

SAMSØE SAMSØE

ENVIRONMENTAL POLICY

AUGUST 2026

1. PURPOSE

Fashion and textile production requires substantial resources, resulting in environmental and climate change impacts across the value chain. Samsøe Samsøe recognize the responsibility to preserve the planet for future generations.

We are committed to mitigating adverse environmental impacts in our value chain. This involves limiting resource use, working with suppliers that share our ambitions, restricting the use of harmful chemicals and engaging with consumers and end-users.

This policy describes our commitment to environmental protection and defines our areas of focus.

2. SCOPE

This policy applies to Samsøe Samsøe's own operations globally and to all parties operating within or on behalf of our value chain. This includes suppliers, buying agents, logistics providers, subcontractors, and other intermediaries. All business partners are expected to comply with this policy and our Code of Conduct as a condition of their relationship with Samsøe Samsøe.

3. GUIDING PRINCIPLES AND STANDARDS

Our approach to environmental responsibility is grounded in internationally recognised frameworks. We are aligned with and act in accordance with the following:

- OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector
- The United Nations' Paris Agreement
- The Science Based Targets Initiative
- The European Union's Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) regulation

4. POLICY STATEMENT

Samsøe Samsøe is committed to reducing adverse environmental impacts across our own operations and value chain. We focus on the areas where our business has the greatest influence, risk and responsibility. These include climate change, water and marine resources, chemical management, materials and resource use, biodiversity and ecosystems, plastics, microfiber release, waste and circularity. We apply a continuous and risk-based due diligence approach. Through this approach, we identify, prevent, mitigate, track, communicate and address actual and potential environmental impacts linked to our activities, products and business relationships. We embed this work in our governance, sourcing, purchasing practices, supplier engagement, traceability work and sustainability reporting.

4.1. CLIMATE

We are dedicated to reducing greenhouse gas (GHG) emissions in line with the Paris Agreement's aim to limit global warming to well below 2°C. Our approach is aligned with the Science Based Targets initiative (SBTi) and the GHG Protocol.

Our 2030 ambition is to embed a decarbonisation roadmap across the organisation and set greenhouse gas reduction targets for Scope 1, 2 and 3 emissions. Since 2024, we have partnered with Carbonfact to collect emissions data, measure our GHG footprint and support the development of science-based reduction targets.

Most of our emissions fall under Scope 3. These emissions mainly arise from the sourcing, processing and production of our garments. We therefore focus our climate work on the hotspots identified through our corporate carbon footprint and product life cycle assessments, while also reducing emissions from our own operations.

In 2025, we developed a climate roadmap to prioritise the most relevant decarbonisation levers, including preferred materials, lower material impacts, energy efficiency and supplier engagement.

We will also explore how to account for Forest, Land and Agriculture (FLAG) emissions, which were not included in our 2025 calculations but are increasingly relevant to a complete emissions profile.

GHG PROTOCOL

SCOPE 1	Reporting company	Direct emissions: Company cars Gas for heating A/C in facilities
SCOPE 2	Upstream activities	Indirect emissions: Electricity District heating
SCOPE 3	Upstream activities	Indirect emissions: Expenses from purchased goods & services Purchased goods related to product LCA Capital goods Leased assets Waste Transportation and distribution paid by reporting party Fuel and energy related Employee commuting Business travel Transportation and distribution related to LCA
SCOPE 4	Downstream companies	Indirect emissions: Use of sold products End-of-life treatment of sold products Transportation and distribution paid by third party

4.1.1. Scope 1 and 2

In line with the SBTi, we are committed to reducing Scope 1 and 2 emissions in line with the latest climate science. To achieve this, we must continuously reduce our energy consumption in our own operations, electrify the company fleet, and transition to powering our own buildings using renewable energy.

4.1.2. Scope 3

Our corporate carbon footprint is consistent with industry findings and confirms that Scope 3 is the main culprit, representing 98% of emissions. We are committed to decoupling Scope 3 emissions from our growth. To effectively work with these emissions, we have conducted Life Cycle Assessments (LCAs) of our products. This has allowed us to identify the phases with the most substantial impacts associated with the entire apparel life cycle. The LCA findings continually affirm that raw material production, as well as the use phase of our garments, represent environmental hotspots. Consequently, we take a risk-based approach by focusing our resources where GHG emissions are the greatest.

4.2. MATERIALS

Materials are one of the most significant drivers of our environmental footprint, particularly through raw material cultivation, extraction, processing, land occupation, water use and energy consumption.

We are committed to increasing the share of certified, traceable, recycled and otherwise responsible materials in our collections, while continuously reviewing our Material Strategy to reflect new evidence, innovation and industry standards.

Our sourcing decisions should support reduced impacts on climate, water, biodiversity, animal welfare and resource use, and must be guided by credible certifications and traceability wherever possible.

In 2025, we increased preferred fibres usage to 79%.
By 2030, we target to reach 90% preferred fibres across all collections.

4.3. SUPPLY CHAIN DUE DILIGENCE

We work with our suppliers and business partners to identify, prevent and mitigate adverse environmental impacts across our value chain. We expect suppliers to comply with our Environmental Policy and our environmental requirements, including those related to climate, chemicals, water stewardship, wastewater, air emissions, waste management, resource use and responsible subcontracting.

We apply a risk-based due diligence approach by assessing environmental risks through supplier onboarding, contractual requirements, supply chain mapping, traceability, supplier questionnaires, audits and recognised third-party certifications. We promote the use of internationally recognised standards, including Leather Working Group (LWG), OEKO-TEX®, GOTS and ZDHC. All leather is sourced from LWG-certified tanneries, and we continue to increase the share of certified wet-processing facilities across our supply chain. Where environmental risks or non-compliance are identified, we engage with suppliers to implement corrective actions and, where necessary, may suspend or terminate the business relationship.

4.4. CHEMICAL MANAGEMENT

We work to ensure effective chemical management and recognised quality standards across our products and supply chain. Our chemical testing procedures follow the AFIRM Restricted Substances List (RSL), and our specific requirements are outlined in our Product Quality Manual.

We expect suppliers to manage chemicals responsibly, prevent hazardous substances from entering products and production processes, comply with applicable legal requirements, including REACH, and support continuous improvement in chemical storage, handling, wastewater quality and worker safety. Where possible, we encourage the substitution of hazardous chemicals with safer alternatives and promote alignment with recognised industry initiatives such as ZDHC.

4.5. CONSUMERS AND END-USERS

The use phase can contribute significantly to a product's environmental footprint through energy, water and detergent use during washing, drying and care. We are committed to helping customers extend the life of their garments through clear and accessible care guidance, repair-minded product information and communication that encourages lower-impact behaviours such as washing less frequently, washing at lower temperatures, air drying where possible and following garment-specific care instructions.

4.6. MICROFIBER RELEASE AND PLASTICS

We recognise that synthetic textile fibres, plastics used in products and packaging, and microfiber release during production, use and washing can contribute to environmental pollution and potential impacts on aquatic ecosystems.

We are committed to considering these risks in our material choices, packaging decisions, product development and supplier engagement.

This includes working to improve awareness, reduce unnecessary plastic use, support responsible packaging choices, and explore mitigation practices that can help reduce microfiber release and plastic pollution across the value chain.

4.7. WATER STEWARDSHIP

Water is essential across the textile value chain, particularly in fibre cultivation, dyeing, washing and finishing. We are committed to reducing water-related risks by prioritising materials and processes with lower water impacts, working with suppliers to improve water efficiency and wastewater management, and paying particular attention to water-stressed regions and wet-processing facilities.

We expect suppliers to comply with legal requirements for water withdrawal, wastewater treatment and discharge, and to work towards practices that protect freshwater resources and local communities. In line with our Responsible Business Conduct approach, we recognise industrial water pollution, water consumption, wastewater discharge and impacts on water and marine resources as sector-specific risks for the textile industry and material topics within our supply chain.

We will work to improve oversight, risk assessment and responsible water management practices, including consideration of wet-processing facilities, water-stressed regions, microfiber release and potential impacts on ecosystems and local communities

4.8. BIODIVERSITY AND ECOSYSTEMS

We recognise that fashion production can affect biodiversity and land systems through raw material cultivation, forestry-derived materials, grazing, leather production, chemical use, pollution and waste.

We are committed to reducing pressure on nature by sourcing preferred and certified materials, avoiding materials linked to deforestation or ecosystem conversion where possible, improving traceability, and supporting standards that promote responsible land management, animal welfare and reduced chemical dependency.

We will continue to develop our approach to biodiversity in line with emerging best practice and the most material impacts in our value chain.

4.9. WASTE AND CIRCULAR ECONOMY

We aim to use resources more efficiently and reduce waste across design, production, logistics, retail and end-of-life stages. This includes designing for quality and longevity, improving material efficiency, reducing production leftovers where feasible, exploring reuse and recycling opportunities, and supporting circular solutions that keep products and materials in use for longer. We will prioritise actions that prevent waste before it is created and collaborate with partners where systemic solutions are required.

5. ROLES AND RESPONSIBILITIES

Reducing our environmental impact is a shared responsibility across Samsøe Samsøe. The following describes how oversight and accountability are structured:

- Head of Sustainability (Policy Owner): Oversees its implementation and review, and ensures alignment with the company's environmental strategy and legal requirements.
- Sustainability team: Supports implementation, monitors performance against objectives, and reports internally on progress, risks and improvement opportunities.
- Leadership Team: Provides strategic direction, allocates resources, and ensures environmental considerations are integrated into business decisions.
- All Employees: Are expected to understand and comply with this policy, contribute to achieving environmental objectives, and report environmental risks or concerns where relevant.

6. IMPLEMENTATION AND MONITORING

Samsøe Samsøe implements this Environmental Policy through internal governance, environmental due diligence, responsible sourcing, supplier engagement, and continuous performance monitoring.

Environmental considerations are integrated into relevant business functions, including product development, sourcing, purchasing and operations. We work collaboratively with suppliers to improve environmental performance through traceability, data collection, recognised certifications, audits and corrective action processes where needed.

We monitor progress against our environmental objectives using relevant performance indicators, including greenhouse gas emissions, preferred materials, supply chain environmental data and other key sustainability metrics. Progress is reviewed regularly by the Sustainability team and reported internally to support informed decision-making and continuous improvement.

Where relevant, we use recognised methodologies, certifications and external data providers to support the implementation, measurement and verification of our environmental performance.

This policy and its implementation are reviewed annually by the Head of Sustainability to ensure they remain aligned with legal requirements, industry best practice and Samsøe Samsøe's environmental objectives.

7. COMPLIANCE AND CONSEQUENCES

All employees are required to act in accordance with this policy and the standards set out in our Code of Conduct. Where deviations from this policy are identified, these will be addressed through dialogue, guidance, and corrective actions, with the aim of ensuring alignment and continuous improvement.

All business partners are required to comply with this policy and our Code of Conduct as a condition of their commercial relationship with Samsøe Samsøe. Where non-compliance is identified, we will engage with the partner to understand the issue and agree remedial action. Partners who demonstrate a persistent unwillingness or inability to meet our standards, or who are found to be in serious violation of our requirements on environmental protection may face suspension or termination of the commercial relationship.

8. REPORTING

Samsøe Samsøe reports annually on the implementation of this policy and progress against our environmental commitments through our Sustainability Report. We are committed to transparent reporting: where gaps or failures are identified, we will disclose these alongside the steps being taken to address them.

Ultimate oversight of environmental responsibility at Samsøe Samsøe falls with our CEO. Operational oversight priorities are managed by our Leadership team and CSR Manager. Our Environmental policy is reviewed on a regular basis to reflect relevant changes in risks and opportunities related to our business, value chain and opportunities.

