

SUSTAINABILITY REPORT

2025



SUSTAINABILITY REPORT 2025

REPORT PREPARED IN ACCORDANCE WITH THE VSME FRAMEWORK DEVELOPED BY EFRAG

Company: DAAS & Chemicals S.p.A.

Registered Office: Via delle Industrie 6, 33074 Fontanafredda (PN), Italy

NACE Code: 20.30 — Manufacture of paints, varnishes and coatings, printing inks, and synthetic adhesives

Reporting Scope: DAAS & Chemicals S.p.A. — Fontanafredda (PN) production site

Sustainability Report Coordinator: Daniela Gatti

Publication Frequency: Annual

Publication Date: June 2026

Sustainability Report 2025

5	1. LETTER TO STAKEHOLDERS
6	2. REPORT INFORMATION
7	3. ORGANIZATION PROFILE
7	Who We Are
8	Where We Are
8	International Presence
10	Products and Value Chain
10	People and Operational Scale
11	4. PRIORITY ESG TOPICS
11	Material Topics Identified
12	5. POLICIES AND ACTIONS 2025
12	Environment
13	Social
13	Governance
14	6. KEY INDICATORS 2025
14	Energy
15	Greenhouse Gas Emissions Scope 1 and Scope 2
15	CFP - Product Carbon Footprint Scope 3
16	Waste and Circular Economy
16	Breakdown by EWC Code
17	Water
17	People and Safety
17	Mandatory Training — 26 Hours
17	Non Mandatory Training — 19 Hours
18	7. GOVERNANCE, ETHICS AND PRIVACY
18	Corporate Structure and Control System
18	Data Protection & GDPR Compliance
19	8. 2026–2028 GOALS
19	Clean Energy and Energy Transition
19	Sustainable Operations and Logistics
19	Objectives Dashboard
20	METHODOLOGICAL NOTES
21	APPENDIX A — GLOSSARY
22	APPENDIX B — STATEMENT OF RESPONSIBILITY AND CONTACTS
23	Contacts



1.

LETTER TO STAKEHOLDERS

Dear Stakeholders,

2025 was a year of concrete, measurable progress for DAAS & Chemicals in its journey toward responsible, long-term growth.

In a global context characterized by accelerated transitions — energy, regulatory, and competitive — we chose to respond with determination by integrating ESG principles not merely as a reporting obligation, but as a strategic lever for innovation and differentiation.

From an environmental perspective, we achieved significant results: 100% of the waste generated was sent for recovery or recycling, confirming the effectiveness of the circular economy model adopted by the company.

We also continued our path toward greater energy efficiency and increased the share of renewable energy recognized for ESG reporting purposes. In 2025, this was represented by photovoltaic self-consumption at the production site, which accounted for 2% of total energy demand.

During Q2 2025, the company replaced its diesel-powered van with an electric vehicle, demonstrating a tangible commitment to zero tail-pipe emission mobility.

Total Scope 1 and Scope 2 emissions amounted to 43.24 tCO₂e, while Carbon Footprint studies of six key products contributed to the monitoring and assessment of Scope 3 emissions associated with the value chain and was verified and certified by an independent third party in accordance with ISO 14067:2018.

From a social perspective, we confirmed full employment stability, with the entire workforce of nine employees on permanent contracts and a turnover rate of zero. We also invested 45 training hours — an average of 5 hours per employee — covering workplace safety, technical updates, regulatory compliance, and digital skills.

The year 2025 closed with zero accidents and zero occupational illnesses. Our near-miss reporting system remained active throughout the year, and no incidents were recorded — a result that reflects the robustness of our prevention measures and the strong safety culture embedded within the organization.

In terms of governance, we maintained full regulatory compliance, with no violations, data breaches, or sanctions recorded. This document transparently outlines the progress achieved and the commitments defined for the 2026–2028 period.

We firmly believe that sustainability reporting is not only an exercise in transparency toward our stakeholders, but also a practical tool for continuous improvement, responsible management, and a long-term strategic vision.

Carlo della Toffola

President

DAAS & Chemicals S.p.A.

2. REPORT INFORMATION

This Sustainability Report has been prepared with reference to the Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME), published by EFRAG, the voluntary reporting standard designed for non-listed small and medium-sized enterprises.

The document has been developed based on the requirements set out in the VSME Basic Module, supplemented with qualitative and quantitative information deemed relevant by the company to provide a more comprehensive representation of its sustainability journey. The adoption of this framework reflects DAAS & Chemicals' commitment to structured, transparent reporting that is progressively aligned with international sustainability best practices.

This document covers the period from 01/01/2025 to 31/12/2025 and refers to activities carried out at the production site located in Fontanafredda (PN), which is under the direct operational control of DAAS & Chemicals S.p.A. The environmental data reported are derived from direct measurements, including meters, energy bills, waste loading and unloading registers, and internal technical documentation. The methodologies used for emissions calculations are described in the relevant Methodological Notes.

The Sustainability Report is published annually. Any significant changes in reporting scope, methodology, or reporting criteria compared to the previous edition are explicitly disclosed within the document.

The VSME framework does not require mandatory external assurance activities. Nevertheless, the data and information contained in this report are subject to internal verification procedures to ensure consistency, completeness, and traceability.

2025 KPI

169,350
kWh

ENERGY
CONSUMPTION

43.24
tCO₂e

SCOPE 1+2
EMISSIONS

1,871
m³

WATER
WITHDRAWN

100%
of total

WASTE
FOR RECOVERY

9

F 4 / M 5

EMPLOYEES

45

total hours

TRAINING

0%
annually

TURNOVER

0

recorded

ACCIDENTS

3.

ORGANIZATION PROFILE

Who We Are

DAAS & Chemicals was established in 2015 following the acquisition of ICB Chemicals by DAAS & Partners, a strategic consulting firm founded in 2013 to support companies in the chemical sector through their growth, transformation, and international development.

Over the years, the company has established a distinctive industrial identity, specializing in formulating water-based coatings for the wood sector and developing an integrated service model that combines research and development, technical support, and production process optimization.

Today, while DAAS & Partners continues to operate in strategic consulting and business transformation, DAAS & Chemicals positions itself as a key industrial and commercial partner, offering practical, customized, and innovation-oriented solutions.

The company provides a wide range of products, including coatings for the wood industry, adhesives, and pigment pastes. The technical complexity of these products requires specialized expertise not only in formulation, but also in the management of application systems, material preservation, and the optimization of environmental and production performance.

DAAS & Chemicals' mission is to identify the technical solutions best suited to its customers' production needs, taking into account application-specific requirements, aesthetic and color-related considerations, and the final product's technical characteristics.

The products and solutions developed by the company are designed to help customers address challenges in coating and bonding processes, ensuring quality, reliable application, and production continuity.



Where We Are

Thanks to an integrated international network of production sites, commercial offices, and strategic partners, DAAS & Chemicals can support its customers with flexible, reliable, and market-adaptable solutions.

Its direct presence across Europe, North America, Latin America, and Asia enables the company to optimize the supply chain, increase production capacity, and ensure operational continuity, even in contexts characterized by high logistical and commercial complexity.

International Presence

- Italy – DAAS & Chemicals S.p.A.: production and commercial activities
- Philippines – DAAS AND VERNICI CORP: production and commercial activities
- Philippines – DAAS AND SERVICE CO. INC: commercial activities and support for the Asian market
- USA – DAAS & US LLC: production and commercial activities for the North American market
- Chile – DAAS LATIN AMERICA SPA: commercial activities for the Latin American market
- Mexico – DAAS MEXICO S. DE R.L. DE C.V.: commercial activities
- France – DPG Consulting: logistics coordination and technical support

Commercial partners:

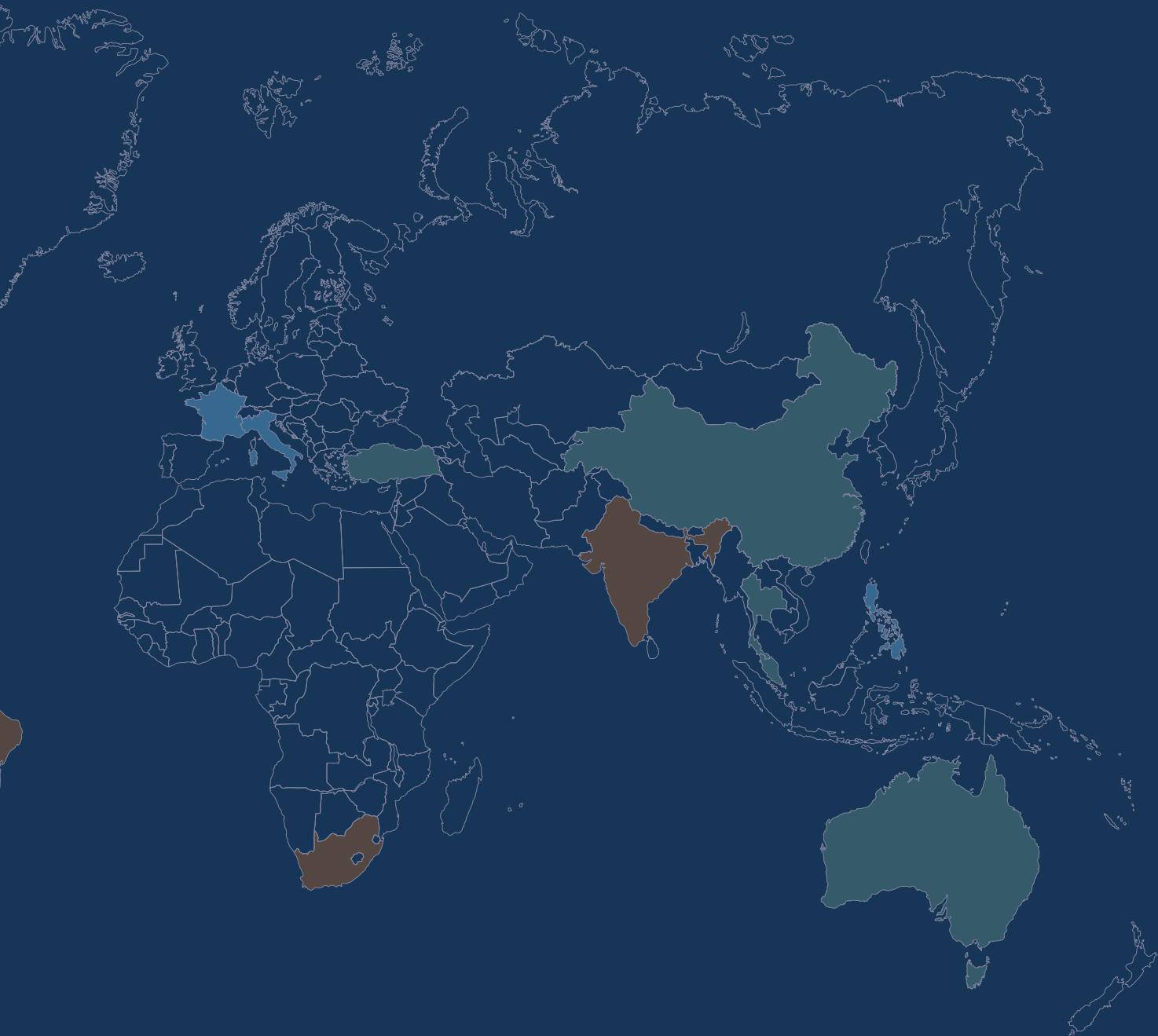
Australia, Cina, Costa Rica, Guatemala, Malesia, Tailandia, Turchia

Licensees:

Brasile, Canada, India, Sudafrica, USA

DAAS & Chemicals - Fontanafredda Facility (Italy)
Latitude 45.98927° N, Longitude 12.58894° E





Direct locations
Italia, Filippine, USA, Cile, Messico.

Commercial partners
Australià, Colombia, Costa Rica, Guatemala, Malesia, Thailandia, Turchia.

Licensees
Brasile, Canada, India, Sudafrica, USA.

Products and Value Chain

The core of DAAS & Chemicals' production activities is the Fontana-fredda facility, where **water-based coatings** for the wood sector are formulated — a technological choice that represents both a competitive advantage and a concrete commitment to reducing the environmental impact of processes and products.

The company's value chain is structured around qualified sourcing, in-house research and development, controlled production processes, quality control, integrated logistics, and continuous technical support. The share of water-based products in total coatings production is **100%**, confirming a market positioning fully consistent with the sustainability principles guiding the organization.

People and Operational Scale

As of 31 December 2025, DAAS & Chemicals employs 9 people (4 women and 5 men), all under permanent employment contracts. Employee turnover is zero, reflecting a stable, inclusive work environment that values people. From a commercial perspective, the company serves a solid network of active customers through commercial partners and suppliers selected primarily at the national and European levels. This strategic choice confirms a sourcing approach focused on proximity to strengthen short supply chains and significantly reduce overall logistics-related impacts.



4.

PRIORITY ESG TOPICS

MATERIALITY APPROACH

The definition of DAAS & Chemicals' ESG priorities is based on a systematic assessment of relevant topics, carried out through analysis of operational data, benchmarking against the sector, and management involvement. Material topics were selected and weighted according to two complementary dimensions: the actual or potential impact of the organization on the environment and society, and the relevance of each topic for value creation and corporate risk management.

Material Topics Identified



ENERGY AND EMISSIONS (SDG 7, 13)

Efficient energy management and the reduction of greenhouse gas emissions represent top-level strategic priorities. The volatility of energy prices, increasing regulatory expectations, and the transition toward a low-carbon economy make this topic central to both operational resilience and long-term competitiveness.



WATER (SDG 6)

Water is a key production resource for the formulation of water-based coatings. The organization systematically monitors its water flows and pursues the optimization of withdrawals and internal recovery, in line with the principles of responsible resource use.



CIRCULAR ECONOMY AND WASTE (SDG 12)

Minimizing waste generation and maximizing waste recovery are structural objectives of the company's operating model. The recovery of industrial packaging and the increase in recycled content in procurement activities help close material loops across the value chain.



HEALTH AND SAFETY (SDG 8)

Protecting the physical integrity and well-being of the people working for and with DAAS & Chemicals is a non-negotiable commitment. Accident prevention, targeted training, and the continuous improvement of working environments represent the main drivers of this commitment.



PEOPLE AND SKILLS (SDG 8)

Human capital is the organization's main differentiating factor. Investing in professional development, employee retention, and organizational well-being means protecting and strengthening the company's capacity for innovation and customer service.



ETHICS, PRIVACY, AND COMPLIANCE (SDG 16)

Integrity in business relationships, regulatory compliance, and the protection of personal data are essential prerequisites for responsible governance and a strong long-term reputation



ENERGY AND EMISSIONS (SDG 7, 13)

Sustainability extends beyond the company's direct boundaries. DAAS & Chemicals promotes ESG criteria in the selection and management of strategic suppliers, prioritizing geographical proximity and shared values of environmental and social responsibility.

5.

POLICIES AND ACTIONS 2025

Environment

DAAS & Chemicals adopts a systematic and measurable approach to managing environmental impacts, based on three pillars: resource efficiency, progressive decarbonization, and material circularity. In 2025, priority actions focused on optimizing energy consumption through interventions on lighting systems and plant management, the accurate monitoring of greenhouse gas emissions according to Scope 1 and Scope 2 categories, the responsible management of water resources — with particular attention to the productive use of water in coating formulations — and the consolidation of the waste separation and recovery system, which in 2025 achieved a 100% recovery rate across all generated waste streams.

A particularly significant achievement was the replacement of the company's diesel-powered van with a fully electric vehicle during the second quarter of 2025: a concrete measure that eliminates direct emissions from company mobility and advances the fleet decarbonization objectives.

Among the priorities for 2026 are the expansion of the photovoltaic system, the installation of charging infrastructure for electric vehicles, and the launch of a certified renewable energy procurement pathway through Guarantees of Origin, with the objective of significantly increasing the share of recognized renewable energy in the next reporting period.

■ 2025 IN BRIEF

100%

separate waste collection and recovery across all generated waste streams

■ **Scope 1, 2 and 3**
accurate monitoring of GHG emissions

■ **100% electric van**
Q2 2025 — zero direct mobility emissions

■ **Energy consumption**
interventions on lighting and plant management

■ THE THREE PILLARS OF THE ENVIRONMENTAL APPROACH

01

Resource efficiency

Optimization of energy consumption and productive use of water in paint formulation.

02

Progressive decarbonization

Monitoring of Scope 1, Scope 2 and value chain-related Scope 3 emissions through Carbon Footprint studies, alongside the progressive electrification of company mobility.

03

Material circularity

100% separate collection and recovery of all generated waste streams.

■ DECARBONIZATION PATHWAY

2025

ACHIEVED

- **Replacement of the diesel van** with a 100% electric vehicle (Q2)
- **100% separate waste collection** across all generated streams
- **GHG emissions monitoring** according to Scope 1, Scope 2 and Scope 3

2026

PLANNED

- **Expansion of the photovoltaic system**
- **Charging infrastructure** for electric vehicles
- **Certified energy** through Guarantees of Origin



Social

People are at the core of DAAS & Chemicals' development model. The organization promotes an inclusive, stable, and growth-oriented working environment, with an internal relationship system based on trust, mutual respect, and the enhancement of individual skills. In 2025, a total of 45 training hours were delivered — including 26 hours dedicated to mandatory workplace safety training and 19 hours focused on professional development in technical, regulatory, and digital areas — confirming the company's commitment to maintaining a skilled, aware, and motivated workforce.

Community Relations and Local Investments

DAAS & Chemicals S.p.A.'s social responsibility extends beyond the company's boundaries, translating into concrete support for the local community and international solidarity initiatives. During 2025, the organization actively promoted community well-being and health-related values through three main areas of intervention:

- **Sports sponsorships:** the company supported the cycling sector, promoting a sport historically linked to the local area, sustainability, and a healthy lifestyle;
- **Local initiatives:** the organization supported the local Christmas celebration, a key moment for social gathering, community cohesion, and the preservation of Fontanafredda's local traditions;
- **International solidarity:** the company's social commitment was further strengthened through a donation to Médecins Sans Frontières (Doctors Without Borders), supporting emergency medical and humanitarian interventions worldwide.

Through these contributions, DAAS & Chemicals S.p.A. confirms its role as an active social actor, capable of generating shared value both locally and in support of global humanitarian causes.

Governance

DAAS & Chemicals operates according to principles of transparency, integrity, and responsibility toward all stakeholders. The governance system is structured around the Board of Directors and supported by the Board of Statutory Auditors, with internal control mechanisms defined by the Code of Ethics, GDPR policies, and periodic audit and compliance processes.

In 2025, no data breaches, sanctions, or convictions related to corruption or other unlawful conduct were recorded, confirming the robustness of the company's control mechanisms and the culture of integrity that characterizes the organization.

6.

KEY INDICATORS 2025

Energy

DAAS & Chemicals' energy management approach is focused on the progressive reduction of absolute energy consumption and the increase of the certified renewable energy share. In 2025, total energy consumption amounted to **169,350 kWh**. The only renewable energy share eligible for reporting purposes was the electricity generated on-site by the photovoltaic system (3,358 kWh), which accounted for approximately 2% of total energy demand. Electricity purchased from the grid — in the absence of certification through Guarantees of Origin — is entirely classified as non-renewable, although it includes a share (13,346 kWh) declared by the supplier as originating from renewable sources but lacking formal certification.

Indicator	2025
Total energy consumption	169,350 kWh
Self-generated renewable energy (photovoltaic)	3,358 kWh
Grid-purchased energy (non-renewable sources)	165,992 kWh
Of which: declared renewable by supplier, not GO-certified	13,346 kWh
Certified renewable share of total	2%

Type	Use	Quantity
LPG	Heating	4,070 liters
Diesel	Company fleet (*)	238 liters

Diesel consumption refers exclusively to the period prior to the company van's replacement with an electric vehicle, which took place in Q2 2025. From that date onward, company mobility operated without direct tailpipe emissions.



Greenhouse Gas Emissions Scope 1 and Scope 2

Greenhouse gas emissions were calculated in accordance with the VSME standard (EFRAG). For Scope 1 emissions, the standard national emission factors published by the Italian Ministry for the Environment were applied. For Scope 2 emissions, the location-based approach was adopted, applying the average emission factor of the Italian electricity grid equal to 0,2159 kgCO₂e/kWh, published by ISPRA in collaboration with GSE in Report No. 413/2025 – “CO₂ Emissions in the National and Regional Electricity Sector” (May 2025), referring to the year 2024.

Total Scope 1 and Scope 2 emissions amounted to 43.24 tCO₂e.

Source	Activity Data	Emissions (tCO ₂ e)
Scope 1 — LPG Heating	4,070 liters	6.78
Scope 1 — Company fleet (diesel)	238 liters	0.63
Total Scope 1		7.41
Scope 2 — Grid electricity (Location Based)	165,992 kWh	35.83
Scope 2 — Photovoltaic self-consumption	3,358 kWh	0.00
Total Scope 2		35.83
Total Scope 1 + Scope 2		43.24

The self-consumption of photovoltaic energy generated at the production site enabled the avoidance of approximately 0.72 tCO₂e of emissions into the atmosphere, thereby contributing concretely to reducing indirect emissions associated with the organization’s energy consumption.

CFP - Product Carbon Footprint Scope 3

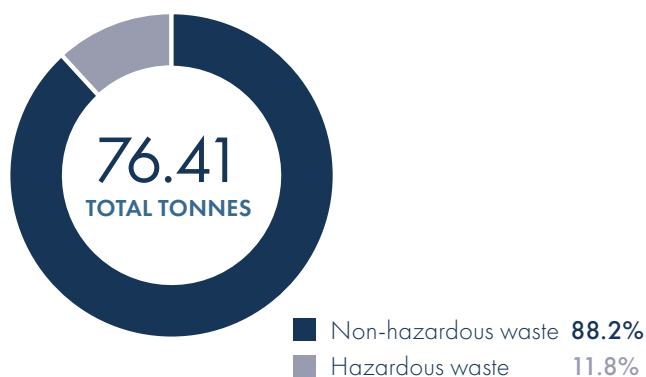
In addition to monitoring organizational emissions, DAAS & Chemicals is committed to ensuring transparency regarding the environmental performance of its commercial product portfolio. For six key products within its water-based coatings range, Product Carbon Footprint (CFP) studies were conducted and certified by the independent third-party body RINA in accordance with ISO 14067:2018, using a Cradle-to-Grave approach. The results, expressed in kgCO₂e per kg of product, provide customers with a valuable tool for more informed decision-making and support the company’s ongoing initiatives related to ecodesign, formulation optimization and the reduction of environmental impacts across the product life cycle.

Product	Unit	CFP (kgCO ₂ e/kg)	Standard / Certification body
Product 1	1 kg	2.11	ISO 14067:2018/RINA
Product 2	1 kg	2.07	ISO 14067:2018/RINA
Product 3	1 kg	2.64	ISO 14067:2018/RINA
Product 4	1 kg	2.82	ISO 14067:2018/RINA
Product 5	1 kg	2.12	ISO 14067:2018/RINA
Product 6	1 kg	1.47	ISO 14067:2018/RINA



Waste and Circular Economy

In 2025, DAAS & Chemicals achieved a significant milestone: **100% of the waste generated** — totaling 76.41 tonnes — was sent for recovery or recycling, with zero waste disposed of in landfill. This result reflects the maturity of the organization's waste management system and the full implementation of the circular economy model across the production facility's material flows.



Category	Quantity (t)	Destination	% of total
Non-hazardous waste	67.26	Material recovering / Recycling	88.2%
Hazardous waste	9.15	Recovery / Recycling treatment	11.8
Total waste generated	76.41	Total recycling	100%
Of which disposed in landfill	0.00	-	0%

Breakdown by EWC Code

EWC	DESCRIPTION	t	Destination
080112	Waste paints and varnishes other than those mentioned in 08 01 11	2.60	Recovery
150106	Mixed packaging	50.61	Recovery
150110*	Packaging containing residues of or contaminated by hazardous substances	1.70	Recovery
130802*	Other emulsions	0.85	Recovery
150102	Plastic packaging	0.66	Recovery
150202*	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, and protective clothing contaminated by hazardous substances	0.32	Recovery
160216	Components removed from discarded equipment other than those mentioned in 16 02 15	0.01	Recovery
080410	Waste adhesives and sealants other than those mentioned in 08 04 09	3.94	Recovery
080111*	Waste paints and varnishes containing organic solvents or other hazardous substances	6.21	Recovery
080409*	Waste adhesives and sealants containing organic solvents or other hazardous substances	0.07	Recovery
150103	Wooden packaging	9.16	Recovery
170203	Plastic	0.14	Recovery

(*) Hazardous Waste

Water

Responsible water resource management is a structural element of DAAS & Chemicals' operating model and is closely connected to the nature of its production process: water-based coatings require a significant use of water as a formulation component, which is fully incorporated into the finished product.

Water flow monitoring is carried out in accordance with Requirement B6 of the Environmental Module of the VSME standard. In 2025, total water withdrawal from the public water network amounted to **1,871 m³**, with net consumption — the share incorporated into the finished product and not returned to the environment — of **1,607 m³**. The company's sites are not located in areas classified as subject to high water stress.

Indicator	Indicator	Volume (m ³)
Total Water Withdrawal	Public water network	Public water network
Of which: civil use and services	Sanitary services and cleaning	264
Of which: production processes	Water-based coating formulation	Water-based coating formulation
Withdrawal in high water stress areas	—	0
Net Water Consumption	Water incorporated into the finished product	Water-based coating formulation



People and Safety

DAAS & Chemicals' human capital consists of 9 professionals — 4 women and 5 men — all employed under permanent contracts. The zero turnover recorded in 2025 reflects a stable working environment focused on growth and the enhancement of individual skills. In 2025, a total of 45 training hours were delivered, averaging 5 hours per employee, structured into two complementary areas.

Non Mandatory Training — 19 Hours

Mandatory Training — 26 Hours

Mandatory workplace health and safety training covered the roles and responsibilities of Supervisors (Preposto, 6 hours), working at height (4 hours), forklift operation (4 hours), and first aid (12 hours), ensuring full compliance with Legislative Decree 81/2008 and the continuous updating of safety competencies across the entire workforce.

Non Mandatory Training — 19 Hours

Professional development programs focused on technical, regulatory, and digital topics of increasing relevance for the organization, including dangerous goods transportation (ADR — European Agreement concerning the International Carriage of Dangerous Goods by Road, 3 hours), preferential origin of goods (5.5 hours), digital identity and cybersecurity (4 hours), classification and labelling of chemical substances (1 hour), RENTRI waste traceability system (Italian national electronic waste tracking register, 2 hours), Transition 5.0 Tax Credit (Italian fiscal incentive for digital and energy transition investments, 3 hours), and new responsibilities introduced by the EU Packaging Regulation (0.5 hours).

The year 2025 closed with **zero accidents and zero occupational illnesses**. The company's near-miss reporting system remained active throughout the year and no incidents were recorded, reflecting the maturity of DAAS & Chemicals' prevention approach and its embedded safety culture.

Indicator	2025
Total employees	9 (F 4 / M 5)
Permanent contracts	9
Fixed-term contracts	0
Turnover	0%
Total training hours	45
Of which mandatory (safety)	26
Of which non-mandatory	19
Average hours per employee	5
Recorded accidents	0
Recorded near misses	0
Occupational illness	0

7.

GOVERNANCE, ETHICS AND PRIVACY

Corporate Structure and Control System

DAAS & Chemicals S.p.A. is controlled by the parent company DAAS & Partners, which guides its strategic vision by integrating business objectives with environmental and social (ESG) parameters. The governance model promotes rapid decision-making and transparency through a clear organizational structure:

Management: Board of Directors (BoD), with legal representation powers entrusted to the Chairman.

Control and Compliance: Board of Statutory Auditors (3 standing auditors and 2 alternate auditors), responsible for regulatory oversight, administrative correctness, and the effectiveness of the internal control system.

During the 2025 financial year, the company's ethical oversight confirmed the highest level of reliability: zero sanctions, zero disputes, and zero cases of misconduct or corruption.

Governance Indicators 2025	Target / Actual
Accounting body control	Active board of statutory auditors
Audit and Compliance session	2 internal audit completed
Corruption or misconduct incidents	0
Data breach / Privacy violations	0

Data Protection & GDPR Compliance

Information security and the protection of the personal data of employees, customers, and partners are core assets of DAAS & Chemicals' IT and ethical governance framework. The company complies with the requirements of the European GDPR Regulation (EU Regulation 2016/679) through a risk prevention approach based on the principle of privacy by design.

The pillars of our data infrastructure ensure:

- **Confidentiality:** Profile-based, restricted, and continuously monitored access limited solely to sensitive data.
- **Cybersecurity:** Updated hardware and software procedures designed to eliminate the risk of external vulnerabilities.
- **Transparency:** Ethical management of information flows aimed at strengthening trust throughout the value chain.

Continuous monitoring enabled the company to close 2025 with zero cybersecurity incidents and no loss of personal data.

Culture of Integrity: The Code of Conduct

The company's economic growth is closely linked to the adoption of responsible behaviors.

The Code of Conduct defines the non-negotiable principles to which every employee and collaborator — regardless of role or geographic area of operation — is required to adhere daily.



8.

2026–2028 GOALS

DAAS & Chemicals looks to the next three years with an ESG roadmap structured around specific, measurable objectives anchored to verifiable baselines. The improvement plan is intended to translate the company's sustainability vision into concrete commitments, monitored annually and communicated transparently to stakeholders.

Clean Energy and Energy Transition

The path toward renewable energy self-sufficiency is one of the strategic pillars of the 2026–2028 plan. During the third quarter of 2026, the installed capacity is planned to double to 60 kW, with a target of covering at least 23% of annual electricity consumption. Operating at full capacity, the 60 kW system is designed to meet at least 35% of total electricity demand by 2027. By 2028, with the planned expansion of photovoltaic capacity, the company aims to reach 50% coverage of total electricity consumption from on-site solar generation.

For the remaining electricity purchased from the grid, the organisation is committed to progressively increasing the share certified through Guarantees of Origin (GO), with the objective of ensuring that all purchased electricity can be traced back to certified renewable sources by Uncertified (2025).

Sustainable Operations and Logistics

DAAS & Chemicals has already completed the electrification of its internal handling operations: all forklifts used at the production facility are fully electric. In Q2 2025, the company vehicle used for local deliveries and logistics was replaced with a fully electric model, resulting in a 30% reduction in fleet fossil fuel consumption in 2025 — reflecting a partial-year effect following the Q2 introduction of the vehicle. The objective for 2026 is to achieve the complete elimination of fossil fuel consumption related to the company fleet, thereby finalising the transition toward zero direct emission operational mobility.

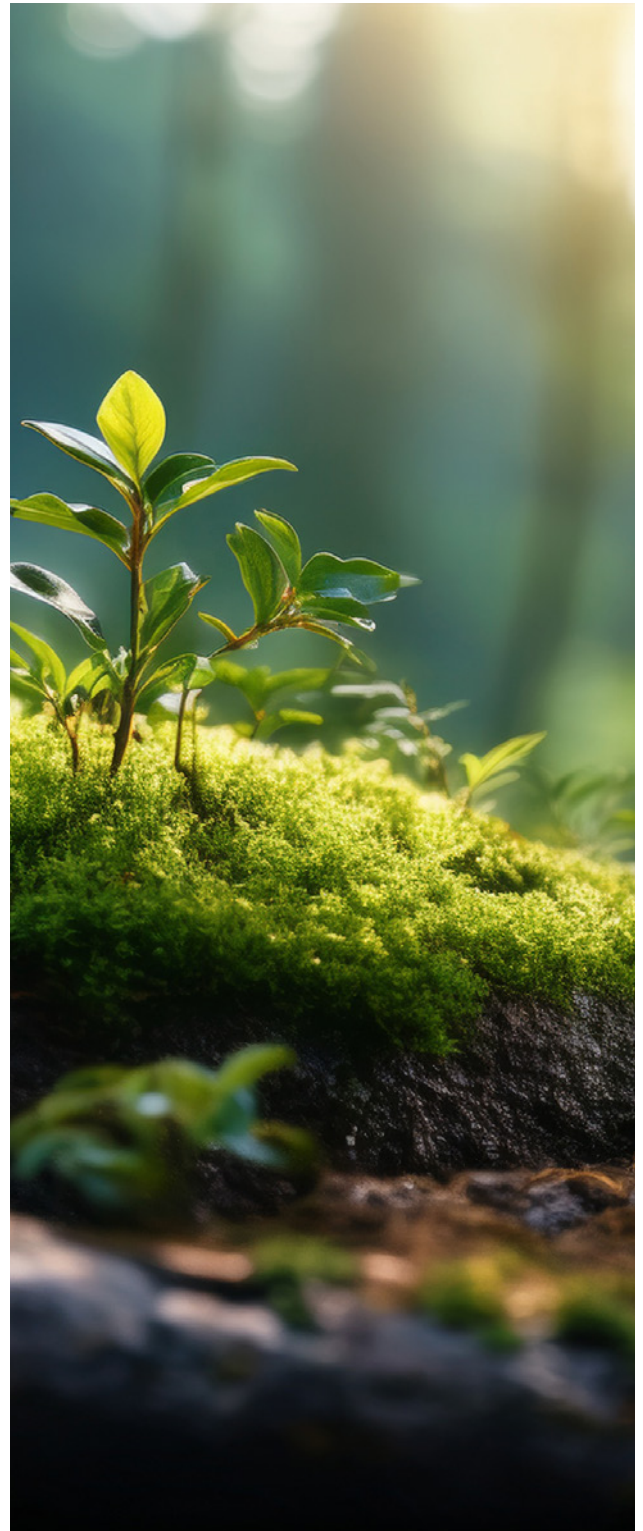
Objectives Dashboard

Area	Objective	Baseline	Target year
Energy — FV	60 kW Photovoltaic system	30 kW (July 2025)	Q3 2026
Energy — FV	≥23% electricity demand coverage	2% (2025)	2026
Energy — FV	≥35% electricity demand coverage	23% (2026)	2027
Energy — FV	≥50% electricity demand coverage	35% (2027)	2028
Energy — procurement	100% GO-certified purchased energy	Uncertified (2025)	2027–2028
Fleet	100% reduction of fleet fossil fuel consumption	–30% (2025)	2026
Emissions	15% reduction in Scope 1+2	2024	2028
Emissions	Biennial update of Product Carbon Footprint analysis and certification	2023-2025	2027
Water	8% reduction water withdrawal per unit of output	2024	2027
Waste	Maintain 100% waste recovery rate	2025	Ongoing
H&S	Zero serious accidents	—	Ongoing
People	100% annual mandatory training completed	—	Ongoing
Supply chain	100% of strategic suppliers with ESG clauses	—	2027

METHODOLOGICAL NOTES

This report has been prepared in accordance with the principles of consistency, completeness, accuracy, and traceability of information, with reference to the organizational scope defined in Section 2.

- **Scope 1:** emissions were calculated based on LPG and diesel consumption, applying the standard national emission factors published by the Italian Ministry for the Environment and Energy Security (MASE) and referring to the year 2025.
- **Scope 2:** emissions were calculated according to the location-based approach, applying the average CO₂ emission factor of the Italian electricity grid of 0.2159 kgCO₂/kWh, published by ISPRA in collaboration with GSE in Report No. 413/2025 — CO₂ Emissions in the National and Regional Electricity Sector (May 2025), referring to 2024 data. This factor covers CO₂ only; for reporting purposes it is treated as equivalent to tCO₂e, consistent with standard SME reporting practice. Self-consumed photovoltaic energy is accounted for as zero-emission energy.
- **Scope 3:** CFP was carried out in accordance with ISO 14067:2018, using a Cradle to Grave approach and was verified and certified by RINA.
- **Renewable Energy:** a share equal to 13,346 kWh of electricity purchased from the grid, corresponding to 8.04% of total purchased electricity, was supplied by an operator declaring the use of renewable energy sources. However, in the absence of Guarantees of Origin (GO) or equivalent market-based certifications, this share was classified as energy from non-renewable sources, in accordance with the criteria established by the GHG Protocol and the VSME standard.
The only share of renewable energy accounted for in this report is the photovoltaic energy self-consumed at the production site, totaling 3,358 kWh and associated with zero emissions.
- **Energy:** total energy consumption includes electricity purchased from the grid (165,992 kWh) and self-consumed photovoltaic energy (3,358 kWh). The share of renewable energy recognized for the purposes of this report is calculated exclusively on the basis of photovoltaic self-consumption.
- **Water:** water consumption data are derived from utility bills, internal meters, and company records. Net consumption is defined as the share of water incorporated into the finished product and not returned to the environment.
- **Waste:** quantities are derived from waste loading/unloading registers and transport identification forms. EER codes were verified, and hazard classification complies with Legislative Decree 152/2006 and subsequent amendments.
- Any recalculations or methodological updates compared to the previous edition are explicitly disclosed in the relevant sections or tables of the report.



APPENDIX A — GLOSSARY

Term	Definition
CFP	Product Carbon Footprint
EWC	European Waste Catalogue
EF	Emission Factor
ESG	Environmental, Social and Governance
GHG	Greenhouse Gases
GO	Garanzie d'Origine — certification confirming the renewable origin of energy supply
IBC	Intermediate Bulk Container
ISO 14067:2018	International Standard for product carbon footprint
LB	Location-based — approach for calculating Scope 2 emissions based on the national electricity mix
MB	Market-based — alternative approach based on contractual data and Guarantees of Origin (GO)
RINA	RINA SPA — independent third-party certification body
SDGs	Sustainable Development Goals — United Nations Sustainable Development Goals (2030 Agenda)
Scope 1	Direct emissions from sources under the organization's control
Scope 2	Indirect emissions resulting from the purchase of electricity
Scope 3	Indirect emissions along the value chain (upstream and downstream)
tCO ₂ e	Tonnes of CO ₂ equivalent
VSME	Voluntary Sustainability Reporting Standards for non-listed SMEs (EFRAG)

APPENDIX B — STATEMENT OF RESPONSIBILITY AND CONTACTS

The management of DAAS & Chemicals S.p.A. declares that the information contained in this Sustainability Report represents, to the best of its knowledge, a truthful, complete, and consistent representation of the organization's ESG performance for the 2025 financial year. This document has been prepared with reference to the Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME), developed by EFRAG, and is structured primarily around the requirements of the Basic Module, supplemented with additional ESG information considered relevant by the organization.

Referent: Daniela Gatti

Email: d.gatti@daassrl.com

Address: Via delle Industrie 6, 33074 Fontanafredda (PN), Italy

Contacts

Daas & Chemicals S.p.A.
Via delle Industrie 6 - 33074 Fontanafredda PN Italy
Phone: +39 0434 565738
chemicals@daassrl.com

daassrl.com
info@daassrl.com



