

Sustainability Report

2025



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01

Introduction





Message from Management

Dear Stakeholders,

It is with a strong sense of responsibility and commitment that we present the **2025 Sustainability Report of Rodiro – Fábrica de Calçado, S.A.**

Throughout 2025, we continued to strengthen our sustainable growth model, grounded in the increasingly structured integration of Environmental, Social, and Governance (ESG) principles into our decision-making processes and operations. This report reflects not only the progress we have achieved, but, more importantly, how Rodiro continues to evolve as a company that is mindful of its impact on society, the environment, and its stakeholders.

More than a reporting tool, this report represents an ongoing exercise in reflection, transparency, and continuous improvement. It enables us to rigorously assess the impacts of our activities, strengthen responsible business practices, and identify new opportunities for sustainable development in an increasingly demanding and rapidly evolving global landscape.

We believe that sustainability is a key driver of competitiveness and resilience within the footwear industry. In this regard, **we strengthened our commitment to energy efficiency, responsible resource management, employee development and well-being, and stronger relationships across our value chain and the communities in which we operate.**

We also maintained a strong focus on innovation and the continuous improvement of our processes, proactively addressing evolving regulatory requirements and stakeholder expectations while ensuring the creation of long-term value.

The progress we have made allows us to look to the future with confidence and ambition. We are well positioned to take further steps in advancing our sustainability management and reporting practices, aligning with leading European standards and reinforcing Rodiro's position as a company recognized not only for the quality of its products, but also for the responsible manner in which it conducts its business.

Management,

Ricardo Costa

Sara Costa





About the report

The preparation and publication of the **2025 Sustainability Report** reflects Rodiro's ongoing commitment to responsible, transparent, and sustainability-driven management.

In an increasingly demanding environment shaped by environmental, social, and regulatory challenges, sustainability has become a fundamental driver of value creation and business resilience.

This report serves as a strategic communication and management tool through which Rodiro discloses its economic, environmental, and social performance, presenting the key results, initiatives, and commitments that reflect its approach to sustainability and the integration of Environmental, Social, and Governance (ESG) principles into its operations.

The preparation of this report enables Rodiro to systematically assess the impacts of its activities, identify risks and opportunities, and strengthen trust among its stakeholders. At the same time, it supports alignment with international best practices and the evolving European sustainability reporting landscape.

This report has been prepared in accordance with the **Global Reporting Initiative (GRI) Standards** and the **EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) – Comprehensive Module (Option B)**, reflecting Rodiro's commitment to progressively enhancing its sustainability reporting framework and improving the comparability, consistency, and quality of the information disclosed.

The information presented in this report covers the period from **January 1 to December 31, 2025**, and includes the activities carried out by **Rodiro – Fábrica de Calçado, S.A.** at its facilities in Portugal.

C15.20 – Footwear Manufacturing (CAE 15201, 15202)





Rodiro by the Numbers

2025

+50 M

Revenue | EUR millions

528

Employees

100 %

Electricity from renewable sources

13

Nationalities

+1.7 M

Pairs produced | Millions

31 %

Employee turnover rate

160.84

Scope 1 Emissions | ton CO₂ e

96 %

Exports

+ 277h

Training hours

5.66 %

Hazardous waste

3

Production facilities



59 %



41 %

Gender diversity



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02

About Rodiro





Who We Are and What We Do

Rodiro is a Portuguese family-owned company founded in 1991, serving as a strategic partner in the development and manufacturing of **private-label footwear** for internationally recognized brands.

With a well-established presence in the Felgueiras footwear cluster, the company combines extensive industry expertise, manufacturing capabilities, and innovation to deliver competitive solutions in a demanding global marketplace.

Specializing in the production of men's and women's footwear, Rodiro distinguishes itself through its strong customer-centric approach, supported by dedicated teams capable of managing the entire product development process – from concept and design to final production. This integrated approach enables the company to deliver tailored solutions while ensuring high standards of quality, flexibility, and on-time delivery.

As of December 31, 2025, Rodiro employed **528 people** and operated **three manufacturing facilities**, providing a robust production platform capable of efficiently and consistently meeting significant production volumes. Its operational capacity, combined with optimized processes and rigorous quality control, enables the company to maintain high levels of reliability and performance.

Rodiro maintains a strong international market focus, with approximately **96% of its production exported**, reinforcing its position as a competitive global partner.

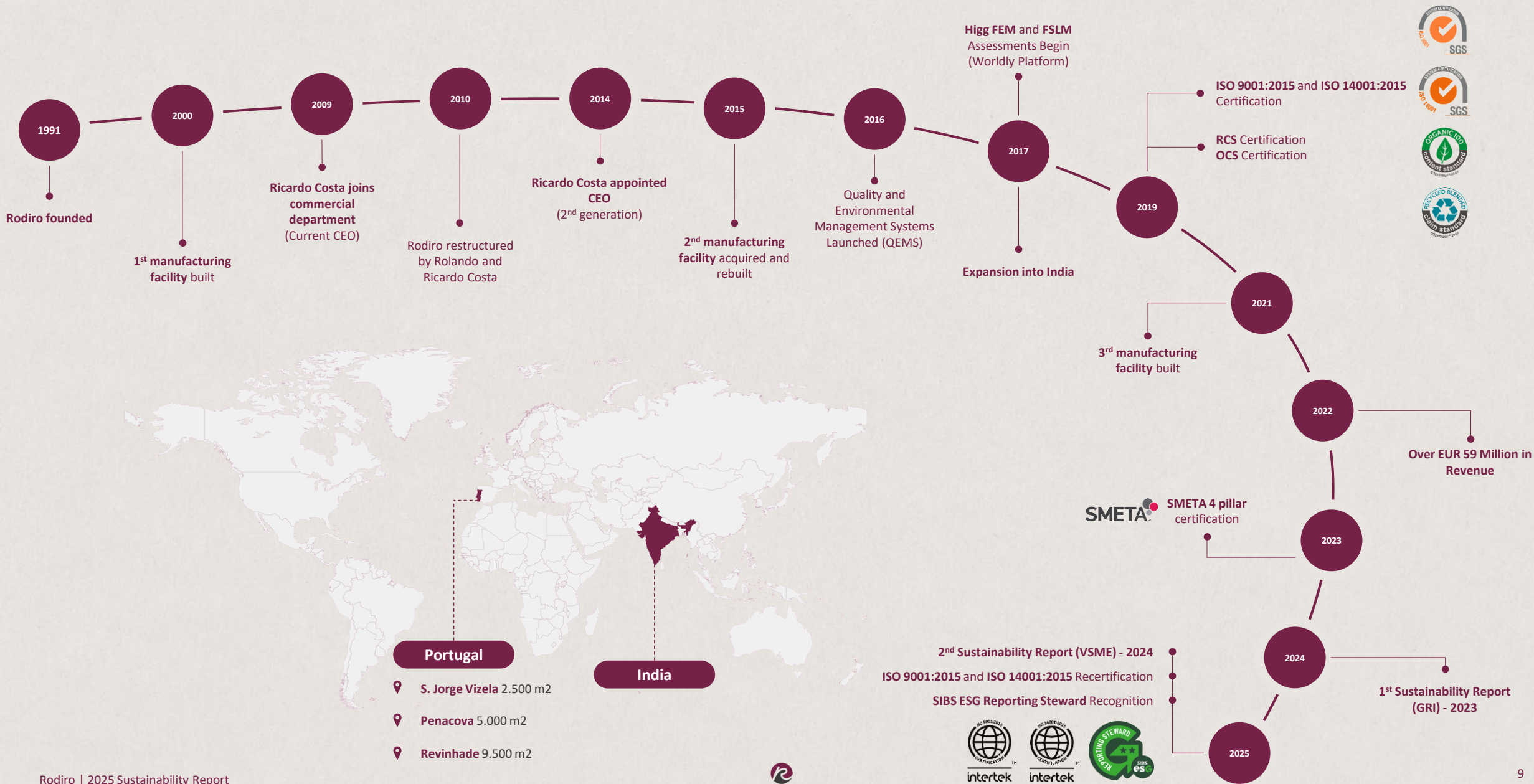
In recent years, Rodiro has demonstrated sustained growth, surpassing **EUR 50 million in revenue in 2025**. This performance reflects the trust of its customers, its ability to adapt to evolving market trends, and its ongoing investment in process optimization and infrastructure development.

Built on a culture of close collaboration, technical expertise, and a commitment to excellence, Rodiro **continuously seeks to strengthen its value proposition, contributing to the success of its customers and to the development of a more competitive, resilient, and sustainable footwear industry.**

More than a manufacturer, Rodiro positions itself as a long-term partner, focused on creating shared value and building strong, lasting relationships.

KNOW-HOW.
INNOVATION.
PERFORMANCE.







Mission.

To develop and manufacture high-quality footwear, delivering value-added services to our customers while ensuring the long-term sustainability of our business.

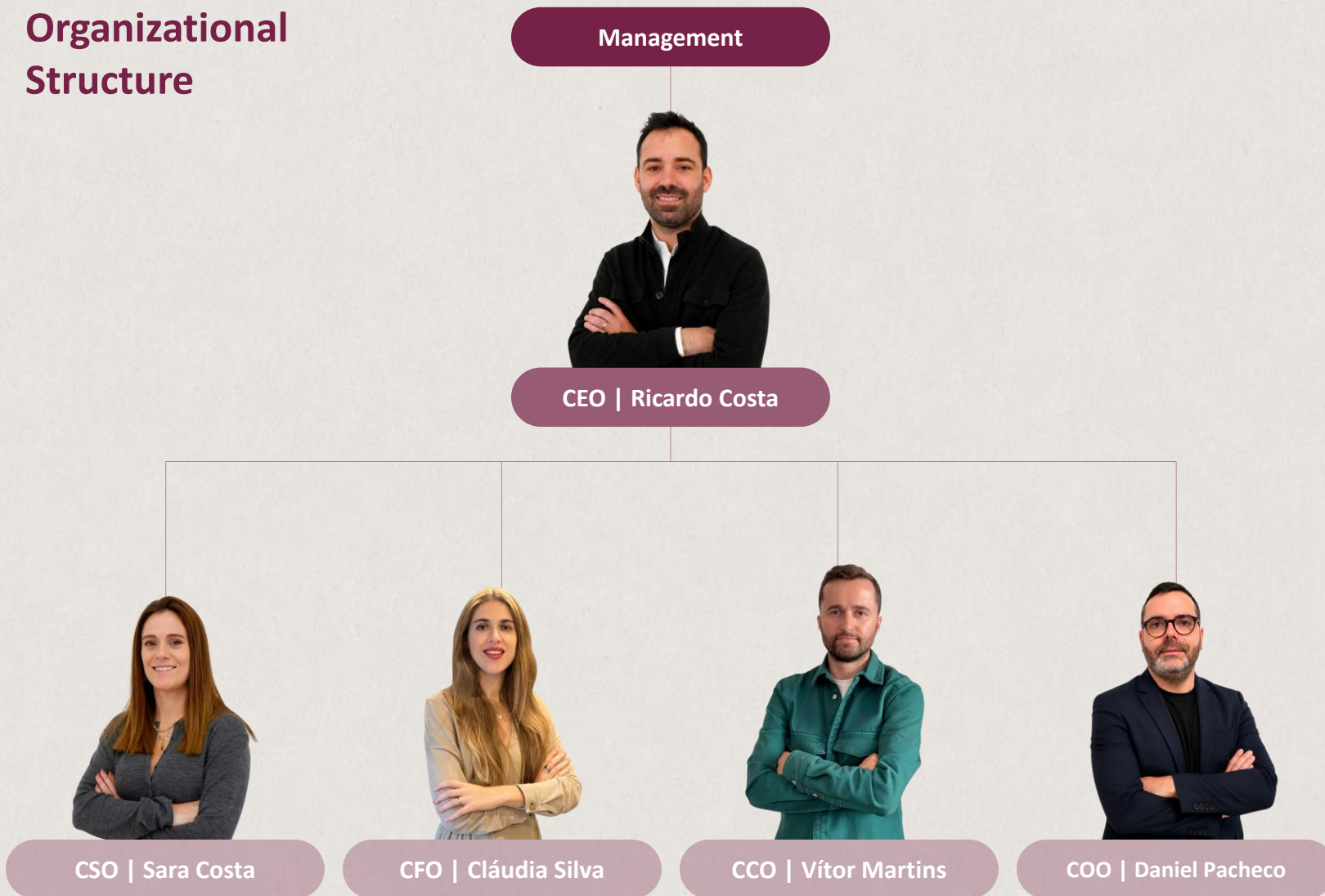
Vision.

To be the best, largest, and most competitive footwear manufacturer, delivering exceptional value for money.

Values.

- R**espect.
- O**ptimism.
- D**ynamism.
- I**dentity.
- R**esilience.
- O**ppportunity.

Organizational Structure





Responsible management

Rodiro conducts its business based on a responsible management approach that integrates economic, environmental, and social considerations into decision-making processes.

In an increasingly competitive and demanding industry, this approach enables Rodiro to ensure **product quality, process efficiency, and stakeholder trust.**

Rodiro has continued to strengthen its ability to respond to evolving demands through continuous improvement of its manufacturing processes, the integration of technology, and close customer engagement, ensuring strong performance and adaptability.

Rodiro’s responsible management approach therefore reflects its ability to balance growth, innovation, and sustainability while creating long-term value.

Risks

- ⚠ Volatility in raw material prices
- ⚠ Economic and geopolitical instability
- ⚠ Changes in customers' sourcing strategies
- ⚠ Increased legal and regulatory requirements
- ⚠ Pressure on operating and logistics costs
- ⚠ Vulnerability of global supply chains

Challenges

- ⚙ Shorter product lifecycles
- ⚙ Shorter delivery times
- ⚙ Production flexibility
- ⚙ National and international regulatory alignment
- ⚙ Digitization and digital transformation
- ⚙ Labor shortage

Opportunities

- 🌱 Automation and AI
- 🌱 Development of production models (speed-to-order)
- 🌱 Increasing production capacity
- 🌱 Growing demand for sustainable products
- 🌱 Expansion into new markets and to new customers
- 🌱 Development of eco-efficient processes

GROWTH.
INNOVATION.
SUSTAINABILITY.





Materiality

The materiality assessment is a fundamental component of Rodiro's sustainability approach, enabling the company to identify and prioritize the ESG topics most relevant to its business and stakeholders.

In 2025, Rodiro maintained the material topics identified in the previous assessment, as they remain aligned with the realities of the footwear industry, the company's activities, and stakeholder expectations. This approach ensures consistency and comparability in sustainability reporting, while enabling Rodiro to monitor the evolution of its performance over time.

The material topics identified reflect the key impacts, risks, and opportunities associated with Rodiro's activities, covering areas such as environmental management, labor practices, the value chain, stakeholder engagement, and business management. Emerging topics, such as value chain resilience and the climate transition, are incorporated into existing topics, reflecting the evolving industry context and increasing sustainability requirements.

Rodiro also recognizes the growing importance of **digitalization** and **cybersecurity** and plans to further assess these topics in future materiality assessments.

In this way, Rodiro reaffirms its commitment to responsible management and sustainable value creation, ensuring that its priorities remain aligned with business needs and stakeholder expectations.





Methodology

In 2025, Rodiro validated the material topics identified in 2024 to confirm their continued relevance in light of the current context and the company's strategic priorities.

The process began with an internal review involving key representatives from Rodiro's various business areas. This review assessed the relevance of the previously identified topics, taking into consideration business developments, industry requirements, and the company's future outlook.

In the second phase, Rodiro conducted a stakeholder engagement exercise through a questionnaire addressed to a representative group of its partners. The questionnaire assessed external perceptions of the importance of the different topics, considering their impact and relevance to the relationship with the company, as well as changes in perceived importance compared with 2024.

The same questionnaire was also shared internally with Rodiro's management team, enabling the company to gather internal perspectives on the impacts, risks, and opportunities associated with each material topic.

Based on the results, Rodiro updated its assessment and developed a **double materiality matrix**, reflecting the importance of each topic from both the perspective of the impacts of Rodiro's activities (**impact materiality**) and their financial and strategic relevance to the business (**financial materiality**).

This process will be reviewed periodically to ensure that the materiality assessment continues to adapt to changes in the internal and external context, while reinforcing Rodiro's commitment to transparent, robust reporting aligned with leading sustainability practices.





Environment

Material topics

Energy management and GHG emissions

Metrics

Total energy consumption
Renewable energy usage rate
GHG Emissions (Scopes 1 and 2)
Energy intensity



Hazardous materials management

Metrics

Total solvent consumption
Total solvent consumption per pair produced
Digital Management of Hazardous Materials Inventory



Climate change and the corporate carbon footprint

Metrics

Corporate carbon footprint
Promotion of internal climate change mitigation practices
Carbon intensity



Biodiversity

Metrics

Participation in biodiversity restoration initiatives



Water and wastewater management

Metrics

Water consumption per worker



Raw materials and waste management in the context of the circular economy

Metrics

Total amount of waste generated
Hazardous waste rate
Amount of recycled raw material incorporated





Social

Material topics

Workplace practices, compensation, benefits, and onboarding

Metrics

Number of training hours
Training Volume
Gender Pay Differences (%)



Workers' health, safety, and well-being

Metrics

Number of workplace accidents



Human resources management

Metrics

Turnover rate
Labor competition
Number of employees of different nationalities



Stakeholder management and community engagement

Metrics

Annual donations to local organizations
Partnerships with institutions





Governance

Material topics

Business model management, risks, and growth

Metrics

Revenue
Balance Sheet
Number of pairs produced



Supply chain management, responsible procurement practices, and traceability

Metrics

Supplier evaluation
Number of domestic suppliers
Number of international suppliers



Ethics and reputation management

Metrics

Number of whistleblower reports received



Legal compliance

Metrics

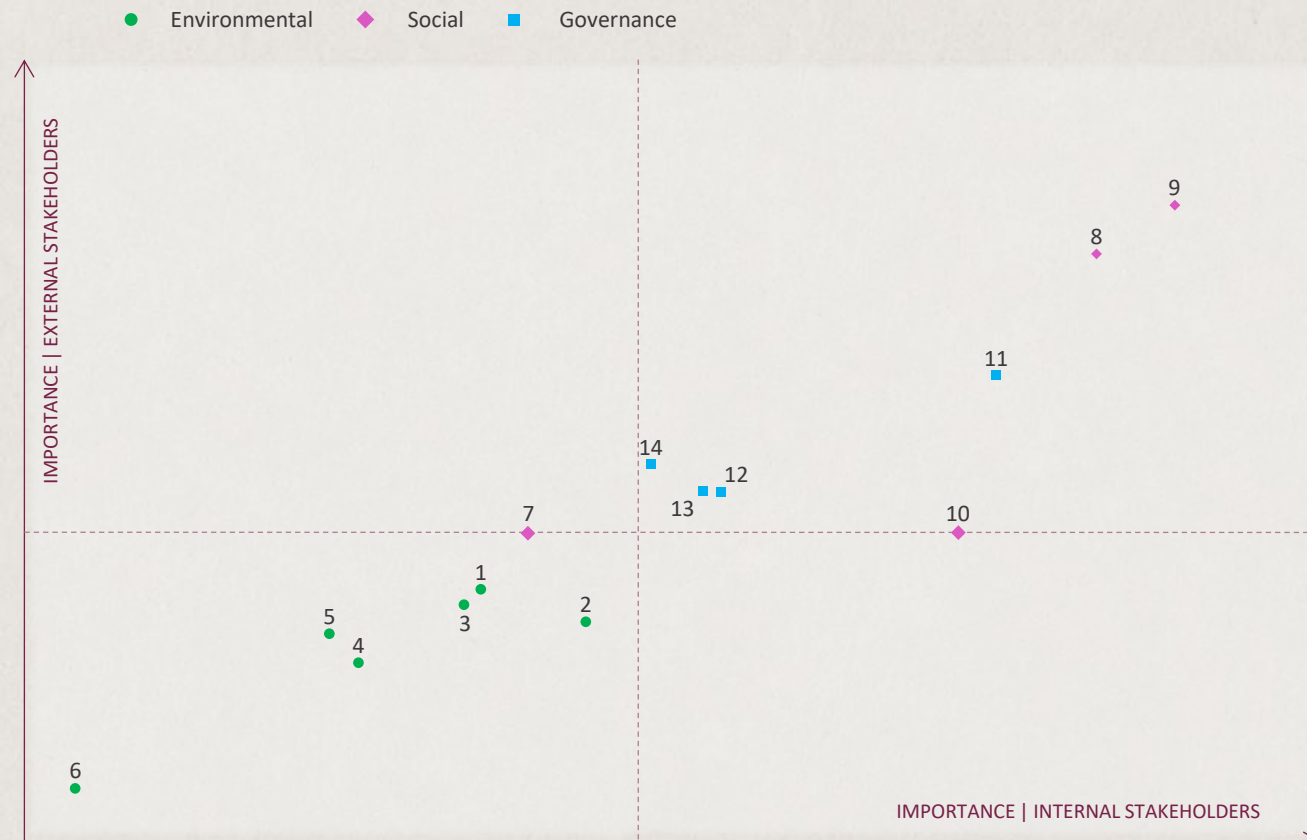
Number of legal non-compliance cases





Double Materiality Matrix

- 1 | Energy management and GHG emissions
- 2 | Hazardous materials management
- 3 | Water and wastewater management
- 4 | Raw materials and waste management in the context of the circular economy
- 5 | Climate change and the corporate carbon footprint
- 6 | Impact of the activity on biodiversity
- ◆ 7 | Stakeholder management and community engagement
- ◆ 8 | Workplace practices, compensation, benefits, and onboarding
- ◆ 9 | Workers' health, safety, and well-being
- ◆ 10 | Human resources management
- 11 | Legal compliance
- 12 | Business model management, risks, and growth
- 13 | Supply chain management, responsible procurement practices, and traceability
- 14 | Ethics and reputation management



The coordinates for impact materiality (Y) and financial materiality (X) were calculated by combining and normalizing the Likert-scale ratings and rankings applied to the ESG dimensions and their respective material topics. The final value for each topic was calculated as the product of the dimension's weight and the topic's weight. The quadrants of the matrix were defined based on the median values of X and Y.

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03

Environment





Energy management and GHG emissions

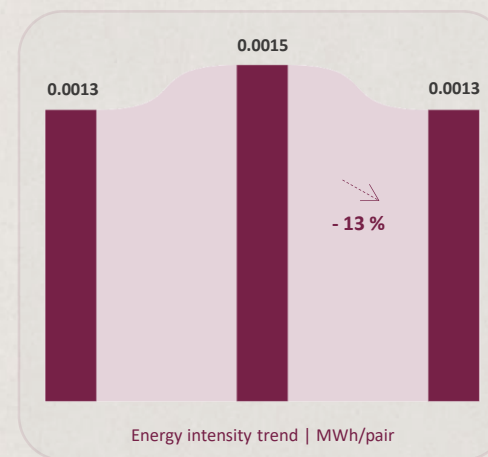
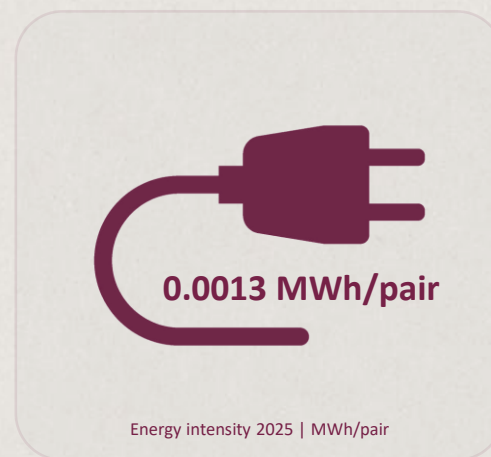
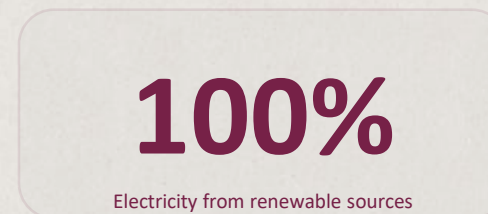
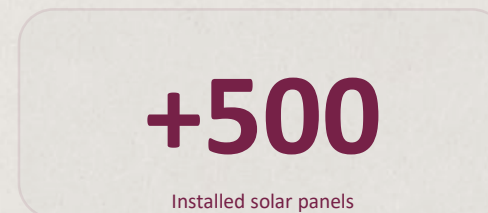
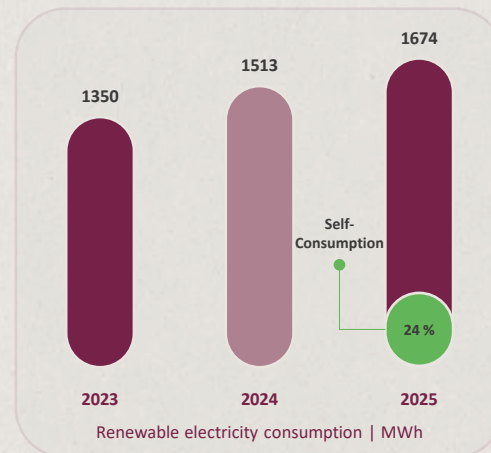
Efficient energy management is a cornerstone of Rodiro's environmental strategy, contributing to the reduction of the environmental impact of its operations while enhancing business efficiency and competitiveness.

Rodiro continuously monitors its energy consumption, promoting the optimization of manufacturing processes and the responsible use of resources throughout the various stages of production.

In recent years, Rodiro has strengthened its commitment to energy efficiency through equipment modernization, infrastructure upgrades, and the implementation of technological solutions designed to reduce energy consumption and increase productivity.

The energy transition is also a key priority, reflected in the growing integration of renewable energy sources, particularly through self-generation initiatives and the procurement of renewable electricity.

These initiatives have contributed to reducing dependence on conventional energy sources and improving the company's overall energy performance, reinforcing Rodiro's commitment to a more efficient and sustainable production model.





Climate change and the corporate carbon footprint

Rodiro recognizes climate change as one of the most significant global challenges and is committed to contributing to the reduction of greenhouse gas (GHG) emissions, aligning its actions with national and European climate objectives.

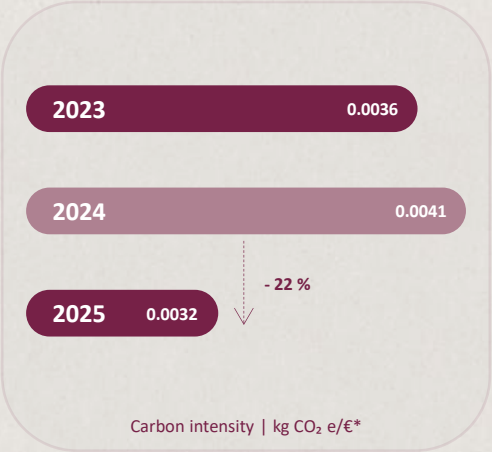
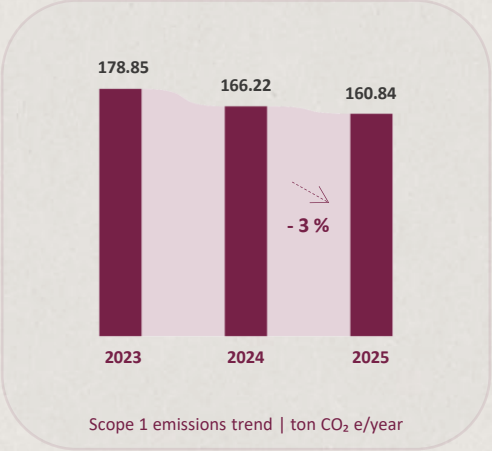
In this context, Rodiro has developed a structured approach to monitoring and managing its carbon footprint, covering both direct emissions (**Scope 1**) and indirect emissions associated with energy consumption (**Scope 2**). This approach enables the company to better understand the impact of its operations and identify opportunities for emissions reduction.

Rodiro has implemented several initiatives aimed at reducing its emissions, including the gradual electrification of its vehicle fleet, improvements in the energy efficiency of its facilities, and the progressive replacement of materials and manufacturing processes with lower-impact alternatives.

These actions have contributed to a consistent reduction in GHG emissions, most notably a **3% decrease in Scope 1 emissions compared with 2024 and a 10% decrease compared with 2023.**

The evolution of emissions should be assessed in conjunction with the company’s level of activity, as factors such as production volume and revenue directly influence the performance of carbon intensity indicators.

Rodiro remains committed to integrating practices that support the decarbonization of its operations, strengthening its ability to adapt to future requirements and contribute to the transition toward a low-carbon economy.



* Total Scope 1 and Scope 2 (Market-Based) Emissions / Revenue





Water and wastewater management

Water management at Rodiro reflects the nature of its operations, where water consumption is primarily associated with domestic and sanitary uses. The company does not generate direct discharges to water bodies resulting from its manufacturing processes.

In addition, Rodiro does not conduct activities or operate facilities located in water-stressed areas.

Rodiro regularly monitors water consumption across its facilities, enabling the company to track performance and identify opportunities for improvement. Water consumption is directly related to the number of employees and the use of supporting infrastructure, which are the primary factors influencing variations in consumption.

Although its direct industrial impact on water resources is limited, Rodiro remains committed to the efficient use of this resource by promoting water conservation measures and raising internal awareness of responsible water use practices.

5 196.32

Total water consumption | m³

9.47

9.98

9.84

2023

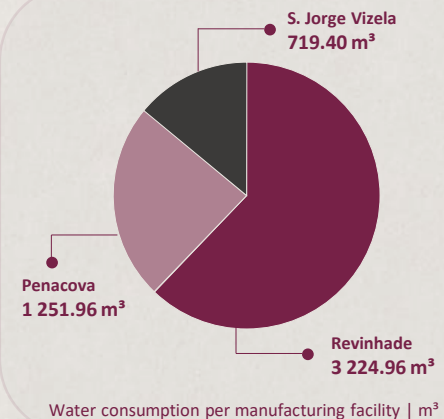
2024

2025

Consumption per employee | m³

Rodiro ensures that wastewater is properly directed to the appropriate treatment systems, ensuring compliance with legal requirements and contributing to the protection of water resources.

At the same time, the company promotes initiatives aimed at reducing water consumption and improving water management through infrastructure upgrades and the implementation of efficiency measures across its equipment and facilities.





Raw materials and waste management in the context of the circular economy

Efficient raw material management is a key element of Rodiro’s environmental strategy, enabling the company to optimize resource use and reduce the environmental impact of its activities throughout the product life cycle.

Rodiro promotes a progressive approach to the circular economy, seeking to integrate practices that support the responsible use of materials, waste reduction, and the incorporation of recycled or sustainably sourced raw materials whenever technically feasible.

Within its footwear manufacturing operations, Rodiro has implemented process optimization measures, particularly in cutting operations and material utilization, with the objective of maximizing raw material efficiency and minimizing production losses.

At the same time, Rodiro works closely with its customers and suppliers to identify solutions that enhance the environmental performance of its products, responding to increasing market expectations regarding sustainability.

The incorporation of recycled raw materials is also an important component of this approach, contributing to reduced reliance on natural resources and strengthening practices aligned with circular economy principles.

Through these efforts, Rodiro continues to advance toward a more efficient, innovative, and sustainable production model, promoting the responsible use of resources throughout its value chain.





Waste management



Waste management is an important aspect of Rodiro’s operations, given the diversity of materials used in its manufacturing processes, including leather, textiles, rubber, and chemicals.

Rodiro follows a structured approach based on the principles of prevention, reduction, reuse, and recovery, with the aim of minimizing the environmental impacts associated with waste generation.

As part of this approach, practices are implemented to segregate and properly manage different waste streams, ensuring compliance with legal requirements and enabling their recovery whenever possible.

Rodiro continues to promote ongoing improvements in this area, particularly by strengthening waste segregation at production sites, optimizing internal collection processes, and raising employee awareness of good waste management practices.

Hazardous waste, primarily associated with the use of chemicals, is properly identified, stored, and managed in accordance with applicable legislation, ensuring the protection of employees and the environment.

Although the total amount of waste increased in 2025, in line with production growth, the amount of waste generated per pair produced decreased compared to previous years, reflecting gains in production efficiency and a more effective use of resources throughout the manufacturing process.

Through this approach, Rodiro ensures responsible waste management aligned with circular economy principles and its commitment to continuously improving its environmental performance.

20 526
Hazardous waste | Kg

30% of waste recovered.





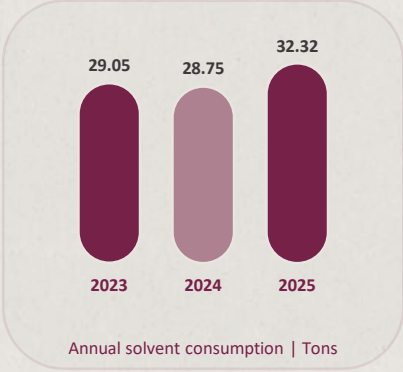
Hazardous materials management

The use of chemicals in Rodiro’s manufacturing processes requires a rigorous and structured approach aimed at ensuring **employee safety, environmental protection, and compliance with applicable legal and regulatory requirements.**

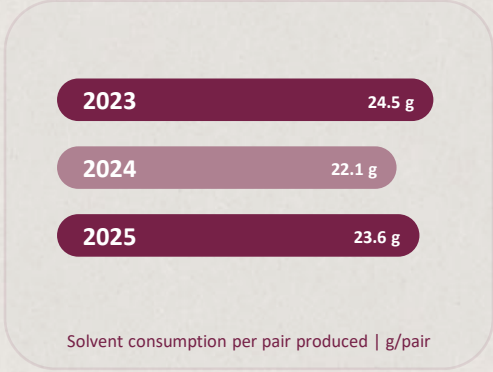
Rodiro monitors and controls the chemicals used throughout their lifecycle, from procurement through storage and use, promoting traceability and efficient management of consumption. The digitalization of inventory management enables more rigorous control of chemical inputs and outputs, contributing to greater operational efficiency and reduced waste.

Rodiro has implemented measures to mitigate the impacts associated with the use of hazardous substances, notably the **progressive replacement of solvent-based products with water-based alternatives**, which have a lower environmental impact and pose lower health risks to employees.

Chemical management is carried out in accordance with applicable legal requirements, particularly under the **REACH Regulation***, and incorporates specific **Restricted Substances List (RSL)*** requirements into its procurement processes, including the assessment and control of materials used. In addition, Rodiro conducts periodic testing of components in accordance with relevant international standards and industry guidelines, including those of the **AFIRM Group**, the **ZDHC Programme***, and the **Manufacturing Restricted Substances List (MRSL)*** requirements established by its customers.



Annual solvent consumption | Tons



Solvent consumption per pair produced | g/pair

In parallel, Rodiro provides employees with awareness and training on the safe handling of chemicals, strengthening its internal culture of risk prevention and good operational practices.

Through this approach, Rodiro ensures the responsible management of hazardous substances, contributing to risk minimization, environmental protection, and the continuous improvement of its environmental performance.

Compliance

Digital inventory control.

Gradual replacement of solvents.

Worker awareness.

* REACH - Registration, Evaluation, Authorisation and Restriction of Chemicals * ZDHC - Zero Discharge of Hazardous Chemicals





Biodiversity

+280

Trees planted in 2025

2

Environmental initiatives in 2025



Rodiro recognizes the importance of biodiversity protection and the need to integrate this topic into its environmental approach. However, given the nature of its activities and the location of its facilities, its direct impact on natural habitats and protected species is limited.

According to information provided by the relevant authorities, Rodiro's facilities are not located within protected areas or areas classified under the **National Network of Protected Areas** or **Natura 2000 Network**, and are not associated with significant direct impacts on sensitive ecosystems.

Despite this context, Rodiro remains committed to conducting its activities responsibly by managing key environmental aspects, particularly resource consumption, waste management, and the use of chemicals, thereby contributing indirectly to the protection of the surrounding environment.

In parallel, the company has been promoting environmental initiatives that strengthen its positive contribution to society, particularly through participation in reforestation activities and local ecosystem restoration initiatives.

In 2025, Rodiro participated in **two tree-planting initiatives**, contributing to the reforestation and restoration of natural areas, with a total of **289 trees planted**.

Rodiro intends to continue developing these types of initiatives, progressively strengthening its contribution to biodiversity conservation and the preservation of natural ecosystems.

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04

Social





Workplace practices, compensation, benefits, and onboarding

Rodiro recognizes its employees as one of the key pillars of the company’s success and long-term sustainability, promoting fair and transparent employment practices in compliance with applicable legal requirements.

The remuneration policy is established at the time of employment, based on the sector’s Collective Bargaining Agreement, ensuring fair compensation aligned with the responsibilities of each role. Rodiro ensures full compliance with legal requirements regarding remuneration, including allowances and other employee entitlements.

In addition to base salary, Rodiro provides a range of benefits that contribute to employee well-being and quality of life, including collective transportation, canteen services, healthcare services, and benefit partnerships with local organizations.

The onboarding of new employees follows a structured process supported by induction programs that facilitate their integration into Rodiro, promoting familiarity with their roles, processes, and company culture from the outset.

Rodiro also promotes an inclusive working environment based on respect for diversity and equal opportunities, ensuring that all employees are treated fairly and equitably, regardless of their individual characteristics.

Employment stability and close relationships with employees are highly valued by Rodiro, supported by active management practices that promote employee engagement and talent retention.

528

Workers



59 %
(309)



41 %
(219)

< 30

159

30 to 50

227

> 50

142

Employee distribution by age group

284

New hires

Collective transportation.

Canteen.

Psychology.

Physiotherapy.



National Minimum Wage

2%

2%

Above the National Minimum Wage

85%

89%

Trainee

13%

9%





Workers’ health, safety, and well-being

Rodiro considers the health, safety, and well-being of its employees a strategic priority, integrating these principles into the daily management of its operations and its organizational culture.

A preventive and systematic approach to occupational risk management is adopted, ensuring the identification, assessment, and control of hazards associated with different roles and areas of activity. This approach is supported by measures including the provision of appropriate personal protective equipment, the safe organization of workstations, and the regular maintenance of equipment and facilities.

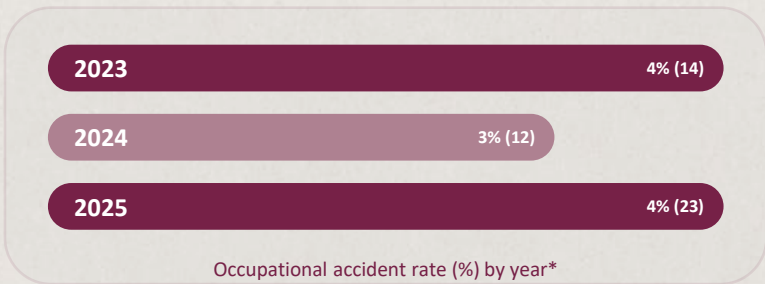
Employee training and awareness on safe working practices are central to this approach, helping to strengthen accident prevention and promote a company-wide safety culture. In parallel, emergency drills and continuous monitoring of working conditions are carried out.

Rodiro ensures compliance with occupational health and safety requirements, while also providing regular employee health monitoring through occupational health services and complementary health promotion initiatives.

In this context, Rodiro has continued to strengthen the services available to employees, particularly through support in areas such as physiotherapy and psychology, contributing to the physical and mental well-being of its teams.

In 2025, 23 occupational accidents were recorded, representing an increase of approximately 1 percentage point. This increase is associated with the high number of new hires recorded in 2025. Rodiro nevertheless remains committed to continuously reducing this indicator by strengthening preventive measures and improving internal processes.

Through these efforts, Rodiro seeks to ensure a safe and healthy working environment, promoting employee well-being and contributing to the company’s sustainable performance.



Number of accidents / number of employees as at 31 December.

44

Occupational accident rate per 1000 employees

	2024		2025
Physiotherapy Appointments	620	+ 15%	713
Psychology Appointments	202	+ 35%	276
Clinical Tests	-		23





World Blood Donor Day

As part of **World Blood Donor Day**, observed on June 14, Rodiro partnered with the Vizela Blood Donors Association to organize a **blood donation drive at its Revinhade facilities**.



World Heart Day

Rodiro conducted an **internal health screening**, including blood pressure measurement.



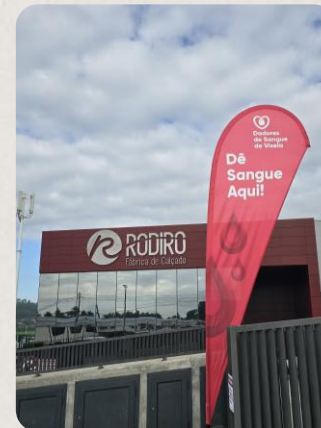
World Sight Day

Rodiro conducted an **internal vision screening** in partnership with organizations covered by its employee benefit agreements.



World Diabetes Day

Rodiro conducted an **internal health screening** as part of World Diabetes Day.



4

Health promotion initiatives
in 2025



Human resources management

+ 277h

Total training hours

12 770h

Training volume | Hours

34

Distinct training courses

Rodiro recognizes the strategic importance of human resources management, promoting the continuous development of employee skills as a critical factor for the company's competitiveness and long-term sustainability.

The company follows a structured approach to training based on the identification of the specific needs of each role and operational area, ensuring that training content is aligned with the business reality and the requirements of the footwear industry.

Based on this assessment, an annual training plan is developed, incorporating technical, operational, and cross-functional training initiatives. This approach strengthens employee skills and supports their adaptation to new processes, technologies, and customer requirements.

Training also plays an important role in fostering an organizational culture based on continuous improvement, innovation, and efficiency, contributing to both individual and collective team development.

Rodiro also provides initial training for new employees, facilitating their adaptation to their roles and promoting effective and safe integration into the company.

In parallel, Rodiro supports the ongoing development of its teams, encouraging the acquisition of new skills and professional development throughout their careers within the company.

Through these efforts, Rodiro reinforces its commitment to investing in its people, strengthening its human capital and contributing to a more skilled, resilient, and future-ready company.

411

Employees receiving training

24 h

Average training hours per employee

Female 28 hours

Male 19 hours

Average training hours by gender

Production 27 hours

Non-Production 16 hours

Average training hours by employee category





Stakeholder management and community engagement

Rodiro recognizes the importance of maintaining close and transparent relationships with its stakeholders, incorporating their expectations and contributions into the company's management and business activities.

In this context, Rodiro maintains ongoing engagement with its key stakeholders, fostering open and constructive dialogue that contributes to process improvement and the strengthening of institutional relationships.

At the local level, Rodiro plays an active role in the community where it operates, contributing to the region's economic and social development, particularly through job creation, collaboration with training institutions, and strategic partnerships with key organizations in the industry.



Rodiro also promotes community support initiatives through donations and participation in social projects. In this context, **the company provides daily support to the Casa Amiga association by donating meals that help meet the daily needs of dozens of people.**

In parallel, Rodiro promotes internal initiatives that strengthen employee engagement and foster a sense of community within the company, contributing to a more cohesive and participatory work environment.

In this way, Rodiro reinforces its commitment to acting responsibly and maintaining close ties with society, building relationships based on trust and contributing to the sustainable development of the communities in which it operates.

+5k €

Donations



14

Employee benefit partnerships

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05

Governance

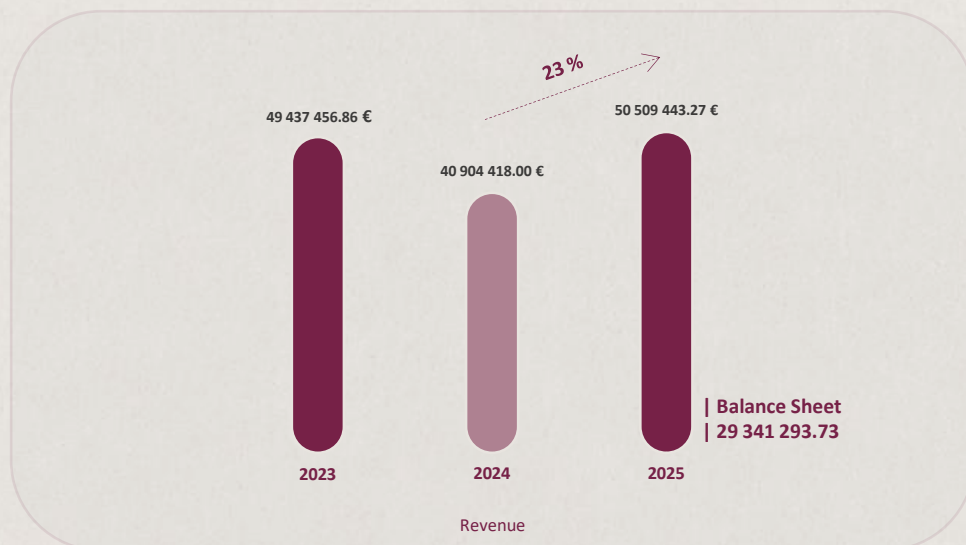




Business model management, risks, and growth

Rodiro develops its business model through a structured management approach focused on sustainable growth, value creation, and continuous adaptation to the dynamics of the footwear industry.

Against a backdrop of high economic volatility and significant transformation across value chains, Rodiro has strengthened its production capacity, operational efficiency, and process integration in recent years, establishing a solid foundation for future growth. This strategy, based on investment, the internal development of capabilities, and continuous improvement, has enabled Rodiro to position itself as a competitive and reliable partner in international markets.



+1.7 M

Pairs produced | Millions

96 %

Exports

The management of Rodiro's business model incorporates continuous analysis of risks and opportunities, involving different areas of the company and enabling it to anticipate challenges arising from market developments, customer requirements, and pressure on costs and delivery times. This approach supports an agile and informed response, contributing to business resilience.

Alongside risk management, Rodiro maintains a strong focus on growth and innovation, investing in the optimization of manufacturing processes, the digitalization of operations, and enhanced responsiveness to increasingly shorter and more demanding product cycles.

This approach enables Rodiro to align with industry trends and respond effectively to stakeholder expectations, reinforcing a business model built on soundness, adaptability, and sustainable value creation, positioning the company to address current challenges and seize future opportunities.



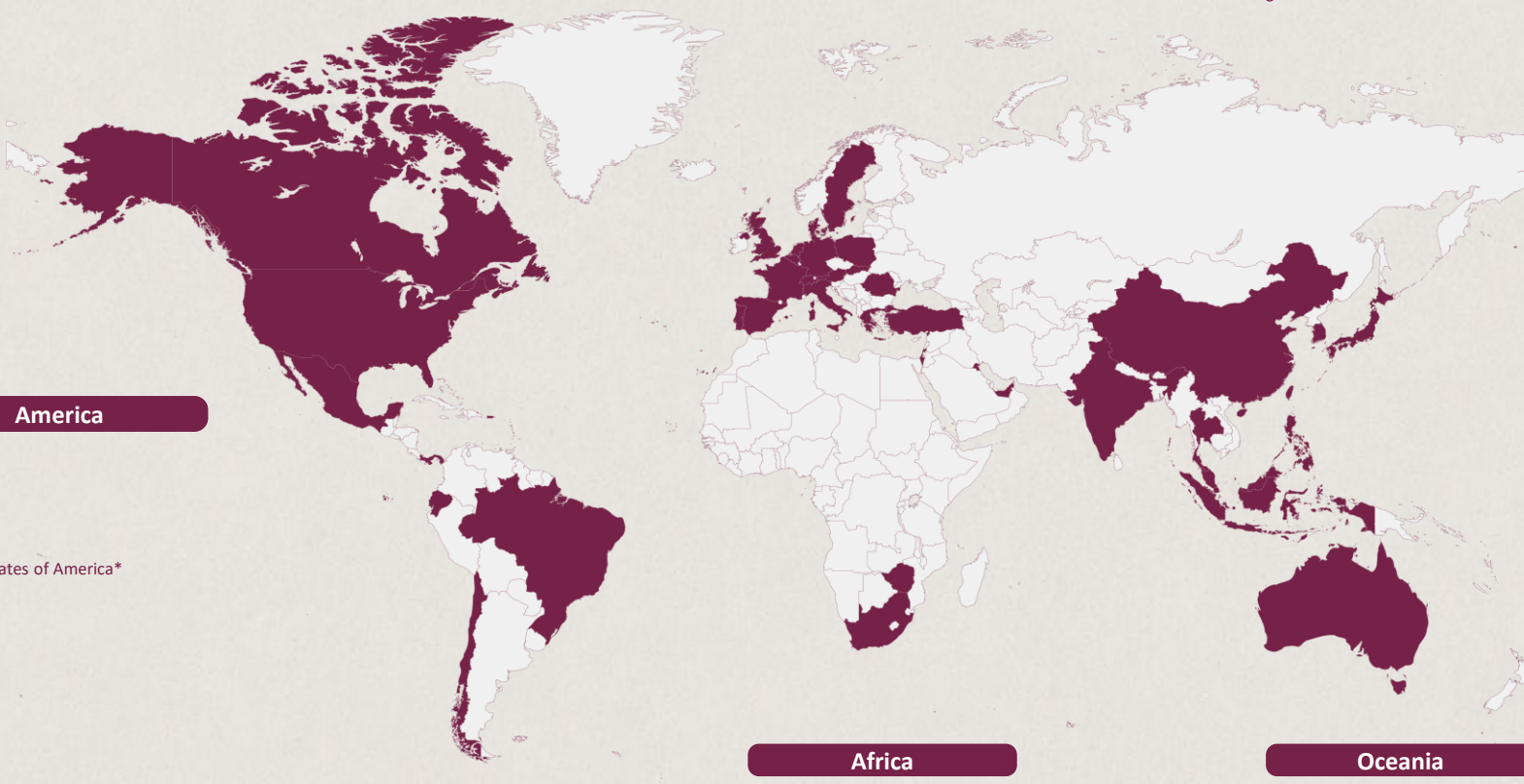


40

Ship To | Countries

28

Bill To* | Countries



America

Brazil*
Canada*
Chile
Ecuador
United States of America*
Mexico*
Panama*

Europe

Germany*	Austria	Belgium	Denmark
Slovakia*	Spain*	France*	Greece
Italy*	Netherlands*	Poland	Portugal*
United Kingdom*	Romania*	Sweden*	Switzerland*

Asia

China*	South Korea*	Philippines	India*
Indonesia*	Israel	Japan*	Kuwait
Malaysia	Singapore*	Taiwan*	Thailand*
Türkiye*	United Arab Emirates*		

Africa

South Africa
Zimbabwe*

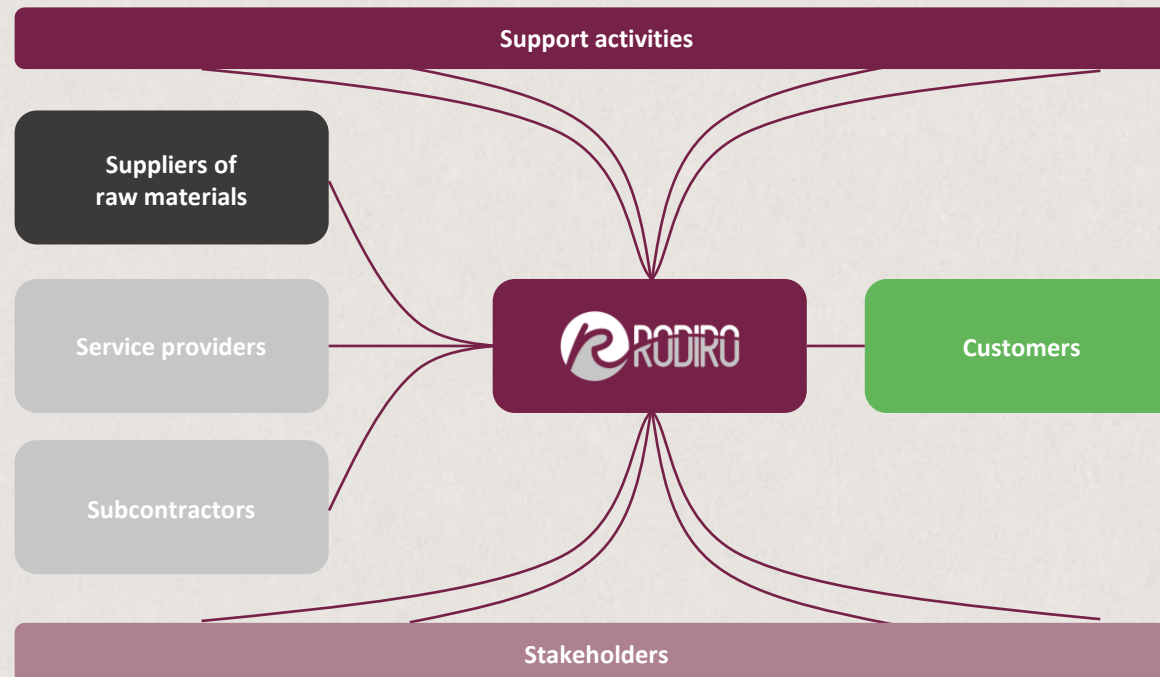
Oceania

Australia*





Supply chain management, responsible procurement practices, and traceability



Rodiro recognizes the strategic importance of its supply chain, promoting responsible procurement practices and active supplier management to ensure quality, compliance, and sustainability throughout the production process.

Supplier selection and management are based on performance, reliability, and alignment with the company's technical, legal, and sustainability requirements. In this context, Rodiro prioritizes long-term relationships with partners that demonstrate a commitment to sound environmental, social, and governance practices, contributing to the stability and efficiency of the value chain.

The company has been strengthening the integration of ESG criteria into its procurement processes, promoting compliance with regulatory and industry requirements, particularly regarding the use of chemicals, in accordance with the REACH Regulation and international standards such as ZDHC, as well as specific requirements established by customers.

Traceability is a key element of supply chain management and is ensured through internal systems that enable the origin of raw materials to be identified throughout the different stages of production. This approach ensures high levels of control, transparency, and responsiveness to customer requirements.

The use of internationally recognized standards, particularly in the context of social and environmental audits, further strengthens the robustness of this model and contributes to the continuous improvement of partner performance.

Through this approach, Rodiro seeks to ensure a resilient, transparent, and sustainability-aligned supply chain, contributing to shared value creation and strengthening trust among its stakeholders.



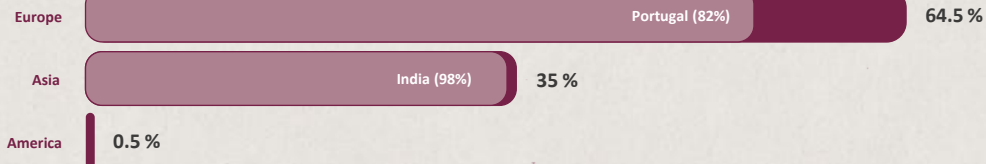
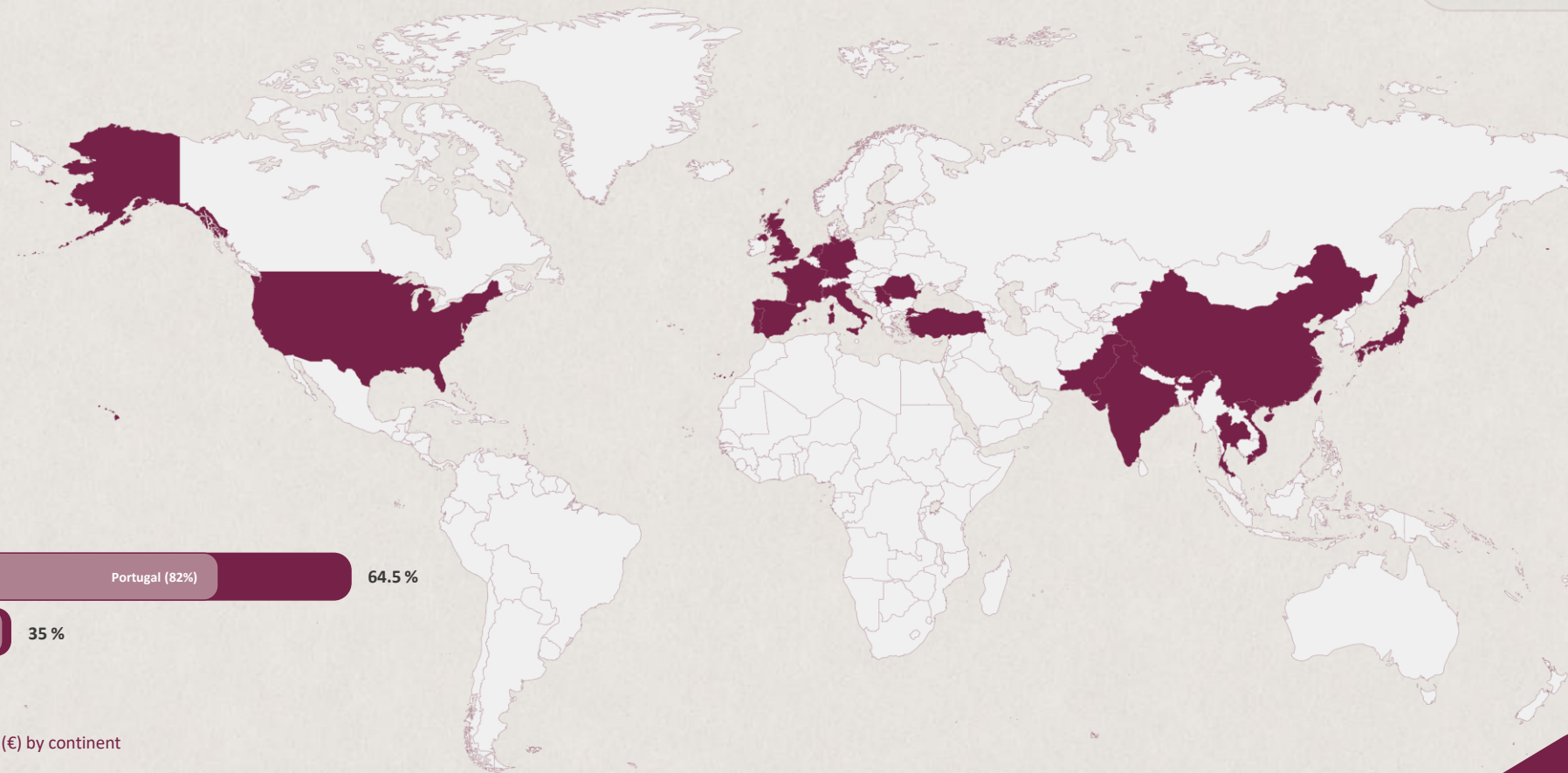
Supply chain management, responsible procurement practices, and traceability

65%

Domestic suppliers*

496

Domestic Suppliers*



Purchasing volume (€) by continent





Supply chain engagement and capacity building

Rodiro recognizes that the sustainability of its business also depends on the integration of social, environmental, and ethical principles throughout its value chain. In this context, the company seeks to maintain close and collaborative relationships with its suppliers and subcontractors, promoting dialogue, knowledge sharing, and the continuous improvement of their practices.

In October 2025, the **Rodiro Subcontractors & Suppliers Summit** was held in India, bringing together the company's key partners to strengthen alignment with Rodiro's and its customers' sustainability commitments. The event addressed topics including working conditions, human rights, occupational health and safety, environmental performance, responsible chemical management, material traceability, and international requirements, including **Higg FEM, FSLM/SLCP, and LWG**.

The initiative fostered dialogue, knowledge sharing, and partner capacity building, reinforcing an approach based on continuous improvement and risk prevention. Rodiro will continue to monitor the performance of its supply chain through risk assessments, audits, action plans, and awareness-raising initiatives, contributing to a more transparent, responsible, and sustainable value chain.



ETHICS.
COLLABORATION.
RESPONSIBILITY.



Ethics and reputation management

Rodiro bases its activities on a set of ethical principles that guide its relationships with all stakeholders, promoting an organizational culture built on integrity, transparency, and accountability.

The **Code of Conduct** is a key reference for the behavior of employees and business partners, establishing clear guidelines on business ethics, mutual respect, legal compliance, and sound professional practices. Its implementation is promoted across the organization, with Management committed to ensuring adherence to these principles.

The company also maintains mechanisms that reinforce integrity and transparency, particularly through its **Whistleblowing Channel**, which enables the reporting of potentially irregular situations and ensures their appropriate review and handling.



Whistleblowing Channel



Harassment Prevention



Code of Conduct

Promoting a respectful and inclusive working environment is also a priority. Specific measures are implemented to prevent and address harassment and any form of inappropriate behavior, reinforcing Rodiro's commitment to the well-being and dignity of its employees.

Rodiro's reputation is built on consistent performance, product quality, and the fulfillment of its commitments to all stakeholders. This trust is further strengthened by responsible practices throughout the value chain and by a culture of close engagement and rigor in institutional relationships.

In this context, ethics and reputation are key factors in the sustainability of the business, contributing to strengthening Rodiro's credibility and consolidating its position in the market.

4

Whistleblower Reports Received
and Resolved | 2025



Legal compliance

Rodiro is committed to strict compliance with the legal and regulatory requirements applicable to its activities, recognizing legal compliance as a fundamental pillar of business sustainability and credibility.

This commitment covers environmental, social, and economic dimensions, ensuring compliance with the legal obligations associated with the company's operations, particularly in relation to environmental matters, working conditions, occupational health and safety, as well as tax and social security obligations.

Legal compliance management is carried out through a structured approach involving different areas of Rodiro, with a particular focus on continuously monitoring applicable requirements and implementing the necessary actions to ensure compliance. This process enables Rodiro to anticipate relevant legislative changes and adapt its procedures in a timely manner.

In the environmental area, the company ensures compliance with legal obligations relating to emissions, waste, water, and other relevant environmental aspects, as well as reporting to the competent authorities. From a social perspective, Rodiro ensures strict compliance with employment obligations, including the formalization of employment relationships, payment of wages and social security contributions, and respect for employee rights.

Rodiro also promotes a culture of accountability and continuous improvement, supported by periodic legal compliance assessments and the implementation of corrective measures whenever necessary.

Through this approach, the company reinforces its commitment to transparent and responsible business practices aligned with applicable legal and regulatory requirements, contributing to stakeholder confidence and the resilience of its business model.

0

Legal Non-Compliance

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06

Commitments





Commitments

Environment



Promote the continuous reduction of GHG emissions through fleet electrification.



Initiate the calculation of Scope 3 emissions.

Circular economy



Promote the incorporation of recycled raw materials into products in collaboration with customers.

People



Strengthen employee training.



Reduce the number of occupational accidents.

Value chain



Promote the implementation of an ESG supplier assessment model.

Community and Knowledge



Strengthen partnerships with educational institutions and the local community.

Compliance



Maintain zero legal and regulatory non-compliance cases.



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07

Appendices





Appendix 1

Appendix 1 – Rodiro Facilities

Local	Address	ZIP Code	City	Country	Geographic coordinates
Rodiro – Revinhade (HQ)	Rua Alto das Barrancas, nº 121 e 125	4650-361	Felgueiras	Portugal	41°21'11.5"N 8°15'34.4"W
Rodiro – Penacova	Travessa do Assento, nº 61	4610-504	Felgueiras	Portugal	41°22'27.3"N 8°14'59.9"W
Rodiro – S. Jorge de Vizela	Rua do Vagão, nº 144	4610-891	Felgueiras	Portugal	41°22'57.5"N 8°14'51.5"W
FFFC Private Limited	4/6 Palamaner Road Kathadikuppam Village GUDIYATTAM	632601	Vellore	India	12°58'09.9"N 78°51'30.1"E





Appendix 2

Appendix 2 – Assumptions for Calculating GHG Emissions (Scopes 1 and 2)

Scope	Assumption
Scope 1	Greenhouse gas (GHG) emissions associated with fuel consumption are calculated based on the methodology defined in the National Inventory Report (NIR), using the emission factors established therein and the conversion factors provided by the Directorate-General for Energy and Geology (DGEG). Emissions resulting from solvent consumption are estimated in accordance with the methodology set forth in the NIR, expressed in metric tons of CO ₂ equivalent per kilogram of solvent consumed. With regard to emissions associated with the consumption of refrigerants (fluorinated gases), the Global Warming Potential (GWP) values published in the IPCC’s Fifth Assessment Report (AR5) are used. In cases where there is no consumption of refrigerants during the reporting period, emissions associated with this source are not accounted for.
Scope 2	With regard to electricity consumption, the emission factors published by the APA in the report “Greenhouse Gas Emission Factors for Electricity Produced in Portugal” were used; these are updated annually based on GHG emissions (CO₂, CH₄, and N₂O) reported in the National Emissions Inventory (NIR). Scope 2 emissions are presented according to the location-based and market-based approaches, in accordance with the GHG Protocol guidelines. For the calculation using the market-based approach, Green Energy Contracts and the information contained in the monthly invoices from the electricity supplier were used.





Appendix 3

Appendix 3 – Corporate Carbon Footprint

Description	2023	2024	2025
Direct Emissions: Mobile Combustion	114.93	102.97	89.73
Direct Emissions: Fugitive Emissions	63.92	63.25	71.11
Total Scope 1	178.85	166.22	160.84
Total Scope 2 (market-based)	0	0	0
Total Scope 2 (location-based)	91.12	78.21	102.23
Total Scope 1 and 2 GHG Emissions (market-based)	178.85	166.22	160.84
Total Scope 1 and 2 GHG emissions (location-based)	269.97	244.43	263.07

*Values in tCO₂e/year

Appendix 4

Appendix 4 – Breakdown of GHG Emissions for 2025

Description	Scope 1		Scope 2
	Mobile combustion	Fugitive emissions	Electricity
CO ₂ (t CO ₂ e)	88.33	-	99.13
CH ₄ (t CO ₂ e)	0.139	-	1.27
N ₂ O (t CO ₂ e)	1.269	-	1.24
HFC (t CO ₂ e)	-	-	0.04
PFC (t CO ₂ e)	-	-	-
SF ₆ (t CO ₂ e)	-	-	0.55
COVNM (t CO ₂ e)	-	71.11	-
Total (t CO₂ e)	89.73	71.11	102.23





Appendix 5

Appendix 5 – Waste Breakdown by LER Code

Revinhade			Penacova		S. Jorge Vizela	
LER Code	Total Waste Generated (tons)	Operation	Total Waste Generated (tons)	Operation	Total Waste Generated (tons)	Operation
150101	31.84	R12	3.73	R12	27.06	R12
150102	20.1	R12	1.75	R12	6.94	R12
150103	7.78	R12	-	-	-	-
150106	2.01	R12	-	-	-	-
150107	0.322	R12	-	-	-	-
160117	1.36	R12	-	-	-	-
200108	5.024	D14	2.57	D14	2.722	D14
200301	50.66	D14	2.25	D14	2.812	D14
040109	54.08	D14	56.88	D14	62.2	D14
080409*	1.92	D15	-	-	0.28	D15
130208*	0.026	R12	-	-	-	-





Appendix 5

Appendix 5 – Waste Breakdown by LER Code

Revinhade			Penacova		S. Jorge Vizela	
LER Code	Total Waste Generated (tons)	Operation	Total Waste Generated (tons)	Operation	Total Waste Generated (tons)	Operation
150110*	8.16	D15	0.56	D15	2.22	D15
150202*	5.38	D15	-	-	1.92	D15
160213*	0.01	R12	-	-	-	-
180103*	0.04	D9/D15	-	-	-	-
200121*	0.008	R12	-	-	-	-
200133*	0.002	R12	-	-	-	-
Total (tons)	188.722		67.74		106.154	





Appendix 6

Appendix 6 – Actions for the Transition to a More Sustainable Economy – VSME B2 and C2*

VSME Topic	Actions	Material topic
Climate Change	Ensure the use of renewable energy from 100% green sources and photovoltaic generation for self-consumption.	Energy management and GHG emissions Climate change and the corporate carbon footprint Hazardous materials management
	Gradual electrification of the vehicle fleet and material-handling equipment.	
	Optimization of freight and employee transportation routes.	
	Promote the gradual replacement of solvent-based adhesives with water-based alternatives.	
Water and Marine Resources	Raising awareness about the rational use of water.	Water and wastewater management
Biodiversity and Ecosystems	Participation in reforestation efforts.	Impact of the activity on biodiversity
Pollution	Continue the digitalization of inventory management, promoting more efficient use of resources and materials.	Energy management and GHG emissions Legal compliance Hazardous materials management
	Conduct annual emergency response drills to strengthen employee preparedness.	
	Raise awareness and provide training to employees handling hazardous substances, while promoting the proper segregation and disposal of the waste generated.	
	Monitor interventions and refrigerant gas refills in refrigeration equipment.	
	Conduct periodic assessments of air emissions from stationary sources, ensuring the monitoring of pollutant levels.	
	Integrate potential impacts on soil, air, and water into the environmental management process.	
	Regularly monitor environmental indicators related to energy and fuel consumption, waste generation, and other relevant environmental aspects.	





Appendix 6

Appendix 6 – Actions for the Transition to a More Sustainable Economy – VSME B2 and C2*

VSME Topic	Actions	Material topic
Circular economy	Increase the use of recycled materials.	Raw materials and waste management in the context of the circular economy
	Promote improved waste segregation and proper disposal.	
Own workforce	Promote a dynamic annual training plan aimed at increasing the average number of training hours per employee.	Workplace practices, compensation, benefits, and onboarding
	Occupational Health and Safety (OHS) training aimed at reducing the number of occupational accidents.	
	Provide physiotherapy and psychological support, while maintaining occupational health support for all employees.	Workers' health, safety, and well-being
	Equal Pay and Pay Transparency Policy.	Human resources management
	Promote the reduction of the employee turnover rate.	
Workers in the value chain	Promote the Code of Conduct and Whistleblowing Channel to raise awareness of Rodiro's ethical requirements.	Supply chain management, responsible procurement practices, and traceability
	Promote ESG supplier assessments to integrate ESG criteria into procurement decisions.	
Consumers and end-users	Ensure that customers receive complete, clear, and accurate information about Rodiro's products and services, promoting transparent and effective communication.	Business model management, risks, and growth
	Promote the Code of Conduct and Whistleblowing Channel, ensuring that all employees receive training and awareness on ethical principles and business conduct.	Ethics and reputation management
Business conduct	Promote social responsibility initiatives that strengthen relationships with the local community and support local development.	Stakeholder management and community engagement
	Legal and Regulatory Compliance.	Legal compliance





Appendix 7

Appendix 7 – VSME Content Index

Topic		Answer
Basic Module		
B1	Basis for preparation	Pg. 5, 27, 33, 34, 36, Appendix 1
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	Pg. 25, Appendix 6
B3	Energy and greenhouse gas emissions	Pg. 19, 20
B4	Pollution of air, water and soil	Rodiro ensures the control of air emissions and potentially polluting substances by monitoring equipment containing fluorinated gases and stationary emission sources, in compliance with applicable legal requirements. In 2025, no fluorinated gas leaks were recorded, and all assessed emissions complied with the applicable legal limit values, with mass flow rates below the relevant reference thresholds.
B5	Biodiversity	Pg. 25
B6	Water	Pg. 21
B7	Resource use, circular economy and waste management	Pg. 22, 23, Appendix 5
B8	Workforce – General characteristics	Pg. 6, 27 In 2025, approximately 80% of Rodiro’s employees were employed under permanent employment contracts.
B9	Workforce – Health and safety	Pg. 28, 29
B10	Workforce – Remuneration, collective bargaining and training	Pg. 27, 30 In 2025, 80% of Rodiro’s employees were employed under permanent employment contracts.
B11	Convictions and fines for corruption and bribery	Pg. 39 In 2025, no administrative offenses or fines related to anti-corruption and anti-bribery practices were recorded.





Appendix 7

Appendix 7 – VSME Content Index

Topic		Answer
Comprehensive Module		
C1	Strategy: Business Model and Sustainability – Related Initiatives	Pg. 8, 9, 11, 34, 35
C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	Appendix 6
C3	GHG reduction targets and climate transition	-
C4	Climate risks	Rodiro is committed to continuously monitoring climate risks and water stress, assessing their impacts on quality and the environment through internationally recognized tools. In collaboration with stakeholders, the company promotes adaptation and mitigation measures, integrating these topics into management reviews to ensure regulatory compliance and continuous improvement.
C5	Additional (general) workforce characteristics	Pg. 4 At management level, the gender distribution is 50% female and 50% male (1/1).
C6	Additional own workforce information – Human rights policies and processes	Pg. 38
C7	Severe negative human rights incidents	Pg. 38
C8	Revenues from certain sectors and exclusion from EU reference benchmarks	-
C9	Gender diversity ratio in the governance body	Pg. 4 At management level, the gender distribution is 50% women and 50% men (1/1).





Appendix 8

Appendix 8 – Employee inflows and outflows by gender and age group

			
Employee inflows 2025	< 30	99	46
	30 to 50	74	32
	> 50	24	9
	Total	197	87
Employee outflows 2025	< 30	47	29
	30 to 50	37	20
	> 50	6	5
	Total	90	54

Appendix 9

Appendix 9 – Employees by gender and nationality

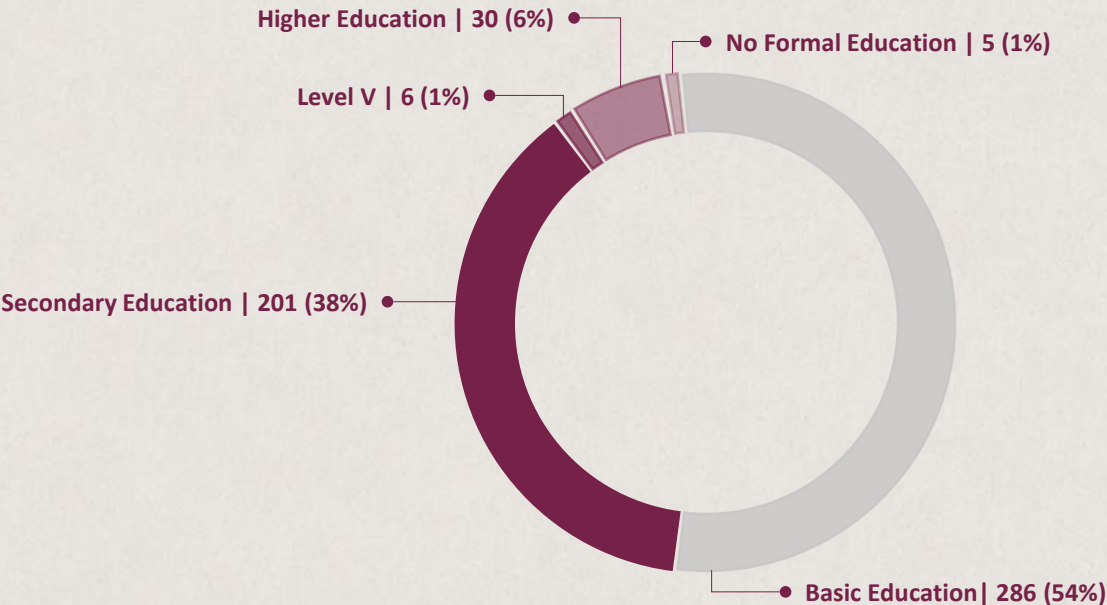
		
Angola	1	-
Argentina	-	1
Bangladesh	-	4
Brazil	10	4
Cameroon	-	1
El Salvador	-	1
France	1	-
Guinea-Bissau	7	2
India	-	1
Mexico	1	-
Nepal	1	2
Portugal	287	203
Uzbekistan	1	-
	309	219





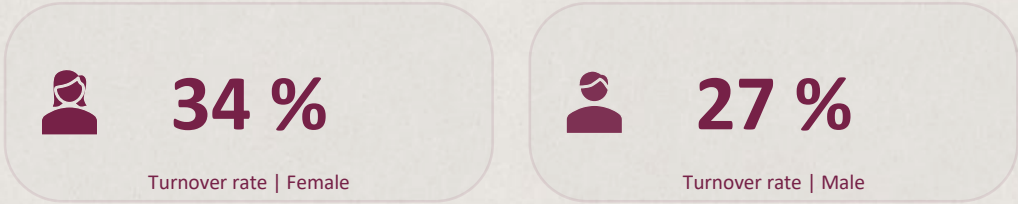
Appendix 10

Appendix 10 – Employees by educational qualification



Appendix 11

Appendix 11 – Employee turnover rate by gender – 2025



Appendix 12

Appendix 12 – Directors by gender and location

			
Local*	1	2	75 %
Outside Local*	1	0	25 %
Total	2	2	

For the purposes of this indicator, directors are defined as members of Rodiro’s organizational structure who are responsible for the company’s main functional areas and report directly to the CEO.

* For reporting purposes, “local” refers to the city of Felgueiras, corresponding to the geographical area where Rodiro’s production facilities are located.





Appendix 13

Appendix 13 – GRI Content Index

Statement of Use: Rodiro – Fábrica de Calçado S.A. has reported **with reference to the GRI Standards** for the period from 1 January to 31 December 2025.

GRI 1: GRI 1: Foundation 2021

GRI Standard	Disclosure	Answer
The organization and its reporting practices		
GRI 2: General Disclosures 2021	Disclosure 2-1 Organizational details	Pg. 5, Appendix 1
GRI 2: General Disclosures 2021	Disclosure 2-2 Entities included in the organization’s sustainability reporting	Pg. 5
GRI 2: General Disclosures 2021	Disclosure 2-3 Reporting period, frequency and contact point	This report is published annually and covers the period from 1 January to 31 December 2025. Questions regarding its content may be sent to geral@rodiro.com .
GRI 2: General Disclosures 2021	Disclosure 2-4 Restatements of information	No restatements of information reported in previous periods have been made.
GRI 2: General Disclosures 2021	Disclosure 2-5 External assurance	This Sustainability Report has not been externally assured.
Activities and workers		
GRI 2: General Disclosures 2021	Disclosure 2-6 Activities, value chain and other business relationships	Pg. 5, 8, 34, 35
GRI 2: General Disclosures 2021	Disclosure 2-7 Employees	Pg. 8, 27
GRI 2: General Disclosures 2021	Disclosure 2-8 Workers who are not employees	Rodiro did not have any non-employee workers within the reporting scope during the reporting period.
Governance		
GRI 2: General Disclosures 2021	Disclosure 2-9 Governance structure and composition	Rodiro’s governance structure comprises the Management and Vice Presidents who form part of the management body responsible for the strategic, operational, and financial oversight of Rodiro.





Appendix 13

Appendix 13 – GRI Content Index

GRI Standard	Disclosure	Answer
GRI 2: General Disclosures 2021	Disclosure 2-10 Nomination and selection of the highest governance body	The appointment of members of Rodiro’s management body is carried out in accordance with the provisions set out in the Family Protocol, which defines the criteria and mechanisms for succession and appointment to these positions.
GRI 2: General Disclosures 2021	Disclosure 2-11 Chair of the highest governance body	Ricardo Costa (CEO).
GRI 2: General Disclosures 2021	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	Rodiro’s highest governance body oversees and monitors the economic, environmental, and social impacts arising from the company’s activities, ensuring their appropriate management and integration into the business strategy, as well as the validation of disclosed sustainability information.
GRI 2: General Disclosures 2021	Disclosure 2-13 Delegation of responsibility for managing impacts	Rodiro’s management bodies delegate responsibility for managing impacts to the heads of the respective functional areas, while maintaining oversight and monitoring of relevant matters.
GRI 2: General Disclosures 2021	Disclosure 2-14 Role of the highest governance body in sustainability reporting	Rodiro’s highest governance body reviews and approves the information disclosed in the Sustainability Report, including the identified material topics. Content is initially prepared and validated by a multidisciplinary team representing the organization’s main areas.
GRI 2: General Disclosures 2021	Disclosure 2-15 Conflicts of interest	Rodiro operates according to principles of ethics, integrity, and transparency, promoting the identification, prevention, and proper management of potential conflicts of interest.
GRI 2: General Disclosures 2021	Disclosure 2-16 Communication of critical concerns	Pg. 38
GRI 2: General Disclosures 2021	Disclosure 2-17 Collective knowledge of the highest governance body	Rodiro’s management bodies continuously enhance their knowledge of ESG and sustainability through participation in webinars and specialized events, as well as by monitoring legislative developments and industry best practices.
GRI 2: General Disclosures 2021	Disclosure 2-18 Evaluation of the performance of the highest governance body	The performance of Rodiro’s management bodies is monitored and evaluated through the company’s internal management mechanisms, in line with its management structure and strategic objectives.
GRI 2: General Disclosures 2021	Disclosure 2-19 Remuneration policies Disclosure 2-20 Process to determine remuneration Disclosure 2-21 Annual total compensation ratio	Content not disclosed due to business confidentiality.





Appendix 13

Appendix 13 – GRI Content Index

GRI Standard	Disclosure	Answer
Strategy, policies and practices		
GRI 2: General Disclosures 2021	Disclosure 2-22 Statement on sustainable development strategy	Pg. 4
GRI 2: General Disclosures 2021	Disclosure 2-23 Policy commitments	Pg. 38 Rodiro formalizes its commitments through the Code of Conduct, internal policies and procedures, the Integrated Management System, and compliance with applicable legislation, promoting ethics, sustainability, employee safety, and environmental protection.
GRI 2: General Disclosures 2021	Disclosure 2-24 Embedding policy commitments	The commitments set out in Rodiro’s policies are implemented through their integration into management processes, the assignment of responsibilities to the relevant areas, and ongoing awareness-raising among employees and business partners.
GRI 2: General Disclosures 2021	Disclosure 2-25 Processes to remediate negative impacts	Rodiro has internal mechanisms to identify, report, and address potential negative impacts, including the Whistleblowing Channel, the Works Council, and complaint management procedures. Identified cases are assessed and addressed in accordance with applicable internal procedures, promoting corrective measures whenever necessary.
GRI 2: General Disclosures 2021	Disclosure 2-26 Mechanisms for seeking advice and raising concerns	Rodiro ensures appropriate communication channels are available for raising concerns and seeking advice, including the Whistleblowing Channel and internal communication mechanisms for employees.
GRI 2: General Disclosures 2021	Disclosure 2-27 Compliance with laws and regulations	Pg. 39
GRI 2: General Disclosures 2021	Disclosure 2-28 Membership associations	Rodiro participates in associations and organizations relevant to the footwear industry, namely APICCAPS. During the reporting period, it did not hold positions on the governing bodies of these organizations or perform strategic influencing roles in defining their mission or objectives.
Stakeholder engagement		
GRI 2: General Disclosures 2021	Disclosure 2-29 Approach to stakeholder engagement	Pg. 12 Rodiro engages with its stakeholders through formal and informal communication and consultation mechanisms, including meetings, surveys, workshops, and partnerships, seeking to integrate their expectations into the organization’s management.
GRI 2: General Disclosures 2021	Disclosure 2-30 Collective bargaining agreements	All Rodiro employees are covered by the Collective Bargaining Agreement applicable to the footwear industry.





Appendix 13

Appendix 13 – GRI Content Index

GRI Standard	Disclosure	Answer
Material topics		
GRI 3: Material Topics 2021	Disclosure 3-1 Process to determine material topics	Pg. 12, 13
GRI 3: Material Topics 2021	Disclosure 3-2 List of material topics	Pg. 12, 13, 14, 15, 16
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	Rodiro manages its material topics by defining objectives, performance indicators, and continuous improvement initiatives aligned with the environmental, social, and governance dimensions. These topics are monitored by the relevant functional areas and overseen by the management bodies. Performance and actions associated with each material topic are described throughout this report, with future initiatives detailed in Appendix 6.
Biodiversity		
GRI 101: Biodiversity 2024	Disclosure 101-1 Policies to halt and reverse biodiversity loss	Pg. 25 Rodiro promotes biodiversity protection through the prevention of environmental impacts, responsible management of natural resources, and participation in reforestation and local ecosystem enhancement initiatives.
GRI 101: Biodiversity 2024	Disclosure 101-2 Management of biodiversity impacts	Pg. 23, 24, 25 Rodiro seeks to minimize its impacts on biodiversity through proper waste management, controlled use of chemicals, monitoring of its environmental aspects, and participation in reforestation and environmental restoration initiatives.
GRI 101: Biodiversity 2024	Disclosure 101-4 Identification of biodiversity impacts	Pg. 12, 13, 25 The identification of biodiversity impacts results from the materiality assessment process and the evaluation of environmental aspects associated with the company's activities, taking into account the characteristics of its facilities and surrounding areas.
GRI 101: Biodiversity 2024	Disclosure 101-5 Locations with biodiversity impacts	Pg. 25, Appendix 1 Rodiro's facilities are located outside protected areas, Natura 2000 sites, and other identified ecologically sensitive areas, and no significant direct impacts on protected habitats or species have been identified.





Appendix 13

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GRI Standard	Disclosure	Answer
Climate Change		
GRI 102: Climate Change 2025	Disclosure 102-1 Transition plan for climate change mitigation	Pg. 19, 20, Appendix 6 Rodiro promotes climate change mitigation through improved energy efficiency, the use of electricity from renewable sources, photovoltaic generation for self-consumption, and the progressive electrification of its vehicle fleet. Future actions are described in Appendix 6.
GRI 102: Climate Change 2025	Disclosure 102-4 GHG emissions reduction targets and progress	Pg. 20, Appendix 6 Rodiro monitors its GHG emissions annually and implements reduction measures related to energy and fuel consumption and operational efficiency. In 2025, Scope 1 emissions decreased compared with the previous year, while the company maintained its commitment to continuously reducing emissions.
GRI 102: Climate Change 2025	Disclosure 102-5 Scope 1 GHG emissions	Pg. 20, Appendix 2, Appendix 3, Appendix 4 Scope 1 GHG emissions arise mainly from fuel consumption and fugitive emissions associated with Rodiro’s operations. In 2025, Scope 1 emissions totaled 160,84 tonnes of CO ₂ equivalent.
GRI 102: Climate Change 2025	Disclosure 102-6 Scope 2 GHG emissions	Pg. 20, Appendix 2, Appendix 3, Appendix 4 Scope 2 emissions were calculated using both the market-based and location-based approaches. In 2025, market-based emissions were zero due to the procurement of 100% renewable electricity.
GRI 102: Climate Change 2025	Disclosure 102-8 GHG emissions intensity	Pg. 20 Rodiro monitors its carbon intensity based on the relationship between total GHG emissions (Scopes 1 and 2 market-based) and revenue. In 2025, carbon intensity was 0.0032 kg CO ₂ e/€.
Energy		
GRI 103: Energy 2025	Disclosure 103-1 Energy policies and commitments	Pg. 19, Appendix 6 Rodiro promotes efficient energy management through consumption monitoring, continuous improvement of energy efficiency, the use of electricity from renewable sources, and the implementation of measures that contribute to reducing the environmental impact of its operations.
GRI 103: Energy 2025	Disclosure 103-2 Energy consumption and self-generation within the organization	Pg. 19 Rodiro monitors energy consumption across its facilities and promotes self-generation of electricity through photovoltaic solar power generation units for self-consumption. In 2025, 100% of purchased electricity came from renewable sources.





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GRI Standard	Disclosure	Answer
GRI 103: Energy 2025	Disclosure 103-4 Energy intensity	Pg. 19 Rodiro monitors its energy intensity based on the relationship between electricity consumption and the number of pairs produced. In 2025, the recorded energy intensity was 0,0013 MWh per pair produced.
GRI 103: Energy 2025	Disclosure 103-5 Reduction in energy consumption	Pg. 19, Appendix 6 Rodiro implements energy efficiency improvement measures, including equipment modernization, production process optimization, and increased use of renewable energy sources, with the aim of reducing energy consumption and improving the environmental performance of its operations.
Economic Performance		
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	Pg. 6, 33 In 2025, Rodiro recorded revenue of more than €50 million and, as of 31 December 2025, had an operational structure comprising 528 employees and three production facilities, contributing to the creation of economic value, employment, and development not only in the region where it operates, but also in the surrounding regions.
GRI 201: Economic Performance 2016	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	Pg. 11, 19, 20 Rodiro identifies risks and opportunities associated with climate change, including increasing regulatory pressure, volatility in resource and energy costs, and the need to adapt to new market requirements. In response, Rodiro promotes energy efficiency initiatives, the use of renewable energy, and the reduction of greenhouse gas emissions.
GRI 201: Economic Performance 2016	Disclosure 201-4 Financial assistance received from government	Pg. 33 Rodiro has participated in collaborative innovation and sustainability projects, namely BioShoes4All and FAIST, developed with the support of public funding mechanisms and European funds aimed at enhancing business competitiveness, innovation, and sustainability.
Market Presence		
GRI 202: Market Presence 2016	Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Pg. 27 In 2025, the lowest salary paid by Rodiro corresponded to the National Minimum Wage applicable in Portugal, for both female and male employees.
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	Appendix 12 In 2025, 75% of the members of Rodiro's management structure were from the local community, defined for reporting purposes as the city of Felgueiras, where the organization's main facilities are located.





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GRI Standard	Disclosure	Answer
Indirect Economic Impacts		
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	Pg. 27, 28, 31 Rodiro provides its employees with a range of support services, including collective transport, a canteen, occupational health services, physiotherapy, and psychological support, contributing to the well-being and quality of life of its employees and the surrounding community.
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-2 Significant indirect economic impacts	Pg. 8, 27, 31, 33, 36 Rodiro contributes to the economic development of the communities where it operates through job creation, employee training, collaboration with national suppliers, investment in innovation, and the generation of economic activity across its value chain.
Procurement Practices		
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	Pg. 36 In 2025, approximately 82% of Rodiro’s procurement volume in Europe was sourced from domestic suppliers, corresponding to 496 (65%) suppliers located in Portugal. Rodiro prioritizes close relationships with local suppliers whenever this is compatible with technical, quality, availability, and competitiveness requirements.
Anti-corruption		
GRI 205: Anti-corruption 2016	Disclosure 205-3 Confirmed incidents of corruption and actions taken	Pg. 38, 39 In 2025, no cases of corruption were identified or confirmed at Rodiro, and no disciplinary sanctions, terminations of contracts with business partners, or legal proceedings related to corrupt practices were initiated.
Anti-competitive Behavior		
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pg. 39 In 2025, no pending or concluded legal actions related to unfair competition, anti-competitive practices, trusts, or monopolies involving Rodiro were recorded.
Materials		
GRI 301: Materials 2016	Disclosure 301-2 Recycled input materials used	Pg. 22 In 2025, Rodiro used 229 tonnes of recycled raw materials, corresponding to 7% of the total raw materials used in its production processes.





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GRI Standard	Disclosure	Answer
Water and Effluents		
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource	Pg. 21 Rodiro recognizes water as an essential resource and regularly monitors its consumption, promoting efficient use measures and continuous improvement of environmental performance, integrated into its Environmental Management System.
GRI 303: Water and Effluents 2018	Disclosure 303-2 Management of water discharge-related impacts	Pg. 21, 39 Rodiro manages potential impacts related to wastewater through compliance with applicable legal requirements, environmental monitoring, and the implementation of operational control practices aimed at preventing pollution.
GRI 303: Water and Effluents 2018	Disclosure 303-5 Water consumption	Pg. 21 Rodiro monitors water consumption through environmental performance indicators, including total water consumption and water intensity associated with its production activities.
Waste		
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	Pg. 23, Appendix 5 Rodiro identifies waste generation as a relevant environmental aspect of its activities, monitoring the waste generated and promoting its prevention, segregation, recovery, and proper disposal to minimize associated environmental impacts.
GRI 306: Waste 2020	Disclosure 306-2 Management of significant waste-related impacts	Pg. 23, Appendix 5 Rodiro implements waste management procedures that include source segregation, transfer to licensed operators, monitoring of final destinations, and waste recovery whenever technically feasible.
GRI 306: Waste 2020	Disclosure 306-3 Waste generated	Pg. 23, Appendix 5 Rodiro monitors the total amount of waste generated, hazardous waste, and production-related intensity indicators, reporting their historical trends and classification by waste type.
GRI 306: Waste 2020	Disclosure 306-4 Waste diverted from disposal	Pg. 23 Rodiro monitors the proportion of waste sent for recovery operations. In 2025, 30% of the waste generated was recovered.





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GRI Standard	Disclosure	Answer
Employment		
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	Pg. 27, Appendix 8 and Appendix 11 Rodiro regularly monitors the dynamics of its workforce, including new hires, terminations, and employee turnover. In 2025, the organization reported information on the number of new hires and terminations, broken down by gender and age group, as well as the employee turnover rate by gender.
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	Pg. 28 Rodiro has an occupational health and safety management system aimed at preventing accidents, promoting safe working conditions, and ensuring compliance with applicable legal requirements.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	Pg. 28 Through its Occupational Health and Safety Department, Rodiro identifies and assesses risks associated with its activities, monitors occupational accidents, and implements preventive and corrective measures, promoting continuous improvement in occupational health and safety performance.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-3 Occupational health services	Pg. 28 Rodiro provides occupational health services to its employees, including support through clinical tests, physiotherapy consultations, and psychological consultations.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	Pg. 28, 29 Rodiro promotes employee participation and consultation on occupational health and safety matters through internal communication mechanisms and the Works Council.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-5 Worker training on occupational health and safety	Pg. 30 Rodiro promotes employee training through training initiatives, ensuring the development of skills relevant to the safe performance of their duties. In 2025, the training plan included 9 training sessions in this area.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-6 Promotion of worker health	Pg. 28, 29 In 2025, Rodiro promoted several initiatives to support employee health and well-being, including activities dedicated to World Blood Donor Day, World Heart Day, World Sight Day, and World Diabetes Day.





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GRI Standard	Disclosure	Answer
GRI 403: Occupational Health and Safety 2018	Disclosure 403-8 Workers covered by an occupational health and safety management system	Pg. 27, 28 Rodiro’s occupational health and safety management system covers all its employees.
GRI 403: Occupational Health and Safety 2018	Disclosure 403-9 Work-related injuries	Pg. 28
Training and Education		
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	Pg. 30
Diversity and Equal Opportunity		
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	Pg. 27, Appendix 9, Appendix 10, Appendix 12 Rodiro discloses information on its workforce composition, including breakdowns by gender, age group, nationality, and educational qualifications, as well as information on the composition of its management bodies.
Local Communities		
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	Pg. 31 Rodiro engages with the local community through social support initiatives, donations, and collaboration agreements with community organizations, contributing to local development and the well-being of surrounding communities.





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