

Corporate Sustainability Report 2023





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LETTER TO STAKEHOLDER

"Over time, the SIGIT Group has accompanied its growth strategy with the maturation of a corporate culture inspired by shared principles, commitment and best practices in innovation. A path of awareness that today marks a new important step with the annual update of our Sustainability Report, through which we intend to present our vision and approach to the dimension of sustainable development, proposing in a structured form the reality and perspective to which the main indicators related to ESG issues are integrated in our core business of thermoplastic molding.

Our company already covers a large geographical area, and this has been a warning to include new partnerships extended to the global scenario, so it is important for us to maintain a high level of quality attention to the principles of sustainability and to the administrations, organizations, citizens and businesses associated with the territory in which we operate. In this sense, we want to contribute to a fair, consistent, transparent and participative interpretation of stakeholder expectations, which for us are also opportunities for growth and competitiveness aimed at shared innovation.

The mission of the SIGIT Group has always been to guarantee its customers a high technical capacity in the realization of our components, to nourish a lasting and responsible trust through the extraordinary possibilities offered by innovation, and to use the potential of technological leverage in all areas for the benefit of society and the environment in which we live.

The current historical period, marked by the years of the pandemic and characterized by strong geopolitical instability, presents us all with difficult challenges to create the conditions to respond to the needs of the new generations. It is our time to put skills, abilities and new ideas at the service of the wellbeing of people and organizational processes, with the aim of combining the capabilities of the private and public sectors to create exceptional hubs that contribute to the development of responsible industrial ecosystems that are increasingly articulated and complex.

The SIGIT Group has already embarked on this path by joining the UNGC every year since 2015, through which we align the company's objectives with the 17 SDGs for sustainable development, thanks to which we have formulated our approach to integrated sustainability in our business activities.

The annual publication of the Sustainability Report is a crucial step to improve and systematize all the initiatives that our Group has undertaken over time, in the broader context of social and environmental responsibility, to strategically address our growth path."

CEO – Davor Velickovski



CORPORATE IDENTITY

The Company It was born in the full economic boom in Turin that from 1966 becomes one of the main suppliers in the rubber molding of the Fiat then. From there until 2000, the Company expanded, also covering the Plastic Components Molding Market, which became its main core business.

SOAG Europe was founded in 2015 and, following the acquisition of Sigit S.p.A. (hereinafter also "Sigit Italia") and its subsidiaries, Sigit Doo Grosnica (hereinafter also "Sigit Serbia"), Sigit Poland Sp. z o.o. (hereinafter also "Sigit Poland"), Sigit Maroc TFZ SARL (hereinafter also "Sigit Morocco"), manages, coordinates and finances the activities of the group, active in the automotive sector since 1966, specifically in the production of rubber, plastic and thermoplastic components, providing manufacturers of cars and commercial vehicles ("car manufacturers") and Tier 1.

Today, the Group counts 9 companies with 14 factories including the Headquarters that have allowed to obtain a turnover and know-how in growth over the years.

These results are the result not only of a Strategy of Long Term, but above all of the commitment of each employee and stakeholders in general involved in our value-chain.

Our own customer-focused approach has from always driven every our single choice builds relationships of trust and continuous cooperation over time.

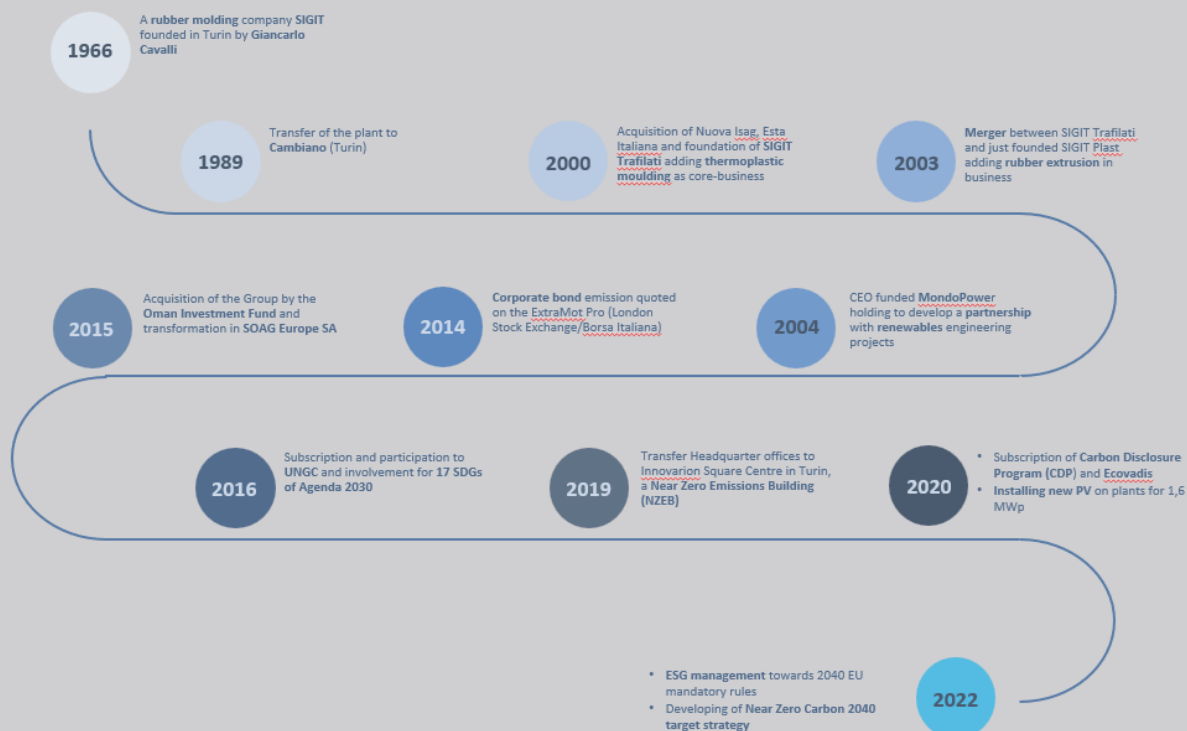
Over time we have declined our ethical principles within our Code of Ethics, also the result of the commitment of governance to the adhesion of the 231/2001 model by the main Italian company Sigit SpA., that has allowed us to maintain strong and lasting relationships with our stakeholders.

Our vision has always looked towards the future, evolving over time, and this allows us to perceive every change that the ecosystem transmits to us and turn it into opportunities for growth.

"Solid in tradition & dynamic in action"

Not surprisingly, our identity that has accompanied us for some time is the result of high know-how in tooling technologies and whose intrinsic meaning the entire follow up of the test and projects of our components.

Our image has evolved with us over time, thanks to a targeted communication based on sound principles.



REPORT HIGHLIGHTS

**-475
tCO2e**

emissions avoided
by photovoltaic
panels



60%

of plants certified
ISO 14001



0,27 mc

hourly average press
water consumption



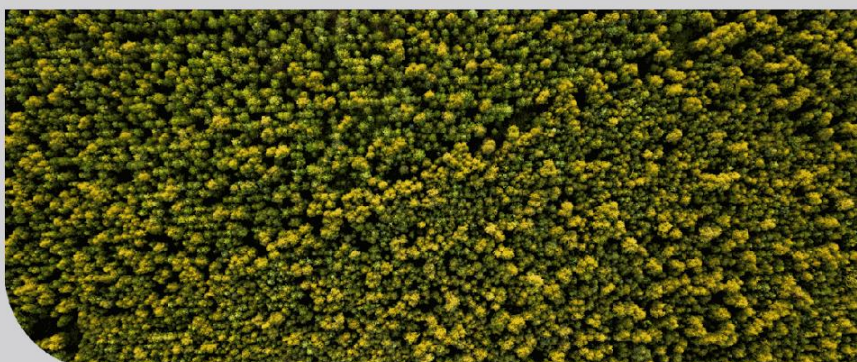
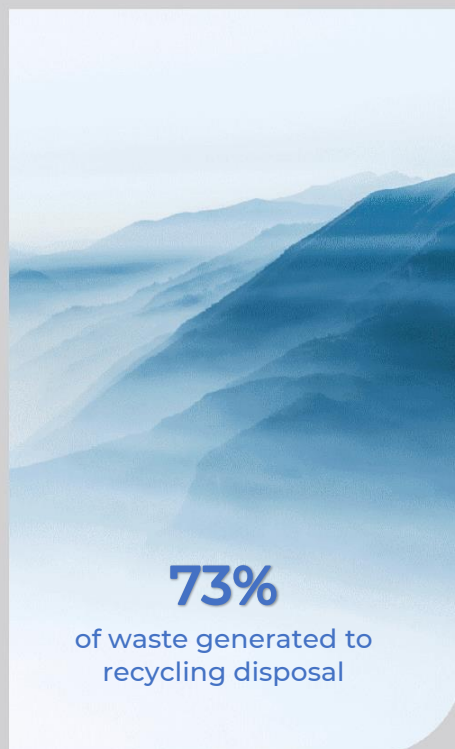
55%

Rating ESG Ecovadis



73%

of waste generated to
recycling disposal

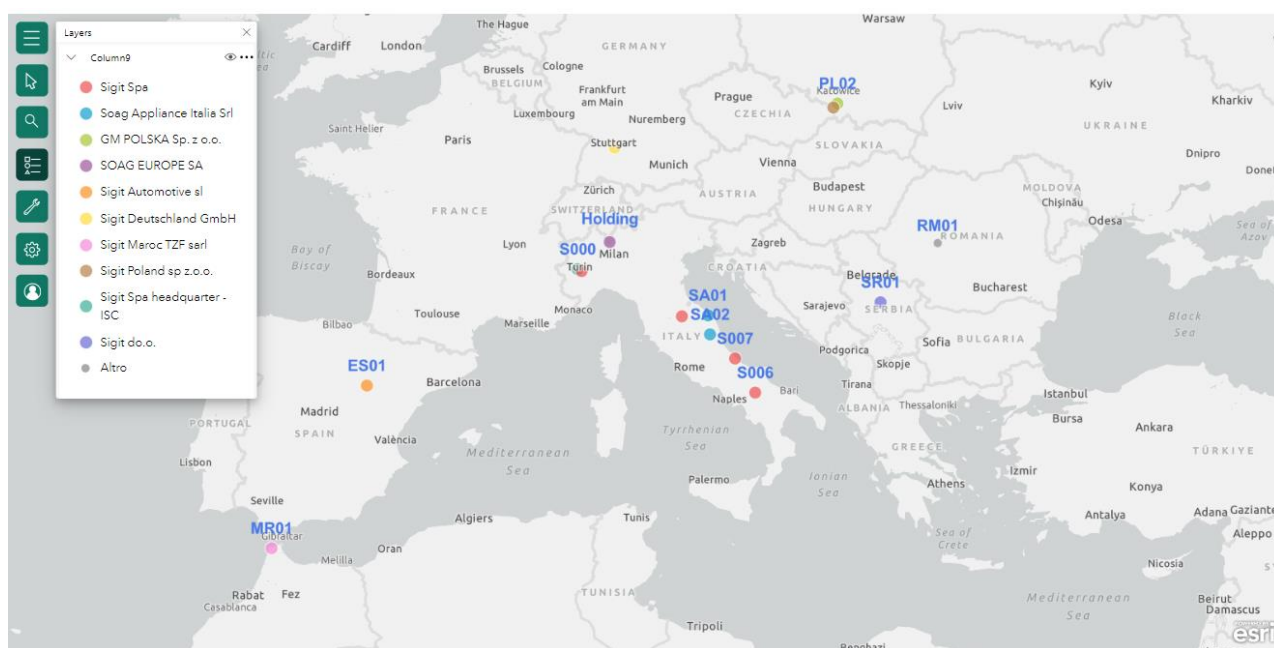


GROUP OVERVIEW

SOAG EUROPE SA, the Group's holding company, is divided between the production of components and semi-finished products for customers in the automotive and domestic appliance sectors.

The legal office is located in Morbio Inferiore, Switzerland, while the **Headquarter, where all the top management and the Board of Directors are located in Turin, Italy**, near the **Cambiano** plant, the most historic of the factories that has maintained its activity of molding and extrusion of rubber.

SIGIT SpA's other plants are located in **San Giustino, Lacedonia** and **Atessa**, which mainly produce thermoplastics. We also have other plants abroad, with a particular focus on automotive products: **Kragujevac** in Serbia, **Tangier** in Morocco, **Calatayud** in Spain, **Skoczow** and **Czechowice** in Poland and **Kvart SIGIT**, a 50% joint venture in Russia. The **Monte San Vito** and **Comunanza** plants in Italy produce plastic and aluminum components respectively, which, together with **Cugir** in Romania, supply the domestic appliance sector.



Duns Code

SIGIT Oman Automotive Group LLC	Sultanate of Oman	
SOAG EUROPE SA	Switzerland	480048330
SOAG APPLIANCE SA	Switzerland	480167991
SIGIT DEUTSCHLAND Gmbh	Germany	313798546
SIGIT SpA	Italy	428706212
Turin HQ Offices	S000	441019594
San Giustino Plant	S005	428706212
Atessa Plant	S007	564830409
Lacedonia Plant	S006	895797587
Cambiano Plant	S002	339797903
SOAG APPLIANCE Srl	Italy	438012948
Monte San Vito Plant	SA01	438012948
Comunanza Plant	SA02	438073372
SIGIT POLAND SpZoo	Poland	422260245
Skoczow Plant	PL01	422260245
Czechowice Plant	PL02	851389996
SIGIT AUTOMOTIVE SL	ES01 Spain	474803140
SIGIT ROMANIA Srl	RM01 Romania	524034615
TecnoPlast CUGIR Srl	Romania	505117659
SIGIT Doo	SR01 Serbia	499508464
SIGIT MAROC TFZ Sarl	MR01 Morocco	354173350



ENHANCE **PEOPLE**



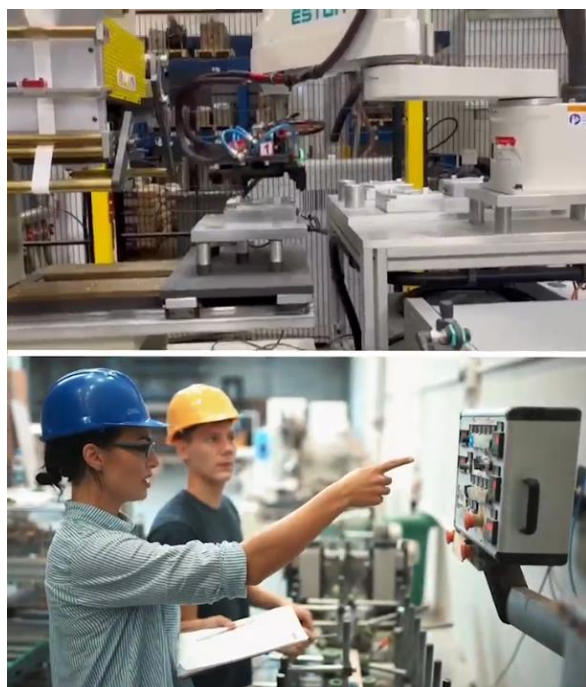
PEOPLE

People are, without a doubt, crucial to our organization: they represent employees, workers, customers, suppliers, distributors, sellers, investors, ... and their growth - in knowledge, prosperity and well-being - is central to the success of all.

As a company we have therefore chosen to invest in their value, both on the human capital side (for example individual knowledge, skills, training) and on the social capital side (for example, the sharing of norms, values, privacy and H&S).

By focusing on employees, which is the fundamental pillar on which the company bases its activities, it offers them a safe environment, with stimulating, meritocratic, rights-respecting and non-discriminatory working conditions. In addition, the company promotes, stimulates and stimulates their professional growth and promotes their well-being.

SOAG Europe SA is committed to upholding, respecting and protecting the human rights proclaimed by the **International Labour Organisation (ILO) worldwide**, to its 1.804 employees in 2023 and to involving its stakeholders in complying with the same principles. The adoption of fair rights in the company is relevant to the economic, social and environmental aspects related to business activity.



EQUAL OPPORTUNITY

The SOAG EUROPE SA Group manages and maintains diversity and inclusion through its activities and governance based on the Code of Ethics, with the vision of improving it to create new relationships that bring **added value to each person involved**. Human rights are often taken for granted, with reference to legal sources shared at European level and therefore present in labor contracts approved by trade unions. The clauses of the contract protect not only the worker in his or her daily activities, but also as a subject with subjective characteristics such as gender, origin, culture, religion and nationality. Fair treatment of people must be protected and managed within a company to allow for greater inclusion and ethical integrity.

Our Group embraces a **multitude of cultures among our 1.804 employees**, who work in different and completely different countries, regardless of the relationships and communication between them. Working together through the exchange of views between colleagues allows business objectives and cultural inclusion to be aligned.

For this reason, the Group is constantly working to improve it by developing a more detailed policy and code of ethics to be shared with other stakeholders, such as suppliers and customers, in order to provide a common ethical framework.

The following data show how company policies promote fair remuneration that contributes to the economic well-being of our employees.

S-1	2023
Ratio for the average salary between women and men	0,64
Ratio of entrance salary to local minimum wage (average)	1,12
Ratio of the higher total annual remuneration to the median values of the total annual remuneration of all employees	12,50

Considers that the indexes above are calculated as total averages of the salary paid and where it is present, the local minimum wages of each Nation where we have plant. For example in Italy where we have two Companies (Sigit SpA and Soag Appliance Italia Srl), and despite there is not minimum wage, to calculated the ratio we consider the average male and female salary paid on the entry level wages of collective agreement. However Maroc's plant have neither collective agreement nor national minimum wages, then they are not considered here.

The following data on the company's workforce show the distribution of employees by gender (including the percentage of managers in female companies in total managerial figures).

S-2	Male	Female
Gender employees	888	916

% female managers compared on the total amount of manager - 31%

As noted the Group reports breakdown of employees on the diversity of its workforce in accordance with **GRI 405**, where it is possible to **examine age and gender differences by job function**.

S-3 (GRI 405-1)	2021	2022	2023
Managers under 30 years old	4	1	1
Mangers between 30 and 50 years old	64	59	57
Mangers over 50 years old	28	33	32
White collars under 30 years old	46	43	35
White collars between 30 and 50 years old	154	148	149
White collars over 50 years old	60	62	67
Blue collars under 30 years old	277	276	283
Blue collars between 30 and 50 years old	824	801	872
Blue collars over 50 years old	284	302	308

There is a consistently low number of managers under 30 years old, suggesting potential challenges in promoting younger employees to managerial positions.

- The number of managers over 50 years old is increasing, indicating a potentially aging managerial workforce.
- The white-collar workforce shows stability in the middle age group and a slight increase in the older group.
- The blue-collar workforce under 30 remains stable, while the number in the middle age group is increasing significantly, and the older group is also growing.

These trends highlight the importance of addressing the needs of an aging workforce while also focusing on the development and promotion of younger employees to ensure a balanced age distribution across all job categories.

The table under GRI 405-2 presents a gender-based breakdown of employees by job category over three years (2021, 2022, and 2023). The categories include female managers, female white-collar workers, female blue-collar workers, male managers, male white-collar workers, and male blue-collar workers.

S-4 (GRI 405-2)	2021	2022	2023
Female managers	20	23	21
Female white collars	129	119	116
Female blue collars	734	747	779
Male managers	76	70	68
Male white collars	139	134	135
Male blue collars	643	632	684

The number of female and male follows almost the same trend for each level. In general managers and white collars have a slightly decreased from 2021 to 2023, while the blue-collar workers is consistently increasing.

The data highlights several key trends:

- There is a slight decrease in the number of female managers and female white-collar workers, which may need to be addressed to ensure gender diversity in these roles.
- The increase in female blue-collar workers suggests growing opportunities for women in this sector.
- The decline in male managers and the slight fluctuation in male white-collar workers indicate changes that might be part of broader organizational adjustments or efforts towards more gender equity.
- The increase in male blue-collar workers suggests recovery or growth in this job category after a dip in 2022.

Overall, the table reveals important trends in gender representation across different job categories, highlighting areas of improvement and growth in the workforce composition over the three years.

HUMAN RIGHTS

We have developed a strategic program for our stakeholders that identifies our diversity and inclusion objectives and ensures that they are aligned with broader business objectives and international laws and regulations. The program defines the initiatives to be agreed and developed on a priority basis to **promote diversity and inclusion** in the Group's activities and, depending on the countries, through

- Preventing discrimination and harassment in recruitment and promotion;
- Promoting diversity, equality and inclusion through specific training.

Human rights management involves the implementation of clear policies, risk assessment and monitoring, training and awareness raising, transparency and reporting. Effective management of complaints and collaboration with external stakeholders. These steps help to create a human rights-friendly working environment and promote responsible business practices.

The initiatives will be implemented by proposing new implementations such as

- an effective complaints mechanism
- A complaint resolution process;
- Regular reporting on diversity, inclusion and any related complaints.

The table below provides information on the total number of human rights risks arising from the activities carried out.

S-5	2023
Number of human rights risks	4

The risks identified in reality concern 3 macro issues addressed by the GRI standards in which we identified the corresponding risks as well as areas for improvement and implementation to reduce the risks

- Wellness of working conditions
- Recruitment discriminations
- Suitable training levels
- Child labor

Managing human rights risks requires a systematic approach that includes clear policies, ongoing training, rigorous monitoring and effective corrective measures. This approach ensures that the company operates in an ethical and responsible manner, respecting and promoting human rights in all its operations.

Working Conditions

The importance of working conditions and the working environment has a significant impact on employee productivity and the ultimate success of a business. While conditions often vary by industry and employer resources, successful smart business owners pay attention to and understand the conditions in which they expect their employees to perform.

Working conditions are the context in which a worker must carry out their work. The **physical conditions of the workplace and the physical requirements of the job**, which include things like lighting, the size of the space in which a worker has to work, exposure to potential toxins, allergens, nuclear or biological hazards, and the type of physical exertion.

With regard to **occupational risks**, we prepare a risk assessment in which each plant manager assesses the level of each type of risk analyzed by H&S.

Working conditions can have a significant impact on morale and productivity. The company uses resources to improve and maintain the best possible working environment, with regular checks on hygiene and safety in the plants to protect the asset and reduce the likelihood of accidents at work resulting in financial burdens and the need to take time off work.

The structural characteristics of the job are defined by performance expectations, such as work planning, the consequences of making a mistake, the amount of independent decision making, and whether the work is largely unstructured or involves a lot of repetitive tasks.

Recruitment discriminations

Group Human Resources provides information on specific working conditions in job advertisements, job notices and during the **pre-employment interview process**.

The commitment is to describe as accurately as possible the details of the environment and working conditions, as well as the opportunities for professional development.

The Group considers it essential to avoid discriminatory language, both to protect the individuality of people and to protect the company from legal problems.

The selection of the professional to be recruited is therefore made without any discrimination, on the basis of their experience and/or the added value that they could bring to the specific job being sought.

The company is committed to ensuring that the recruitment process is transparent, accurate and non-discriminatory. By providing detailed information on working conditions and adopting merit-based selection practices, the company protects the individuality of candidates and protects itself from legal problems. Continuous training of recruiters and regular monitoring of processes help to maintain an inclusive and diverse work environment.

Adequate training levels

Place of training, teacher (if already defined or experienced staff to be supported), period and duration (indicative or already defined), identification of the persons concerned, order number and result.

The specific agency may propose its own training activities or those of its own staff whenever the need arises, i.e:

- Recruitment of new staff;
- Change of tasks;
- new procedures or working methods;
- activities related to contracts and exceptional services requested by users;
- When there is a lack of skills and professionalism.

The QMR, when identifying persons or functions with a lack of knowledge of the **"Integrated Manual"** and related procedures, submits to the approval of the internal or external GD, depending on the function concerned, the moments of instruction.

Child labor

The Group believes that the future lies in the new generations. In this sense, the healthy growth of the new generations is essential to ensure a serene and prosperous environment, even indirectly through their activities. The SOAG Group is committed to protecting their future and acts to prevent the associated risks. The

Group **has not and does not employ minors** (under 18 years of age) in accordance with Directive 33/1994/EC on the protection of young people and on employment, which applies to any person under 18 years of age with an employment contract or relationship as defined by the legislation in force in the countries where we operate.

The company has established anonymous and secure reporting channels to allow employees, suppliers and other stakeholders to report any child labor incidents with eventual immediate investigation about child labor with the utmost seriousness, with quick and targeted corrective actions.

In case of identification of child labor, the company develops remediation plans that include the immediate removal of children from the workplace and their inclusion in educational programs. SOAG collaborates with the families of the children involved in order to provide eventual support and assistance, ensuring that children have access to education and a safe environment.

The company promotes child labor awareness programs among employees, suppliers and local communities, emphasizing the importance of education and the protection of children's rights. The Group invests in community initiatives mainly with University that improve access to education and provide opportunities for economic development, thus reducing the need for child labor.

HEALTH & SAFETY

In order to ensure the continuous improvement of the management parameters and the safety of the company, in addition to complying with the legislation in force, the Board of Directors considers it fundamental that SOAG has an internal organization that allows it to **harmonize and control its processes** and the collection of information derived from them, through the implementation, over time, of an **"Occupational Safety Management System"**.

The basic principles adopted by the Board of Directors in carrying out its activities are:

- Compliance with mandatory legislation or any additional requirements relating to health and safety at work;
- Attention to the **prevention and protection of the health and safety of employees** at all sites, customers and suppliers;
- Develop, manage and promote a culture of safety;
- Commitment to providing healthy safety and working conditions and ergonomics in the workplace to prevent occupational accidents and diseases;
- Implementing targeted training programs to maintain and improve the skills of business personnel and develop the concept of awareness;
- Involvement, consultation and empowerment of workers and/or their representatives (if any) in a climate of continuous application of the management system.

S-6 (GRI 403-9)	Average of last 3 years
Number of registrable injuries at work	7,0
Worked hours (amount of last 3 years)	8.974.943
Frequency injury rate	2,42
Severity injury rate	0,08

Although the average number of accidents is not very high, each accident is significant. The frequency of 2,42 per million hours worked highlights the importance of maintaining and improving safety measures.

The relatively low severity rate of 0,08 is positive, indicating that accidents which occur tend not to be particularly serious. However, the aim should always be to further reduce both the frequency and severity of accidents.

It is crucial that the company continues to closely monitor occupational accidents and analyze the main causes to implement preventive measures.

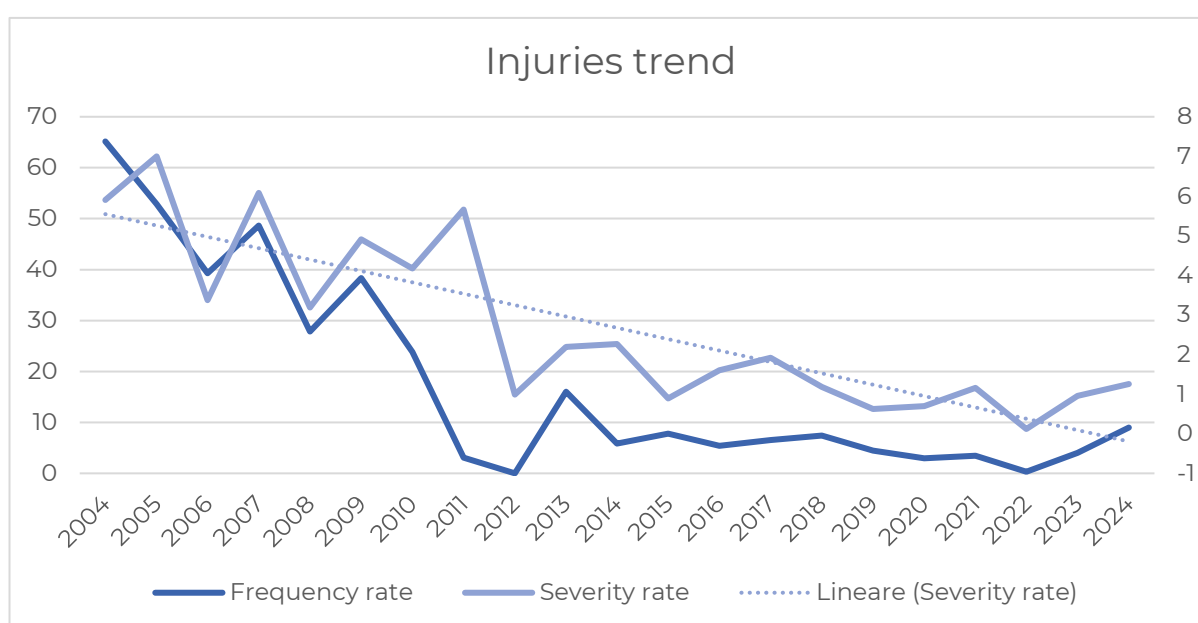
Continuing training of employees and investment in safe equipment can help to further improve these indicators.

Comparing these rates with sectorial industry standards can provide a clearer view of the company's safety performance. If rates are above the industry average, you may need to review your security policies. If they are lower, the company may consider itself on the right track but should still seek continuous improvement.

As a global H&S indicator, the Group continuously monitors accidents in all plants in accordance with **ISO 45001**. The graph shows the trend in both frequency and severity, which are calculated as follows:

$$\text{Frequency rate} = \text{LTI} \times 1.000.000 / \text{Total hours worked}$$

$$\text{Severity rate} = \text{Days Lost} \times 1.000 / \text{Total hours worked}$$



To this end, the Board of Directors of SOAG Europe SA undertakes to

- Standardize the procedural and organizational aspects related to health and safety in all plants, including through the use and sharing of instructions, procedures and system specifications;
- Monitor and manage the handling of chemical and/or biological substances using the **Material Safety Data Sheet (MSDS)** methodology;
- Monitoring and updating the assigned fire protection area, associated equipment and fire brigades following the emergency response plan for each facility;
- Consolidate and improve the effectiveness of the management of changes that may affect the organization from an occupational health and safety perspective;
- To follow, where possible, the needs of customers, partners, employees, collaborators and suppliers in a professional and serious manner;

- Monitor operational controls and common objectives to develop an internal policy aimed at **continuous improvement of the entire H&S**;
- Provide adequate human, technical/economic resources and all the necessary structures to ensure the sustainability and continuous improvement of the system and its organization;
- **Spread the culture of health and safety in order to eliminate/minimize exposure to risks** during the performance of work activities, with the participation of its employees and suppliers, implementing effective prevention and protection measures, ensuring collective and **personal protective equipment (PPE)**, appropriate working environment and equipment, regular monitoring and evaluation of health aspects, reducing occupational accidents and diseases;
- Carry out periodic inspections of employees and workers, as defined in the current regulations.

The table shows the main types of accidents at work and the relative detail of values for employees and external employees.

S-7		2021	2022	2023
Internal employees	of which temporary injuries	9	1	12
	of which permanent injuries	0	0	0
	of which fatal injuries	0	0	0
External employees	of which temporary injuries	0	0	0
	of which permanent injuries	0	0	0
	of which fatal injuries	0	0	0

Everyone is called upon to make a conscious contribution, within their area of responsibility, to the implementation and dissemination of the H&S policy in order to achieve the objectives set out here. This is a dynamic document that can be distributed to all employees and posted on the company's website, making it available to all interested parties.

SKILLS FOR THE FUTURE

The **Human Resources Department** examines the "Personal Training and Training Sheet" and verifies the need for their own training and training related to specific job area. After this verification, it draws up a possible training proposal on the sheets themselves, which he submits to the approval of the **General Manager** of that Body.

Similarly, the specific unit examines the "**Staff Training Program**" of the employees under its responsibility and verifies their training needs in relation to the activities for which they are responsible. Following this review, they draw up an appropriate training proposal.

Internal modules are also used to identify training needs:

- The staff versatility matrix
- Requirements for personnel involved in activities that have an impact on quality or that have a significant impact on the environment.

By January of each year, on the basis of the proposals in the general training plan, the General Manager, in collaboration with the HR, approves a master plan, the "**Training Plan**" specifying the description of the activity,

Place of training, teacher (if already defined or experienced staff to be supported), period and duration (indicative or already defined), identification of the persons concerned, order number and result.

Demonstrating the company's commitment to investing in employee training and education, the following metrics of average value of hours of training carried out by each employee and average value of the expenses in training and development incurred by the company for its employees are reported.

S-8 (GRI 404-1)	2023
Average hours per employee	6,71

Amount of training expenses	65.874,15 €
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The HR, when identifying persons or functions with a lack of knowledge of the "**Integrated Manual**" and related procedures, submits to the approval of the internal or external Manager, depending on the function concerned, the moments of instruction, and implements tailored training programs to address the identified gaps, ensuring continuous monitoring and follow-up to verify the effectiveness of the training and the correct application of the procedures..

The specific Body may propose its own training activities or those of its own staff whenever the need arises, i.e:

- recruitment of new staff;
- change of tasks;
- new procedures or working methods;
- activities related to contracts and exceptional services requested by users;
- when there is a lack of skills and professionalism.

In addition, throughout the year, when the opportunity arises to attend courses, conferences, trade fairs, etc., if they are considered to be of particular interest, the various functions concerned propose to the CEO the participation of employees who are deemed suitable to follow the above events with a view to enriching their training in order to carry out the company's activities.

The HR, as part of the annual training plan and with the support of the CEO, provides for

- The development of training programs with the technical advice of internal or external bodies with the necessary experience;
- Ensure the preparation and distribution of training materials and the necessary logistical organization;
- Prepare and manage lists of trained and qualified personnel and issue any certificates;
- Identify, where necessary, external teaching assignments, subject to agreement with the user function of the training, checking the level of preparation and experience acquired;
- Identify the personnel to start the training activity, regulate and verify the frequency;
- Compiling the records of the training activities, complete with the program, the participants, the hours and the names of the trainers, and keeping them in an archive at HR.

Training activities are carried out by

- Participation in seminars and external courses aimed at acquiring knowledge of technologies, aspects and methodologies of a general or specific nature;
- internal meetings, with or without the support of external consultants, to facilitate the understanding of specific or quality and/or environmental issues;
- Dissemination of publications, information and technical documents;
- Participation in internal and/or external specialized courses;
- Coaching by more experienced staff over a period of time.

To demonstrate that the company attaches the utmost importance to the well-being of employees, the following parameters are reported monitored in this regard.

S-9	2023
Number of complaints for occupational diseases for employees only	0
Number of registrable occupational diseases for employees only	3
Percentage of employees participating in H&S training	50,2%
Employee absenteeism rate*	0,10%

*The formula used to calculate the absenteeism rate: (number of hours lost/total number of hours worked)

The recording of 3 cases of occupational diseases suggests that there are areas where preventive measures can be improved. Detailed investigations are essential to understand the causes of these diseases and implement preventive strategies. The absence of formal complaints may indicate good management of occupational diseases, but it could also suggest a lack of awareness or confidence in the reporting system. Making sure employees know and trust the complaint processes is crucial.

Participation in H&S training of 50,2% concerns employees who has spent hours training in 2023, in this sense it is not considered who has already been trained previous years but only the new and the updating in H&S constantly monitored.

However the participation in H&S programs is encouraged through effective awareness campaigns, incentives and communication. Increased participation in safety programs can lead to a reduction of occupational accidents and diseases, improving overall health and safety at work.

A rate of absenteeism of 0,10% is extremely low and indicative of a healthy work environment and a high level of commitment and satisfaction among employees. This low rate of absenteeism may reflect the effectiveness of company policies relating to employee well-being and management of their needs, helping to keep productivity and morale high.

In summary, while the S-9 table shows that the company has some areas of strength, such as the absence of complaints for occupational diseases, there are also areas that require attention and improvement, The European Commission has published a report on the Fifth Framework Program for H&S in the EU.



RESPECT **PLANET**



PLANET

Our company, like all companies, generates impacts on the environment in which it operates, both for the nature of the business and for the activities related to our supply chain.

The impact on the environment must therefore be managed effectively to ensure business continuity and avoid causing significant damage to the ecosystem and the people who inhabit it. Corporate responsibility spans the entire value chain, spanning the three macro-areas of sustainability, environmental responsibility (E), social responsibility (S) and governance (G), in order to show the commitment to finding a response to environmental and social impacts.

As a company, we have decided to introduce guidelines for both our employees and our external stakeholders that aim to raise awareness of the most relevant sustainability issues and metrics.

Acting according to a sustainable business model that creates value in the long term means, in fact, committing to safeguarding the environment, paying particular attention to the resources used and the management of its infrastructure, trying to devise new solutions to minimize the impacts generated (direct or indirect).

The customer plays a central role in the Group's success. It is therefore important to know how the customer operates, to provide services/products that meet the customer's needs, to achieve a high level of customer satisfaction and to achieve a level of zero-defect deliveries. The Group's objectives are to improve its reputation and competitiveness by finding sustainable solutions in line with its regular activities.

The Group's main customers are asking it to start ESG management by integrating it at all organizational levels. The Group already has a strong starting point, with more than 60% of its sites certified to ISO 14001.



CLIMATE CHANGE

The Group's top management is committed to an integrated QE policy, with reference to both internal and external customers and respect for the environment. Internal customer satisfaction is achieved by monitoring and managing questionnaires relating to the services/products offered. External customer satisfaction is achieved by **offering and adapting all processes to the implicit and explicit needs of the customer**, in particular by improving and monitoring the company's knowledge of its processes and the customer's specifications, and by achieving the objectives agreed upon when the contract was signed.

The customer plays a central role in the Group's success. It is therefore important to know how the customer operates, to provide services/products that meet the customer's needs, to achieve a high level of customer satisfaction and to achieve a level of zero-defect deliveries. The Group's objectives are to improve its reputation and competitiveness by finding sustainable solutions in line with its regular activities.

In any case, the Group's main customers are asking it to start ESG management by integrating it at all organizational levels. The Group already has a strong starting point, with **more than 60% of its sites certified to ISO 14001**.

The two main platforms followed by the ESG team are **CDP** and **Ecovadis**, which allow **appropriate corrective action to be taken and new market-related risks and opportunities to be analyzed**. Conducting due diligence only on suppliers that do not use **Conflict Minerals** (metals from the Democratic Republic of Congo or neighboring areas) directly (or through subcontractors), as required by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, in order to achieve a conflict-free supply chain.

Adopting the latest customer service techniques, such as complying with current environmental legislation and increasing the number of ISO 14001 certified factories.

Define, control and pursue objectives aimed at the continuous improvement of products and processes and their impact on the environment, in line with the **17 UNGC SDGs** to which the Group has subscribed since 2016.

Take annual measures to minimize the negative impact of its activities on the environment and to prevent pollution (e.g. noise or fugitive emissions), such as

- **Monitoring CO2e emissions (Scope 1,2,3)** related to the greenhouse gases generated to track their reduction towards the European decarbonization commitment;
- **Evaluating energy, waste and water management** to find efficient reductions through collaboration with partners or third parties.



Corporate Carbon Footprint

The key issue and KPIs required for accurate **ESG management** is the reduction of direct and indirect environmental impacts. In the context of this document, the objective of ESG is to reduce emissions by setting reliable targets and a planned action plan to reduce them. The measurement of the Corporate Carbon Footprint (CCF) is mandatory and fundamental for the Group (starting from 2026), whose calculation methodology follows the guidelines of the **GHG Protocol**, the first reference of the GRI 305 standard, which will be revised by ESRS E1-6 of EFRAG for each category of CCF.

The methodological calculation is to obtain the tons of CO₂e for each category and then add them up to show Scope 1, 2 and 3 separately. The methodological calculation is logically different for each category according to the technical guidelines for Scope 1, 2 and 3 calculation based on the GHG Protocol.

The methodology is based on **Life Cycle Assessment (LCA)**, which defines the 3 main steps to be followed:

1. **Inventory analysis:** collect all the primary data for the previous year for each Scope 1, 2 and 3 category (energy, purchased materials, transport, waste), each of which has its own U.M. and is made unique by the respective conversion factors. It is important to transform all primary data with the appropriate U.M. of their own emission factors.
2. **Impact assessment:** the calculation of the CCF starts with the definition of the necessary database (one or more) of each specific emission factor of all the required greenhouse gases (7), of which the Group currently considers only the three main ones:
 - Carbon dioxide (CO₂)
 - Natural gas (CH₄)
 - Nitrous oxide (N₂O)

Each primary data has its own um, which will be fundamental to transform it into a coherent U.M. in order to apply its own emission factors [kg of GHG] and then the GWPs 100y to get the t of CO₂e as final um so you can sum all the results and get a unique value for each category. This process is formalized by the following general Carbon Footprint formula:

$$\sum_{i=CO_2}^{N_2O} [j \cdot ef_{ij} \cdot GWP_{100y_i}] = t \text{ CO}_2e$$

3. **Assessment of improvement:** this stage involves the analysis of the CCF's calculation of the company's activities in comparison with previous years. The aim is to track the trend in order to consistently plan projects to reduce emissions and improve efficiency. The methodology should follow the logic of first reducing Scope 1 and Scope 2, as it is here that the consumption of fossil fuel energy, one of the main challenges of climate change, can be managed and reduced.

On the other hand, it is necessary to consider the activities of the value chain, such as the indirect impacts defined by Scope 3: the monitoring of emissions offers the opportunity to characterize the efficiencies and optimizations in production that could reduce not only emissions, but also costs arising from transport, raw material selection and waste management, thus increasing the competitiveness of the Group.

Scope 1

For the Group, the Scope 1 relates to **heating consumption** in the factories and fuel consumption by parked cars. In almost all factories there is local consumption of natural gas through boilers. The calculation of heating starts from its consumption in [smc], mainly collected from the invoices, applying each national Net Calorific Value (NVC) to the related plant consumption in order to transform in the same um the unique emission factors of CO₂, CH₄ and N₂O [kJ/TJ].

In addition to heating consumption, fuel consumption of owned vehicles is also taken into account. The impact has been estimated using the distance method, i.e. using primary data on the number of km travelled in a year by each car and applying the specific **emission factors of the EEA** for each type of car model and type of fuel.

Scope 2

For the Group, Scope 2 only covers **electricity consumption** at each site. The calculation method differs between site and market based on the emission factors [tCO₂e/kWh] used and the part of the electricity consumption to which they are applied:

- **Location-based:** Emission factors taken from **Energy Outlook**; these values represent the average impact of electricity generated in the country, based on the energy mix of sources used;
- **Market-based:** Here we have applied emission factors only to the amount of electricity consumed that was generated from fossil sources as reported by the suppliers. The emission factors are provided directly in the invoices or contracts of the energy suppliers, while in the absence of these, we have applied the national residual mix of the **European AIB**.

E-1 (GRI 305-1, 305-2)	Tot tCO ₂ eq 2023
Emissions GHG Scope 1	2.044
Emissions GHG Scope 2 location-based	16.351
Emissions GHG Scope 2 market-based	10.717

Scope 3

About Scope 3 Group describes its methodologies of secondary data calculation as well as possible through SAP data information with precisely results for now with the objective to get primary data by our suppliers in the future.

Purchased goods and services

This is the most important category because is used the **cradle-to-gate approach** to measure the indirect impact that is linked to the quantity of material necessary to make the production of the entire Group. It is very important to ask and analyze our suppliers, and initially we are working on measuring the cradle-to-gate impact of materials purchased, and one of the sustainability corrective actions will be to ask self-assessment to suppliers. The measurement methodology is based on **SAP** data that extrapolates information on plant purchases to collect kg per type of material purchased. The subdivision by type of material requires associating the related GHG emission factors, which are taken from the "Ecological Footprint secondary data 2022" database offered by **Ecoinvent** and uploaded to **OpenLCA** software, in order to report in a separate file the material category observed in the Group's purchasing and used in production. We have adopted this methodology for each type of "material family" used, so mainly plastics (PP, ABS, PA, LDPE, PC, PMMA), rubber (EPDM, NBR) and metals (aluminum) are raw materials molded in our processes.

Capital goods

These effects are calculated using the economic method and relate mainly to plants, factories, land and machinery, i.e. assets that are depreciated in the Group's reference year.

Fuel and energy related activities (not included in Scope 1 and 2)

Here the impacts are not included in Scope 1 and 2, but are estimated in relation to energy activities using the GHG Protocol tool by entering the already calculated Scope 1 and 2 value.

Transportation upstream and downstream

The method used is **distance-based**, where the measured distance corresponds to the km travelled between each supplier/customer and the delivery/departure plant. Through SAP data is also available the number of deliveries in the way to measure the km travelled in the year by the same supplier/client towards/from the delivery's/departure's plant. Using this data, it is possible to associate the weight of the vehicle used to each delivery, also based on distance:

- Light commercial vehicles (< 3.5 t) for distances less than 100 km
- Heavy trucks (between 3.5 and 16 t) for distances between 100 and 500 km
- Heavy trucks (> 16 t) for distances longer than 500 km

This is logically necessary to find the most suitable truck based on the geographical position between supplier and plant, and fundamental to associate the associated emission factors, assuming that all 3 types of trucks considered are diesel Euro 4-5. We apply the fuel consumption [kg/km], which has a different value per type of truck used and corresponding emission factors.

Waste generated

The calculation methodology follows the **waste-type-specific** method, collecting data on the kg of waste divided by **European Waste Code (CER in Italy)**, identified by third parties, which shows the quantities of hazardous and non-hazardous waste, and they subdivide between recycling and landfill disposal. The emission factors used are mainly estimated by the net recycling method proposed by Turner Analysis and the others are always taken from the OpenLCA database that offers impact on waste treatment. In general, the annual value of the Group's waste assessment is negative because it considers the avoided process to produce this material if it has not been recycled.

Business travel

The value of the amount of tCO₂e generated is shown in the annual report of the travel platform (BizzAway) managed by the Holding Group's administration. BizzAway provides an overview of air, car and train travel to other plants, suppliers or customers. The report also shows the number of hotel nights, number of trips and total expenses, as well as the total emission-related tCO₂e.

Employee commuting

The impact is calculated by submitting a **survey to employees** in 2021, which had a response rate of 78% (percentage related to 1869 total employees on 31/12/2019), asking them how their routine commute is (walk/bike, bus, train, car and what kind of car). The measure of impact is estimated by linking the specific emission factor (CO₂, CH₄, N₂O) for each **type of vehicle used**, where fuel consumption has been estimated by asking the average **distance travelled between home and work**: which of the 5 levels of distance in km in the survey (<3, 3-8, 8-15, 15-20 and >20). The correlated impact of who has responded is equal to the 1394 employees who have sent questionnaire, so the residual to get the total amount of annual commuting impact has been estimated starting from this sample, and proportioned on the number of punctual employees at 31.12. every year also.

Transportation and distribution downstream

The estimated impact of deliveries to our customers is calculated using the same methodology as for upstream transport and distribution: based on the information collected by SAP, the distances between plants and customers have been mapped geographically, deliveries counted and the respective emission factors applied.

End-of-life treatment of sold products

End of life is not accurately estimated because the Group sells plastic and rubber components that are mainly assembled by customers who in turn sell cars and home appliances as end products to consumers. We should consider these 2 types of end products and analyze the average percentage of our components estimated inside and calculate the related impact about its own end of life. Surely this will be improved soon, but currently we have done it through a report of **EEA on European plastics market**.

The results of the analysis show that the end-of-life treatment is as follows **43% incineration, 32% recycling and 25% landfilling**. Thus, our analysis starts to show 3 different end-of-life scenarios (i.e. each with 3 different percentages of final treatment) compared with this EEA analysis, which re-proportionate our kg of materials sold (plastic components) with the European plastics value chain, useful to estimate and forecast the different impacts on end-of-life. However, the EEA end-

of-life percentages is the choice of estimated scenario taken because it is the closest to reality treatment and the most precautionary scenario.

About end-of-life of rubber and aluminum components sold we considered 30% to incineration and 70% to landfill added to EEA scenario, while other 3 different percentages are estimated and assigned at 3 plastic scenarios.

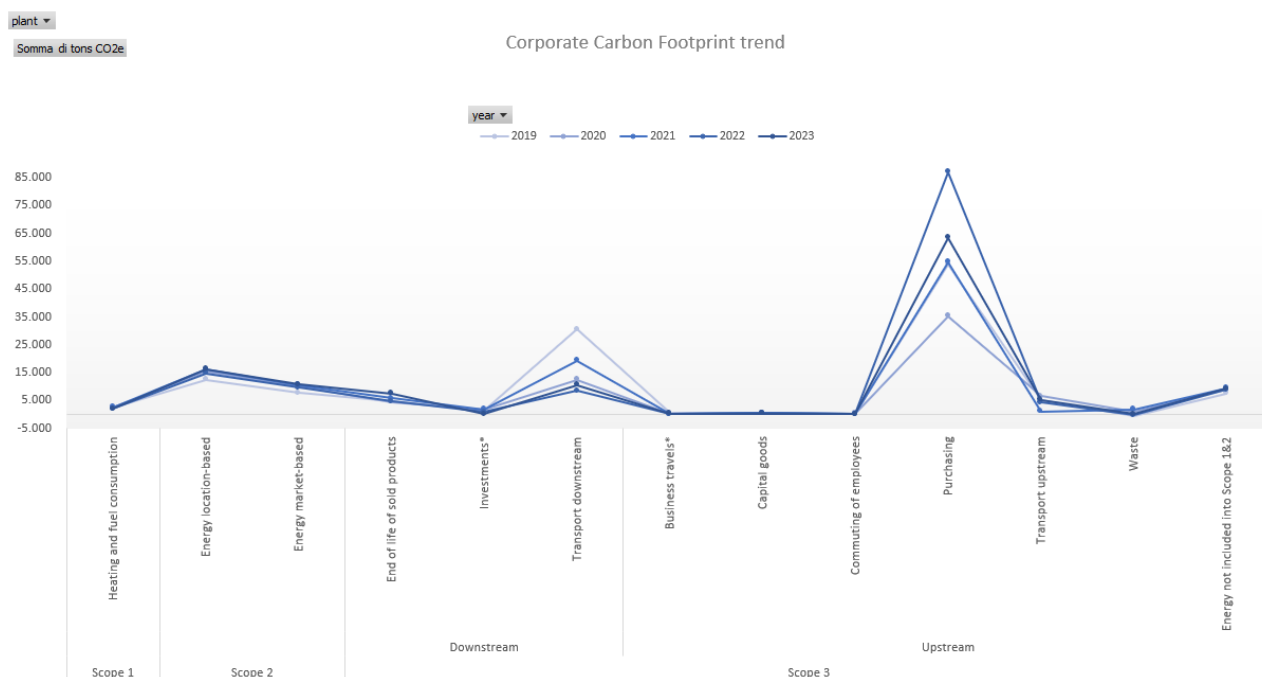
Investments

The current investments in the case mentioned in the GHG Protocol refer only to the **50% investment in the Russian joint venture KVART SIGIT**, which has not reported its Scope 1 and 2 emissions. Therefore, the method used is to take the average data, assuming that the sales of the joint venture are collected as of 31 December of the year in which the analysis is carried out, and multiply it by the **Extended Environmental Input-Output (EEIO)** data as an emission factor to estimate its impact and thus define the allocation of emissions of the SOAG Europe Group, applying the percentage of shares. The extrapolated EEIO data refer to the input-output relations of the plastics and rubber production sector (D22) between Russia and the EU-28.

Then the categories excluded because they are not relevant or there is no data impact are leasing (both upstream and downstream), processes and use of sold products and franchising.

E-2 (GRI 305-3)		Tot tCO ₂ eq 2023
Upstream	Purchasing	63.495
	Capital Goods	322
	Energy not included in Scope 1&2	9.192
	Transports upstream	5.179
	Waste	89
	Business travels	57
	Commuting of employees	174
Downstream	Transports downstream	10.526
	End of life of sold products	7.493
	Investments	330

As follows reports of Scope 1, 2 and 3 trends, notice that some results are been re-calculated by a review in methodology and harmonization of available data.



In general, in the overall reduction of emissions there is a slight downward trend in carbon emissions in many of the categories considered, especially in 2023 compared to previous years. Among the variability of the individual categories, we see how the "Purchasing" show a greater variability year by year, indicating that there may be significant changes in purchasing practices or in the production linked to purchases.

Analysis of the trend of carbon intensity from the graph suggests that there are ongoing efforts to reduce overall emissions in different areas of the company. However, some categories continue to represent a significant share of emissions, in particular purchases (Purchasing), on which the collection of primary data of suppliers should be implemented. It might be helpful for the company to focus further on these areas to achieve more ambitious emissions reduction targets in the future.

BIODIVERSITY

Among the environmental challenges to be faced in order to create a sustainable development model, in addition to reducing emissions, the protection of the territory and biodiversity also plays an important role.

The objective is to reduce the passage of areas of significant natural or cultural or archaeological interest, to geologically unstable areas, anthropized or for which the construction of new residential settlements is planned.

The Group currently conducts biodiversity risk analysis using the **WWF Biodiversity Risk Filter**, and the team will formalize this through a new internal process that assesses the potential risk in the areas where we operate. The graph below shows the first results obtained, with an **average of 2,8 physical risks**:



The assessment shows priority levels to eliminate or reduce any damage by adopting more responsible processes. The general scheme is as follows:

- List of production sites, indicating the **soil used and the Geographic area**;
- Sites in biodiversity sensitive areas that are negatively impacted;
- Identification of relevant impacts on land use and ecosystem conditions;
- Use the "**Aligning Accounting Approaches for Nature**" tool.

The aim is to identify and manage all biodiversity risks that could cause damage to ecosystems, including the health and safety of our employees, at each of our sites.

WATER

Water is a primary good to be preserved and in this sense it is necessary to commit to containing consumption and reducing environmental impacts on the territory.

The plants' water withdrawals and discharges are managed by third parties as municipal, public or private water suppliers. Water quality is not yet monitored, but this will certainly be one of the corrective actions to be taken in this area, in line with the CDP guidelines.

Last year the Group received a **'C' score for water security**, and this year we aim to improve this to at least a 'B', as we have deepened the analysis of risk assessment and related opportunities. However, we still need to work with third parties to break down sampling by type of source, and to define discharge controls and water pollutant regulations for each site.

The CDP suggests the use of the **WWF Water Risk Filter**, which is useful in identifying the water risk assessment based on the geographical location of each mill. The key hydrometric indices are at risk in areas where our factories do not have large freshwater withdrawals.

Water scarcity refers to a physical abundance or shortage of freshwater resources that has a significant impact on the business, such as disruption to the production/supply chain, increased operating costs and constraints on growth.

Water is generally calculated according to the volume of water consumption/demand in relation to the volume of water available in a given area. **Water scarcity is a complete and robust metric because it integrates the aridity index, water depletion, basic water stress, blue water, and water scarcity.**

Surface fresh water, including rainwater, wetlands, rivers and lakes, is not relevant to our business as we only extract fresh water from third parties or from groundwater, and brackish surface or marine water is not relevant either.

Water Cooling

The use of water for cooling presses in our plastic components plant is an essential process to keep machines running and ensure quality of products. In all plants we have **closed-loop cooling system** for the cooling of the presses: the water used is stored in tanks and withdrawn by pumps from the tank to let water circulation through pipes to the presses. The amount of global presses in plants are 304, of which one related at its own plant's consumption equals at an **average of 0,27 m³ of yearly water withdrawn per press.**

Water circulates through heat exchangers inside the presses, absorbing the heat generated during the molding process. After absorbing heat, the hot water returns to the storage tank. Sensors constantly monitor the water temperature in and out of the presses and automatically control system regulates the speed of pumps and fans, keeping water at the optimum temperature.

The water is filtered to remove impurities and prevent scale in pipes and heat exchangers and chemical treatments are applied to prevent corrosion and algae formation. The use of a closed-loop system reduces water consumption, improving efficiency and sustainability. In some plants, the heat recovered from hot water can be used for other purposes such as space heating.

Water stress area

The table below reports the Group data about percentage of water withdrawal from levels of stressed hydrological area, even if our water use is not directly related to our business and therefore we do not expect an high economic impact or high related risks as it is not a significant resource for our processes.

E-3 (GRI 303-2)	2021	2022	2023
Total amount of withdrawals	27.544	38.812	36.608
Extremely high	72,8%	71,0%	55,7%
High	-	-	-
Medium-high	16,5%	20,3%	32,7%
Low-medium	-	-	-
Low	6,9%	5,0%	6,9%

The Group used an average of 0,020 ML of water per employee (excluding reuse), like about **0,100 ML per day**.

The Group's total water consumption in 2023 was 38.358 m³, of which **1,795 ML was reused internally** by pipes in some plants. However,

The largest withdrawals were made by the **Tanger's plant (9,413 ML)**, which used **25,7% of the Group's total water consumption**, as it should be reasonable way that naturally affect desert area.

In 2023, the water intake at Monte San Vito decreased sharply, compared to previous years, where almost 50% of the Group's entire water consumption came from here due to a water loss in the area, but thanks to maintenance work the regular water flows have been restored.

The table below shows the quantities of water taken and consumed (in ML) by the company for both main activities and offices. In addition, the percentage of water used is reported, but it refers to geographical regions with a high level of "water stress", medium-high and low area excluded.

E-4 (GRI 303-5)	2023
Water withdrawn (ML)	36,608
% water withdrawn by extremely high stress area	55,7%
Water consumption (ML)	38,358
Water re-used (ML)	1,750

ENERGY EFFICIENCY

Energy consumption is continuously monitored at all sites. In accordance with **GRI 302** and **EFRAG E1-5**, the Group has analyzed its consumption reports where it is possible to obtain more detailed data on the type of source used for both heating and electricity.

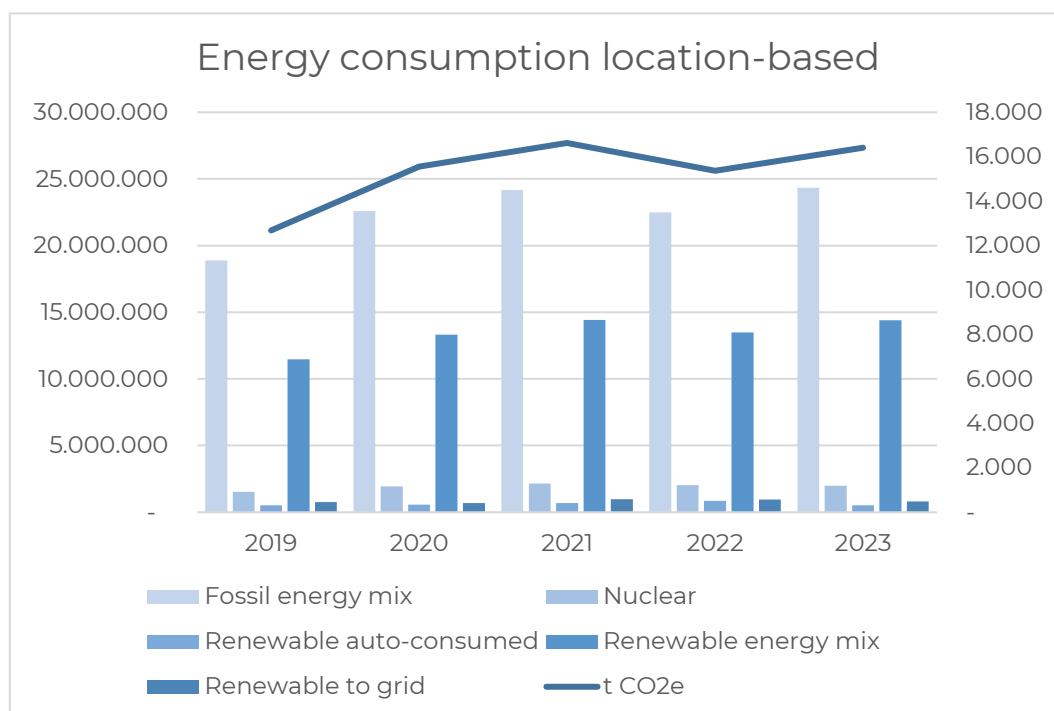
While heating is almost entirely provided by natural gas distributed by third parties, the analysis of electricity needs to be deepened. The standards required to identify both non-renewable and renewable energy sources, so for electricity you need to get this well-described information from the suppliers' energy mix. Sometimes this information is available on their bills, but often it is not. For this reason, also in relation to Scope 1 and 2 (because of the associated energy), it will be necessary to improve and work with the energy suppliers to obtain information useful for the consistency and accuracy of the KPIs. In this way, the following objectives will be achieved:

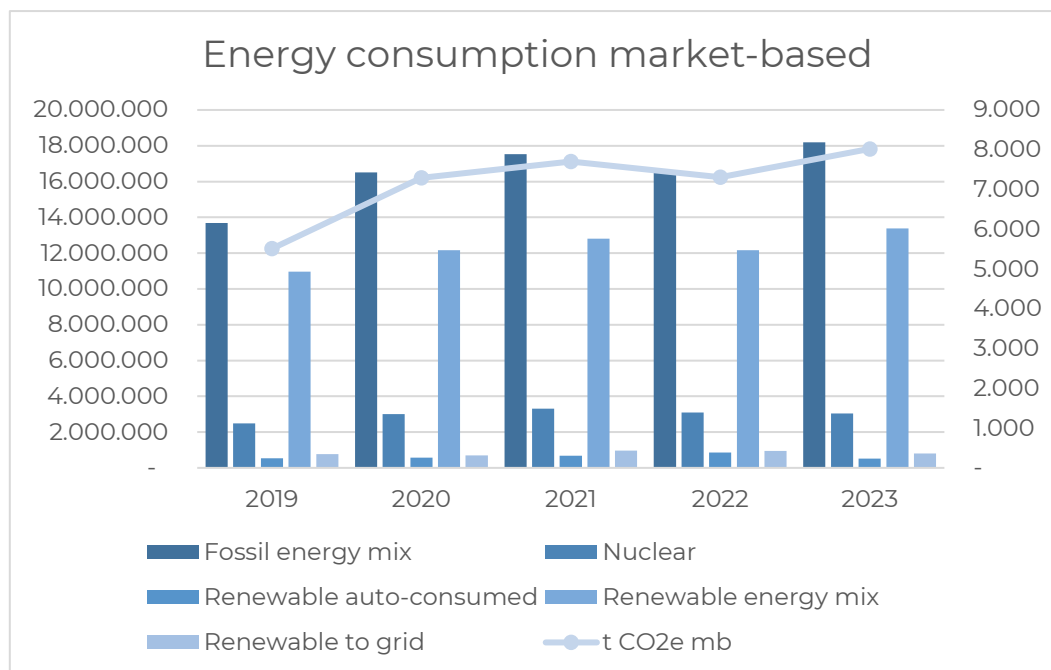
- Contracts for electricity, such as **Power Purchase Agreements (PPAs)** and specific source contracts;
- **Energy performance certificates** or equivalent instruments.

These will be strategically important for reducing energy consumption and fossil fuel dependency, which is relevant for reducing the main Scope 2 emissions. While Scope 1 reduction could be achieved by **electrifying plants (where possible)** with heat pumps, which are already in place in 4 of our plants: Lacedonia, Tanger, Calatayud and partially at Monte San Vito.

Energy trend

Following the Scope 2 methodology to calculate tons of CO₂e is useful see how the energy consumption is supplied both location-based and market-based allocation and its year by year aggregated Group's trend.





How it is possible see in the charts globally there was a little growth in energy consumption from baseline 2019 mainly due at Czechowice plant acquired in 2020, while that of 2023 is caused by widen volumes sold and respectively revenues got.

The aim to report market-based compared to location-based is to show adherence of our suppliers' data, because using their energy mix and where is available the emission factor of kg of CO₂e/kWh concerns better the real indirect impacts generated (these primary data are available for all plants with Tanger and Kragujevac excluded).

The table below shows the energy consumption and energy production in GJ by the company with the division between renewable and non-renewable sources. It also shows the reduction/increase in energy consumption compared to the previous year achieved thanks to the efficiency and energy saving initiatives implemented by the company.

E-5 (GRI 302-1)		2023
Energy consumed by non-renewable sources (GJ)		87.617
Energy consumed by renewable sources* (GJ)		59.728
Energy production by non-renewable sources (GJ)		0
Energy production by renewable sources (GJ)		720
Reduction in total energy consumption compared to the previous year (GJ)		+7.959

* Nuclear supplied included

Energy diagnosis of ENEA

In 2023, the energy diagnosis according to Legislative Decree 102/2014 is carried out with the advice of the partner of **Ferplant Srl**, a company that deals with solutions and energy engineering services such as renewable energy installation and building efficiency.

The report is redacted in collaboration with external energy manager who helps us to submit a **report to ENEA** and the calculation methodology to show the parameters required by law. The purpose of the energy diagnosis is to show the impact of the emissions generated by the consumption and use of energy. It is a kind of Scope 1 and 2, but among others it is required to report in **tons of oil equivalent (TOE)**. A tool provided by ENEA makes it possible to identify the site that could be subject to analysis and monitoring, with a request for action to reduce emissions. Here are the results of 7 Italian plants:

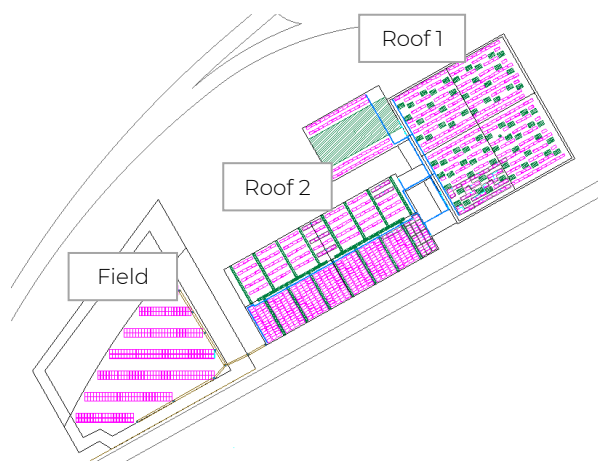
ENEA summary	data
Total consumption [TOE]	3.092
20% of consumption [TOE]	618
Sites involved	7
Monitoring site	1

SOAG Europe will present a report analyzing only the Italian plants, and currently the plant identified will be Monte San Vito, where some initiatives will be taken to reduce emissions, such as the completion of the existing revamping, photovoltaic installation with a power of 980 kW, which will cover 30% of consumption, modernization of the cooling system and improve in presses efficiency.

New photovoltaic installation in Calatayud

This is being done by Energy Solar Tech, a regulated energy company whose activities include the design, installation, financing and maintenance of renewable energy projects, with a focus on self-consumption photovoltaic systems.

The project focuses on ensuring maximum profitability of photovoltaic systems through the highest standards of quality and productivity, as well as **the most efficient use of energy consumed** by the plant.



This photovoltaic field comprises two practically flat panel decks. The panels shall be on the roof attached to it by hot air welding of the cover material itself or by ballast without damaging the cover. With these methods we can place any type of structure, in this case, structure inclined to 30° with a deviation from the south of -30°.

The second photovoltaic field will be located on a single sheet metal two north-south waters with a slope of 10° . The panels shall have two provisions.

The water oriented south its structures will be coplanar taking advantage of the own inclination of the roof and water facing north will have a structure inclined to 30° , both will have a 30° deviation to the east.

The third photovoltaic field will be formed by soil structure with an inclination of 30° and oriented to the south and will be located on the plot to the west of the ship. A corridor of 5 meters will be left around the perimeter for the passage of vehicles with material or maintenance, in addition, between rows will be arranged 5.8 meters to avoid shadows between structures and 50 meters to the regional road that establishes the rules.

The contribution of this renewable self-consumption will give a coverage of about 40% of the annual consumption of the plant.

- Altitude 535 m
- Power 845 kW
- Productivity 1.270 MWh
- Radiation 126 kWh/m²

In order to calculate the electricity production of the photovoltaic plant it is necessary to take into account:

- ✓ The electrical equipment and elements used for their high performance and yields allow to reduce production losses.
- ✓ Irradiation and ambient temperature in the area from which, the panels will produce electrical energy and is affected by the inclination of the panels and deviation from the south.
- ✓ The installed power is the maximum possible in the available space maximizing energy production.



Our Head Quarter
in Turin at Near
Zero Emission
Building

CIRCULAR ECONOMY

We need to rethink production in an eco-design perspective, aimed at extending the life of the product, facilitating its recycling and distancing the moment of final disposal as far as possible, but today this issue needs further policy efforts to be addressed effectively.

It must be recognized that the rational use of raw materials, together with careful waste management, helps to reduce the environmental impact of the production process. In addition, innovative solutions and advanced technical processes minimize waste and environmental impact.

The table below shows the amount of waste produced by type and destination.

<i>E-6 (GRI 306-4)</i>	2023
Total waste (t)	2.396,2
Type:	
Hazardous waste (t)	531,8
Not hazardous waste (t)	2.281,5
Disposal:	
Recycling (t)	1.756,0
Re-use (t)	15,0
Landfill or incineration (t)	1.042,2

The high rate of recycling (73.3%) is commendable, indicating effective waste management practices aimed at reducing environmental impact. Hazardous waste constitutes a significant portion (22.2%) of the total waste. It is crucial to ensure proper handling and disposal to mitigate any potential health and environmental risks.

The relatively low re-use rate (0.6%) suggests there may be untapped opportunities to increase the re-use of materials, thereby further reducing waste and supporting sustainability goals.

With 43.5% of waste being directed to landfill or incineration, there is room for improvement. Reducing this percentage through better recycling programs and waste minimization strategies could lead to significant environmental benefits.

Projections

Our company generates a significant amount of waste. A considerable portion of this waste is composed of plastic materials. Currently, we have a **recycling rate of 73%**, which is a good starting point, but we can do more. We must aim to further reduce the waste sent to landfills and incinerators, which currently represent 43.5% of our total waste. To increase our recycling rate, we must start at the beginning: the raw materials. Most of the plastic materials we use come from our suppliers. Therefore, an effective recycling strategy must begin with the analysis of these materials. Here are some key actions:

Collaboration with Suppliers

- **Sustainability Assessment:** Collaborate with suppliers to assess the sustainability of the plastic materials provided. Prefer suppliers who use 100% recyclable materials or offer sustainable packaging solutions.
- **Certifications and Standards:** Require suppliers to have sustainability certifications such as ISO 14001 and ensure they comply with international environmental management standards.

Material Innovation

- **Research and Development:** Invest in research to develop new plastic materials that are more easily recyclable or biodegradable.
- **Recycled Materials:** Promote the use of recycled plastic materials in our production processes, reducing the demand for virgin plastic and supporting the circular economy.

Education and Training

- **Internal Awareness:** Train employees on the importance of recycling and the proper management of plastic materials.
- **Communication with Suppliers:** Work closely with suppliers to educate them on our sustainability needs and collaborate to find innovative solutions.

Benefits of Increasing the Recycling Rate

- **Environmental Impact Reduction:** Increasing the recycling rate will reduce the amount of waste ending up in landfills or being incinerated, thereby decreasing our environmental impact.
- **Economic Efficiency:** Recycling plastic materials can lead to long-term cost reductions through material reuse and decreased need to purchase virgin raw materials.
- **Corporate Reputation:** Improving our recycling rate will enhance our reputation as a sustainable company, attract environmentally conscious customers, and position us as a leader in the industry.

Increasing our recycling rate through the analysis and optimization of raw materials purchased from suppliers is a winning strategy for all. It will not only help preserve our environment but also bring significant economic and reputational benefits to



our company. I urge all of you to actively participate in this journey towards a more sustainable future.

Enhance Re-use Initiatives: Identify and implement more opportunities for re-using materials, which can help in reducing the volume of waste that requires disposal.

Reduce Hazardous Waste: Investigate ways to minimize the generation of hazardous waste through process optimization and the use of less harmful materials.

Increase Recycling Efforts: Continue to improve and expand recycling programs to further decrease the amount of waste going to landfills or incineration.

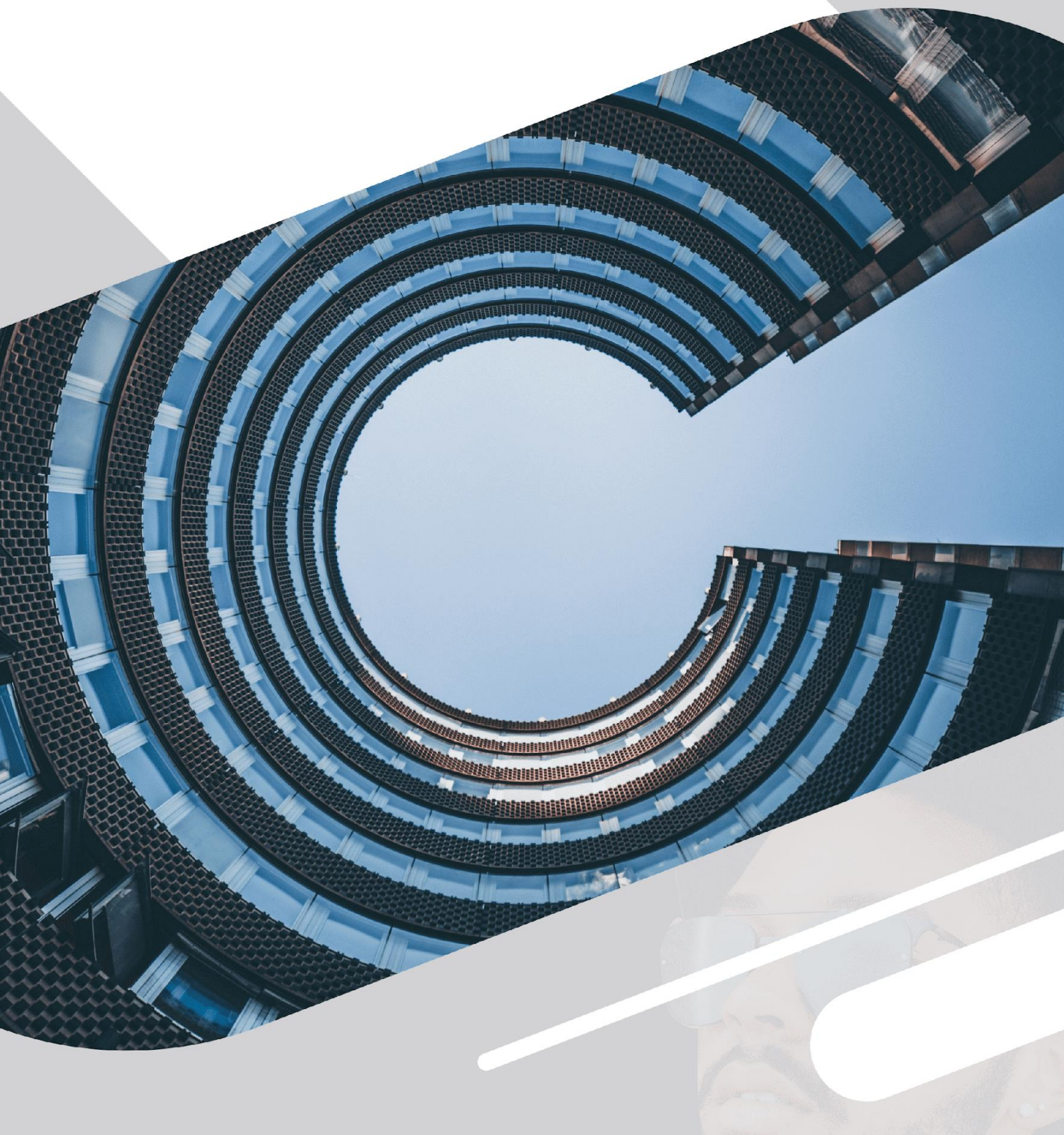
Sustainable Practices: Adopt and promote sustainable production and consumption practices to reduce overall waste generation.

By focusing on these areas, the company can continue to improve its waste management practices, contributing to environmental sustainability and compliance with regulatory standards.



SUSTAIN

PROSPERITY



PROSPERITY

Our company, like all companies, is committed to ensuring that all human beings can enjoy a prosperous and satisfying life and that economic, social and technological progress takes place in harmony with nature.

Prosperity translates into the struggle to end poverty and inequality, describing it in terms of:



- **Economic growth** - built on decent employment, sustainable livelihoods, increased income, social protection and access to financial services for all people
- **Innovation and transformation of business models** - to create shared value, including investments in sustainable infrastructure, settlements, industrialization, SMEs, energy and technology
- **Shared prosperity and growth** - based on sustainable production and consumption in the short and long term.

Employment and job creation are key factors in economic growth and prosperity and provide a basic indication of a company's ability to attract diverse talent, which is the key to innovating and creating new products and services.

EXCELLENCE

IN MANUFACTURING AND TECHNOLOGY



LEADERSHIP IN PLASTIC MOLDING

With decades of experience, SIGIT Group is a specialist in manufacturing plastic components, offering complex value-added services.



ADVANCED TECHNOLOGY

Our production plants are equipped with advanced machines, lean manufacturing, and automation.



EMEA FOOTPRINT

The Group expanded in EMEA to support Automotive OEMs. Today, SIGIT Group has strong ties with major European car manufacturers and holds multi-year contracts.



TURNAROUND TRANSACTIONS

Since our foundation, we've acquired distressed companies to efficiently adopt new technologies, increase production, and grow our customer base.



EMPLOYMENT

The people of the Group have almost **80% of permanent contracts** that protect human rights on job environment guarantee them a wellness dignity in lifetime.

Having a production activity as core business, the Company needs full-time contracts at higher percentage of permanent contracts, subdividing in 2 or where is possible in 3 shifts in the plants.

I-1 (GRI 102-8)	2021	2022	2023
Permanent contracts	1.318	1.354	1.363
Temporary contracts	423	371	441
Full-time	1.722	1.695	1.784
Part-time	19	30	20

The temporary contracts concerns also internships, work agencies and stages. The fact that 80% of employees have a permanent contract is a positive sign of stability and job security. This can contribute to a positive working environment and employee loyalty.

In the last 3 years there was a few decreasing in total number of workers that affect the turnover rate, however the new hires growth not enough to reduce it.

I-2 (GRI 401-1)	2021	2022	2023
New hires under 30 years old	3	27	37
New hires between 30 and 50 years old	37	34	32
New hires over 50 years old	12	11	12
Leavers under 30 years old	30	23	38
Leavers between 30 and 50 years old	58	62	71
Leavers over 50 years old	22	31	27

The increase in new hires under 30 years is positive for the influx of new ideas and energy. However, the company should investigate the causes of the high turnover in this age group to improve conservation.

Turnover rates between men and women are similar, suggesting that personnel management practices are uniform. However, the increase in turnover among women in 2023 may require an assessment to ensure that there are no specific obstacles affecting this demographic.

The following table collects the number of employees employed and the turnover of the reference year, subdivided by age groups and gender.

I-3 (GRI 401-1)	2021	2022	2023
Turnover Male	10,17%	11,08%	12,03%
Turnover Female	10,17%	10,73%	12,39%

The increase in turnover, especially among young employees, indicates that new loyalty strategies, such as professional development programs, improvements in working conditions and specific incentives to maintain talent.

Overall, SOAG Group demonstrates a significant commitment to creating a safe and stable working environment. However, it is possible to improve revenue management and keep young employees to ensure long-term sustainable growth.

TECHNOLOGY & INNOVATION

The effort of every company should be to provide products or services that can not only advance its industry but, at the same time, contribute to the protection of people's health and the environment. Innovating products or services means making efforts to constantly modify, update and monitor your supply chain in a sustainable way.

Automotive

The SOAG Group follows the entire process for thermoplastic molded components, from the engineering design to the post-injection and tooling automation phases. This is essential in order to respect the automotive parameters required for components that must have a high level of safety and quality for the end user. The SOAG Group is a leader in the field of plastic components for the automotive industry, thanks to the majority of OEMs and Tier 1 customers in the sector, with whom we constantly collaborate to give the best performance of our products.

Appliance

On the other hand, we develop thermoplastic components for assembly in domestic appliances such as coffee machines, washing machines, dryers and dishwashers, here also as for automotive, we supply the main leaders of the market in EMEA such as Whirlpool, Philips and Electrolux.

As for our core business, we start from the project of the plastic components that will be molded, furthermore we have a plant of aluminum die casting dedicated to other components for this sector respecting the design required by the customers.

Injection molding of thermoplastic

Molding machines

With 330 machines from 35 to 2000 tons equipped to produce components with several technologies:

- Standard molding
- Gas molding
- Imd molding
- 2k molding
- Heat & cool technology
- Over molding of glass and metals inserts

Molds

SOAG manages more than 2000 molds.

Injection molding of rubber

Rubber machines

With 31 machines ranging from 180 to 450 tons, located in Italy, Russia and Morocco, SOAG is able to offer a wide range of products for the automotive and white goods industries.

Aluminum die casting

Die casting

With 8 die casting machines ranging from

320 to 1000 tons, SOAG is able to supply a wide range of products to both the automotive and white goods markets.

Machining department

With a complete component machining department, SOAG is able to assist customers with a wide range of mechanical post-machining operations.

Post injection processes

SOAG is able to support the customer with a wide range of "post injection" processes that allow the delivery of not only a molded part but also a finished product. Our processes are as follows :

- Painting (2 equipment in Romania, 1 manual and 1 automatic)
- Automatic & robotized assembly and testing
- Assembly and testing with electronics parts
- Vibration, ultrasonic and roto-friction welding
- Hot plate welding

- Pad printing, screen printing,
- Hot transfer
- Laser marking
- Sonderhoff extrusion line

Tooling & automation

SOAG's engineering team manages around 300 new molds per year. Mainly through external partners and also through the internal toolroom in Italy, with a capacity of 60 molds per year.

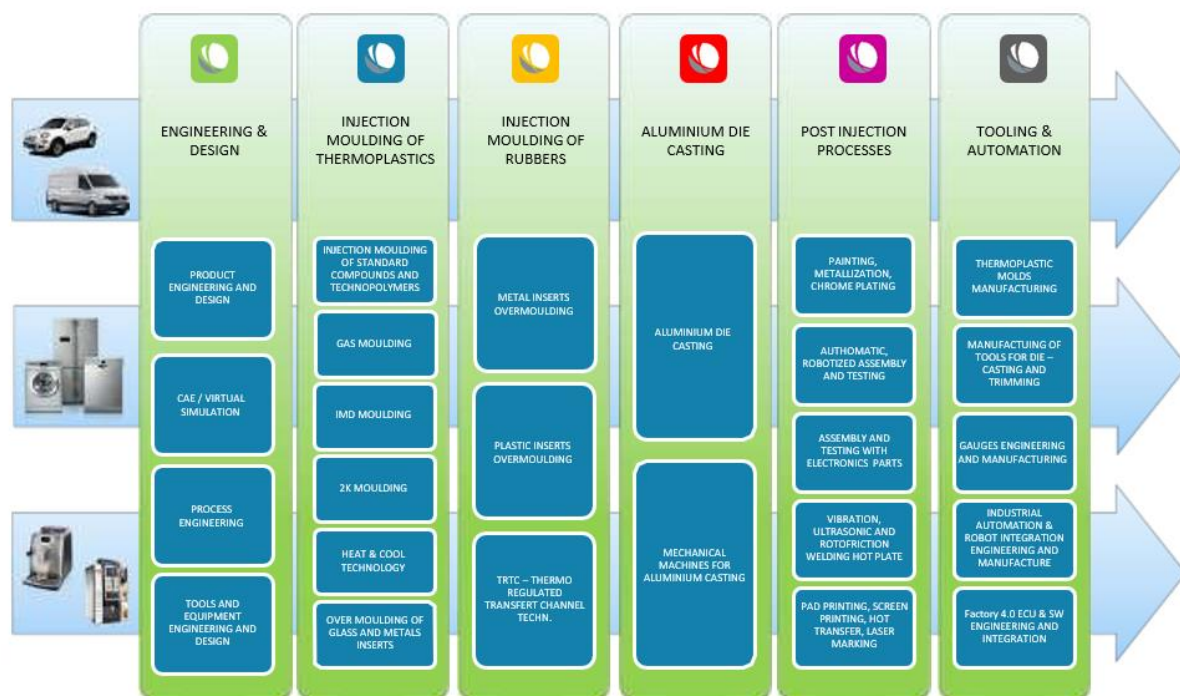
Services

- Costs analysis and evaluation (component, tools, investments)
- Costs controlling for product/production target
- Tools engineering project and manufacturing management
- Tools try-out management
- Project and change management
- Samples parts management during development/validation phases
- Quality assurance and metrology
 - Preventive quality planning (APQP, FMEA, GP12, CP)
 - Risk assessments
 - Launch management & support

SOAG's engineering team manages all aspects related to the required manufacturing. Thanks to a high level of competence, SOAG can offer jigs, fixtures, secondary tools, quality gauges from the T&E department located in Serbia. A second team, located in Poland, specializes in industrial automation equipment.

Services:

- Jig, secondary tools, quality gauge
- Poka-yoke system
- Collaborative robotics
- Industrial automation cell
- Assembly line
- Vision control system
- SIGIT Lean manufacturing process organization



Sustainability and Innovation: SOAG's commitment to the sustainability and innovation of the production processes and materials used promises to keep the company at the forefront of its industry. The continuous evolution towards environmentally friendly technologies will help reduce the carbon footprint and increase efficiency.

Expansion of Production Capacity: The wide range of machinery and advanced technologies positions SOAG in a favorable position to further expand its production capacity and respond flexibly to market demands.

Strategic Collaborations: Collaborations with big names in the automotive and appliance industry not only consolidate SOAG's market position, but also offer opportunities for growth through joint projects and collaborative innovations.

The prospects for technological growth and innovation for SOAG Group are extremely positive, supported by a strong commitment to quality, sustainability and the adoption of advanced technologies. This positions the company as an innovative leader capable of facing future market challenges.

WEALTH GENERATION

Managing the wealth produced means constantly monitoring your business, your supply chain and everything that revolves around it. For this reason, in addition to increasing revenues, a company must be able to create a network of partners and financiers that allow it to invest in the sustainability targets set out in the strategic plan, so as to generate a two-way relationship of benefits between the company and the company.

The table below shows the main items that make up the economic value generated and distributed (EVG&D) for the reference period and the total taxes paid globally by the company, including: corporate revenue rates, property taxes, non-accreditable VAT, taxes on employee salaries and other taxes that constitute a cost to the company.

I-4	2023
Revenues	199.973.000 €
Purchasing for production	104.314.000€
Financial expenses	4.061.000 €
Taxes	504.000 €

Economic and Environmental Sustainability: SOAG Group's approach to wealth management includes a strong focus on sustainability, which not only improves operational efficiency but also reduces environmental impact, promoting a greener future.

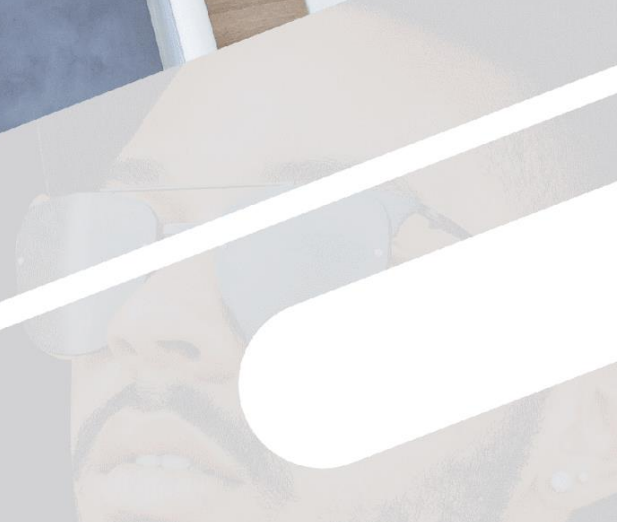
Creating Value for Stakeholders: Through the distribution of the economic value generated, SOAG not only benefits its shareholders but also employees, suppliers, local communities and governments, creating a positive multiplier effect on the economy and society.

Strategic Investments: Investments in new technologies, infrastructure and sustainability not only improve the competitiveness of the group but also create new job opportunities and economic development in the regions where it operates.

In conclusion, the SOAG Group demonstrates how prudent and sustainable resource management can generate economic wealth and social prosperity, contributing to the general welfare of communities and environmental protection.



PRINCIPLES OF **GOVERNANCE**

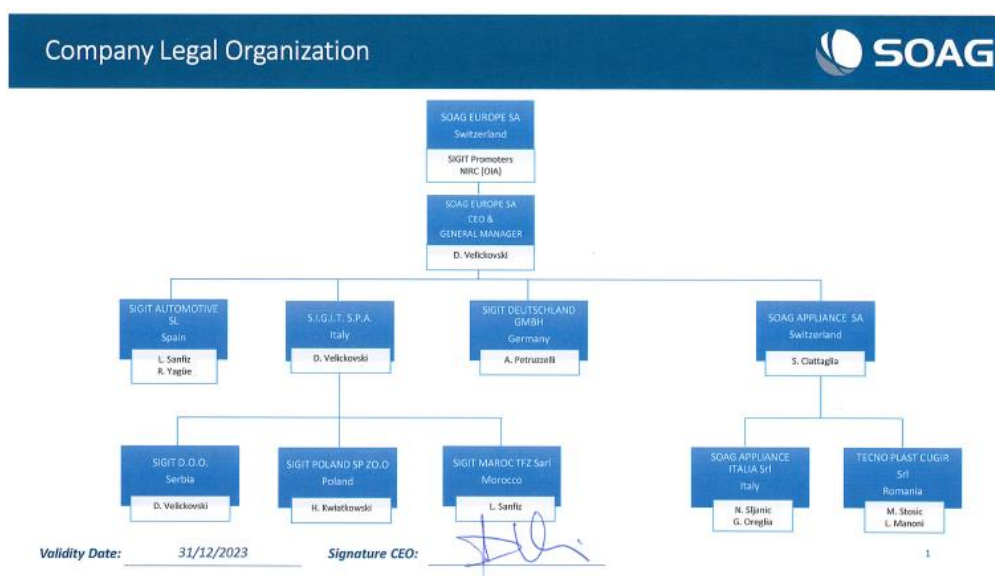


GOVERNANCE

In addition to the principles of responsible governance, which are vital in order to ensure conscious and respectful action, it becomes increasingly important for companies to focus on long-term value creation and the definition of objectives that integrate the economic, environmental and social impacts generated or indirectly suffered, in their business.



The ESG management is developed by Board of the Group, localized at Turin Head Quarter, where main Group's Bodies (Finance, H&S, HR, Quality, Operation and Purchasing) works and collaborate together to let at Sustainability team, to redact the **yearly Sustainability Reporting (from January to December)**. The information are collected at Group level from each productive plant localized in the EMEA zone, then calculated and analyzed by Sustainability team in collaboration with specific figures by topic. However the hierarchical organization is structured as follows:



The data collection methodology based on GRI standards follows the **operational control** of Holding SOAG Europe SA. In particular, to calculate the Corporate Carbon Footprint (Scope 1, 2, 3) each category of data is collected separately for each plant mainly starting from the **SAP management**.

The approach aims to allocate all the impacts to the holding, ensuring the control and monitoring of the performance of the ESG KPIs of its plants as required by the Sustainability Report, having the possibility of reassigning them to the Subsidiaries Companies.

MISSION

SOAG Europe SA is a b2b company that focuses its energies on the EMEA market in the production of plastic and rubber components for the automotive and white goods sectors.

Our mission is based on 3 fundamental principles that guide our top management decisions:

- **Quality:** We consider this not only as a mandatory requirement for our products, but also as a constant improvement in all our activities, because quality also means trust in relationships.
- **Presence:** the Group guarantees proximity to the customer, thanks to geographically strategic plants that can deliver our products in less than 24 hours and provide constant support during the design and industrialization phases.
- **Competitiveness:** In an increasingly globalized market, we are committed to the continuous innovation of our technologies so that they can in turn offer diversified solutions to the market.

In addition to these 3 key principles, it is the passion that drives us every day to innovate so that the company can continue to be competitive and have a great knowledge of the market.

VISION

An advanced ability to anticipate innovation allows us not only to gain market competitiveness, but also to expand the activities and the confidence of the people involved in our business processes. Maintaining a **high level of quality and safety** of our products is a fundamental principle to ensure a high level of compliance for our customers, who in turn have a great responsibility towards the end user.

Our **customer-focused approach** requires us to select suppliers with whom we build relationships of trust and ongoing cooperation over time. We create a safe and healthy working environment in our production facilities, ensuring that our employees have a decent life and are professionally trained to carry out their duties effectively.

The Group is constantly working to improve ethical values at all levels, aware that this adds value to our corporate image and that it will remain a warning for future generations. Integrating **ESG ethical principles** with our innovative robustness will be strategically important to achieve aligned and global business objectives..



Governance steps

As for the quality of the governing body, it is increasingly necessary to go and monitor the degree to which the entire organization, including the highest management bodies, are aligned in creating long-term value.

The table shows the strategic sustainability milestones that the company has achieved in the last year and that it intends to pursue next year.

G-7	Current	Next
Governance	Review IATF 16469 and integrate in Governance	Improve business plan by sustainability targets
Prosperity	Circular Economy for plastic sectors projects	Improve analysis based on LCA and decarbonizing purchasing and individuate innovation in software
People	More HR KPIs and formalization of policy	Formalize new procedures and internal standard for personnel management
Planet	Scope 1,2,3 trend emission reduction	Re-structurate KPIs reporting with EFRAG standards

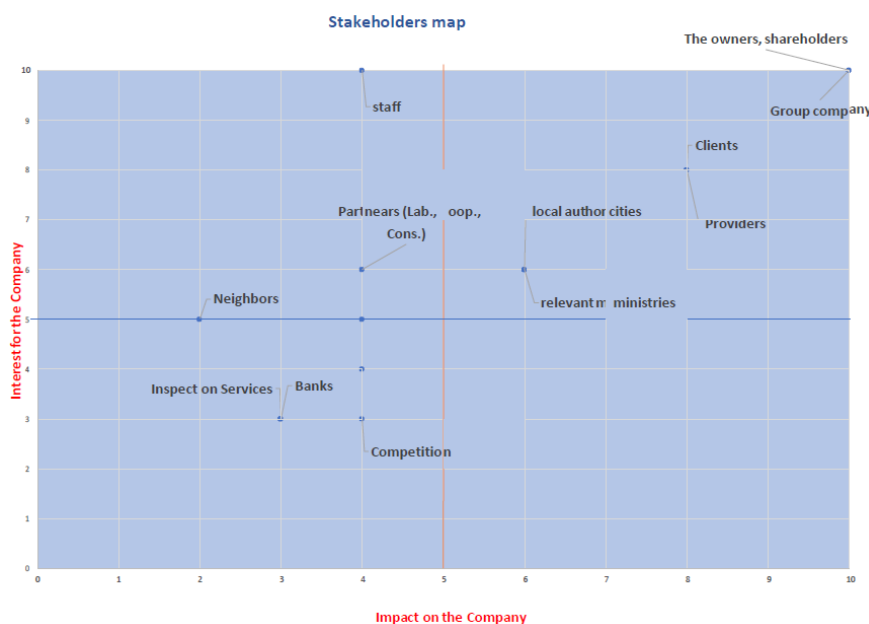
Materiality analysis

The Group has identified interested parties that are material for the QE integrated Management System, relevant needs and expectations of interested parties, as well as the compliance obligations. The Organization's Quality System Manager and EMS Team regularly monitors and reviews (once a year) the information about interested parties, their demands and possible influence on the Organization's performances and decisions. Also, the ability to generate risks and opportunities and the possibility of their influence on the decisions and activities of the Organization.

The Organization develops potential relevance criteria for the interested parties, such as possible actions or possible influence on the Organization's performances and decisions, ability to generate risks and opportunities and possibility to be under the influence of Organization's decisions or activities.

The Organization has recognized the internal interested parties in the owners (shareholders), parent company in Italy, Europe, and employees. Instead to individuate the effective and potential impacts and mapping stakeholder has been detected:

- the level of stakeholders' interest for the Organization from 1 to 10
- the level of stakeholders' impact on the Organization from 1 to 10
- the relative importance of stakeholders from low to key
- explanation about the interest and impact



The material activities individuated by this analysis can be resumed into the high importance to adopt sectorial Standard with IATF 16949 and environmental management with ISO 14001 to follow and update plants toward the right corrective actions to improve their management related to the productivity and the sustainable uses of environmental sources. These 2 Standards let to have a structural management in plant in the way to collect data and performance to re-elaborate at Group level.

ANALYSIS OF THE INTERESTED PARTIES					
item	Stakeholders	Expectations	Risks	Opportunity	Prevention measures
1	The owners, shareholders	improved operating results, increase revenues and profits, transparent organization, minimal cost for the job	investment Block, Less employees, customers Less	More useful, the company's growth	Operations in accordance with the legal requirements and customer and implementation of IATF16949 and ISO14001 standards
2	Group company	Good annual results, increased importance in the territory.	Lack of new products, downsizing staff	Harmonizing corporate procedure, sharing of best practices	Working in order to balance the new projects on all the group's factories
3	Clients	Receiving products conform to specifications, receive excellent service	Complaints, cancellation of orders, non-payment of bills	Gaining experience with new customers and new markets	Knowledge of customer standards, complying with all the specifications, compliance IATF16949 and ISO14001 standards, compliance with applicable laws.
4	Providers	Timely payment of invoices, registration of orders	Discontinuity of supply, supply of materials not in compliance, complaints, charges	Search for materials / alternative services that meet the specifications and lower costs	Discussion of general purchase conditions, periodic evaluations
5	Competent Ministries of Labor, Safety and the Environment	The fulfillment of legal obligations	Blocking of work activities, penalties	Awards, awards	Compliance with laws
6	local authorities	Compliance with legal obligations to reduce the impact on the environment, staffing	Complaints, Sanctions	Good cooperation with the local community satisfaction around the stakeholders	Monitoring requirements. Active participation in economic development at the local level.
7	Partners (laboratories, governments, consultants)	Fulfillment of obligations and contractual activities.	Suspension of services, inadequate service, complaints, charges, penalties	A good image of the Organization	Control of contracts, agreements with the parties
8	Staff	Conducting Activities in suitable working conditions, regular pay	Lack operators, loss of know-how, strikes	Low absenteeism, staff satisfied and motivated	Initial selection of workers, evaluation, distribution of awards
9	Competition	Fulfillment of contractual obligations	Job loss	Acquisition of new projects / products	The compliance with legal requirements and internal standards, the study of new projects / services
10	Banks	Economic stability	Bad conditions of the loans. No lending	increased liquidity	Compared with the conditions
11	Neighborhood	Minimum negative environmental impact	Possibility of potential incidents and / or complaints	Improving the reputation of the Organization	Fulfillment of legal obligations
12	Inspection Services	Fulfillment of legal obligations	Complaints from stakeholders, fines	Increased internal satisfaction	Regulatory compliance, involvement of workers
13	Operators (Operator authorized for disposal of hazardous and non-hazardous waste, operator for the disposal of packaging waste)	Respect of legal obligations for waste management	Large amounts of waste at the site with the presence of hazardous and non-hazardous waste. Negative impact on the environment of life and work	Best Environmental Conservation	Fulfillment of legal obligations, the operators involvement
14	Insurance companies	Compliance with the legal requirements and contractual	Prizes higher insurance	Increased security	Fulfillment of legal and contractual obligations
15	Certification and Audit	Compliance with requirements	Loss of certificates, loss of status, penalties	A good image of the Organization, new awards	Compliance with legal and contractual obligations, compliance with specifications

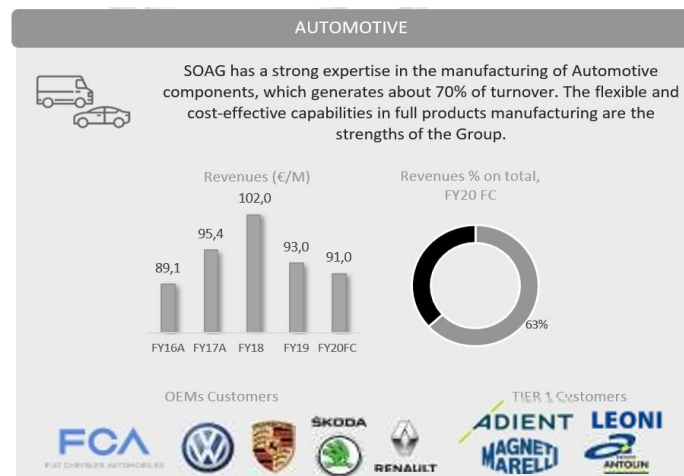
CLIENTS

The SOAG Group is one of the leading **thermoplastic injection molding** companies in the **EMEA region**, supplying components to the largest OEMs in the automotive and appliance industries.

Automotive

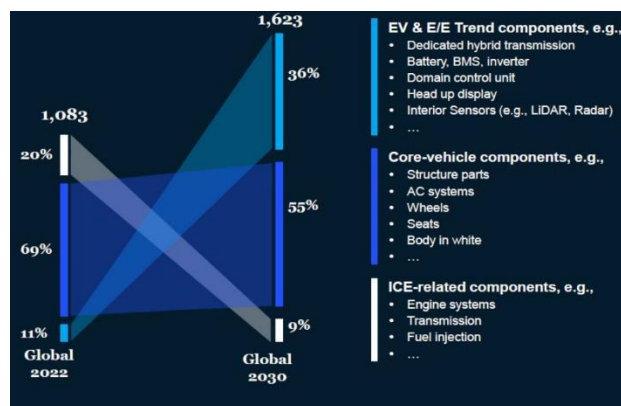
The Group has a strong experience in the production of automotive components. The Group's strong points are its flexible and economical capabilities in the production of complete products.

The car industry has been one of the most important growth engines for economic well-being in Europe, and on that basis, it will probably be supported by all governments to remain an important market.



Stakeholder engagement actions are key to guiding and empowering corporate management bodies to prioritize sustainability issues in the long term.

The automotive sector will also have to contribute to environmental well-being, although this may seem contradictory: investment in the sector could initially be slowed down, only to be accelerated by technological innovation. There is a feeling that the approach to **driving is changing** and that there is a greater focus on the impact of emissions, so that the evolution of mobility can go hand in hand with sustainability, thanks to the regulatory measures taken by **governments to ban diesel and petrol by 2040 in terms of impact**.



At the same time, however, the automotive industry has had some success in reducing the negative impact of the sector, thanks to technical innovations that have made it possible to reduce exhaust gas emissions despite the sharp increase in the number of cars sold.

emissions despite a sharp increase in the number of cars sold. With a **reduction in CO2 emissions of almost 36% since 1995**, today's new European cars are much more efficient than 20-25 years ago.

Over the same period, **CO2 emissions per km from commercial vehicles have fallen by 14%**, while **NOx emissions have been reduced by around 90% for new cars and around 95% for commercial vehicles since the early years**. Although our contribution to the impact of emissions from vehicles is not directly proportional to their use, as we produce plastic components as part of the final product (car), we can **help reduce the impact of the life cycle of cars in line with the energy transition of the transport sector**.

Domestic appliance

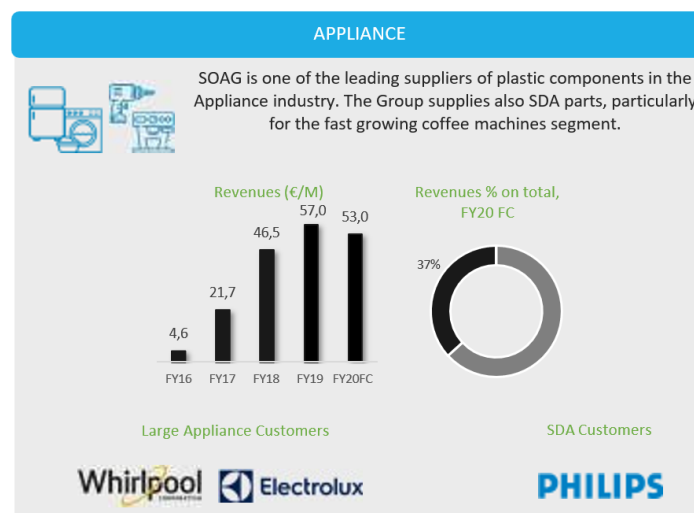
SOAG is also one of the leading suppliers of **plastic components** in the field of appliance parts and **SDA (Small Domestic Appliance - coffee machine segment)**. To complete the product portfolio, the SOAG Group has **rubber injection molding facilities and an aluminum die casting plant**.

The global home appliance market is a multi-billion dollar industry driven by major brands such as Haier Electronics, Whirlpool, Electrolux and Bosch. Haier is the main Chinese manufacturer in the sector, which is geographically considered to be the rest of the world. In the Western market, however, Whirlpool, an American-owned company, has the highest local share in the home appliance industry. The most popular products in the home appliance market include washing machines and dryers, refrigerators and freezers, coffee machines, air conditioners, radiators, televisions and recorders.

In recent years, an increasing number of smart appliance OEMs have entered the market, and their sales appear to be growing as a result of the ongoing innovation process. Experts expect the **smart appliances** market to be followed because of the profit margins that companies can generate from it.

Europe remains the world's second largest market for large household appliances, and in 2019 about **114 million large household appliances were sold**, with a value of about 11 billion euros and about 135 million pieces for SDA of EUR 8 billion.

The key drivers of this sector are in fact changing older or obsolete devices with better performance in terms of energy consumption and the introduction of innovative and smart devices that can operate independently and with the possibility of being connected to smart home systems. The **recycling rate of large household appliances is 84% and for SDA is 77% and could be an excellent growth opportunity** for the SOAG EUROPE SA Group.



SUPPLIERS

The Group is particularly attentive to developing a relationship of trust with all its possible interlocutors, namely individuals, groups or institutions whose contribution is necessary to pursue its mission, as well as with employees, customers, suppliers, business partners, public institutions, market, political, trade union and social organizations, whose interests may be directly or indirectly affected by the Group's activities.

The Group is committed to developing cooperation relationships with Suppliers based on a communication aimed at allowing the mutual exchange of skills and information that promotes the creation of common value. The **choice of Suppliers** and the purchase of goods and services are made exclusively on the basis of objective evaluations focused on competitiveness, quality, safety, sustainability, reliability, price and ability to ensure effective technical expertise-professional. The sustainability of procurement is based on entire ESG approach to research best practices in **cost-efficiency low impact related**.

In order to guarantee the suitability of supply, the **conformity assessment of the Supplier** must be extended and adapted according to the acquired specificity:

- raw materials, semi-finished and finished, with the specification about secondary raw material from biogenic, recycled or re-used materials and substances providable through **MSDS, CMRT and EMRT**;
- infrastructure (plant, machinery, equipment, tools, information technology, etc.);
- various services (processing, surface treatments, packaging, transport, tests, calibrations, maintenance, consulting).

The process of evaluation and selection of Suppliers is implemented to ensure that the purchase of products and services can only take place against **qualified and technically suitable Suppliers**, and in particular cases only for Suppliers approved by the customer. The analysis of our 563 suppliers shows that the distribution radius is divided as follows in relation to our supplied plants:

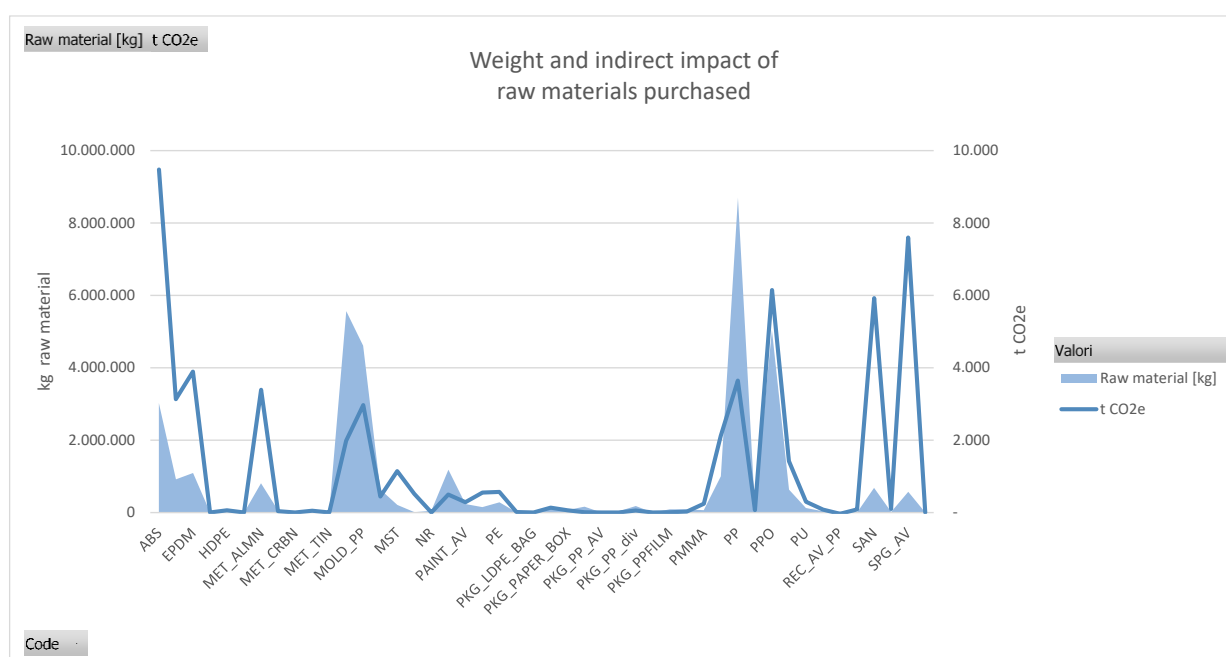
G-2 (GRI 204-1)	2023
Suppliers within 100 km	16%
Suppliers between 100 and 500 km	26%
Suppliers over 500 km	58%

SOAG requires the adoption and sharing of sustainable practices between business partners, suppliers and retailers. Although an ESG-based supplier evaluation program needs to be implemented, initial internal analyses encourage further analysis of the supply chain. The Group plans to carry out a materiality analysis that first instructs and then evaluates the ESG awareness of its suppliers through a detailed questionnaire.

Raw material and related-transportations

The main materials purchased by the Group are **polymers** such as PP, PE, LDPE, PVC, PET, PMMA, PA6, ABS or rubber materials such as EPDM, and metal, mainly **aluminum**. These raw materials are then printed in our production facilities and assembled into components for our customers. Purchasing is one of the **most important categories in the Scope 3 analysis**, in part because our calculations show the largest indirect impact.

The Group is already measuring the impact of purchased materials and one of the corrective actions will be to request self-assessments directly from suppliers. However, our calculation methodology is already advanced, as defined in **Scope 3 - Purchased goods and services** in order to calculate with the **LCA approach** the corresponding emissions generated by each type of material.



This graph shows the weight and indirect impact of raw materials purchased in terms of kg (light blue areas) and t of CO2e (blue line).

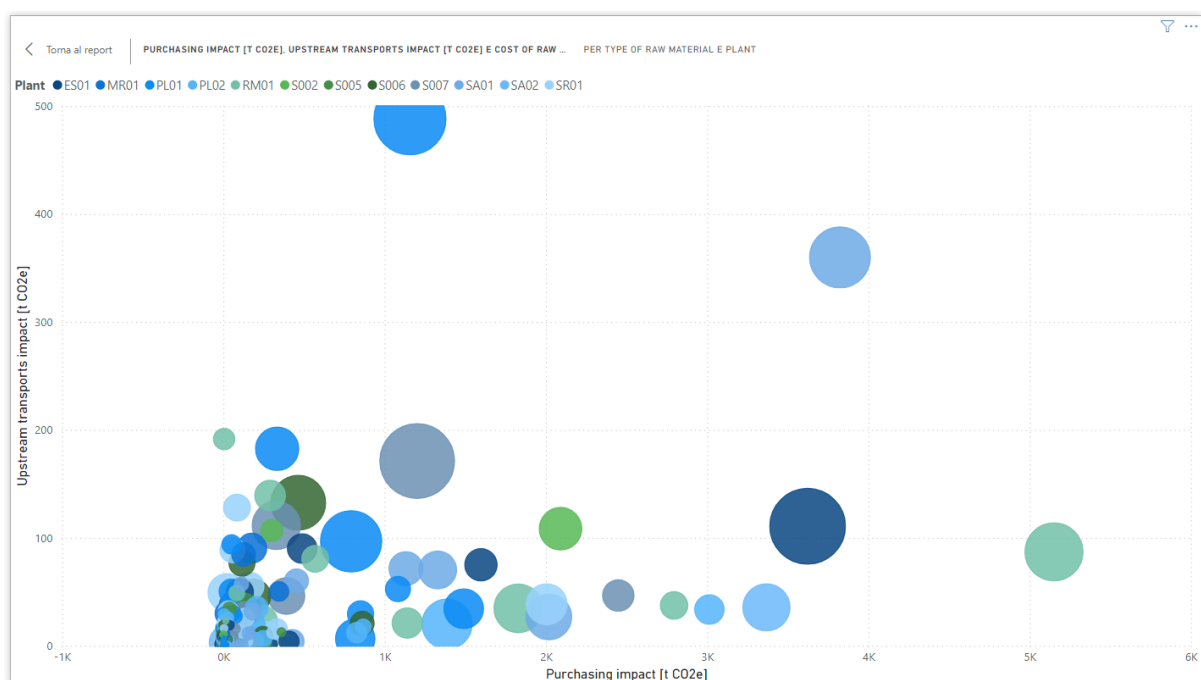
Raw materials are identified along the horizontal axis with abbreviations such as ABS, EPDM, HDPE, MET_ALMN, and so on. ABS has the highest impact among all materials, with a significant peak of about 9.000 t of CO2e against a low weight of material purchased, this indicates that there is an high emission factor used then a deepen analysis should be done to determine real kg acquired and whether recyclable % is composed requiring to our suppliers.

Materials such as EPDM, MET_ALMN, MST, SAN, and SPG_AV show a considerable variation in both weight and t CO2e impact, with higher impact compared to weight. PP and MOLD_PP in reverse show significant peaks in terms of weight and lower impact compared; these two materials are generally the most quantity purchased, also because are included the estimations of some materials not really identified.

The graph suggests that, to reduce environmental impact, it might be useful to focus on materials supplied such as ABS and PP, which contribute significantly both to the total weight of raw materials purchased and to CO₂e emissions.

Further analysis may be needed to explore alternative solutions or more sustainable materials that can reduce both the overall weight and environmental impact. In summary, this graph provides a clear overview of the quantities of raw materials purchased and their environmental impact, Highlighting critical areas for potential sustainability improvements

The 2023 data collection allowed these impacts to be analyzed for each material and for each supplier. The graph below shows the distribution of impact generated by purchasing and upstream transportations of raw materials, where the larger bubbles indicating the **level of expenditure per type of raw materials** purchased from our suppliers.



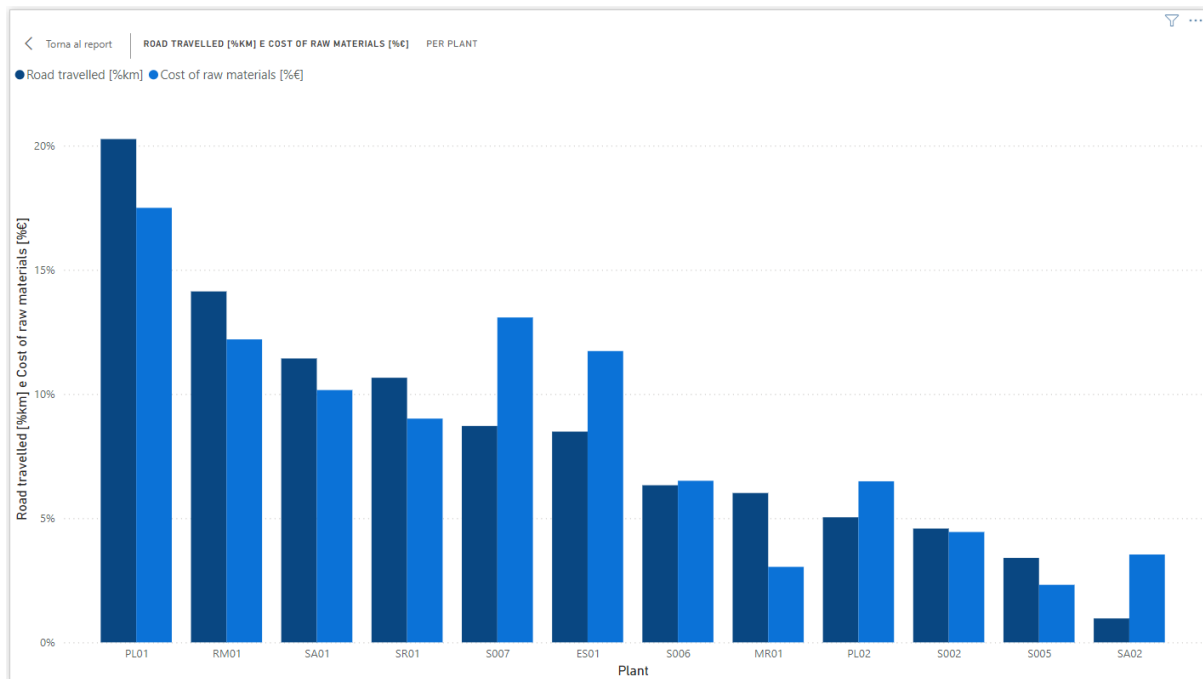
The higher density in the first quadrant indicates a good balance in suppliers choice in terms of volume and road travelled, higher quantity in kg and km equals to higher impacts in t CO₂e.

Analyzing the correlated impacts between purchasing and transports, the highest impact in 2023 come from Molded plastic parts (3.823 t CO₂e) by SA01 plant, while the highest separately are PL01 for transports of the same raw materials (molded plastic parts with 1.156 t CO₂e) and RM01 for purchasing of ABS material (5.150 t CO₂e), considering that is the most productivity plant with the highest performance in efficiency production too.

Suppliers operate in a constant escalation regime that defines the commitment of resources and the use of a higher level of management to manage the problem if the measures taken at the previous level fail.

In this way, these analysis could be deserve to analyze the efficiency of our suppliers choice, not only linked to a low price-based methodology, but also to logistically optimize materials flow and quality in impact following our client standards.

Analyzing the expenditure of the raw materials compared to the road travelled separately per each plant, we can see where its better review the logistic flow of materials:



The histogram shows the percentage of totals km travelled and the percentage of totals cost of raw materials procured by each plant, it means that in comparison where there are higher km travelled than raw materials acquired the logistic choice of suppliers should be reviewed or optimized.

Then the highest purchasing are in PL01 but where transports seems not very optimized, probably about not geographical good position or because of there are many inter-group exchange of materials (low costs). Instead it is possible see the best logistic performance in S007 and ES01.

ETHICAL PRINCIPLES

At SOAG EUROPEA SA, we believe in fostering a workplace environment that upholds the highest standards of integrity, responsibility, and inclusiveness. Our commitment to ethical conduct is reflected in our comprehensive Code of Conduct, which serves as a guiding framework for all our business activities. This document outlines our dedication to protecting our workforce, conducting business sustainably, respecting legal requirements, interacting transparently with external parties, managing our assets responsibly, and ensuring robust Environmental, Social, and Governance (ESG) practices.

Protecting the Workforce: SOAG EUROPEA SA promotes diversity and a fair and inclusive workplace, free from favoritism, violence, harassment, and discrimination. It supports the United Nations' human rights declarations and the International Labor Organization's principles. The company enforces appropriate discipline in case of violations and promotes safety and well-being at work through accident prevention and health protection.

Business Conduct: SOAG adopts sustainable business practices, minimizing environmental impact and adhering to regulations prohibiting child and forced labor. The company is committed to environmental protection, working towards carbon neutrality, and continually improving environmental performance. It provides customers with information on the safe and sustainable use of products and adopts eco-friendly production processes compliant with ISO 14001 certification.

Stakeholders: SOAG encourages sustainable practices among its partners and selects suppliers based on quality, competitiveness, and adherence to social, ethical, and environmental principles.

Respect for the Law: SOAG is committed to complying with all applicable laws, with a comprehensive compliance program that includes guidelines, training, and awareness. This includes product quality management, anti-money laundering, export and trade regulations, fair competition, and data protection. SOAG describes its transparent and accountable tax policy, lists the governance structures for managing tax risks, and provides a detailed account of tax payments by country and type.

Interacting with Governments: SOAG ensures transparency and honesty in information provided to government agencies and prohibits corruption, including gifts or payments to government officials. It does not use company funds for political contributions, and any government interactions require approval from relevant departments.

Interacting with External Parties: SOAG expects its workforce to maintain integrity in business relationships and avoid conflicts of interest. The company supports local communities through donations and volunteer activities compliant with the Code of Conduct.

Managing Assets and Information: SOAG protects its physical and intangible assets and ensures proper management of business records. It maintains confidentiality of non-public information and complies with data protection regulations.

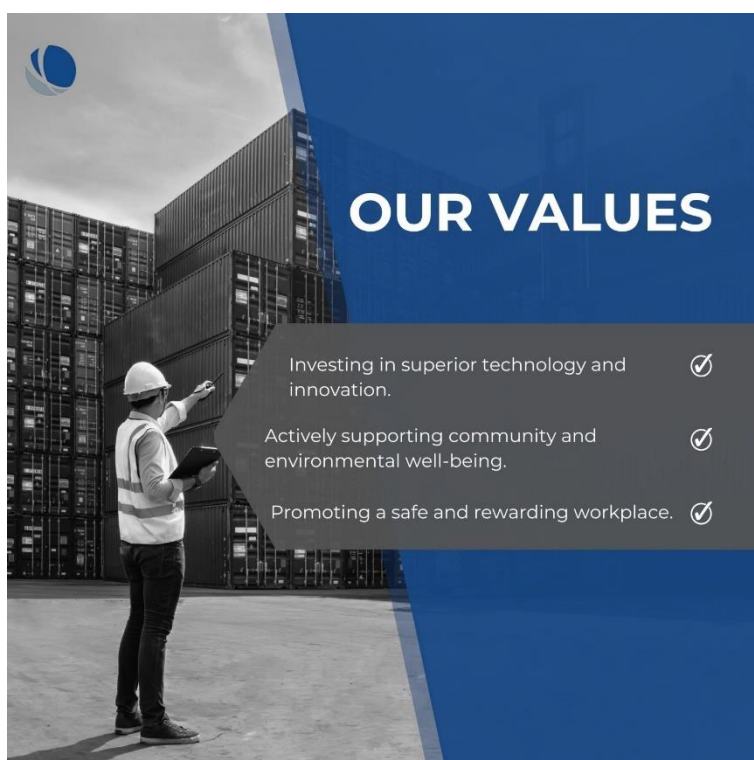


Conflict of Interest: Group manage the risk of conflict of interest by implementing clear policies that define what constitutes a conflict, providing training to employees, Regular monitoring and review measures should be put in place to identify and mitigate potential conflicts where is possible.

ESG Management: SOAG LLC's Code of Ethics reflects United Nations principles and follows the Plan-Do-Check-Act (PDCA) methodology for continuous improvement in Environmental, Social, and Governance (ESG) management. It includes carbon emission management, human rights protection, and ethical governance, involving all stakeholders and monitoring compliance throughout the supply chain.

Whistleblowing Procedure: SOAG LLC has established a whistleblowing procedure to report non-compliance with EU regulations. This tool ensures the protection of the company's integrity and allows anonymous reporting of violations in various sectors. The tool to report issues is available at [SIGIT SPA \(wallbreakers.it\)](https://sigitspa.wallbreakers.it), placed to protect the integrity of the company, through which you can report, even in private, to the Reporting Manager any behavior - learned by reason of the functions carried out within the company - that may integrate breaches of Community legislation in a very wide range of sectors expressly indicated in the Annex to the Directive (EU) 2019/1937 (including: public procurement, financial services, product and transport safety, environment, food, public health, privacy, network security, competition).

By adhering to these principles, SOAG EUROPEA SA aims to build a better future for our company, our employees, our communities, and the environment. We invite all stakeholders to join us in upholding these values and working towards a sustainable and ethical business environment.



GRI Standard - Summary data

Environment

301	MATERIALS	Unit	2019	2020	2021	2022	2023
301-1	Materials used by weight or volume						
	Raw materials	t	19.541,5	-	17.918,5	42.597,0	36.165,2
	- Plastic		17.557,6		16.498,7	39.221,9	28.055,3
	- Rubber		914,3		1.277,4	3.036,7	671,3
	- Aluminum		1.069,7		142,4	338,4	6.480,2
	- Packaging						958,5
	Products sold	t	17.721,8		16.249,9	38.630,3	32.797,5
	- Plastic		14.919,1		14.019,3	33.327,7	30.224,2
	- Rubber		1.394,0		1.947,7	4.630,1	4.199,0
	- Aluminum		2.125,5		282,9	672,4	609,8
	Delta purchased - sold	t	1.819,7		1.668,6	3.966,7	3.367,8
301-2	Recycled input materials used to manufacture the organization's primary products and services	%	0,08%		0,08%	0,04%	0,04%
	Raw material recycled	t					
	Materials recycled in productivity	t	15,0		15,0	15,0	15,0
301-3	Reclaimed products and their packaging materials	%	-		-	-	-
	Packaging reclaimed	t					
	Products materials reclaimed	t	0	0	0	0	0
	- Plastic	t					
	- Rubber	t					
	- Aluminum	t					
302	ENERGY	um	2019	2020	2021	2022	2023
302-1	Total energy consumption	GJ	151.986	171.494	183.270	166.941	174.941
	Energy consumed by non-renewable sources		105.658	116.754	124.263	111.364	117.419
	Energy consumed by renewable sources*		49.089	57.225	62.477	59.012	60.441
	Heating or fuel vehicles consumption	GJ	37.659	35.484	37.290	30.432	30.515
	- Natural gas		37.659	35.483	36.772	30.018	30.103
	- LPG		0,2	0,2	0,3	0,3	2
	- Gasoline		-	-	250	165	154
	- Diesel		-	-	268	248	255
	- Other fuels		-	-	-	-	-
	Electricity consumption*	GJ	117.088	138.496	149.450	139.944	147.345
	- Fossil		67.999	81.271	86.972	80.932	86.905
	- Renewable		41.266	47.900	51.952	48.527	51.454
	- Renewable auto-consumed		2.322	2.392	2.745	3.183	1.840
	- Nuclear		5.501	6.933	7.781	7.302	7.147
	- Cold water				-		
	Renewable energy sold		2.761	2.485	3.470	3.435	2.919
302-2	Total external energy consumption	GJ	75.201	86.045	91.502	86.964	90.019
	Energy related activities not included in 302-1		75.201	86.045	91.502	86.964	90.019
	Fuel consumption for transports upstream						
	Fuel consumption for business travels						
	Fuel consumption for commuting						
	Others						
302-3	Energy intensity revenues ratio	MJ/€ rev	1,06	1,12	1,03	0,87	0,87
	Energy non-renewable revenues ratio		0,74	0,76	0,70	0,58	0,59
	Energy renewable revenues ratio		0,34	0,37	0,35	0,31	0,30
	Energy heating revenues ratio		0,26	0,23	0,21	0,16	0,15
	Energy electricity revenues ratio		0,82	0,90	0,84	0,73	0,74
	Energy intensity purchasing ratio	GJ/t	8,13	NA	10,25	3,95	4,98
	Energy non-renewable purchasing ratio		5,39		6,73	2,57	3,21
	Energy renewable purchasing ratio		2,74		3,72	1,46	1,77
	Energy heating purchasing ratio		1,92		1,91	0,68	0,82
	Energy electricity purchasing ratio		1,92		1,89	0,67	0,81
302-4	Reduction of energy consumption from baseline 2019 (delta*)	GJ		19.508,05	31.284,14	14.955,70	22.955,30
	Reduction of fossil sources from baseline 2019			11.096,3	18.604,8	5.706,2	11.761,3
	Reduction of renewable sources from baseline 2019			8.135,9	13.388,4	9.923,2	11.351,6
	Reduction of heating from baseline 2019			- 2.175,66	- 368,84	- 7.227,16	- 7.144,62
	Reduction of electricity from baseline 2019			21.407,88	32.362,09	22.856,63	30.257,56
	Net* renewable sources added from baseline 2019	%		4,6%	7,3%	13,1%	10,0%
	Non-renewable sources added from baseline 2019			10,5%	17,7%	5,4%	11,2%
	Renewable sources added from baseline 2019			15,2%	25,0%	18,5%	21,2%
302-5	Reductions in energy requirements of products and services	%	-	-	-	-	-
	Average energy consumed attributed at our components of car	GJ					
	Average energy consumed by car (automotive clients)	GJ					
	Average % of our components inside car	%					
	Average energy consumed attributed at our components of SDA	GJ					
	Average energy consumption by SDA (appliance clients)	GJ					
	Average % of our components inside SDA	%					

303	WATER	2019	2020	2021	2022	2023
303-1	Interactions with water as a shared resource Describe how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff) Describe the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used Describe how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts Explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress					
303-2	Management of water discharge-related impacts Describe any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: - How standards for facilities operating in locations with no local discharge requirements were determined; - Any internally developed water quality standards or guidelines; - Any sector-specific standards considered; - Whether the profile of the receiving waterbody was considered.					
	Water stress area % Extremely high High Medium-high Low-medium Low Facilities' water procurement m3 ITA - Torino ITA - Cambiano (TO) ITA - San Giustino (PG) ITA - Lacedonia (AV) ITA - Atesa (CH) ITA - Monte San Vito (AN) ITA - Comunanza (AP) PLN - Skoczow PLN - Czechowice SRB - Kragujevac MAR - Tangeri ESP - Calatayud ROU - Cugir			72,8% - 16,5% - 6,9% 27.544 - 860 273 774 1.221 9.178 3.269 225 281 3.188 2.591 3.796 1.888	71,0% - 20,3% - 5,0% 38.812 - 833 623 828 1.700 17.888 1.679 2.798 1.807 2.434 3.591 2.681 1.950	55,7% - 32,7% - 6,9% 36.608 1.245 1.356 699 986 1.000 4.920 1.892 2.954 1.502 4.928 9.413 3.177 2.536
303-3	Water withdrawals m3 - Surface water m3 Freshwater (≤1,000 mg/L Total Dissolved Solids) Other water (>1,000 mg/L Total Dissolved Solids) - Groundwater m3 Freshwater (≤1,000 mg/L Total Dissolved Solids) Other water (>1,000 mg/L Total Dissolved Solids) - Seawater m3 Freshwater (≤1,000 mg/L Total Dissolved Solids) Other water (>1,000 mg/L Total Dissolved Solids) - Produced water m3 Freshwater (≤1,000 mg/L Total Dissolved Solids) Other water (>1,000 mg/L Total Dissolved Solids) - Third party water m3 Freshwater (≤1,000 mg/L Total Dissolved Solids) Other water (>1,000 mg/L Total Dissolved Solids)	8,1% 91,9%	30.151 - 2.450 2.450 - - - - 27.701 27.701	27.544 - 2.238 2.238 - - - - 25.306 25.306	38.812 - 3.154 3.154 - - - - 35.658 35.658	36.608 - 2.975 2.975 - - - - 33.633 33.633

Total water withdrawals from water stress area (extremely high)		m3	-	21.102	28.990	22.087
- Surface water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Groundwater		m3	-	1.715	2.356	1.795
Freshwater (≤1,000 mg/L Total Dissolved Solids)			-	1.715	2.356	1.795
Other water (>1,000 mg/L Total Dissolved Solids)						
- Seawater		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Produced water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Third party water		m3	-	19.387	26.634	20.292
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)			-	19.387	26.634	20.292
303-4 Water discharges		m3	-	-	-	-
- Surface water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Groundwater		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Seawater		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Produced water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Third party water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
Water discharges from water stress area (extremely high)		m3	-	-	-	-
- Surface water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Groundwater		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Seawater		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Produced water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
- Third party water		m3	-	-	-	-
Freshwater (≤1,000 mg/L Total Dissolved Solids)						
Other water (>1,000 mg/L Total Dissolved Solids)						
Priority substances of concern for which discharges are treated, including:						
- How priority substances of concern were defined, and any international standard authoritative list, or criteria used						
- The approach for setting discharge limits for priority substances of concern						
- Number of incidents of non-compliance with discharge limits						
303-5 Water consumption		m3	34.674	34.040	44.418	38.358
Total water withdrawals			34.674	34.040	44.418	38.358
Total water discharges			-	-	-	-
Water consumption from water stress area (extremely high)		m3	-	21.102	28.990	22.087
Total water withdrawals from water stress area (extremely high)			-	21.102	28.990	22.087
Total water discharges from water stress area (extremely high)			-	-	-	-
Change in water storage		m3	4.523	6.496	5.606	1.750
Total water storage at the beginning of the year			111.035	115.558	122.054	127.660
Total water storage at the end of the year			115.558	122.054	127.660	129.410

305	GHG EMISSIONS		2019	2020	2021	2022	2023
	GWP at 100y of GHGs included (source: IPCC AR6, 2022):						
	CO2	1					
	CH4	28					
	N2O	273					
305-1	Scope 1 - direct emission	Metric tons	2,5	2,2	2,5	2,0	2,0
	Heating consumption	2,5	2,2	2,5	2,0	2,0	
	Vehicles' fuel consumption	-	-	0,03	0,02	0,02	
	Fugitive emissions	0,00	0,00	0,00	0,00	0,00	
305-2	Scope 2 - indirect emissions (average)	Metric tons	11,1	13,1	15,1	14,9	14,7
	Location-based	13,4	15,7	16,8	17,0	16,9	
	Market-based	8,8	10,6	13,4	12,8	12,5	
305-3	Scope 3 - other indirect emissions	Metric tons	103,7	70,9	94,6	114,7	96,8
	Upstream	Metric tons	67,1	52,5	67,7	100,8	78,5
	Purchasing	53,9	35,3	54,6	87,1	63,5	
	Capital goods	0,3	0,5	0,5	0,5	0,3	
	Energy not included into Scope 1&2	7,5	8,8	9,4	8,8	9,2	
	Transport upstream	5,1	6,5	1,1	4,3	5,2	
	Waste	0,5	0,9	1,7	0,2	0,1	
	Business travels	0,5	0,2	0,1	0,1	0,1	
	Commuting of employees	0,3	0,3	0,2	0,2	0,2	
	Leasing upstream	-	-	-	-	-	
	Downstream	Metric tons	36,6	18,4	26,9	13,9	18,3
	Transport downstream	30,5	12,4	19,3	8,4	10,5	
	End of life of sold products	4,7	4,5	5,8	4,7	7,5	
	Investments	1,3	1,5	1,7	0,8	0,3	
305-4	Emissions (Scope 1,2&3) intensity revenues ratio	kg of CO2e/€ rev	0,82	0,56	0,63	0,69	0,57
	Emissions (Scope 1&2) intensity revenues ratio	0,10	0,10	0,10	0,09	0,08	
	Intensity of emissions (Scope 1)	0,02	0,01	0,01	0,01	0,01	
	Intensity of emissions (Scope 2)	0,08	0,09	0,09	0,08	0,07	
	Intensity of emissions (Scope 3)	0,72	0,46	0,53	0,60	0,48	
	Emissions (Scope 1,2&3) intensity purchasing ratio	t of CO2e/t purchased	6,00	NA	6,26	3,09	3,14
	Emissions (Scope 1&2) intensity purchasing ratio	0,70	0,98	0,40	0,46		
	Intensity of emissions (Scope 1)	0,13	0,14	0,05	0,06		
	Intensity of emissions (Scope 2)	0,57	0,84	0,35	0,41		
	Intensity of emissions (Scope 3)	5,31	5,28	2,69	2,68		
	Emissions (Scope 1,2&3) intensity energy ratio	t of CO2e/GJ	0,77	0,50	0,61	0,79	0,65
	Emissions (Scope 1&2) intensity energy ratio	0,09	0,09	0,10	0,10	0,10	
	Intensity of emissions (Scope 1)	0,02	0,01	0,01	0,01	0,01	
	Intensity of emissions (Scope 2)	0,07	0,08	0,08	0,09	0,08	
	Intensity of emissions (Scope 3)	0,68	0,41	0,52	0,69	0,55	
305-5	Emissions reduction target within 2040						
	Target Scope 1&2	%	-67%				
	Annual reached target Scope 1&2	%	0,0%	-19,3%	0,2%	-6,8%	-9,0%
	Scope 1&2 reduction from baseline 2019	mt of CO2e	0,00	-3,08	0,03	-1,09	-1,43
	Scope 1 reduction from baseline 2019	0,00	-0,31	0,00	-0,48	-0,48	
	Scope 2 reduction from baseline 2019	0,00	-2,77	0,04	-0,60	-0,95	
	Target Scope 3	%	-50%				
	Annual reached target Scope 3	%	0,0%	-31,6%	-8,7%	10,6%	-6,6%
	Scope 1&2 reduction from baseline 2019	mt of CO2e	0,0	-32,73	-9,05	11,00	-6,84
	Scope 3 upstream reduction from baseline 2019	0,00	-14,60	0,61	33,69	11,40	
	Scope 3 downstream reduction from baseline 2019	0,00	-18,13	-9,66	-22,69	-18,24	
305-6	Emissions of ozone-depleting substances (ODS)						
	Total ODS produced, imported and exported	t of CFC-11	78,45	78,45	78,45	78,45	78,45
	ODS produced	78,45	78,45	78,45	78,45	78,45	
	ODS destroyed by approved technologies	0,00	0,00	0,00	0,00	0,00	
	ODS entirely used as feedstock in the manufacture of other chemicals	0,00	0,00	0,00	0,00	0,00	
305-7	Nitrogen oxides (NOx), Sulfur oxides (SOx) and other significant air emissions	t	2,23	2,23	2,23	2,23	2,23
	NOx						
	SOx						
	Persistent organic pollutants (POP)						
	Volatile organic compounds (VOC)	0,47	0,47	0,47	0,47	0,47	
	Hazardous air pollutants (HAP)						
	Particulate matter (PM)	1,76	1,76	1,76	1,76	1,76	
	Other standard categories of air emissions identified in relevant regulations						

306	WASTE		2019	2020	2021	2022	2023
306-1	Waste generation and significant waste-related impacts						
	Describe the inputs, activities, and outputs that lead or could lead to these impacts						
	Describe whether these waste-related impacts are generated along value-chain (upstream or downstream)						
306-2	Management of significant waste-related impacts						
	Describe the actions about circularity measures and to prevent waste generation along value-chain (upstream or downstream)						
	Describe the waste process and collection data management own and of the third party and legislative obligations						
306-3	Waste generated	t	1.821,7	783,4	4.166,2	2.742,7	2.798,2
	Plastic		543,6	69,3	130,6	936,4	846,3
	Metals		193,0	5,6	49,9	186,6	99,8
	Rubber		119,2	92,4	1.265,9	117,4	143,6
	Paint		-	-	18,4	43,5	4,5
	Packaging		518,3	406,6	1.146,5	1.012,2	1.185,9
	Liquid wastewater		140,5	148,8	525,3	378,1	355,2
	RAEE (included toner and battery)		12,5	53,8	783,9	11,0	14,4
	Others		294,6	7,1	245,6	57,3	148,5
306-4	Waste recovered	t	1.170,5	222,3	1.171,8	1.728,7	1.771,0
	Hazardous waste	t	362,3	5,3	390,8	185,1	234,0
	Re-use						
	Recycling		362,3	5,3	390,8	185,1	234,0
	Non-hazardous waste	t	808,2	217,0	781,0	1.543,6	1.537,1
	Re-use		15,0	15,0	15,0	15,0	15,0
	Recycling		793,2	202,0	766,0	1.528,6	1.522,1
306-5	Waste disposal	t	666,2	576,1	3.009,4	1.029,0	1.042,2
	Hazardous waste	t	153,5	150,7	708,9	371,8	297,8
	Incineration						
	Landfilling		153,5	150,7	708,9	371,8	297,8
	Non-hazardous waste	t	512,7	425,4	2.300,6	657,1	744,4
	Incineration						
	Landfilling		512,7	425,4	2.300,6	657,1	744,4
	Waste treatment	t					
	Landfilling		666,2	576,1	3.009,4	1.029,0	1.042,2
	Recycling		1.155,5	207,3	1.156,8	1.713,7	1.756,0
	Scraps re-used in processes		15,0	15,0	15,0	15,0	15,0
	Hazardous	t	515,8	156,0	1.099,7	557,0	531,8
	Non-hazardous		1.320,9	642,4	3.081,6	2.200,7	2.281,5
308	SUPPLIERS ASSESSED		2019	2020	2021	2022	2023
308-1	Suppliers screened about ESG criteria	nr	NA	NA	NA	NA	NA
308-2	Suppliers identified with significative impacts	nr					
	% of targeted suppliers who have signed the supplier CoC						
	% of targeted contracts that include clauses on ESG requirements						
	% of all buyers at all sites who have received ESG training						
	% of targeted suppliers who passed a ESG assessment						
	% of suppliers certified ISO 14001		17%	16%	14%	12%	9%

Social

401	EMPLOYMENT	um	2020	2021	2022	2023
	Total nr of workers	nr	1869	1.741	1.725	1.804
	Internal employees	nr		1.573	1.532	1.508
	Nr of workers (internships, work agencies workers)	nr		168	193	296
102-8	Nr of permanent contracts	nr		1.318	1.354	1.363
	Nr of temporary contracts	nr		423	371	441
	Nr of full-time contract	nr		1.722	1.695	1.784
	Nr of part-time contract	nr		19	30	20
401-1	New hires (referred to only permanent employees)	nr		67	72	81
	<30 years old	nr		18	27	37
	30 ≤ age ≤ 50 years old	nr		37	34	32
	>50 years old	nr		12	11	12
	Hiring rate	%		4,26%	4,70%	5,37%
	Leavers (referred to only permanent employees)	nr		110	116	136
	<30 years old	nr		30	23	38
	30 ≤ age ≤ 50 years old	nr		58	62	71
	>50 years old	nr		22	31	27
	Employee turnover rate	%		11,25%	12,27%	14,39%
401-2	Benefits provided to full-time employees that are not					
	- life insurance; - health care; - disability and invalidity coverage; - parental leave; - retirement provision; - stock ownership; - others.					
401-3	Nr of employees who took parental leave	nr		72	66	80
	- maternity leave	nr		61	40	
	- paternity leave	nr		11	5	
	employees return on job after parental leave	nr		51	41	49
	% return on job	%		70,83%	62,12%	61,25%
403	HEALTH & SAFETY	um		2021	2022	2023
403-1	Occupational H&S management system management systems					
	Describe the statement of occupational H&S management system has been implemented and if: - because of legal requirements and, if so, a list of the requirements - the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines Describe the scope of workers, activities, and workplaces covered by the occupational H&S management system, and an explanation of why any workers, activities, or workplaces are not covered					
				H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level
403-2	Hazard identification, risk assessment, and incident investigation					
	Describe the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: - how the organization ensures the quality of these processes, including the competency of persons who carry them out - how the results of these processes are used to evaluate and continually improve the occupational H&S management system Describe the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals Describe the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. Describe the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational H&S management system.					
				H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level

403-3	Occupational health services	Describe occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them and how: - maintains the confidentiality of workers' personal health-related information - ensures that workers' personal health-related information and their participation in any occupational health services is not used for any favorable or unfavorable treatment of workers	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level
403-4	Worker participation, consultation, and communication on occupational H&S	- the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational H&S management system, and for providing access to and communicating relevant information on occupational H&S to workers - Where formal joint management-worker H&S committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level
403-5	Worker training on occupational H&S	Describe of any occupational H&S training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations	H&S management is designed by Risk Assessment	H&S management is designed by Risk Assessment	H&S management is designed by Risk Assessment
403-6	Promotion of worker health	- how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided - of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level
403-7	Prevention and mitigation of occupational H&S impacts directly linked by business relationships	- Describe the organization's approach to preventing or mitigating significant negative occupational H&S impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level	H&S management is designed by Risk Assessment at plant level
403-8	Workers covered by an occupational H&S management system	- Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system - Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited - Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified Whether and why any workers have been excluded from this disclosure, including the types of worker excluded Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used	0	0	0
403-9	Work-related injuries	Fatalities Days lost Loss Time Injuries (LTI) (nr of injuries excluded fatalities) Total worked hours	- 374 9 3.110.175	- 43 1 2.885.446	- 357 12 2.979.322
	Frequency rate	LTI/ worked hours x 1.000.000	2,89	0,35	4,03
	Severity rate	Day lost/ worked hours x 1.000	0,12	0,01	0,12
	Incidence rate (x100 employees)	LTI/ total workers x 100	0,52	0,06	0,67

External workers		nr	168	193	296
Worked hours by external workers	hours	527.588	370.284	580.160	
Frequency rate	LTI/ worked hours x 1.000.000	17,06	2,70	20,68	
Severity rate	Day lost/ worked hours x 1.000	0,71	0,12	0,62	
Incidence rate (x100 employees)	LTI/ external workers x 100	5,36	0,52	4,05	
Internal employees		nr	1.573	1.532	1.508
Worked hours by internal employees	hours	2.582.587	2.515.162	2.399.162	
Frequency rate	LTI/ worked hours x 1.000.000	3,48	0,40	5,00	
Severity rate	Day lost/ worked hours x 1.000	0,14	0,02	0,15	
Incidence rate (x100 employees)	LTI/ internal workers x 100	10,68	12,60	19,63	
403-10 Work-related ill health					
Fatalities	nr				
Cases of recordable work-related ill health	nr				
Describe the main types of work-related ill health					
404 TRAINING		um	2021	2022	2023
Employees involved in training		nr	1.044	817	905
Employees involved in training on the total	%	59,97%	47,36%	50,17%	
Total training hours provided to employees		hr	111.354	8.628	10.119
- General training	hr	106.774	3.696	3.602	
- Health and Safety training	hr	4.580	4.932	6.517	
- Voluntary training	hr		-	-	
- Training on manufacturing manage system	hr		-	-	
Subdivided training hours per gender:					
- Female	hr		4.326	4.590	
- Male	hr		4.302	5.529	
Subdivided training hours per employee category:					
- Manager	hr		1.024	762	
- White collar	hr		2.888	1.912	
- Blue collar	hr		4.716	7.445	
404-1 Average training hours per employee		hr/employees	70,79	5,63	6,71
- Female	hr/employee		4,87	8.906,36	
- Male	hr/employee		187,04	414.675,00	
- Manager	hr/employee		8,61	11.045,80	
- White collar	hr/employee		3,87	4.415,26	
- Blue collar	hr/employee		5,64	15.361,99	
405 DIVERSITY AND EQUAL OPPORTUNITIES		um	2021	2022	2023
405-1 Total nr of manager		nr	96	93	89
<30 years old	nr	4	1	1	
30 ≤ age ≤ 50 years old	nr	64	59	57	
>50 years old	nr	28	33	32	
Total nr of white collar		nr	260	253	251
<30 years old	nr	46	43	35	
30 ≤ age ≤ 50 years old	nr	154	148	149	
>50 years old	nr	60	62	67	
Total nr of blue collar		nr	1.385	1.379	1.463
<30 years old	nr	277	276	283	
30 ≤ age ≤ 50 years old	nr	824	801	872	
>50 years old	nr	284	302	308	
Average age			30 ≤ age ≤ 50	30 ≤ age ≤ 50	30 ≤ age ≤ 50
405-2 Female workers		nr	883	889	916
manager	nr	20	23	21	
white collar	nr	129	119	116	
blue collar	nr	734	747	779	
Male workers		nr	858	836	888
manager	nr	76	70	68	
white collar	nr	139	134	135	
blue collar	nr	643	632	684	
Average female wage		€/hr	28,7	28,6	29,3
Average male wage		€/hr	29,5	30,5	30,2
Ratio of the basic salary and remuneration of women to men		%	97,2%	94,0%	96,9%
407 COLLECTIVE AGREEMENT			2021	2022	2023
407-1 % covering of collective agreement per country contract type			63,17%	62,09%	63,25%
Italy	CCNL Plastic Rubber	26,02%	25,6%	28,2%	
Italy	CCNL Metal-mechanic	2,06%	2,0%	1,9%	
Poland	Individual	0,00%	0,0%	0,0%	
Serbia	CCN Chemistry	11,85%	11,7%	10,4%	
Marocco	Individual	0,00%	0,0%	0,0%	
Spain	CCN Chemistry	8,67%	8,5%	9,0%	
Romania	CCN Chemistry	14,57%	14,3%	13,7%	
Switzerland	Individual	0,00%	0,0%	0,0%	
Germany	Individual	0,00%	0,0%	0,0%	
411 INDIGENOUS PEOPLE			2021	2022	2023
411-1 Numbers of indigenous peoples		nr			30

Governance

201	ECONOMIC PERFORMANCE		2019	2020	2021	2022	2023
201-1	Economic value directly generated - revenues	€	143.184	153.065	177.743	191.332	199.973
	Economic value distributed - operating costs, wages, payments to providers of capital and to government, community investments	€			176.623		
	Retained economic value	€			177.566.377		
201-3	Estimated value of the retirement plan liabilities	€		Reported on Consolidated Financial Statement			
	Another separate fund for estimated value the retirement plan liabilities	€					
	% of salary contributed by employee or employer	%					
201-4	Total monetary value of financial assistance received by government - tax relief/credits, subsidies, grants, awards, royalty holidays, financial assistance/incentives/benefits	€		Reported on Consolidated Financial Statement			
	Government presence in shareholding	%					
202	MARKET PRESENCE						
202-1	Employees wage ratio	%		NA	NA	NA	1,12
	Entry level wage	€		NA	NA	NA	1.024,15
	- Female entry wage						
	- Male entry wage						
	Local minimum wage	€		NA	NA	NA	914,95
	- Female minimum wage						
	- Male minimum wage						
202-2	Top managers hired from the local community	%					
203	INDIRECT ECONOMIC IMPACTS						
203-1	Infrastructure investments and services supported	€		Reported on Consolidated Financial Statement			
	Current or expected impacts on communities and local economies, including positive and negative impacts	€		Reported on Consolidated Financial Statement			
	Whether these investments and services are commercial, in-kind, or pro bono engagements	€		Reported on Consolidated Financial Statement			
204	SUPPLIERS						
204-1	Suppliers	nr		NA	707	882	563
	Suppliers within 100 km	%			7%	17%	16%
	Suppliers between 100 and 500 km	%			22%	31%	26%
	Suppliers over 500 km	%			71%	52%	58%
	EMEA	%			99,49		
	Apac	%			0,27		
	Nafta	%			0,24		
205	ANTI-CORRUPTION						
205-1	Operations assessed for risks related to corruption	%		NA	NA	NA	NA
	identified through the risk assessment	nr					
205-2	Training and communication covering about anti-corruption issues (country, employees, business)	%		NA	NA	NA	NA
	- Governance body	%					
	- Employees	%					
	- Business partners	%					
205-3	Confirmed incidents of corruption	nr		NA	NA	NA	NA
	Confirmed incidents in which employees were dismissed or disciplined for corruption	nr					
	Confirmed incidents with terminated contracts with business partners due to violation related to corruption	nr					
	Public legal cases regarding corruption against company or its own employees	nr					
206	ANTI-COMPETITIVE						
206-1	Legal actions pending or completed as participation in anti-competitive behavior or violations of anti-trust	nr		NA	NA	NA	NA
	Main outcomes of completed legal actions, including any decisions or judgements						
207	TAX						
207-1-2	Report how it manages tax using			Reported on Consolidated Financial Statement			
	Governance body for tax strategy and if it is public						
	Who formally reviews and approves the strategy and how often						
	How strategy tax is linked to sustainable development in business						
	How tax risks are identified, managed, monitored and assessed						
	External assurance report or statement						

207-3	approch to engagement with tax authorities approch to public policy advocacy on tax	Reported on Consolidated Financial Statement			
207-4	For each tax jurisdictions where consolidated statement or tax informations are included - entities - main activities - nr employees - revenues - inter-Group revenues - profit/loss pre-taxes - Tangible assets other than cash and cash equivalents - Corporate income tax paid on a cash basis - Corporate income tax accrued on profit/loss - Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax	Reported on Consolidated Financial Statement			

GRI Content Index

Statement of use	SOAG EUROPE SA has reported the information cited in this GRI content index for the period 01.01.2023 - 31.12.2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	Disclosure	Topic in the report	Page	Note
GRI 2: General Disclosures 2021	2-1 Organizational details	Corporate identity, Report highlights, Group overview	4-7	
	2-2 Entities included in the organization's sustainability reporting	Corporate identity, Report highlights, Group overview	4-7	
	2-3 Reporting period, frequency and contact point	Governance	50	Contact Sustainability Specialist: andrea.messina@sigit.it
	2-4 Restatements of information	Not reviewed yet		
	2-5 External assurance	Not assurance yet		
	2-6 Activities, value chain and other business relationships	Governance steps, Clients, Suppliers	52-57	
	2-7 Employees	Equal opportunity, Employment, GRI Standard - Summary data - Social	10-12, 43-44, 68-70	Tables S-1, S-2, S-3, S-4; GRI 401, GRI 405
	2-8 Workers who are not employees	Employment	43-44	Temporary contracts
	2-9 Governance structure and composition	Governance, Governance steps	50-52	
	2-10 Nomination and selection of the highest governance body	Governance, Governance steps	50-52	
	2-11 Chair of the highest governance body	Governance, Governance steps	50-52	
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance, Governance steps	50-52	
	2-13 Delegation of responsibility for managing impacts	Governance, Governance steps	50-52	
	2-14 Role of the highest governance body in sustainability reporting	Governance, Governance steps	50-52	
	2-15 Conflicts of interest	Ethical principles	61-62	
	2-16 Communication of critical concerns	Ethical principles	61-62	
	2-17 Collective knowledge of the highest governance body	Governance, Governance steps	50-52	
	2-18 Evaluation of the performance of the highest governance body	Governance, Governance steps	50-52	
	2-19 Remuneration policies	Equal opportunity, Wealth generation, Ethical principles	10, 47-48, 61-62	
	2-20 Process to determine remuneration	Governance, Governance steps	50-52	
	2-21 Annual total compensation ratio	Equal opportunity, GRI Standard - Summary data - Governance	10	Table S-1
	2-22 Statement on sustainable development strategy	Governance, Governance steps	50-52	
	2-23 Policy commitments	Governance, Governance steps	50-52	
	2-24 Embedding policy commitments	Governance, Governance steps	50-52	
	2-25 Processes to remediate negative impacts	Data not available		
	2-26 Mechanisms for seeking advice and raising concerns	Data not available		
	2-27 Compliance with laws and regulations	Governance, Governance steps	50-52	
	2-28 Membership associations	Data not available		
	2-29 Approach to stakeholder engagement	Materiality analysis	52-54	
	2-30 Collective bargaining agreements	Equal opportunity, Employment, GRI Standard - Summary data - Social	10-12, 43-44, 70	GRI 407-1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality analysis	52-54	
	3-2 List of material topics	Materiality analysis	52-54	
	3-3 Management of material topics	Governance	50	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Wealth generation	47-48	
	201-2 Financial implications and other risks and opportunities due to climate change	Wealth generation	47-48	
	201-3 Defined benefit plan obligations and other retirement plans	Wealth generation	47-48	
	201-4 Financial assistance received from government	Wealth generation	47-48	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Equal opportunity	10	Table S-1, GRI 202-1
	202-2 Proportion of senior management hired from the local community	Data not available		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Technology and innovation, Wealth generation	44-48	
	203-2 Significant indirect economic impacts	Governance, Governance steps, Materiality analysis	50-54	
GRI 204: Procurement	204-1 Proportion of spending on local suppliers	Suppliers, GRI Standard - Summary data - Governance	57, 71	Table G-2, GRI 204-1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethical principles	61-62	
	205-2 Communication and training about anti-corruption policies and procedures	Ethical principles	61-62	
	205-3 Confirmed incidents of corruption and actions taken	Data not available		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Ethical principles	61-62	
GRI 207: Tax 2019	207-1 Approach to tax	Ethical principles	61-62	
	207-2 Tax governance, control, and risk management	Ethical principles	61-62	
	207-3 Stakeholder engagement and management of concerns related to tax	Ethical principles	61-62	
	207-4 Country-by-country reporting	Ethical principles	61-62	

GRI 301: Materials 2016	301-1 Materials used by weight or volume	Raw material and related-transportations, GRI Standard - Summary data - Environment	58-60, 63	GRI 301-1
	301-2 Recycled input materials used	GRI Standard - Summary data - Environment	63	GRI 301-2 (about 15 tons plastic scraps re-used, but Group has identify % recycled raw materials purchased by suppliers)
	301-3 Reclaimed products and their packaging materials	GRI Standard - Summary data - Environment	63	GRI 301-2
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Efficiency, GRI Standard - Summary data - Environment	34-35, 63	GRI 302-1
	302-2 Energy consumption outside of the organization	Energy Efficiency, GRI Standard - Summary data - Environment	34-35, 63	GRI 302-2
	302-3 Energy intensity	Energy Efficiency, GRI Standard - Summary data - Environment	34-35, 63	GRI 302-3
	302-4 Reduction of energy consumption	Energy Efficiency, GRI Standard - Summary data - Environment	34-35, 63	GRI 302-4
	302-5 Reductions in energy requirements of products and services	Data not available		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water	32-33	
	303-2 Management of water discharge-related impacts	Data not available		
	303-3 Water withdrawal	Water	32-33, 64-65	Table E-4, GRI 303-3
	303-4 Water discharge	Data not available	65	GRI 303-4
	303-5 Water consumption	Water	32-33, 64-65	Table E-4, GRI 303-5
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	31	
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity	31	
	304-3 Habitats protected or restored	Data not available		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Data not available		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Change - Scope 1, GRI Standard - Summary data - Environment	26, 66	Table E-1, GRI 305-1
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Change - Scope 2, GRI Standard - Summary data - Environment	26, 66	Table E-1, GRI 305-2
	305-3 Other indirect (Scope 3) GHG emissions	Climate Change - Scope 3, GRI Standard - Summary data - Environment	27-30, 66	Table E-2, GRI 305-3
	305-4 GHG emissions intensity	GRI Standard - Summary data - Environment	66	GRI 305-4
	305-5 Reduction of GHG emissions	GRI Standard - Summary data - Environment	66	GRI 305-5
	305-6 Emissions of ozone-depleting substances (ODS)	GRI Standard - Summary data - Environment	66	GRI 305-6
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	GRI Standard - Summary data - Environment	66	GRI 305-7
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy, GRI Standard - Summary data - Environment	38-40, 67	GRI 306
	306-2 Management of significant waste-related impacts	Circular Economy, GRI Standard - Summary data - Environment	38-40, 67	GRI 306
	306-3 Waste generated	Circular Economy, GRI Standard - Summary data - Environment	38-40, 67	Table E-6, GRI 306-4
	306-4 Waste diverted from disposal	Circular Economy, GRI Standard - Summary data - Environment	38-40, 67	Table E-6, GRI 306-4
	306-5 Waste directed to disposal	Circular Economy, GRI Standard - Summary data - Environment	38-40, 67	Table E-6, GRI 306-4
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Suppliers, GRI Standard - Summary data - Environment	57-60, 67	GRI 308-2 (certified ISO 14001)
	308-2 Negative environmental impacts in the supply chain and actions taken	Suppliers, GRI Standard - Summary data - Environment	57-60, 67	GRI 308-2 (certified ISO 14001)
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employment, GRI Standard - Summary data - Social	43-44, 68	Tables I-2, I-3, GRI 401-1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employment	43-44	Table I-1
	401-3 Parental leave	GRI Standard - Summary data - Social	68	GRI 401-3
GRI 402: Labor/Management	402-1 Minimum notice periods regarding operational changes	Data not available		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health & Safety	16-21	H&S is managed at Company level
	403-2 Hazard identification, risk assessment, and incident investigation	Health & Safety	16-21	H&S is managed at Company level
	403-3 Occupational health services	Health & Safety	16-21	H&S is managed at Company level
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health & Safety, GRI Standard - Summary data - Social	16-21, 68	Table S-8, GRI 404-1
	403-5 Worker training on occupational health and safety	Health & Safety, GRI Standard - Summary data - Social	16-21, 68	Table S-8, GRI 404-1
	403-6 Promotion of worker health	Skills for the future	18-21	H&S is managed at Company level
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Skills for the future	18-21	Table S-8
	403-8 Workers covered by an occupational health and safety management system	Health & Safety, GRI Standard - Summary data - Social	16-21, 68	H&S is managed at Company level
	403-9 Work-related injuries	Health & Safety, GRI Standard - Summary data - Social	16-18, 68	Table S-6, GRI 403-9
	403-10 Work-related ill health	GRI Standard - Summary data - Social	68	GRI 403-1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Skills for the future	18-21	Table S-8, GRI 404-1
	404-2 Programs for upgrading employee skills and transition assistance programs	Skills for the future	18-21	
	404-3 Percentage of employees receiving regular performance and career development reviews	Skills for the future	18-21	Table S-8, GRI 404-1

GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equal opportunity, Employment, GRI Standard - Summary data - Social	10-12, 43-44, 68-70	Tables S-1, S-2, S-3, S-4; GRI 405-1
	405-2 Ratio of basic salary and remuneration of women to men	Equal opportunity, GRI Standard - Summary data - Social	10, 70	Table S-1, GRI 405-2
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Data not available		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights, GRI Standard - Summary data - Social	13-15, 70	Table S-5, GRI 407-1 (data about Group's employees only)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights	15	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	13-15	Table S-5 (risks about Group's employees only)
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Human Rights, Ethical Principles	13-15, 61-62	Whistleblowing contact: SIGIT SPA (wallbreakers.it)
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	GRI Standard - Summary data - Social	70	GRI 411-1 (it concerns number of employees hired with Extra-EU citizen or if they hired in a Extra-UE Company are of another Country citizen)
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Data not available		
	413-2 Operations with significant actual and potential negative impacts on local communities	Data not available		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Data not available		Group has to improve new suppliers assessment procedure on its suppliers
	414-2 Negative social impacts in the supply chain and actions taken	Data not available		Group has to improve new suppliers assessment procedure on its suppliers
GRI 415: Public Policy 2016	415-1 Political contributions	Data not available		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Data not available		Group is a b2b Corporate then H&S impacts should be only concern materials that it is monitored through CMRT, EMRT and REACH
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Data not available		Group is a b2b Corporate then H&S impacts should be only concern materials that it is monitored through CMRT, EMRT and REACH
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Data not available		Labelling is not relevant for our Group
	417-2 Incidents of non-compliance concerning product and service information and labeling	Data not available		Labelling is not relevant for our Group
	417-3 Incidents of non-compliance concerning marketing communications	Data not available		Labelling is not relevant for our Group
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data not available		Privacy is internally assured by Cybersecurity certification (Tisax)

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