



NOVACEL

Beyond The Surface



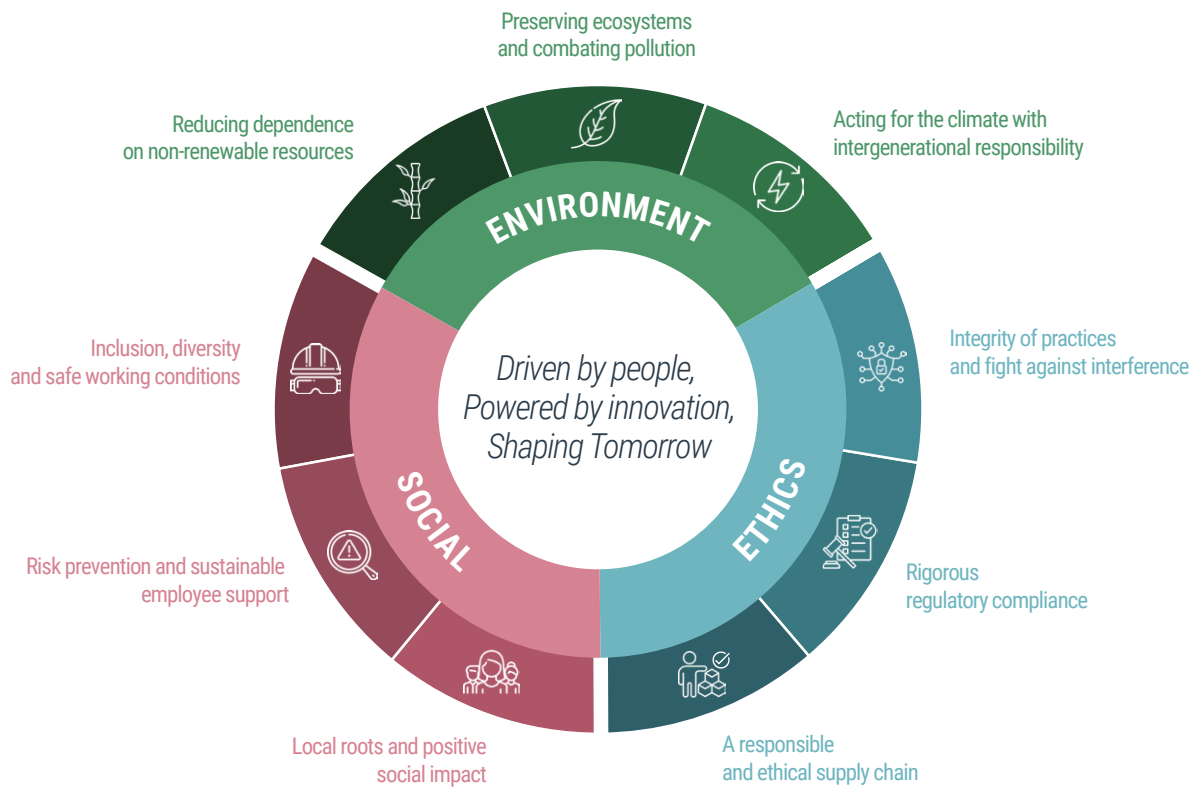
Novacel Corporate Social Responsibility

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NOVACEL CSR VISION

Novacel Corporate Social Responsibility approach is based on three pillars that guide our commitments: the Environment, our Social impact and our Ethics. For each pillar, Novacel is committed to achieving several objectives through the implementation of practical and concrete actions. In this document, we have compiled a number of objectives and actions that we are proud to present to you.



Novacel is the worldwide leader in surface solutions proposing a comprehensive offer ranging from industrial process films to technical tapes and papers products, customized machines and the associated services. Novacel continuously focuses on expertise and innovation to provide its customers and partners with the most appropriate recommendations to add value to their materials and to help enhance their industrial efficiency.



ENVIRONMENT

Acting today and innovating for a more sustainable world

#1

Reducing dependence on non-renewable resources

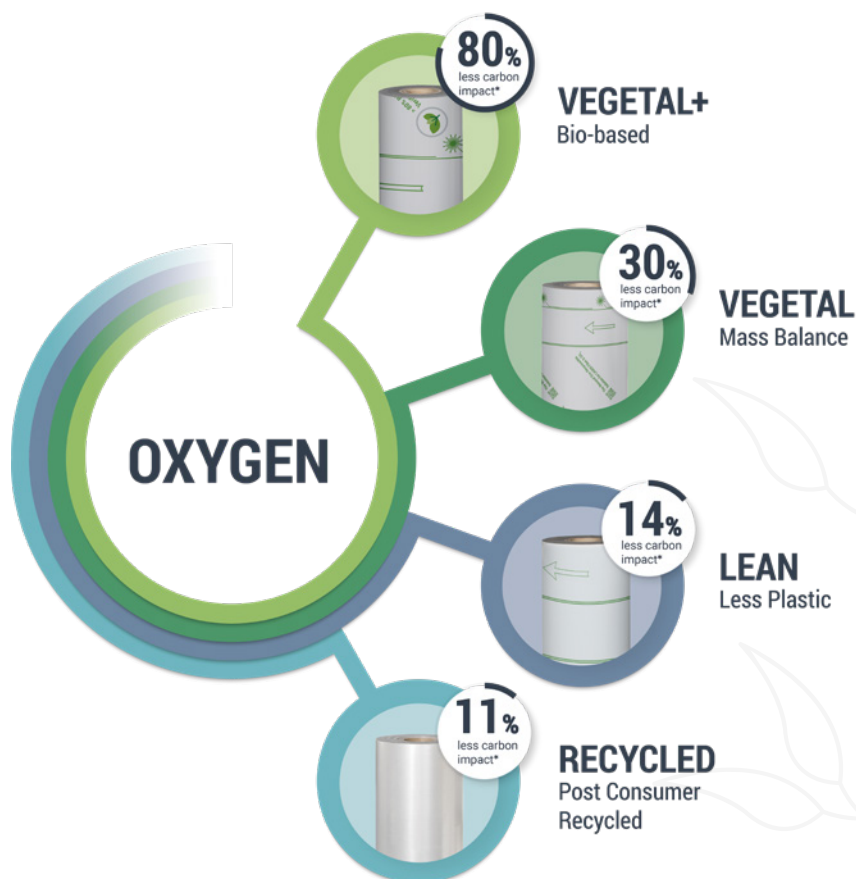
Faced with the climate emergency, Novacel is committed to reducing reliance on non-renewable resources through continuous innovation, and the use of recycled materials. Our more energy-efficient solutions help clients accelerate their transition toward a circular economy aligned with the highest sustainability standards.

Eco-Conceived Process and Protective Films: OXYGEN

Novacel has been the first manufacturer to launch a range of eco-designed process and protective films.

The OXYGEN range helps limit the environmental impact of our products by either reducing the amount of material used or replacing fossil-based raw materials with more sustainable alternatives.

Four complementary technologies can reduce the carbon footprint associated with the use of film by 11% to 80%*.





VEGETAL+

These bio-based films are made from over **80% renewable raw materials**, with no deforestation or food competition, enabling to reduce the carbon footprint by 80%*.



VEGETAL

This range is produced thanks to the Mass Balance approach. For each square meter of film, **30% of bio-sourced** Low Density Polyethylene or Polypropylene is mixed into our supplier's production. Vegetal films enable to reduce by ~30% CO₂ emissions* compared to a **traditional film and are compliant with the ISSC PLUS certification**.



LEAN

These films have the same thickness as traditional ones with a significant reduction of fossil resources. **By reducing the quantity of ~20% LDPE**, the carbon footprint of the product is reduced by 14%*. The lighter rolls reduce transportation weight & improve health and safety workers condition.

The Lean technology is patented.



RECYCLED

These films are made from over **25% of Post Consumer Recycled LDPE content**, enabling to reduce the film's carbon footprint by 11%*. This range traceability is **certified by IPPR**, granting the eligibility to lower plastic tax rates in countries like Spain.

**Estimation based on the certified LCIs (Life Cycle Inventories) of similar traditional products.*

Natural Rubber

From 2026, the European Regulation on Deforestation-free Products (EUDR) requests that all natural rubber (among other listed vegetal resources) imported in the European Union must be documented to prove the absence of connexion with deforestation activities.

Novacel is sourcing its natural rubber only from compliant suppliers.

In parallel, we continuously review our sourcing options of natural rubber to mitigate our exposure to the consequences of climate change on local plantations.



#2 Preserving ecosystems and combating pollution

We work to reduce our impact on natural ecosystems by limiting chemical, and residual pollution throughout the product lifecycle. Through environmental vigilance and eco-design, we strive to preserve fragile ecosystems and biodiversity.

VOC Abatement

To reduce the VOC (Volatile Organic Compounds) generated by our films coating, Novacel resorts to **Solvent Recovery Units (SRU)**.

First, a SRU captures the VOCs from the exhaust air generated during the drying process, thanks to an active charcoal filter. In this filter, VOCs condensate and return to their original state of liquid solvent. This recovered solvent is finally used once again in our mixing department, leading to a close loop and avoiding VOC emissions.

When a specific solvent is only used in small quantities, the SRU technology is not relevant. In this case, Novacel resorts to a **Thermal Oxidizer which is an incinerator converting the VOCs in significantly less hazardous chemicals like CO₂**.

85%

of our funneled VOC emissions in France incinerated by a new RTO since 2025



Solvent Recovery Unit (SRU) at Sessa Arunca - Italy

Regenerative Thermal Oxidizer (RTO) at Déville-Lès-Rouen - France



Water Efficiency

The SRU uses steam that becomes hot water during the process. Instead of being cooled and discharged, part of this hot water is reconverted into steam and reused in the SRU, reducing the unit's overall steam demand and lowering the plant's water consumption.

Between 2020 and 2024, thanks to a steam recovery unit, water consumption in our plant in Sessa was reduced by 41% for each m² produced.

Partnerships for end-of-life of flexible plastics & their circularity

Novacel's process and protective films are **recyclable***, and we are recycling offcuts generated in our facilities. Still, flexible plastics are challenging materials for the recycling industry, especially when coated with adhesives.

At the same time, technical solutions exist and actors are collaborating to foster the **development of full recycling chains** for these plastics. Novacel is proud to actively contribute to several impactful initiatives through two dynamic and respected alliances, preserving ecosystems and combating pollution.



The **Alliance to End Plastic Waste** is a non-profit whose purpose is to **end plastic waste** entering the environment and to **create circular systems** that keep materials and products in use for as long as possible. It leverages the technical and operational experience of its members, collaborates with development finance institutions to raise the capital needed to have impact at scale, and partners with national and local governments. More than 1 billion USD have been collected or catalyzed with financial institutions to drive system change, with a stronger focus in geographies like India, Indonesia, South Africa, Brazil and the Gulf Cooperation Council.

Novacel is actively participating in their large program on flexible plastics, which covers Europe and North America. Moreover, Novacel is participating in the Leadership Board of the organization.

Circular Plastics Alliance (CPA) aims to bring together users and manufacturers of plastic goods with efficient recycling companies to implement economically viable solutions. As a member of the alliance, we aim to **implement pilot recycling loops for our process films after use**, starting in Western Europe. Multiple difficulties need to be overcome: sorting, collection, logistics, pricing, offtakers' needs, etc. Joining the CPA is, for us, a great opportunity to **find partners committed to recycling** and to **help create a more circular model** that users of adhesive films can leverage.



**Recyclable by the forms of recycling as defined by ISO 472:2013 Plastic*

#3

Acting for the climate with intergenerational responsibility

We reduce our carbon footprint by controlling emissions, improving energy efficiency, and adopting low-carbon technologies, helping to mitigate climate impacts for future generations.

Energy Efficiency Plan

New steam-recovery and heat-recovery systems were installed **in France and Italy**. These upgrades significantly **reduce natural-gas demand** by reusing waste heat and increasing VOC concentration, cutting the energy required for steam generation and VOC incineration.

Solar PV panels were installed in Italy. In 2025, the electricity generated by **our PV panels accounted for 3,3% of the Italian plant's consumption**.



Additional actions implemented include the **replacement of pumps** and of their automation, the **replacement of a chiller generating chilled water**, and the **insulation of thermal networks**.

6-13%

Between 2022 and 2024, Novacel has deployed an investment plan which has resulted in a reduction of 6% and 13% of the natural gas and electricity consumptions respectively, at our European facilities in Déville and Sessa.

Measuring our Product Carbon Footprint

Novacel has contributed to the development of a **sectorial methodology to assess and certify product carbon footprint**, through the European Adhesive Tape Association (AFERA). This collaboration led to the creation of "**Tack**", a tool designed for tape and films manufacturers.

Novacel now uses Tack to **calculate the carbon footprint of its products**. The assessment relies on high-quality, primary data, such as energy consumption on production lines, raw material formulations, and solvent recovery volumes. We use location-based emission factors for energy mix.

This approach allows us to provide our customers with **reliable data on the environmental impact of our solutions**, demonstrates the **lower carbon intensity of Novacel's solutions** within our sector, and highlights the **improved performance of our OXYGEN range** versus traditional films.

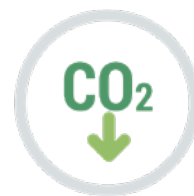


Low-Carbon Design

The **OXYGEN** range helps **limit the environmental impact** of our products.

Novacel's **Trap Print technology** lowers chemical use and avoids several energy-intensive steps by placing the ink between the backing and the adhesive, resulting in a **reduced carbon footprint**.

In 2025, Novacel launched **Versatis**, a new adhesive film family that **eliminates energy-intensive manufacturing stages** and, thanks to its versatility, helps **consolidate multiple product codes, reducing waste and the risk of obsolete stocks**.



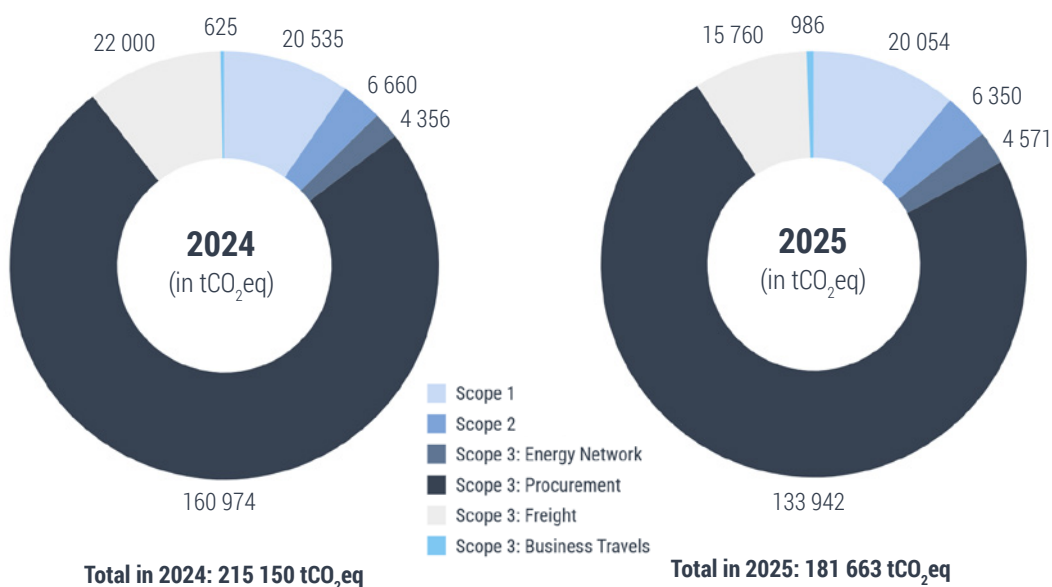
CO₂ EMISSION

90%

Since 2024, our technical data sheets have included a carbon footprint for the manufacturing steps of 90% of our process and protective films sales.

Carbon Footprint Tracking

Novacel has developed a **methodology to calculate its carbon footprint across** scopes 1, 2, and 3. Each purchase order and energy flow is accounted to ensure **comprehensive and reliable data**, and **consistency with the life cycle inventories of our products** was verified. Since the purchasing (scope 3) contribution accounts for more than 70% of our footprint, these emissions are carefully assessed across our three industrial plants in France, Italy, and the United States. A computation tool developed by our teams provides **quick results and enables us to update all our computations since 2022**, when emission factors are revised, a key feature to understand the origins of the fluctuations. We keep working on our model, for instance, for upstream and downstream freight emissions, which currently rely on simulations rather than actual data from logistics operators.



96% of our procurement was computed in the scope 3 carbon footprint.

86% of our procurement was computed in the scope 3 carbon footprint.

SOCIAL

*Empowering a high-performing and inclusive industry
— shaped every day by the people behind it*

#4

Inclusion, diversity and safe working conditions

We place people at the center of our industrial model, guided by inclusion, diversity, and a strong safety culture. By fostering a caring and respectful workplace, we build an engaged culture aligned with the responsibility and respect our clients expect.

Safety Culture

Safety culture is paramount at Novacel, which is why we organise **numerous workshops designed to train and raise awareness** among all employees.

- The **ETSCAF Safety Program** is deployed across all Novacel industrial sites, training managers to conduct safety visits that help identify risks and drive improvement actions with operators.
- Each year, all our facilities take part in the **Global Safety Day**. During one day, salaries attend series of trainings and activities designed to reinforce responsibility for colleagues' safety and themselves.



Workplace first aid training

161

workplace
first aiders

435

safety exchanges
in 2025



Great Place to Work

**Great
Place
To
Work®**

In 2024, Novacel conducted a global quality-of-work-life survey using the Great Place To Work methodology. **Five of our entities across three continents** have already earned Great Place To Work certification after meeting the required score.

#5

Risk prevention and sustainable employee support

We act to sustainably protect our employees from the long-term adverse effects linked to industrial activity. This includes safe working environments and continuous training tailored to the evolution of our professions. Our vigilance also extends to end-user safety by developing innovative technologies that secure their health and well-being.

Novacel Academy

Training is a key priority at Novacel, illustrated by the Novacel Academy – our internal center dedicated to developing future operators.

Through a 12-month alternating program, participants gain practical and theoretical skills and receive an official certification. Our highly experienced trainers, selected from our operational teams, ensure the transmission of decades of expertise.



At Novacel, risk prevention is central to the measures we have put in place for our employees and our customers' employees, as well as to the design of our products.

Low Noise Technology

Some adhesive films with high adhesion can generate significant noise when they are unwinded during the lamination process.

Novacel's Low Noise technology **reduces this noise below the 85 dB** threshold, helping prevent risks linked to prolonged exposure such as hearing loss. It also eases roll unwinding, lowering operator effort and reducing the long-term risk of musculoskeletal disorders. This **patented technology** therefore strengthens both acoustic and ergonomic safety across production lines.



Easy Peel Technology

Easy Peel is a range of process films that becomes **effortless to remove under specific conditions**, while maintaining strong adhesion during manufacturing.

It is ideal for operators who must peel films repeatedly on assembly lines, as it minimizes the repetitive effort and **lowers the risk of musculoskeletal disorders**.

This technology is also appreciated by workers who must remove wide surfaces of adhesive films, especially when they are exposed to additional safety risks, like on construction sites.



Easy removal of our Easy Peel films

#6 Local roots and positive social impact

Our model is built on strong local roots, providing stability, agility, and local value creation. By supporting employment, skills development, and regional initiatives, we contribute to sustainable industrial growth.

Contributions to Local Programs

Novacel's entities have been contributing to the **development of their local community** since their creation. Our **production plants in Déville, in France, and Sessa, in Italy**, are notably identified as key for the dynamics of their local territories.

Among our local initiatives:

For culture and heritage, Novacel Sessa contributed to the renovation of the gardens of the royal palace Piazza Carlo di Borbone in Caserta, a city nearby our Italian plant.

For solidarity, Novacel Déville has been collaborating with the Secours Populaire, through financial donations and charity collection to help the association supporting families and students facing social or financial challenges.

For public services, Novacel Déville is frequently donating to the local firemen units in Normandie, France.

Since 2023, Novacel Shanghai has been contributing to the **annual cleaning actions** coordinated by Pick-up China during the World Cleaning Day.

In 2025, Novacel Sessa financed a new **inclusive playground** adapted for children with disabilities.



Firemen training exercise at our production facility

Social Gatherings and Celebrations

Novacel promotes social events to strengthen employees' sense of belonging and foster a solidarity mindset. Each year, teams gather for **summer lunches** that encourage cross-department interactions.

Gardening workshops are held regularly during the lunch break.



Gardening workshop at Déville-Lès-Rouen



Flagship for the Industrial Model in the Territories

As a model of inclusive and forward-looking industry, Novacel regularly welcomes **interns and apprentices**. We collaborate with leading institutions such as the **UIMM employers' federation**. We also support young talent internationally through **the French VIE program** and strengthen our innovation capabilities by working closely with European universities on advanced R&D initiatives.

2024

8 students
21 trainees
at Déville-Lès-Rouen

ETHICS

*Leading with transparency and integrity as foundations
for a reliable and responsible industry*

#7

A responsible and ethical supply chain

Novacel ensures the credibility of its CSR commitments through a transparent, fully controlled supply chain that complies with the highest international standards. Building on a group-level double materiality assessment, we work only with evaluated partners who uphold human rights, decent working conditions, and full raw-material traceability, ensuring ethical practices across the entire value chain.

Evaluation Framework

Novacel achieves Bronze Medal Recognition from EcoVadis, the world's largest and most trusted provider of business sustainability ratings, evaluating **over 100,000 companies** across the globe. In 2025, we proudly received the Bronze Medal, positioning ourselves **within the top 21% of our industry**.



Sustainable Purchasing Charter

The Novacel's **Sustainable Purchasing Charter** states the CSR requirements to suppliers who want to work with us including human & workers rights, environmental awareness, and non-negotiable ethical practices.



ISO Certifications

All our activities are conducted within a structured framework based on ethics, transparency, and continuous improvement, reflected in compliance with **key international standards**:

- **ISO 9001** for quality management;
- **ISO 14001** for environmental impact control;
- **ISO 45001** for risk prevention and occupational health and safety;
- **ISO 50001** for energy performance improvement.

We also ensure that our suppliers and partners uphold these principles and meet equivalent standards, ensuring a consistent and exemplary value chain.

#8 Rigorous regulatory compliance

Novacel ensures full compliance with evolving regulations by designing solutions that meet all market-specific legal requirements. With a strong focus on plastics, chemicals and packaging regulations, this proactive regulatory approach enhances product reliability, reduces compliance risks, and guarantees long-term operational continuity for clients.

Plastic & Chemical

Novacel applies systematically all the applicable standards related to chemical restrictions, including **REACH in Europe**, **California Proposition 65 in the USA**, and local framework in Asian countries.

Our R&D teams **continuously watch the evolution of chemical status** and work on the replacement upfront, to ensure a continuous availability of our solutions to our customers. New classifications of substances about their **Carcinogenic, Mutagenic and Reprotoxic (CMR) risks are carefully monitored**.

Novacel is also involved in several **initiatives associated with AFERA & AEPW** aiming at evolving the treatment of end of life of products and product recyclability.



Packaging

Extended Producer Responsibility (EPR) schemes for BtoB packaging items are progressively been implemented globally.

Novacel works closely with legal advisors, sectorial associations and their members, and Producer Responsibility Organisations (PRO) to properly implement these new mechanisms.

The European PPWR

In March 2026, the **European Packaging and Packaging Waste Regulation** (PPWR), which aims to strengthen the circular economy and reduce the environmental impact of packaging, **clarified the regulatory status of industrial process films by differentiating them from packaging.**

Novacel is the only industrial player, supported by the AFERA professional association, that has held discussions with the European Commission to remove any ambiguity regarding the regulatory status of industrial process films.

We therefore have demonstrated that:

- Process films play a decisive role in the environmental and economic optimisation of our customers' industrial processes and those of their customers.
- Process films significantly reduce industrial waste. They therefore help reduce waste, consumption of resources, and the energy required for production, and consequently greenhouse gas emissions.



The official communication of the European Commission

30th March 2026, the European Commission published in the Official Journal of the European Union :

"As regards adhesive films used in the production processes of goods, they can be packaging or not depending on their function. Adhesive process films can be designed to enable or facilitate the transformation of raw or intermediate materials. If such films remain on the semi-finished products until their transformation and/or assemblage into subsequent semi-finished products or final products, and act as enablers of the manufacturing cycle and address distinct technical needs of such processes, they are not packaging under Article 3 (1) point (1) of PPWR."



The clarification provided by the European Commission is a significant step forward for our respective industries.

It is now up to all players in the sector to adopt appropriate terminology in the naming of their products and in their communications, both technical and commercial, to align with that of the European Commission.

To help our customers select the terminology appropriate to European regulations, we have **labelled each of our films, papers, and adhesive tapes according to the uses for which they were designed:**

- **Industrial Process items** (films, tapes, papers), **which are NOT packaging**
- **OR Protective items** (films, tapes, papers), **which are packaging**

We believe it is our responsibility, as a committed manufacturer, to actively contribute to the **development of fair, operational regulatory frameworks** adapted to industrial realities.

#9

Integrity of practices and fight against interference

Novacel's governance is grounded in integrity, fairness, and strict compliance. We protect our operations from corruption, money laundering, and anti-competitive behavior, while safeguarding confidential and personal data to ensure a secure and ethical business environment.

Code of Conduct

Novacel's Code of Conduct sets out **the company's values reflected in its CSR commitments**. We ban all unethical behavior, including corruption and conflicts of interest. All employees receive dedicated training, and a protected whistleblowing system is available to internal and external stakeholders.



Cybersecurity

Novacel strengthens cybersecurity by **continuously updating its IT infrastructure**, requiring **ISO 27001 certification** for critical system operators, and **carefully selecting external data-center locations**. All **employees are trained to recognize threats** and follow internal procedures, with any suspicious external requests to be reported.

The company also **strictly applies General Data Protection Regulation** to protect personal data.

GLOSSARY

AEPW: Alliance to End Plastic Waste. A global non-profit coalition of companies committed to investing in solutions to eliminate plastic waste in the environment, with a focus on collection, infrastructure, and innovation. More info here: www.endplasticwaste.org

AFERA: The European Adhesive Tape Association. More info here: www.atera.com

Bio-sourced material: Material wholly or partly derived from biological resources (plants, agricultural residues, etc.) rather than fossil resources. Bio-sourced does not automatically mean biodegradable or lower impact.

California Proposition 65: A California law (Safe Drinking Water and Toxic Enforcement Act, 1986) requiring businesses to provide clear warnings before exposing individuals to chemicals known to the state to cause cancer, birth defects, or other reproductive harm. More info here: www.oehha.ca.gov/proposition-65

Circular economy: An economic model that eliminates waste by keeping materials in use as long as possible – reuse, repair, remanufacturing, recycling – as opposed to the linear «take-make-dispose» model. Reference definition: ISO 59004:2024 (Circular economy – Vocabulary).

CSRD - Corporate Sustainability Reporting Directive: EU rules for assured ESG reporting under the ESRS standards; scope now limited to companies with over 1,000 employees and over €450m turnover. More info here: CSRD

Eco-designed: Products designed from the outset to reduce environmental impact across their life cycle. Any claimed reduction (or increase) should state the basis of comparison – an existing

product, an alternative (same type or a different solution), or the traditional design for a similar product. Reference: EU EUPR (Regulation (EU) 2024/1781); see also ISO 14006.

Energy efficiency solutions: Technologies or processes delivering the same output with less energy, reducing energy use and environmental impact.

EPR - Extended Producer Responsibility: principle that producers bear financial/operational responsibility for the end-of-life of their products and packaging. More info here: EPR

ETSCAF: An industrial safety consultancy safety program specialising in behavioural safety culture and operational risk management. Its mission is to help organisations improve their safety performance through training, leadership coaching, and on-site support. More info here: www.etscaf.com

EUDR - EU Deforestation Regulation: requires due-diligence proof that listed commodities (soy, palm, wood, cocoa, coffee, rubber, cattle) are deforestation-free; applies from 30 December 2026 for medium/large operators. More info here: EUDR.

IPPR - Istituto per la Promozione delle Plastiche da Riciclo: Italian institute behind the Plastica Seconda Vita (PSV) eco-label, which certifies recycled-plastic content and material traceability in products. More info here: www.ippr.it

ISCC PLUS - International Sustainability and Carbon Certification: voluntary scheme certifying traceable, sustainable bio-based, circular and recycled materials and their GHG performance. More info here: www.iscc-system.org

Mass-balance approach: A certified chain-of-custody method that tracks the proportion of sustainable or recycled inputs flowing through a complex production system, without requiring physical separation from conventional materials.

Non-renewable resources: Natural resources that cannot be replenished on a human timescale – fossil resources (oil, coal, natural gas) and also plant-based resources used faster than they regenerate (driving deforestation). Their use depletes resources and generally leads to higher GHG emissions than renewable alternatives, though exceptions exist.

PPWR - Packaging and Packaging Waste Regulation: directly applicable EU law on packaging recyclability, recycled content, reuse, labelling and substance limits. More info here: PPWR

Product life cycle: The complete sequence a product goes through – from raw material extraction and manufacturing, through distribution and use, to end-of-life. Life cycle inventory, e.g. cradle-to-gate, covers only a sub-segment, not the full cradle-to-grave scope.

REACH: EU regulation (EC No 1907/2006) on the Registration, Evaluation, Authorisation and Restriction of Chemicals. It requires companies to identify and manage risks linked to the chemical substances they manufacture or use. More info here: REACH

Recyclable: A product or packaging that can be recycled, with two definition levels. ISO 14021:2016 (self-declared claims): can be diverted from the waste stream and returned to use as raw material or new products – a broad, technical sense. PPWR (Regulation (EU) 2025/40), idealised: recyclable only if designed for recycling, collected/sorted/recycled at scale, yielding quality secondary

material – with a recyclability grade A–C from 2030 and “at scale” recycling from 2035.

Recycled materials: Materials recovered from waste and reprocessed into new products, reducing virgin raw material use. Post-industrial (pre-consumer): scrap or co-products generated during manufacturing and reused before reaching an end user. Post-consumer: material recovered after a product’s end of life. Post-consumer content generally supports a stronger circularity claim.

Renewable raw material: Materials from natural sources that can be replenished on a human timescale (e.g. plant-based inputs), unlike non-renewable resources. This holds only where use stays within the natural renewal rate, i.e. with responsible sourcing and land use.

Scope 1: Carbon footprint associated with fuels burned on-site to generate energy

Scope 2: Carbon footprint associated with electricity consumption

Scope 3: Indirect emissions related to our business activities such as purchasing, business travel, transportation, and the impact of energy distribution

Solvent: A liquid used to dissolve or disperse other substances. In industry usage it refers specifically to carbon-based (organic) substances, often from fossil origin, as opposed to water – the basis of the «solvent-based» vs «water-based» distinction, which differ in VOC content and impact.

VOC (Volatile Organic Compounds): Carbon-based chemical compounds that evaporate at room temperature. In industrial settings, VOCs can contribute to air pollution and present health risks, making their reduction a key environmental and safety priority.



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