

## KAARAL S.r.l. — Benefit Corporation

### KAARAL CLIMATE ACTION PLAN 2026-2030

*B Lab V2.1 Standard | San Salvo (CH), Italy — June 2026*

## 1. Vision

Kaaral is committed to contributing to the fight against climate change by progressively reducing its greenhouse gas emissions across the entire value chain and by integrating climate-related criteria into its operational, industrial and commercial decision-making.

## 2. Baseline

Reference year: 2025

| Indicator                  | Value                     |
|----------------------------|---------------------------|
| Scope 1                    | 32.13 tCO <sub>2</sub> e  |
| Scope 2                    | 74.97 tCO <sub>2</sub> e  |
| Total                      | 107.10 tCO <sub>2</sub> e |
| Renewable energy generated | 259,744 kWh               |
| Total energy consumption   | 443,559 kWh               |

*Data derived from the 2025 Sustainability Report.*

## 3. Climate targets

By 2030

### Emissions

- 42% reduction in Scope 1 and Scope 2 emissions compared with 2025.
- 25% reduction in carbon intensity per unit produced.
- Full measurement of Scope 3 emissions by 2027.
- 20% reduction in Scope 3 emissions by 2030.

### Energy

- 100% electricity from renewable sources.
- Photovoltaic self-consumption above 80%.
- 15% reduction in energy consumption per unit produced.

### Water

- 20% reduction in water withdrawal compared with 2025.
- Recovery and reuse of at least 500 m<sup>3</sup>/year of reverse osmosis water.

### Circular economy

- 80% of waste sent for recovery.
- 20% reduction in hazardous waste.
- 100% recyclable or reusable packaging.

## 4. Action Plan

### Area 1 — Energy



**Kaaral srl - Società Benefit**  
**San Salvo (CH) Italy**

C.da Piane Sant'Angelo / Zona Ind.le  
 Ph. +39 0873 343127 / Fax +39 0873 548151  
 info@kaaral.com / [www.kaaral.com](http://www.kaaral.com)



| Action                                                               | Deadline |
|----------------------------------------------------------------------|----------|
| Optimization of photovoltaic systems                                 | 2026     |
| Digital energy monitoring                                            | 2026     |
| Progressive replacement of lighting with high-efficiency LED systems | 2027     |
| Battery storage system feasibility study                             | 2027     |
| Purchase of GO-certified electricity for the residual share          | 2028     |

## Area 2 — Industrial Decarbonization

| Action                                                                  | Deadline |
|-------------------------------------------------------------------------|----------|
| Completion of the closed-loop hot/cold water circuit                    | 2026     |
| Review of natural gas consumption and heat recovery                     | 2027     |
| Assessment of replacing conventional boilers with industrial heat pumps | 2028     |
| Fossil fuel reduction plan                                              | 2030     |

## Area 3 — Scope 3 and Suppliers

| Action                                         | Deadline |
|------------------------------------------------|----------|
| Mapping of strategic suppliers                 | 2026     |
| Scope 3 calculation                            | 2027     |
| Introduction of an ESG supplier questionnaire  | 2027     |
| 50% of spend covered by ESG-assessed suppliers | 2028     |
| 80% of spend covered by ESG-assessed suppliers | 2030     |

## Area 4 — Sustainable Packaging

| Action                                     | Deadline |
|--------------------------------------------|----------|
| Increase in PCR content in bottles         | 2027     |
| Packaging weight reduction                 | 2028     |
| Introduction of eco-design criteria in R&D | 2026     |
| 100% recyclable packaging                  | 2030     |

## Area 5 — Water

| Action                                           | Deadline |
|--------------------------------------------------|----------|
| Implementation of reverse osmosis water recovery | 2026     |
| Consumption monitoring by department             | 2026     |
| Reduction of leaks and waste                     | 2027     |
| Reuse of water for utilities and green areas     | 2027     |

## Area 6 — Climate Governance



**Kaaral srl - Società Benefit**  
**San Salvo (CH) Italy**  
 C.da Piane Sant'Angelo / Zona Ind.le  
 Ph. +39 0873 343127 / Fax +39 0873 548151  
 info@kaaral.com / [www.kaaral.com](http://www.kaaral.com)



| Action                                                          | Deadline |
|-----------------------------------------------------------------|----------|
| Appointment of a Climate Officer                                | 2026     |
| Annual review of climate KPIs                                   | Annually |
| Climate training for managers                                   | Annually |
| Inclusion of environmental KPIs in ISO 14001 management reviews | 2026     |

## KPIs to be monitored annually

- tCO<sub>2</sub>e Scope 1
- tCO<sub>2</sub>e Scope 2
- tCO<sub>2</sub>e Scope 3
- kWh consumed
- kWh self-generated
- % renewable energy
- m<sup>3</sup> water withdrawn
- m<sup>3</sup> water recovered
- tonnes of waste
- % recycling
- % recyclable packaging
- % ESG-assessed suppliers

## Final Statement

Kaaral recognizes climate change as one of the major global challenges and is committed to progressively reducing its environmental impact through the decarbonization of its operations, improved energy efficiency, product innovation and engagement across the value chain. This Climate Action Plan sets out the objectives and actions required to contribute to the transition towards a low-carbon economy, in line with the principles of B Corp certification and the goals of the Paris Agreement.

| Prepared by                                    | Approved by                    |
|------------------------------------------------|--------------------------------|
| Romolo Ferrara — RSPP / Sustainability Manager | Nicola Vitulli — Sole Director |
| Date: June 2026                                | Date: _____                    |