted by all Group companies falling under the scope of Legislative Decree 24/2023, complies with Italy's legislation that transposes Directive (EU) 2019/1937 and establishes internal reporting channels accessible to both internal and external stakeholders. Personnel assigned to receive whistleblowers' reports are trained and appointed according to criteria of independence and confidentiality, and specific measures are in place to protect whistleblowers from retaliation. In order to comply with Legislative Decree 24/2023, Rekeep S.p.A. and its subsidiaries Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solutions S.p.A., H2H Digital s.r.l., H2H Cleaning s.r.l., Servizi Ospedalieri S.p.A., Medical Device s.r.l. and U.Jet s.r.l. have established an internal communication channel for the transmission of information regarding violations.

The establishment of this channel facilitates the more effective prevention and detection of violations, and makes it possible to identify and report concerns regarding unlawful conduct or conduct in conflict with the relevant code of conduct or similar regulations. Such systems respond to the principle of fostering a culture of good communication and corporate social responsibility, as well as improving the company in question.

The channel offers written and oral options for internal reporting through the @*Whistleblowing* platform. The internal reporting channel safeguards the confidentiality of the identity of the whistleblower, the facilitator, and the people involved or otherwise mentioned in the report, as well as the content of the report itself and the related documentation submitted. The channel is managed through a web-based platform that can be accessed from all devices (PC, tablet, smartphone). Data entered into the platform is segregated in the logical partition dedicated to the company and is subject to a scripting algorithm before being archived. Security in transit is ensured by secure communication protocols. Data retention is governed by preset deadlines with automatic reminders for the channel manager, who proceeds to delete the data once the deadline is reached. The company that provides access to the platform is ISO27001 certified.

The internal channel is managed by an external party who meets the requirements of autonomy and independence and is specifically trained, as the regulations require. The person in charge of managing the channel and the report acts exclusively with a view to the acquisition of the report and access to the platform. The Group consistently implements measures to protect workers from retaliation, as required by current regulations[81], which include the prohibition of discriminatory, disciplinary, or injurious acts against the whistleblower, the facilitator, or the people involved.

Information regarding the channel, procedures, and prerequisites for whistleblowing is displayed in workplaces on company intranet bulletin boards. This information is also made available in a dedicated Whistleblowing section on each company's website, with the aim of making it known to individuals who, even if they do not visit the workplace, have a legal relationship with the company.

Through these channels, through training and through ongoing contact with its employees, the company ensures that it promptly, independently, and objectively investigates all reports received, including those related to misconduct such as bribery and corruption, in line with the principles of transparency and integrity.

Lastly, the Group recognizes that certain business functions, particularly those related to procurement management and business relations, have greater exposure to the risk of corruption. For this reason, specific training courses on business conduct have been launched for these areas. The frequency and content of these courses are tailored to the relevant level of responsibility.

The **Information Security Policy** and **Policy Data Breach and Response Plan**, supported by **ISO 27001**, **ISO 27017**, and **ISO 27018** certifications, strengthen the management of data protection and privacy risks, thus indirectly helping to protect user rights and operational resilience. The **Integrated Quality, Safety and Environment Policy**, **Sustainability Policy**, and **SA8000 Certification** reflect the Group's commitment to social responsibility and the protection of vulnerable individuals, thereby promoting an inclusive corporate culture focused on protecting fundamental rights.

[81] Directive (EU) 2019/1937 and Legislative Decree 24/2023

Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., and Teckal S.p.A. have been awarded the **Legality Rating issued by the Italian Competition Authority (AGCM)**, all receiving the maximum score of **three stars**. This award is testament to the company's highest level of reliability with respect to compliance with the law, transparency, and fairness in economic conduct, thereby confirming the Group's commitment to ethical and responsible business conduct.

The tables below present the Group's Policies and Certifications pertaining to ESRS G1, with the last column referencing the corresponding Impacts, Risks, and Opportunities (IROs), both actual and potential, as mapped in the Double Materiality Assessment. For further details, please see section 1.14 "Double Materiality Assessment".

Certification	Description	Group company that adopted it	Managed IROs
ISO 27001	Information security management system	Consorzio Stabile CMF, Rekeep Saudi Co. Ltd., Rekeep Polska (Naprzod Hospital Sp. z o.o.)	Harm caused by anti-competitive behavior
ISO 27017	Information security for cloud services	Consorzio Stabile CMF	Harm caused by anti-competitive behavior
ISO 27018	PII - Guidelines for the protection of personally identifiable information in public cloud services	Consorzio Stabile CMF	Harm caused by anti-competitive behavior
ISO 37001	Management systems for the prevention of corruption	Consorzio Stabile CMF, Teckal S.p.A.	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure
SA8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Teckal S.p.A.	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure

Policies adopted to manage IROs related to business conduct	Group company that adopted it	Managed IROs
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure Harm caused by anti-competitive behavior
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A., Teckal S.p.A.	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Teckal S.p.A., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., and Rekeep World	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with public administration suppliers
Organization, Management and Control Model pursuant to Legislative Decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A.,Teckal S.p.A., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l. .	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration
Data security policy	Rekeep S.p.A., Consorzio Stabile CMF	Harm caused by anti-competitive behavior
Policy Data Breach and Response Plan	Rekeep S.p.A., Consorzio Stabile CMF	Harm caused by anti-competitive behavior
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l. .	Harm caused by anti-competitive behavior Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration Negative impact on supplier business due to unfair payment practices Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure
Anti-corruption policy	Consorzio Stabile CMF, Teckal S.p.A., Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group	Harm caused by anti-competitive behavior Incidents of corruption and bribery in relations with the public administration Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure
Procedure for the ethical monitoring of suppliers	Rekeep S.p.A., Teckal S.p.A.	Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration Negative impact on supplier business due to unfair payment practices

Policies adopted to manage IROs related to business conduct	Group company that adopted it	Managed IROs
Sustainable Procurement Policy	Rekeep S.p.A., Consorzio Stabile CMF	Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration Negative impact on supplier business due to unfair payment practices Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure
Supplier Code of Conduct	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri sub-group, H2H sub-group, Teckal S.p.A.	Reputational, economic, operational, and legal risk related to late payment of suppliers Incidents of corruption and bribery in relations with the public administration Negative impact on supplier business due to unfair payment practices Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure
Legality Rating – Italian Competition Authority (AGCM)	Consorzio Stabile CMF, Teckal S.p.A., Servizi Ospedalieri S.p.A.	Harm caused by anti-competitive behavior Incidents of corruption and bribery in relations with the public administration Reputational, operational, economic, and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure

11.2.3 - *G1-2* MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

The Rekeep Group adopts a responsible and structured approach to managing its relationships with its suppliers, recognizing the strategic role that the supply chain plays in generating social, environmental, and economic impacts.

The Group's approach to managing supplier relationships and the related impacts, risks, and opportunities *(IROs)* pertaining to this topic is structured across three levels, as detailed in Chapter 8 under the section "*Material impacts, risks, and opportunities and their interaction with strategy and business model*".

In line with their *Social Responsibility Management System* and the *SA8000 standard*, Rekeep S.p.A. and Consorzio Stabile CMF require all suppliers to sign up to the company's ethical principles and integrate social, environmental, and governance criteria into their selection and evaluation processes, thereby contributing to the spread of sustainable practices throughout the supply chain. As of 2025, this commitment has been further strengthened through the adoption of the *Supplier Code of Conduct*[82] and the *Sustainable Procurement Policy*, which are aimed at promoting sustainable practices throughout the entire supply chain. The Innovation & ESG Department is responsible for these two policies. Both documents are publicly disclosed on the websites of all Group legal entities that have adopted them, and the *Supplier Code of Conduct* is shared with all suppliers during the screening stage, with a request for them to sign it in acceptance. This approach takes account of supply chain risks and aims to mitigate them through policies and procedures focused on shared responsibility and continuous improvement.

These structured supplier selection processes, managed by the various purchasing departments, initially involve surveys, document checks, and verification of compliance with the Group's shared ethical and social principles. Questionnaires for suppliers are conducted at the initial selection and screening stage as well as periodically thereafter, at least once a year, to assess the effectiveness and continued fulfillment of the identified requirements. Controls are conducted throughout the contractual relationship, backed up with the signing of specific clauses to safeguard ethical and health and safety principles, and conclude downstream with periodic audits.[83]

The Group promotes fair and transparent behavior towards suppliers, with special attention to the prevention of late payments, especially to small and medium-sized enterprises, in order to foster fair, stable, and lasting relationships.

Rekeep S.p.A. has adopted a *Procedure for ethical monitoring of suppliers* in line with the requirements of SA8000. The procedure requires two-stage supplier monitoring. The first stage is the supplier's registration with the company's purchasing register, when the supplier formally agrees to the ethical principles established by the SA8000 standard. The second stage consists of monitoring, by SQA, on a random basis, of suppliers deemed critical, along with spot checks on those who have not accepted the contractual clause regarding the Rekeep Group's right to conduct audits according to SA8000.

Furthermore, in 2025, the *ESG Guidelines* were adopted – as described in Chapter 8 – with the aim of standardizing and improving internal practices for supply chain mapping and management.

Audits of suppliers are periodic and scheduled annually. They cover both ethical and health and safety issues and are generally aimed at monitoring compliance with workers' rights and applicable regulations. For more details about these checks, see "*S2-4 Taking action on material impacts on value chain workers, and*

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82 Implemented for Rekeep S.p.A., Consorzio Stabile CMF, Teckal S.p.A., H2H sub-group, and SO sub-group. See Chapter 8 for further details.

83 For further details, see Chapter 8.

approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions" in Chapter 8.

11.2.4 - G1-3 – PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

The Rekeep Group has adopted a structured system to prevent, identify, and manage risks of bribery and corruption, in line with the principles of integrity, transparency, and legality. As such, disclosures of how the Group aims to prevent and detect bribery and corruption are provided below.

The Group promotes the dissemination of its anti-corruption policies through internal communications, training initiatives aimed at employees, and information initiatives aimed at suppliers. Training programs are tailored to corporate functions' risk level and also involve members of governance bodies, with the aim of strengthening the culture of lawfulness and the ability to prevent unlawful behavior.

Corruption poses a significant risk to companies and can have major consequences for the reputation and sustainability of the company itself.

The Rekeep Group's Anti-Corruption System consists of:

- The Rekeep Group ***Code of Ethics***, which applies to all wholly owned subsidiaries
- The **Organization, Management and Control Model** pursuant to Legislative Decree 231/2001
- The **Whistleblowing Procedure and Channel** for handling reports of misconduct, including corrupt behavior
- **Code of Conduct and Antitrust Compliance Program**

The Rekeep Group *Code of Ethics*

The Rekeep Group *Code of Ethics* sets out the principles and values on which Rekeep S.p.A. and its wholly owned subsidiaries base their activities and business conduct, as well as the set of rights, duties, rules of conduct, and responsibilities they have regarding all parties with whom they enter into relations for the purpose of achieving the corporate purpose.

By resolution of the Board of Directors of Rekeep S.p.A., the Rekeep Group's new *Code of Ethics* was revised and published on May 18, 2023. The changes were intended to align the Code with the most advanced models and with the Group's strategic approach, which is increasingly focused on sustainability.

With this in mind, the Rekeep Group:

- undertakes to comply with the law and with regulations in general as a fundamental commitment;

- states that it abides by the general principles of honesty, transparency, good faith, fairness, integrity and confidentiality;
- undertakes at all times to act with the utmost diligence, fairness and loyalty, in a spirit of collaboration and with moral and professional rigor;
- fosters, within the context of social responsibility and environmental protection, the proper and practical use of resources and promotes safety in performing its work;
- is committed to ensuring that accounting information adheres to the principles of truthfulness, transparency, accuracy, completeness, and compliance with applicable regulations, and to adopting efficient and effective internal control systems;
- ensures the widest possible dissemination and awareness of the Code of Ethics, both within its own corporate organization and among third parties with which it has dealings, as well as among those who, for various reasons and at various levels, are required to observe and implement its provisions;
- ensures that the Code of Ethics is always properly complied with, imposing appropriate penalties for confirmed violations.

An *Ethical Committee* was established in 2018, comprising three members from outside the company. Its duties are to monitor the circulation and implementation of the *Code of Ethics* and to receive and investigate all reports of possible violations of the Code.

The *Code of Ethics* is published on the company intranet for all employees and on the company website for all other stakeholders; suppliers are required to adhere to it at the screening stage and at the start of the contractual relationship.

Model 231 and the SB

Rekeep S.p.A. adopted its *Model 231* in 2008 and ensures Group companies adopt and effectively implement their own organizational models: the subsidiaries independently prepare and adopt their own Organization, Management and Control Model pursuant to Legislative Decree 231/2001, also taking into account the principles of conduct adopted by the Group.

The following subsidiaries have their own *Model 231*: Servizi Ospedalieri S.p.A, H2H Facility Solutions S.p.A, H2H Digital Solutions Srl, Consorzio Stabile CMF, Medical Device Srl, U.JET Srl and Teckal S.p.A.

Each company has entrusted the task of supervising the operation of and compliance with *Model 231* to its own Supervisory Board ("SB"), composed of professionals selected from outside the company, who meet the necessary requirements of autonomy, independence, professionalism and continuity of action.

At the operational level, the SB is assigned the task of:

- verifying the implementation of the control procedures established in Model 231 by preparing a "Program of Checks" for the SB, with a view to planning annual targeted checks on certain operations or specific acts carried out by the company, especially in the context of activities that are sensitive or instrumental to their implementation.
- reporting to the corporate bodies along two reporting lines:
  - first, on an ongoing basis, directly to the Chair of the Board of Directors and/or the Chief Executive Officer/Sole Director;
  - second, by preparing a "Half-Yearly Report" to the Board of Directors and the Board of Statutory Auditors/Single Statutory Auditor concerning the supervisory activities carried out by the Body during the reporting period; any critical issues that have emerged in terms of behaviors or events within the company and in terms of the effectiveness of Model 231; and the corrective and improvement actions suggested and their implementation status.

Furthermore, in order to facilitate supervision of the effectiveness and operation of Model 231, the SB receives the necessary "Information Flows" to perform the supervisory tasks entrusted to it.

The Supervisory Board is also promptly informed in the event of potentially relevant whistleblowing reports under the provisions of Legislative Decree no. 231/2001 and the Model, and acts, in accordance with the requirements of autonomy and independence, as required by the *Whistleblowing Procedure*, adopted pursuant to Legislative Decree 24/2023, and by the Organization, Management and Control Model.

Model 231 is communicated to all company personnel at the time of its adoption. To this end, the model is published on the company's intranet and on the company's website, and the full version of it is posted on the company's notice board.

The training, aimed at disseminating knowledge of the regulations set out in Legislative Decree 231/2001, varies in content and delivery methods (online and/or in-person) according to the qualifications of those receiving training, the risk level of the area in which they work, and whether or not they have representative roles in the company.

The training course delivered online via the *learning231Workstation®* platform includes: 1) distribution of the Organization, Management and Control Model pursuant to Legislative Decree 231/01 through a web-based platform that enables recipients to download the Model and training materials via a link emailed to them. All downloads are electronically tracked for each employee involved; 2) electronic confirmation that trainees have received, read, and understood the Model, with a corresponding commitment to comply with its requirements; 3) completion of an online questionnaire in order to verify the effectiveness of the training, by measuring the actual level of understanding of its contents.

For employees who have already received the training, any updated version of the Model is distributed via the same platform and the recipients concerned are required to accept it.

Code of Conduct and Antitrust Compliance Program

On February 23, 2017, to comply with international *best practices* in antitrust, improve internal awareness of antitrust principles, and prevent violations, the Board of Directors of Rekeep S.p.A. resolved to adopt the *Antitrust Compliance Program* and subsequently approved a *Rekeep Group Antitrust Code of Conduct*, aimed at disseminating an antitrust culture and identifying any non-compliance with competition law in order to raise the awareness of employees and contract staff in connection with non-compliant behavior, which could be the cause of potential antitrust violations.

The Board of Directors of Rekeep S.p.A. has appointed an Antitrust Compliance Officer to oversee the *Antitrust Compliance Program* and the Antitrust *Code of Conduct*.

The *Antitrust Compliance Program* consists of the following:

1. an antitrust risk assessment summary document that identifies the areas in which critical competitive issues appear to be more serious in the light of the company's structure and fields of operations;
2. the Rekeep Group Antitrust Code of Conduct, which sets out in detail the conduct to follow in bidding in public tenders;
3. a set of procedures and internal operating instructions aimed at enhancing the ability to prevent and correctly handle situations with possible antitrust implications;
4. ad hoc training with an in-depth study of the most relevant competition-related issues aimed at enhancing the ability of management and other operational personnel to recognize antitrust risk and appropriately prevent it.

As required by *the Anti-Trust Compliance Program*, in-depth and refresher training sessions are held annually for executives and the heads of the various corporate functions involved.

An *Anti-Trust Compliance Program* audit plan was also introduced in 2024, which involves conducting 4 audit cycles per year (quarterly), and enables constant monitoring of compliance with the principles of conduct set out in the *Anti-Trust Code of Conduct* and the adoption of control measures in order to ensure antitrust compliance.

In addition to Rekeep S.p.A., as at December 31, 2025, Servizi Ospedalieri S.p.A., Consorzio Stabile CMF, and Teckal S.p.A. have also implemented their own *Antitrust Compliance Program*, to which the same activities as described above apply.

CMF and TECKAL S.P.A. - ISO 37001

Of the subsidiaries, Consorzio Stabile CMF and Teckal S.p.A. have an ISO 37001-certified corruption prevention management system and have adopted an *Anti-Corruption Policy*. The Board of Directors is responsible for this policy, which is published on the websites of the legal entities that have adopted it.

ANTI-CORRUPTION AND ANTITRUST TRAINING

In 2025, the two business conduct training courses listed below were provided for *Consorzio Stabile CMF and Teckal S.p.A.*:

TRAINING ON BUSINESS CONDUCT

Course Name	Target audience	No. of Personnel Involved	Total Hours Delivered
Antitrust Training	Office Staff	74	144
ISO 37001 "Anti-corruption"	Office Staff	35	17.5

11.3 Metrics and targets

(G1-6)

11.3.1 - *G1-6* – PAYMENT PRACTICES

Thanks to the internal tracking and data collection processes put in place for preparing this 2025 Sustainability Report, and as part of its process of alignment with the CSRD, the Group launched the activities needed to engage the *legal entities* regarding this *Disclosure Requirement*. The commitment is to ensure reporting of this DR within the next two-year period.

Index

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS 2 BP-1 **ESRS 2 BP-2**	1.6 Report Preparation Criteria	15	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 GOV-1 **ESRS 2 GOV-2** **ESRS 2 GOV- 4**	1.7 Group Governance	18	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM- 1	1.8 Strategy	24	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-1	1.9 The Group Sustainability Policy	28	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-1 **ESRS 2 SBM-3**	1.10 The Integrated Sustainability and Innovation Approach	31	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 GOV-5	1.11 Risk Management: a cornerstone of company strategy	37	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-2	1.12 Stakeholder Engagement	43	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-1	1.13 Value Chain	49	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS 2 -BP-2 **ESRS 2 SBM-3** **ESRS 2 IRO-1** **ESRS 2 IRO-2**	1.14 Double Materiality Assessment	53	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
2 ESRS E1 Climate Change	**ESRS 2 GOV-3**	**2.1 Governance**	65	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		2.2 Strategy	66	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-3	2.2.1 Rekeep's climate strategy	66	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E1-1	2.2.2 Transition plan for climate change mitigation	66	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		2.3 Managing impacts, risks, and opportunities	68	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 IRO-1	2.3.1 Material climate-related IROs	68	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E1-2	2.3.2 Group policies related to climate change mitigation and adaptation	70	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	E1-3	2.3.3 Actions and resources related to climate change policies	74	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		2.4 Metrics and targets	80	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E1-4	2.4.1 Targets related to climate change mitigation and adaptation	80	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E1-5	2.4.2 Energy consumption and energy mix	81	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E1-6	2.4.3 GHG Emissions	82	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E1-7	2.4.4 GHG removals and GHG emission mitigation projects financed through carbon credits	88	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E1-8	2.4.5 Internal carbon pricing	88	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
3 ESRS E2 Pollution	**ESRS 2 IRO-1**	**3.1 Managing impacts, risks, and opportunities**	89	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E2-1	3.1.1 Group policies related to pollution	91	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E2-2	3.1.2 Actions and resources related to pollution	96	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		3.2 Metrics and targets	106	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	E2-3	3.2.1 Targets related to pollution	106	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E2-4	3.2.2 Pollution of air, water and soil	107	Pollution of water: Hospital Services
	E2-5	3.2.3 Substances of concern and of very high concern	107	Data currently unavailable. The Rekeep Group is committed to providing this disclosure in future financial years
4 ESRS E3 Water and marine resources	**ESRS 2 IRO-1**	**4.1 Managing impacts, risks, and opportunities**	109	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E3-1	4.1.1 Group policies related to water and marine resources	111	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E3-2	4.1.2 Actions and resources related to water and marine resources	115	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		4.2 Metrics and targets	120	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E3-3	4.2.1 Targets related to water and marine resources	120	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E3-4	4.2.2 Water consumption	122	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
5 ESRS E4 Biodiversity and ecosystems	**ESRS 2 SBM-3**	**5.1 Strategy**	123	Rekeep Group: Rekeep Group S.p.A., CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	E4-1	5.1.1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	124	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 IRO-1	**5.2 Managing impacts, risks, and opportunities**	125	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E4-2	5.2.1 Group policies related to biodiversity and ecosystems	126	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E4-3	5.2.2 Actions and resources related to biodiversity and ecosystems	129	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		5.3 Metrics and targets	133	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E4-4	5.3.1 Targets related to biodiversity and ecosystems	133	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E4-5	5.3.2 Impact metrics related to biodiversity and ecosystem change	134	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
6 ESRS E5 Resource use and circular economy	**ESRS 2 IRO-1**	**6.1 Managing impacts, risks, and opportunities**	136	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	E5-1	6.1.1 Group policies related to resource use and the circular economy	137	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	E5-2	6.1.2 Actions and resources related to resource use and the circular economy	142	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		6.2 Metrics and targets	152	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E5-3	6.2.1 Targets related to resource use and the circular economy	153	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
	E5-4	6.2.2 Resource inflows	153	Rekeep S.p.A., Consorzio Stabile CMF
	E5-5	6.2.3 Resource outflows	155	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A., and Teckal S.p.A.
7 ESRS S1 Own workforce		**7.1 Strategy**	158	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-2	7.1.1 Interests and views of stakeholders	158	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-3	7.1.2 Material impacts, risks, and opportunities and their interaction with strategy and business model	159	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		7.2 Managing impacts, risks, and opportunities	162	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS S1-1	7.2.1 Group policies related to own workforce	162	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-2	7.2.2 Processes for engaging with own workforce and workers' representatives on impacts	170	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-3	7.2.3 Processes to remediate negative impacts and channels for own workers to raise concerns	171	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-4	7.2.4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	174	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		7.3 Metrics and targets	191	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-5	7.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	191	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-6	7.3.2 Characteristics of the undertaking's employees	194	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS S1-7	7.3.3 Characteristics of non-employee workers in the undertaking's own workforce	196	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-8	7.3.4 Collective bargaining coverage and social dialog	197	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-9	7.3.5 Diversity metrics	199	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-10	7.3.6 Adequate wages	200	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-11	7.3.7 Social protection	202	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-13	7.3.8 Training and skills development metrics	204	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-14	7.3.9 Health and safety metrics	205	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS S1-15	7.3.10 Work-life balance metrics	211	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S1-16	7.3.11 Compensation metrics (pay gap and total compensation)	212	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
	ESRS S1-17	7.3.12 Incidents, complaints, and severe human rights impacts	213	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
8 ESRS S2 Workers in the value chain		**8.1 Strategy**	214	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Teckal S.p.A., Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
	ESRS 2 SBM-2	8.1.1 Interests and views of stakeholders	214	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-3	8.1.2 Material impacts, risks, and opportunities and their interaction with strategy and business model	215	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		8.2 Managing impacts, risks, and opportunities	217	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S2-1	8.2.1 Group policies related to value chain workers	217	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
	ESRS S2-2	8.2.2 Processes for engaging with value chain workers regarding impacts	222	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S2-3	8.2.3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	223	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S2-4	8.2.4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions.	224	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		8.3 Metrics and targets	232	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S2-5	8.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	232	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
9 ESRS S3 Affected Communities		**9.1 Strategy**	234	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-2	9.1.1 Interests and views of stakeholders	234	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-3	9.1.2 Material impacts, risks, and opportunities and their interaction with strategy and business model	234	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
		9.2 Managing impacts, risks, and opportunities	237	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S3-1	9.2.1 Group policies related to affected communities	237	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S3-2	9.2.2 Processes for engaging affected communities on impacts	242	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S3-3	9.2.3 Processes to remediate negative impacts and channels for affected communities to raise concerns	243	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S3-4	9.2.4 Responses to material impacts on affected communities, and the effectiveness of those responses	244	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		9.3 Metrics and targets	257	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S3-5	9.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	257	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
10 ESRS S4 Consumers and End Users		**10.1 Strategy**	259	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-2	10.1.1 Interests and views of stakeholders	259	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 SBM-3	10.1.2 Material impacts, risks, and opportunities and their interaction with strategy and business model	259	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		10.2 Managing impacts, risks, and opportunities	263	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S4-1	10.2.1 Group policies related to consumers and end users	263	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S4-2	10.2.2 Processes for engaging consumers and end users in relation to impacts	268	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S4-3	10.2.3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	268	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S4-4	10.2.4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	269	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.

Chapter	Disclosure requirements	Section	Page	Reporting perimeter
		10.3 Metrics and targets	272	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS S4-5	10.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	272	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
11 ESRS G1 Business Conduct		**11.1 Governance**	274	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 GOV-1	11.1.1 The role of the administrative, management and supervisory bodies	274	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
		11.2 Management of impacts, risks, and opportunities	275	Rekeep Group: Rekeep Group S.p.A., Consorzio Stabile CMF sub-group, H2H sub-group, Servizi Ospedalieri sub-group, Rekeep Polska sub-group, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd., Teckal S.p.A.
	ESRS 2 IRO 1	11.2.1 Description of the processes to identify and assess material impacts, risks, and opportunities	275	Rekeep Group S.p.A., Consorzio Stabile CMF, H2H sub-group, Servizi Ospedalier sub-group.
	ESRS G1-1	11.2.2 Corporate culture and business conduct policies	276	Rekeep Group S.p.A., Consorzio Stabile CMF, H2H sub-group, Servizi Ospedalier sub-group.
	ESRS G1-2	11.2.3 Management of relationships with suppliers	281	Rekeep Group S.p.A., Consorzio Stabile CMF, H2H sub-group, Servizi Ospedalier sub-group.
	ESRS G1-3	11.2.4 Prevention and detection of corruption and bribery	282	Rekeep Group S.p.A., Consorzio Stabile CMF, H2H sub-group, Servizi Ospedalier sub-group.
		11.3 Metrics and targets	287	Data currently unavailable. The Rekeep Group is committed to providing this disclosure in future financial years
	ESRS G1-6	11.3.1 Payment practices	287	Rekeep Group S.p.A., Consorzio Stabile CMF, H2H sub-group, Servizi Ospedalier sub-group.

Rekeep S.p.A.

Relazione della società di revisione indipendente sulla rendicontazione consolidata di sostenibilità

Rendicontazione consolidata di sostenibilità chiusa al 31 dicembre 2025

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Relazione della società di revisione indipendente sulla rendicontazione consolidata di sostenibilità

Al Consiglio di amministrazione della Rekeep S.p.A.

Siamo stati incaricati di effettuare un esame limitato (*"limited assurance engagement"*) della rendicontazione consolidata di sostenibilità predisposta a titolo volontario (il "Bilancio di Sostenibilità") del Gruppo Rekeep (di seguito anche "il Gruppo") relativa all'esercizio chiuso al 31 dicembre 2025.

Responsabilità degli amministratori per la rendicontazione consolidata di sostenibilità

Gli amministratori della Rekeep S.p.A. sono responsabili per la redazione del Bilancio di Sostenibilità in conformità agli "*European Sustainability Reporting Standards*" emessi dalla Commissione europea ("*ESRS*"), come identificati dagli amministratori stessi quali criteri di rendicontazione nella sezione "*1.6 Criteri per la redazione*" del Bilancio di Sostenibilità.

Gli amministratori sono inoltre responsabili per quella parte del controllo interno da essi ritenuta necessaria al fine di consentire la redazione di un Bilancio di Sostenibilità che non contenga errori significativi dovuti a frodi o a comportamenti o eventi non intenzionali.

Gli amministratori sono altresì responsabili per la definizione degli obiettivi del Gruppo Rekeep in relazione alla *performance* di sostenibilità, nonché per l'identificazione degli *stakeholder* e degli aspetti significativi da rendicontare.

Indipendenza della società di revisione e gestione della qualità

Siamo indipendenti in conformità ai principi in materia di etica e di indipendenza dell'International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) emesso dall'International Ethics Standards Board for Accountants, basato su principi fondamentali di integrità, obiettività, competenza e diligenza professionale, riservatezza e comportamento professionale.

La nostra società di revisione applica l'International Standard on Quality Management 1 (ISQM Italia 1) in base al quale è tenuta a configurare, mettere in atto e rendere operativo un sistema di gestione della qualità che includa direttive o procedure sulla conformità ai principi etici, ai principi professionali e alle disposizioni di legge e regolamentari applicabili.

Forvis Mazars S.p.A.

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Responsabilità della società di revisione

È nostra la responsabilità di esprimere, sulla base delle procedure svolte, una conclusione circa la conformità del Bilancio di Sostenibilità ai criteri di rendicontazione previsti dagli ESRS come identificati dagli amministratori stessi quali criteri di rendicontazione nella sezione "*1.6 Criteri per la redazione*" del Bilancio di Sostenibilità. Il nostro lavoro è stato svolto secondo i criteri indicati nel "*International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information*" (di seguito anche "ISAE 3000 *Revised*"), emanato dall'*International Auditing and Assurance Standards Board* (IAASB) per gli incarichi di *limited assurance*. Tale principio richiede la pianificazione e lo svolgimento di procedure al fine di acquisire un livello di sicurezza limitato che la Rendicontazione di Sostenibilità non contenga errori significativi.

Pertanto, il nostro esame ha comportato un'estensione di lavoro inferiore a quella necessaria per lo svolgimento di un esame completo secondo l'ISAE 3000 *Revised* ("*reasonable assurance engagement*") e, conseguentemente, non ci consente di avere la sicurezza di essere venuti a conoscenza di tutti i fatti e le circostanze significativi che potrebbero essere identificati con lo svolgimento di tale esame.

Le procedure svolte sul Bilancio di Sostenibilità si sono basate sul nostro giudizio professionale e hanno compreso colloqui, prevalentemente con il personale della Società responsabile per la predisposizione delle informazioni presentate nel Bilancio di Sostenibilità, nonché analisi di documenti, ricalcoli ed altre procedure volte all'acquisizione di evidenze ritenute utili.

Le procedure svolte, inoltre, hanno tenuto in considerazione le limitazioni intrinseche proprie delle informazioni prospettiche elaborate dagli Amministratori in conformità agli ESRS sulla base di ipotesi, descritte nel Bilancio di Sostenibilità, in merito a eventi che potranno accadere in futuro e a possibili future azioni da parte del Gruppo. A causa dell'aleatorietà connessa alla realizzazione di qualsiasi evento futuro, sia per quanto concerne il concretizzarsi dell'accadimento, sia per quanto riguarda la misura e la tempistica della sua manifestazione, gli scostamenti fra i valori consuntivi e le informazioni prospettiche potrebbero essere significativi. Inoltre, l'informativa fornita dall'entità in merito alle emissioni di Scope 3 è soggetta a maggiori limitazioni intrinseche rispetto a quelle Scope 1 e 2, a causa della scarsa disponibilità e della precisione relativa delle informazioni utilizzate per definire le informazioni sulle emissioni Scope 3, sia di natura quantitativa sia di natura qualitativa, relative alla catena del valore.

In particolare, abbiamo svolto le seguenti procedure:

1) comprensione del processo di valutazione della rilevanza delle informazioni incluse nel Bilancio di Sostenibilità attraverso l'analisi dell'approccio adottato dall'impresa in merito all'identificazione e alla valutazione degli impatti, dei rischi e delle opportunità rilevanti relativi alle questioni di sostenibilità e verifica della relativa informativa rendicontata nel Bilancio di Sostenibilità;
2) comprensione dei processi che sottendono alla generazione, rilevazione e gestione delle informazioni qualitative e quantitative significative incluse nel Bilancio di Sostenibilità.

In particolare, abbiamo svolto interviste e discussioni con il personale della Direzione di Rekeep S.p.A. e con il personale delle principali società del Gruppo e abbiamo svolto limitate verifiche documentali, al fine di raccogliere informazioni circa i processi e le procedure che supportano la raccolta, l'aggregazione, l'elaborazione e la trasmissione dei dati di natura qualitativa e quantitativa alla funzione responsabile della predisposizione del Bilancio di Sostenibilità.

Inoltre, per le informazioni significative, tenuto conto delle attività e delle caratteristiche del Gruppo:

a) con riferimento alle informazioni qualitative contenute nel Bilancio di Sostenibilità abbiamo effettuato interviste e svolto riscontri documentali, su base campionaria, in merito alla coerenza con le evidenze disponibili;
b) con riferimento alle informazioni quantitative, abbiamo svolto procedure analitiche e, ove ritenuto necessario, limitate verifiche, su base campionaria, sull'aggregazione dei dati e sui criteri e sulle metodologie di calcolo utilizzati.

Conclusioni

Sulla base del lavoro svolto, non sono pervenuti alla nostra attenzione elementi che ci facciano ritenere che il Bilancio di Sostenibilità del Gruppo Rekeep relativo all'esercizio chiuso al 31 dicembre 2025 non sia stato redatto, in tutti gli aspetti significativi, in conformità ai criteri di rendicontazione previsti dagli ESRS come identificati dagli amministratori nel paragrafo "*1.6 Criteri per la redazione*" del Bilancio di Sostenibilità.

Altri aspetti

La presente relazione non è emessa ai sensi di legge, stante il fatto che il Gruppo non è obbligato alla predisposizione della rendicontazione di sostenibilità.

Firenze, 15 aprile 2026

Forvis Mazars S.p.A.

Francesca Bitozzi - Socia

Laura Verrascina
Revisore legale