

## Sustainable Palm Oil Policy

### Purpose

ERCA WILMAR Cosmetics Ingredients s.r.l. recognises the importance of promoting a sustainable and environmentally responsible palm oil supply chain.

Through this Sustainable Palm Oil Policy, the company sets out its commitments in relation to the sourcing of palm oil, palm kernel oil and related derivatives used in the marketing of cosmetic products.

The company adheres to the principles promoted by the Roundtable on Sustainable Palm Oil and is committed to supporting the development of a certified and sustainable supply chain.

### Scope

This policy applies:

- all ingredients containing palm oil and palm oil derivatives purchased by the company;
- cosmetic products marketed and/or manufactured by [Company Name];
- to suppliers involved in the supply of ingredients containing palm derivatives;
- purchasing, document management, traceability and commercial communication activities related to RSPO products.

The ingredients concerned include, but are not limited to:

- Palm Oil;
- Palm Kernel Oil;
- surfactant derivatives;
- emulsifiers;
- foreign affairs;
- glycerin;
- other ingredients of palm or palm kernel origin.

This policy is integrated with the Company Policy updated in June 2025 and with the Company Code of Ethics

### Commitment to sustainable palm oil

ERCA WILMAR Cosmetics Ingredients s.r.l. is committed to promoting the supply of RSPO certified ingredients, compatibly with the technical, qualitative and economic availability of the market.

The company prefers ingredients certified according to the Mass Balance (MB) supply chain model, recognized by RSPO.

The company's goal is to progressively increase the share of RSPO-certified ingredients used in its products.

### Environmental and social commitments

ERCA WILMAR Cosmetics Ingredients s.r.l. supports production and procurement practices that contribute to:

- prevent deforestation;
- protect biodiversity and natural ecosystems;
- reduce the environmental impacts related to palm oil cultivation;

- promote respect for human rights;
- ensuring decent working conditions that comply with applicable regulations;
- combating forced labour and child labour;
- promoting ethical and transparent business practices.

The company encourages its business partners to adopt standards and practices that are consistent with the RSPO principles.

### Supplier management and assessment

ERCA WILMAR Cosmetics Ingredients s.r.l. encourages its suppliers to adhere to certification systems recognized by RSPO.

In the selection and management of suppliers, the company considers:

- availability of RSPO-certified ingredients;
- validity of the certifications provided;
- ability to guarantee traceability and document compliance;
- transparency of the information provided.

The company undertakes to request and retain, where applicable:

- RSPO certificates of suppliers;
- commercial documentation relating to certified materials;
- declarations or technical specifications relating to the origin of the ingredients.

### Traceability and internal controls

ERCA WILMAR Cosmetics Ingredients s.r.l. maintains a documentation system suitable for guaranteeing the traceability of RSPO certified ingredients purchased and marketed.

In particular, the company:

- keeps the documentation relating to purchases and sales;
- verifies the correctness of the RSPO references reported in the commercial documents;
- maintains up-to-date records of certified materials;
- It adopts internal procedures to avoid non-compliant statements or claims.

The documentation is kept according to the timeframes provided for by the applicable regulations and RSPO standards.

### Labelling

ERCA WILMAR complies with the requirements of the RSPO SCCS standard for the labelling of its products; This includes indicating the supply chain model and the certificate number under which the declaration is made.

### Training and responsibilities

ERCA WILMAR Cosmetics Ingredients s.r.l. ensures that the personnel involved in the activities of:

- purchase;
- quality;
- regulatory;
- marketing;
- document management;

receives adequate information on the RSPO requirements applicable to their activities.

The Management identifies the internal responsibilities necessary for the implementation of this policy.

### Continuous improvement

ERCA WILMAR Cosmetics Ingredients s.r.l. is committed to periodically reviewing its procurement objectives and practices in order to progressively improve the level of sustainability of its supply chain.

- The company periodically evaluates:
- the percentage of RSPO certified ingredients purchased;
- the availability of new certified raw materials;
- the involvement of suppliers;
- any opportunities for improvement of the management system.

### Policy review

This Sustainable Palm Oil Policy is approved by the Management of ERCA WILMAR Cosmetics Ingredients s.r.l. and is subject to periodic review, on the occasion of significant changes to regulatory requirements or applicable RSPO standards.

| Date       | Approved by       | Signature |
|------------|-------------------|-----------|
| 13/05/2026 | Silvia Seccomandi |           |