



Technical Appendix 2023

Creating Value
through
**Circularity and
Digitisation.**
PRT's Commitment to
a Sustainable Future.

INDEX

1. The materiality analysis	3
2. Our ESG data and performance	7
Chapter 3: Environmental Sustainability for PRT	7
Chapter 4: The People of PRT	16
Chapter 5: PRT integrated with the Community	25
3. GRI Content Index and ESRS Interoperability	26

The purpose of the Sustainability Report is to report on the company's economic, environmental and social performance on topics that have been identified as material, i.e. the topics that are most relevant from a stakeholder perspective and the topics that are most representative of the economic, environmental and social impacts generated by PRT.

The Sustainability Report can be viewed publicly and downloaded online by clicking [here](#).

1. The materiality analysis

Materiality analysis is the process through which PRT Group S.p.A.'s material issues are identified, prioritised and updated. Specifically, material issues correspond to the topics considered most relevant both from the company's point of view, i.e. the topics that correspond to the organisation's significant economic, environmental and social impacts (internal relevance), and from the stakeholders' point of view, i.e. the topics that most influence the decisions and assessments of the organisation's stakeholders (external relevance).

In particular, the materiality analysis was carried out through two main stages:

1. the identification of the universe of topics, to identify potentially relevant sustainability issues in the graphics sector;
2. prioritisation of topics, to identify the most important topics by assessing their internal and external relevance.

The universe of topics was identified by examining the socio-economic context in which the company operates, and the following analysis was carried out:

- benchmark analysis, through which the main economic, social and environmental issues of peers and competitors of PRT Group S.p.A. are analysed.
- analysis of global sustainability trends, through which the most important global sustainability issues are examined.
- sector pressure analysis, through which the most important sustainability issues in the graphics sector are examined.
- media analysis, through which the most important sustainability issues reported in major newspapers in the year 2021 regarding PRT Group S.p.A. and its context are analysed.

As previously mentioned, once the universe of potentially relevant topics has been identified, they are prioritised by assessing their internal and external relevance.

In 2023, the top management reviewed the material themes and their prioritisation and considered keeping them unchanged, with the exception of some changes in the nomenclature of some, depending on PRT and 2023 trends. Specifically:

- **Circularity of materials** has become **Circularity of materials and preservation of biodiversity**: This change reflects the growing awareness of the importance of protecting forests and plantations, ensuring their continuous regeneration. Safeguarding biodiversity and combating deforestation are central to our approach to resource management, ensuring that the use of materials is in line with the best practices of sustainability and circularity.
- **Business Integrity** has become **Ethics and Business Integrity**: The new title underlines PRT's commitment to high and responsible ethical standards, supported by SA8000 certifications and the strengthening of the Code of Ethics. This change highlights the importance of transparency and social responsibility in all our operations, strengthening anti-corruption and compliance with environmental and social regulations.
- **Economic performance and value creation on the territory** has become **Value creation and integration on the territory**: This variation emphasises the value generated by the relationships we develop with local and international stakeholders, as well as collaborations with contractors and trade associations. It is not just about growing turnover, but about how our positive impact translates into socio-economic development projects that enhance dialogue and mutual cooperation.

Below is the list of PRT Group's material topics, in order of importance, on which the Sustainability Report 2023 focused:

- 1** Workers' health and safety
- 2** Privacy and cybersecurity
- 3** Circularity of materials and preservation of biodiversity
- 4** Energy consumption and combating climate change
- 5** Innovation
- 6** Customer centricity
- 7** Business Ethics and Integrity
- 8** Employee development and well-being
- 9** Value creation and integration in the territory

Below is a definition for each of the material topics contained within the Sustainability Report, with the associated GRIs and type of impact. The scope of the topics is on the entire PRT Group.

Material theme	Description of the material theme	GRI material aspects Standard	Internal impact/ external	Impacted Stakeholders
Workers' health and safety	Ensure a safe and healthy workplace for all workers, minimising accidents through prevention and protection activities.	403-1-10 (2018)	Interior	<ul style="list-style-type: none"> ■ Employees ■ Agents ■ Trade Unions
Privacy and Cybersecurity	Ensuring the protection of sensitive and personal customer data by adopting state-of-the-art privacy and cybersecurity measures.	418-1 (2016)	Interior and Exterior	<ul style="list-style-type: none"> ■ Employees ■ Agents ■ Customers ■ Suppliers
Circularity of materials and preservation of biodiversity	Responsible management and use of resources, particularly paper, to reduce the impact on the environment and promote the reuse of materials in a circular economy. Protection and regeneration of forests and control of the origin of raw materials to preserve biodiversity.	301-1 (2016) 306-1-5 (2020)	Interior and Exterior	<ul style="list-style-type: none"> ■ Employees ■ Suppliers
Energy consumption and combating climate change	Sourcing clean and environmentally sustainable energy sources throughout the value chain and contributing to the reduction of negative environmental impacts on the planet by monitoring and reducing the carbon footprint in terms of greenhouse gases emitted into the atmosphere.	302-1-3-4 (2016) 305-1-2-4-5 (2016)	Interior	<ul style="list-style-type: none"> ■ Employees ■ Agents ■ Suppliers
Innovation	Continuously improving products, services and business models through innovation.	-	Interior and Exterior	<ul style="list-style-type: none"> ■ Employees ■ Trade Associations ■ Business partner ■ Competitor ■ University
Customer centricity	Guaranteeing high -performance services and products to customers	-	Interior and Exterior	<ul style="list-style-type: none"> ■ Employees ■ Agents ■ Customers

Material theme	Description of the material theme	GRI material aspects Standard	Internal impact/ external	Impacted Stakeholders
Business ethics and integrity	Conducting business operations with integrity, transparency and legality, promoting ethically correct behaviour and complying with current legislation, with particular reference to combating active and passive corruption and complying with current environmental and socio-economic legislation, operating within the limits imposed by local laws and the specific sector.	205-3 (2016) 307-1 (2016) 419-1 (2016)	Interior and Exterior	■ All stakeholder categories
Employee development and well-being	Promoting an attractive working environment through the dissemination of an inclusive corporate culture that ensures the well-being of the individual and invests in training and professional development to enhance people's skills and talents.	401-1 (2016) 404-1 (2016) 405-1 (2016) 406-1 (2016)	Interior	■ Employees ■ Agents ■ Trade Unions
Value creation and integration in the territory	Generate value for stakeholders through business, be positioned as a trusted company and generate a positive impact on the local area through local sourcing and participation in trade associations with the aim of supporting the area from a socio-economic perspective.	204-1 (2016)	Interior and Exterior	■ Employees ■ Shareholders and investors

2. Our ESG data and performance

All GRI indicators and their calculation methodologies from 2020 onwards are given below, according to the various chapters of the Sustainability Report 2024.

PRT stopped reporting on GRI indicator 201-1, i.e. directly generated and distributed economic value, because specific economic data is provided at the end of the year following the reporting period, causing a delay in the publication of the report. Furthermore, economic performance is no longer considered a material issue and does not add significant value, since the economic report is published annually anyway. It is however possible to find the monetary value of donations and turnover directly in the sustainability report.

Chapter 3: Environmental Sustainability for PRT

3.2.1. Raw materials and waste: a circular approach

The data on raw materials used and waste generated refer exclusively to PRT's two production plants: the Beinasco plant, at PRT S.p.A., and the Padua plant, at PRT Visual S.r.l. This is because these plants are primarily responsible for environmental impacts related to the use of raw materials and the production of waste, unlike the offices, which have a significantly lower impact in these areas.

■ Materials: Materials used by weight and volume (301-1)

Renewable material	2021	2022	2023	
	t	t	t	
Materials purchased at the Beinasco plant				
Raw materials				
Paper	yes	3.197,9	3.302,7	3.058,7
Plastic	yes	20,1	26,1	25,0
Inks	no	17,9	19,4	17,7
Process materials				
Solvents	no	11,5	13,0	13,4
Colle	no	0,3	0,3	0,6
Packaging materials				
Cardboard	yes	111,0	115,0	111,3
PVC (adhesive tape)	no	-	-	0,6
PVC (stretch film)	yes	-	-	3,3
Wood	yes	174,5	201,1	233,6
Purchased materials - Beinasco	-	3.533,2	3.677,6	3.464,1
Of which recyclable	-	99%	99%	99%
Processed paper (tonnes)	-	2.644,2	2.694,7	2.764,8
Intensity of material use - Beinasco (processed paper))	-	1,34	1,36	1,25
Intensity of material use - Beinasco (turnover	-	0,21	0,17	0,15

Renewable material	2021	2022	2023	
	t	t	t	
Materials used in the Padua plant				
Raw materials				
PVC (semi-expanded)	yes	28,4	29,5	31,5
PVC (fabric)	yes	-	-	2,1
PVC (adhesive)	no	-	-	8,4
Polyester (fabric)	yes	19,9	20,7	15,7
Aluminium composite	yes	50,7	52,7	9,4
Aluminium	yes			11,7
Process materials				
Ink	no	0,5	0,5	1,2
Semi-finished products				
Aluminium	yes	0,3	0,3	2,7
Glass fibres	no	0,2	0,2	1,1
Packaging materials				
Cardboard	yes	3,3	3,4	5,7
Purchased materials - Padua	-	103,3	107,4	89,4
<i>of which recyclable</i>	-	-	-	88%
Materials Purchased - Total	-	3.636,5	3.785,0	3.553,5
Intensity of material use - Padua (turnover)	-	-	0,07	0,03
Intensity of material use - Group (turnover)	-	0,12	0,12	0,11

Turnover	2020	2021	2022	2023
	thousands of euro	thousands of euro	thousands of euro	thousands of euro
Turnover - Consolidated Group	28.210,3	29.846,5	31.731,7	33.652,3
Turnover - Beinasco	16.500,0	16.950,0	21.403,0	22.522,0
Turnover - Padua		-	1.523,0	3.133,0
Turnover - France	13.360,0	14.364,0	10.895,0	8.968,0

Comments on trends can be found directly in the sub-chapter of the Sustainability Report 2024.

■ • **Waste: Waste generated for and not destined for disposal (306-3,4,5)**

WASTE	2020	2021	2022	2023
	kg	kg	kg	kg
Total waste	358.588,0	401.315,0	431.786,0	486.386,0
Total hazardous waste	19.113,0	21.326,0	21.044,0	22.647,0
Total non-hazardous waste	339.475,0	379.989,0	410.742,0	463.739,0
Total waste sent for recycling at an external site	336.865,0	379.118,0	414.072,0	466.710,0
Total hazardous waste	5.360,0	6.564,0	6.105,0	6.797,0
Total non-hazardous waste	331.505,0	372.554,0	407.967,0	459.913,0
Total waste sent for disposal at an external site	21.723,0	22.197,0	17.714,0	19.676,0
Total hazardous waste	13.753,0	14.762,0	14.939,0	15.850,0
Total non-hazardous waste	7.970,0	7.435,0	2.775,0	3.826,0
Turnover (thousands)	28.210,3	29.846,5	31.731,7	33.652,3
Waste Generation Intensity	-	0,0134	0,0136	0,0145
% of waste sent for recycling	94%	94%	96%	96%

Comments on trends can be found directly in the sub-chapter of the Sustainability Report 2024.

3.2.2. Combating climate change

While the previous chapter focused on the plants in Beinasco and Padua, where the impact of raw materials and waste is particularly relevant, here we will extend the analysis to all plants and offices.

Starting this year, environmental data will be presented separately for PRT S.p.A., PRT Visual and PRT France, rather than in consolidated form, in order to ensure greater accuracy and comparability. Consequently, all data for the three-year period have been recalculated according to this new methodology. However, until 2022, the data of PRT Visual remained integrated with those of PRT S.p.A. due to the unified administrative management.

A further change concerns the calculation of emissions: heating, previously included in Scope 1 emissions, has been reclassified as Scope 2. Again, the three-year data has been recalculated to ensure consistency and accuracy.

■ Energy: Energy consumed within the organisation (302-1)

DIRECT ENERGY CONSUMPTION	2020	2021	2022	2023
	GJ	GJ	GJ	GJ
Total				
Diesel	829,3	622,8	751,7	960,2
Petrol	247,4	216,9	315,3	249,0
Company fleet	1.076,7	839,7	1.067,1	1.209,2
PRT S.p.A.				
Diesel	829,3	622,8	751,7	642,6
Petrol	247,4	216,9	315,3	249,0
Total	1.076,7	839,7	1.067,1	891,7
PRT Visual				
Diesel	-	-	-	317,6
Petrol	-	-	-	0,0
Total	-	-	-	317,6
PRT France				
Diesel	0,0	0,0	0,0	0,0
Petrol	0,0	0,0	0,0	0,0
Total	0,0	0,0	0,0	0,0

INDIRECT ENERGY CONSUMPTION	2020	2021	2022	2023
	GJ	GJ	GJ	GJ
Total				
Electricity	7.371,7	7.505,1	7.700,5	6.649,2
<i>Of which from certified renewable sources</i>	0,0	0,0	7.692,1	9,7
Heating	2.185,1	2.204,1	2.570,7	1.899,5
Total indirect energy consumption	9.556,8	9.709,2	10.271,2	8.548,7
PRT S.p.A.				
Electricity consumption (cooling, lighting, machinery)	7.371,7	7.463,5	7.680,3	5.808,5
<i>Of which from certified renewable sources</i>	0,0	0,0	7.680,3	0,0
Heating (Natural Gas)	2.185,1	2.168,9	2.463,0	1.536,5
Total indirect energy consumption	9.556,8	9.632,4	10.143,3	7.345,0
PRT Visual				
Electricity consumption (cooling, lighting, machinery)	0,0	0,0	0,0	823,0

INDIRECT ENERGY CONSUMPTION	2020	2021	2022	2023
	GJ	GJ	GJ	GJ
<i>Of which from certified renewable sources</i>	0,0	0,0	0,0	0,0
Heating (Natural Gas and LPG)	0,0	0,0	0,0	255,9
Total indirect energy consumption	0,0	0,0	0,0	1.078,9
PRT France				
Electricity consumption (cooling, lighting, machinery)	0,0	41,6	20,2	17,7
<i>Of which from certified renewable sources</i>	0,0	0,0	11,8	9,7
Heating (Natural Gas)	0,0	35,2	107,7	107,2
Total indirect energy consumption	0,0	76,8	127,9	124,9

Total energy consumption	2020	2021	2022	2023
	GJ	GJ	GJ	GJ
Total	10.633,5	10.548,9	11.338,2	9.758,0
PRT S.p.A.	10.633,5	10.472,1	11.210,4	8.236,6
PRT Visual	-	-	-	1.396,5
PRT France	-	76,8	127,9	124,9

Energy intensity	2020	2021	2022	2023
	tCO2/kg	tCO2/kg	tCO2/kg	tCO2/kg
Energy intensity on kilos of processed paper - Beinasco	4,53	3,96	4,16	3,48

Energy intensity	2020	2021	2022	2023
	GJ/k€	GJ/k€	GJ/k€	GJ/k€
Energy intensity on turnover - Group	0,38	0,35	0,36	0,29
Energy intensity on turnover - Beinasco	0,64	0,62	0,52	0,37
Energy intensity on turnover - Padova	-	-	-	0,45
Energy intensity on turnover - Francia	-	0,01	0,01	0,01

Comments on trends can be found directly in the sub-chapter of the Sustainability Report 2024.
 Energy consumption was converted to Gigajoules [GJ] using the Department for Environment, Food & Rural Affairs (DEFRA) 2022, 2021 and 2020 database conversion factors.

■ Emissions: Direct and indirect GHG emissions (Scope 1 e 2) (305-1,2)

EMISSIONS - SCOPE 1	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
Total				
Diesel	58,9	43,5	53,5	67,8
Petrol	17,7	14,6	21,0	16,2
Scope 1	76,6	58,1	74,5	84,0
PRT S.p.A.				
Diesel	58,9	43,5	53,5	45,4
Petrol	17,7	14,6	21,0	16,2
Scope 1	76,6	58,1	74,5	61,5
PRT Visual				
Diesel	-	-	-	22,4
Petrol	-	-	-	0,0
Scope 1	0,0	0,0	0,0	22,4
PRT France				
Diesel	-	-	-	-
Petrol	-	-	-	-
Scope 1	0,0	0,0	0,0	0,0

EMISSIONI - SCOPE 2 – Location-based	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
TOTAL				
Electricity	522,2	530,6	626,0	540,5
Heating (Natural Gas and LPG)	127,7	128,7	192,3	142,4
Scope 2 - location-based	649,9	659,3	818,3	683,0
PRT S.p.A.				
Electricity	522,2	529,9	625,7	473,2
Heating (Natural Gas)	127,7	125,8	183,3	114,3

EMISSIONI - SCOPE 2 – Location-based	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
TOTAL EMISSIONS SCOPE 2-LOCATION BASED	649,9	655,7	809,0	587,6
PRT Visual				
Electricity	-	-	-	67,1
Heating (Natural Gas and LPG)	-	-	-	19,1
TOTAL EMISSIONS SCOPE 2-LOCATION BASED	0,0	0,0	0,0	86,1
PRT France				
Electricity	-	0,7	0,3	0,3
Heating (Natural Gas)	-	3,0	9,1	9,0
TOTAL EMISSIONS SCOPE 2-LOCATION BASED	0,0	3,6	9,3	9,3

EMISSIONS - SCOPE 2 Market-based	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
TOTA				
Electricity	877,9	947,1	0,3	922,2
Heating (Natural Gas and LPG)	123,2	123,9	143,9	101,7
Scope 2 - market-based	1.001,0	1.071,0	144,2	1.023,9
PRT S.p.A.				
Electricity	877,9	946,6	0,0	807,7
Heating (Natural Gas)	123,2	121,9	137,9	86,2
Scope 2 - market-based	1.001,0	1.068,5	137,9	893,9
PRT Visual				
Electricity	-	-	-	114,4
Heating (Natural Gas and LPG)	-	-	-	15,4
Scope 2 - market-based	0,0	0,0	0,0	129,9

EMISSIONS - SCOPE 2 Market-based	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
PRT France				
Electricity	-	0,6	0,3	0,1
Heating (Natural Gas)	-	2,0	6,1	0,0
Scope 2 - market-based	0,0	2,5	6,3	0,1

EMISSIONS - SCOPE 1 E 2 (Market-based)	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
Total	1.077,7	1.129,1	218,7	1.107,8
PRT S.p.A	1.077,7	1.126,6	212,4	955,5
PRT Visual	-	-	-	152,3
PRT France	-	2,5	6,3	0,1

EMISSIONS - SCOPE 1 E 2 (Location-based)	2020	2021	2022	2023
	t CO2e	t CO2e	t CO2e	t CO2e
Total	726,5	717,5	892,8	766,9
PRT S.p.A	726,5	713,8	883,5	649,1
PRT Visual	-	-	-	108,5
PRT France	-	3,6	9,3	9,3

Emissive intensity (Scope 1 e 2 market-based)		2020	2021	2022	2023
		tCO2/kg	tCO2/kg	tCO2/kg	tCO2/kg
Emission intensity on kilos of processed paper - Beinasco		0,46	0,43	0,08	0,35

Emissive intensity (Scope 1 e 2 market-based)		2020	2021	2022	2023
		tCO2/euro	tCO2/euro	tCO2/euro	tCO2/euro
Energy intensity on turnover - Group		0,038	0,038	0,007	0,033
Energy intensity on turnover - Beinasco		0,065	0,066	0,010	0,042
Energy intensity on turnover - Padua		-	-	-	0,049
Energy intensity on turnover - France		-	0,000	0,001	0,000

The Department for Environment, Food & Rural Affairs (DEFRA) 2022, 2021 and 2020 database emission factors were used to calculate direct emissions (Scope 1) associated with fossil fuel consumption over the three-year period

Indirect emissions (Scope 2) associated with the consumption of electricity, natural gas and LPG were calculated using the Location- based method applying conversion factors provided by ISPRA for Italy and ADEME for France.

As of 2021, since PRT purchased energy from certified renewable sources, the indirect emissions (Scope 2) associated with electricity consumption were also calculated using the market-based method by applying conversion factors provided by AIB Residual Mix.

Chapter 4: The People of PRT

In the calculations of the staff indicators, i.e. 2-7, 2-8, 401-1, 403-1/10, 404-1 and 405-1, workers with permanent, fixed-term and apprenticeship contracts are included, while interns and temporary workers are excluded. Within the calculation of employees, managers and executive directors are included.

Sub-chapter 4.1. Our people, our wealth

■ Employees (2-7)

Geographical area	Gender	2020	2021	2022	2023
Italy	Men	60	64	66	78
	Women	29	28	30	38
	Total	89	92	96	116
France	Men	2	2	2	2
	Women	5	5	5	4
	Total	7	7	7	6
Group	Men	62	66	68	80
	Women	34	33	35	42
	Total	96	99	103	122

In 2023, both the number of female and male employees increased. In fact, at Group level, the number of employees increased by 18%, with 12 more men and 7 more women than in the previous year.

Type of contract	Geographical area	Gender	2020	2021	2022	2023
Permanent employees	Italy	Men	59	58	58	65
		Women	26	27	26	35
		Total	85	85	84	100
	France	Men	2	2	2	2
		Women	5	5	5	4
		Total	7	7	7	6
	Group	Men	61	60	60	67
		Women	31	32	31	39
		Total	92	92	91	106

Type of contract	Geographical area	Gender	2020	2021	2022	2023
Fixed-term employees	Italy	Men	1	6	8	13
		Women	3	1	4	3
		Total	4	7	12	16
	France	Men	0	0	0	0
		Women	0	0	0	0
		Total	0	0	0	0
	Group	Men	1	6	8	13
		Women	3	1	4	3
		Total	4	7	12	16
Full-time employees	Italy	Men	60	63	66	76
		Women	27	27	29	34
		Total	87	90	95	110
	France	Men	2	2	2	2
		Women	5	5	5	4
		Total	7	7	7	6
	Group	Men	62	65	68	78
		Women	32	32	34	38
		Total	94	97	102	116
Part-time employees	Italy	Men	0	1	0	2
		Women	2	1	1	4
		Total	2	2	1	6
	France	Men	0	0	0	0
		Women	0	0	0	0
		Total	0	0	0	0
	Group	Men	0	1	0	2
		Women	2	1	1	4
		Total	2	2	1	6

PRT does not hire or employ employees on non-guaranteed hours.

In 2023, there was an increase of 19 employees compared to 2022, mainly employed as permanent, full-time employees, with an increase among both men and women. It is noticeable that fixed-term or part-time employees are found exclusively in Italy. This phenomenon is attributable to the larger size of Italian offices and the presence of production facilities that, in certain circumstances, require temporary work to cope with production peaks.

There was an overall expansion of the workforce, especially in Italy, with an increase in both permanent and fixed-term contracts, as well as full-time and part-time employees.

■ Non-employees (2-8)

Type of contract		2020	2021	2022	2023
Trainees		3	0	1	0
Temporary workers		8	1	4	1
Self-employed workers	Occasional lenders	4	7	7	5
	Professionals	29	31	23	23
	Agents	5	6	7	6
	Total	38	44	37	34
Total non-employees		49	45	42	35

PRT's non-employee workers are mainly self-employed, including consultants who provide occasional or recurring services according to business needs, professionals with non-employee contracts who collaborate on an ongoing basis, and agents who support the sales force.

Although PRT's business has production peaks, it is not seasonal; our operations take place throughout the year. Consequently, instead of employing casual workers, we rely on professionals who prefer non-employee contracts and who work continuously for PRT.

In 2023, the total number of non-employee workers decreased from 42 to 35 compared to 2022. This reduction is mainly due to a decrease in trainees, temporary workers and casual workers, reflecting an adjustment of resources according to business needs.

Despite this, the number of professionals with non-employee contracts, who represent the majority of the self-employed at PRT, remained stable at 23, highlighting the importance of these employees for the company. Agents supporting the sales force decreased slightly from 7 to 6.

■ Employment: New recruitment and turnover (401-1)

Recruitment

Geographical area	Gender and age	2020		2021		2022		2023	
		n.	%	n.	%	n.	%	n.	%
Italy	Men	4	6,7%	8	12,5%	12	18,2%	17	21,8%
	Women	4	13,8%	3	10,7%	5	16,7%	15	39,5%
	<30 years	2	22,2%	3	37,5%	5	45,5%	15	68,2%
	Between 30 and 50 years	4	7,3%	6	10,9%	10	17,5%	12	19,0%
	>50 years	2	8,0%	2	6,9%	2	7,1%	5	16,1%
	Total	8	9,0%	11	12,0%	17	17,7%	32	27,6%
France	Men	0	0,0%	0	0,0%	0	0,0%	0	0,0%
	Women	1	20,0%	0	0,0%	0	0,0%	0	0,0%
	<30 years	0	0,0%	0	0,0%	0	0,0%	0	0,0%
	Between 30 and 50 years	0	0,0%	0	0,0%	0	0,0%	0	0,0%
	>50 years	1	50,0%	0	0,0%	0	0,0%	0	0,0%
	Total	1	14,3%	0	0,0%	0	0,0%	0	0,0%
Group	Men	4	6,5%	8	12,1%	12	17,6%	17	21,3%
	Women	5	14,7%	3	9,1%	5	14,3%	15	35,7%
	<30 years	2	20,0%	3	33,3%	5	41,7%	15	68,2%
	Between 30 and 50 years	4	6,8%	6	10,3%	10	16,7%	12	18,2%
	>50 years	3	11,1%	2	6,3%	2	6,5%	5	14,7%
	Total	9	9,4%	11	11,1%	17	16,5%	32	26,2%

Terminations

Geographical area	Gender and age	2020		2021		2022		2023	
		n.	%	n.	%	n.	%	n.	%
Italy	Men	5	8,3%	4	6,3%	10	15,2%	13	16,7%
	Women	1	3,4%	4	14,3%	3	10,0%	10	26,3%
	<30 years	0	0,0%	2	25,0%	0	0,0%	6	27,3%
	Between 30 and 50 years	4	7,3%	3	5,5%	6	10,5%	10	15,9%
	>50 years	2	8,0%	3	10,3%	7	25,0%	7	22,6%
	Total	6	6,7%	8	8,7%	13	13,5%	23	19,8%
France	Men	0	0,0%	0	0,0%	0	0,0%	0	0,0%
	Women	1	20,0%	0	0,0%	0	0,0%	1	25,0%
	<30 years	0	0,0%	0	0,0%	0	0,0%	1	0,0%
	Between 30 and 50 years	1	25,0%	0	0,0%	0	0,0%	0	0,0%
	>50 years	0	0,0%	0	0,0%	0	0,0%	0	0,0%
	Total	1	14,3%	0	0,0%	0	0,0%	1	16,7%
Group	Men	5	8,1%	4	6,1%	10	14,7%	13	16,3%
	Women	2	5,9%	4	12,1%	3	8,6%	11	26,2%
	<30 years	0	0,0%	2	22,2%	0	0,0%	7	31,8%
	Tra Between 30 and 50 years	5	8,5%	3	5,2%	6	10,0%	10	15,2%
	>50 years	2	7,4%	3	9,4%	7	22,6%	7	20,6%
	Total	7	7,3%	8	8,1%	13	12,6%	24	19,7%

In 2023, the company welcomed 32 new employees in addition to those who joined through the acquisition of Absolutex, with a balanced proportion of male and female hires.

The majority of entries concern people under 30 years of age (47%), followed by 38% of employees between 30 and 50 years of age. This demonstrates a natural generational change, with retired people leaving and young people coming in to replace them. The company thus shows a clear intention to focus on young talent with innovative skills, to keep up with new trends and offer opportunities to young people.

The overall recruitment rate is 26%, with 36% for women and 21% for men, calculated as the ratio of new hires of one gender to total employees of the same gender. Particularly high is the hiring rate for people under 30, which reaches 68%..

During the year, there were also 23 terminations, equally distributed between men and women. The overall turnover rate was 19%, with 26% for women and 16% for men, calculated as the number of terminations of one gender over the total number of employees of that gender.

These figures reflect the dynamism of the company, which continues to grow and expand, especially in recent years, thanks to new acquisitions and entry into new markets, as well as the natural evolution of the labour market.

■ **Diversity and equal opportunities: Diversity in governing bodies and among employees (405-1)**

Job category	Gender and age	2020		2021		2022		2023	
		n.	%	n.	%	n.	%	n.	%
Managers	Men	3	100%	2	100%	2	100%	2	100%
	Women	0	0%	0	0%	0	0%	0	0%
	<30 years	0	0%	0	0%	0	0%	0	0%
	Between 30 and 50 years	0	0%	0	0%	0	0%	1	50%
	>50 years	3	100%	2	100%	2	100%	1	50%
	Total	3	-	2	-	2	-	2	-
Quadri	Men	8	67%	8	67%	10	71%	9	64%
	Women	4	33%	4	33%	4	29%	5	36%
	<30 years	0	0%	0	0%	0	0%	2	14%
	Between 30 and 50 years	7	58%	6	50%	8	57%	6	43%
	>50 years	5	42%	6	50%	6	43%	6	43%
	Total	12	-	12	-	14	-	14	-
Employees	Men	23	49%	26	53%	23	50%	31	54%
	Women	24	51%	23	47%	23	50%	26	46%
	<30 years	9	19%	7	14%	7	15%	11	19%
	Between 30 and 50 years	27	57%	30	61%	29	63%	35	61%
	>50 years	11	23%	12	24%	10	22%	11	19%
	Total	47	-	49	-	46	-	57	-
Workers	Men	28	82%	30	83%	33	80%	38	78%
	Women	6	18%	6	17%	8	20%	11	22%
	<30 years	1	3%	2	6%	5	12%	9	18%
	Between 30 and 50 years	25	74%	22	61%	23	56%	24	49%
	>50 years	8	24%	12	33%	13	32%	16	33%
	Total	34	-	36	-	41	-	49	-
Workers belonging to protected categories	Men	0	0%	2	3%	2	3%	3	4%
	Women	2	6%	2	5%	2	5%	2	5%
	Total	2	2%	4	4%	4	4%	5	4%

In 2023, 66% of employees are men. This male dominance is linked to the specificities of our business, which is also reflected in the composition of employees by qualification: 100% of managers, 64% of middle managers, 54% of office workers and 78% of blue-collar workers are men.

The occupational categories with the highest incidence of men are managers and blue-collar workers. In the former case, this is due to the small number of managers and lower turnover in this category than in the others. With regard to blue-collar workers, the male predominance is influenced by the nature of the work. However, at the management level, PRT has made significant progress, increasing from 21% women in 2022 to 36% in 2023, an increase of 15% from the previous year. Although women remain in the minority, there is a significant increase in the number of female executives. In addition, there is gender parity in the employee category.

In terms of age group, executives remain 100% over 50, while in middle management there is a greater balance between the different age groups. In fact, from 2022 to 2023, the number of executives under 30 increased by 25%, a sign of the company's openness to offering real opportunities to young people.

In 2023, PRT's Board of Directors consists of three men, two of whom are in the over-50 age bracket and one in the 30-50 age bracket. In contrast, PRT France's Board of Directors consists of two men in the over-50 age group and one woman.

Sub-chapter 4.3. Focusing on Training

■ Training: Average annual training hours per employee (404-1)

The data in the table below refer to PRT S.p.A. and PRT Visual S.r.l., as it is not possible to obtain the data for PRT France.

Total hours of training by employee category (404-1)									
Hours of training per employee category (classroom and e-learning)	Total hours			Number of employees			Hours per capita		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Managers	6,0	163,0	19,0	2,0	2,0	2,0	3,0	81,5	9,5
Quadri	47,0	851,5	30,0	6,0	8,0	8,0	7,8	106,4	3,8
Employees	145,0	1448,5	911,0	48,0	45,0	57,0	3,0	32,2	16,0
Workers	128,0	172,0	180,0	36,0	41,0	49,0	3,6	4,2	3,7
Total	326,0	2635,0	1140,0	92,0	96,0	116,0	3,5	27,4	9,8

Total hours of training by gender (404-1)									
Hours of training by gender	Total hours			Number of employees			Hours per capita		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Women	36,0	711,0	359,0	28,0	30,0	38,0	1,3	23,7	9,4
Men	290,0	1924,0	781,0	64,0	66,0	78,0	4,5	29,2	10,0
Total	326,0	2635,0	1140,0	92,0	96,0	116,0	3,5	27,4	9,8

In 2023, training continued to be a key element for competence development within the company. A significant part of the training was still delivered remotely, providing flexibility for employees. Compared to 2022, there was a decrease in the total number of training hours, from 2,635 hours in 2022 to 1,140 hours in 2023. This decrease was mainly due to the reduction in the number of training calls in 2023, as there was not the same need as in the previous year. Instead, the focus was on consolidating and implementing the exceptionally rich training received in 2022.

Training hours per capita in 2023 amounted to 9.8, down from 27.4 hours in 2022. This figure reflects the change in approach, with a focus on the consolidation of acquired skills rather than the introduction of new training projects.

Hours of on-the-job training	2021	2022	2023
Managers	0,0	0,0	0,0
Quadri	0,0	0,0	0,0
Employees	96,0	0,0	32,0
Workers	734,0	1099,0	123,5
Total	830,0	1099,0	155,5

Separating on-the-job training from the overall data allowed for a more accurate representation of training hours per capita between women and men. In 2023, on-the-job training, which traditionally weighs more heavily on blue-collar workers (predominantly men), was significantly reduced from the exceptional levels of 2022, from 1,099 hours to 155.5 hours in total, due to various reasons for production operations, including less introduction of new machinery and new hires in the production side.

On the whole, 2023 was a year dedicated to consolidating the skills acquired in previous years, with a focus on more targeted and specific training interventions, rather than on new large-scale projects.

Sub-chapter 4.4. Ensuring health and safety for our people

■ • Health and safety at work: Accidents at work (403-8, 9, 10)

The figures in the table below refer to the entire PRT Group.

Employee-related data (403-9)	2020	2021	2022	2023
Total hours worked ¹	177.363,5	181.150,8	178.033,3	208.976,0
Total number of accidents	1	1	1	3
<i>of which commuting accidents</i>	-	-	-	-
<i>of which serious injuries (injuries causing more than 6 months' absence)</i>	-	-	-	-
Total number of medical treatments	-	-	-	-
Total number of fatal accidents	-	-	-	-
Fatality rate	-	-	-	-
Serious accident rate	-	-	-	-
Total number of recordable accidents	1	1	1	3
Recordable work accident rate	5,64	5,52	5,62	14,36

In 2023, three occupational accidents were recorded, a slight increase compared to previous years, when only one accident per year occurred. Despite the increase, the accidents were minor, with extremely small numbers compared to the total number of employees and hours worked in the plants. The main causes of the accidents were minor injuries or sprains, mainly related to the handling of loads. In response, the company immediately implemented awareness-raising sessions to reinforce awareness and promote safe working practices among staff.

With a view to continuous improvement, a new risk was included in the DVR, namely the shear risk, and preventive measures were promptly implemented to further reduce the possibility of accidents. The company's health and safety management system, based on the ISO 45001 standard, provides for constant monitoring and active prevention, elements that have contributed to keeping the number of accidents low in 2023.

PRT France, which operates with one office and a limited number of employees, did not record any accidents over the entire three-year period, reflecting the different operating environment compared to the PRT S.p.A. and PRT Visual production facilities.

The ISO 45001 standard is mainly applied to PRT S.p.A.'s production plant in Beinasco, which is the largest and most important site for the company, contributing 67% of the Group's total turnover and production. This plant, having a significant impact on the company's operations, is the main focus of the certification, which only applies to employees; while non-employees whose work is under PRT's control sign the DUVRI.

Since they are exposed to much lower health and safety risks, the relevant legal regulations apply, rather than the voluntary standard ISO 45001.

In summary, ISO 45001 covers 64% of the total number of PRT employees and 0% of workers whose work is under PRT's control. Since the application of ISO 45001 includes both internal audits and audits by independent third parties, the same percentage applies to points a.ii. and a.iii. of GRI standard 403-8.

Employees	Units of Measurement	2021	2022	2023
		n.	63	62
Number and percentage of all employees covered by ISO 45001 certification	%	64%	60%	64%
Total number of employees		99	103	122

Per quanto riguardaAs far as our suppliers' workers are concerned, we make sure that they follow current regulations and, where possible, we take into consideration whether they are ISO 45001 certified, in order to ensure that the highest standards are met.

There were no cases of occupational diseases, serious accidents or fatalities during the years 2020-2023.

The definitions and calculation methodologies for accident indices are given below and are in line with the methodologies implemented by the ISO 45001 health and safety standard:

- **Fatality rate:** number of fatal accidents / working hours * 1,000,000.
- **Serious accident rate:** number of accidents, including commuting accidents, with a period of absence from work of more than 40 days (excluding fatal accidents) / hours worked * 1,000,000.
- **Recordable accident rate:** number of accidents during the year excluding commuting accidents and including sickness / hours worked * 1,000,000.

Chapter 5: PRT integrated with the Community

Sub-chapter 5.1. Ethics and integrity in our operations

- **Anticorruption: Established incidents of corruption and actions taken (205-3)**
- **Non-discrimination: Incidents of discrimination and corrective measures taken (406-1)**
- **Customer privacy_ Proven complaints regarding breaches of customer privacy and loss of customer data (418-1)**

Within the scope of PRT's activities, there were no incidents of corruption or discrimination in 2023, nor were there any complaints concerning the violation of privacy or loss of customer data.

Sub-chapter 5.3. Responsible sourcing

- **Procurement Practices: Proportion of Expenditure to Local Suppliers (204-1)**

	2020	2021	2022
Expenditure towards regional suppliers - PRT S.p.A..	57%	61%	49%
Expenditure towards regional suppliers - PRT Visual S.r.l.	69%	66%	58%
Expenditure towards regional suppliers - PRT France S.r.l.	79%	73%	41%
Total expenditure to regional suppliers - PRT	68%	66%	49%

	2023
Expenditure to domestic suppliers - PRT S.p.A.	84%
Expenditure to domestic suppliers - PRT Visual S.r.l.	90%
Expenditure to domestic suppliers - PRT France S.r.l.	46%
Total Expenditure to Domestic Suppliers - PRT	73%

The table shows the proportion of spending on local suppliers employed by PRT, both globally and by individual location.

Until 2022, the term 'local' was defined on a regional level, while since 2023, it has been reformulated on a national level, in order to better represent our local presence in relation to foreign purchases. Due to the lack of data for all three companies, it was not possible to update the previous years' data according to the new criterion. Therefore, the data for 2023 are not directly comparable with the data from previous years, but still provide a clear representation of our domestic presence.

Given the large number of suppliers used for PRT S.p.A.'s activities, the analysis is based on 85% of the total value of purchases.

3. GRI Content Index and ESRS Interoperability

Starting in 2024, the GRI Content Index will include a section dedicated to interoperability with the ESRS standards under the new European CSRD directive on extra-financial reporting. This allows us to progressively align ourselves with the CSRD requirements, which are currently voluntary for PRT, with the aim of improving the reporting process year after year.

The last column of the GRI Content Index contains references to the sustainability standards drawn up by EFRAG (ESRS - European Sustainability Reporting Standards), as required by the CSRD. This integration is based on the GRI-ESRS Interoperability Index, draft version, published in November 2023 by GRI and EFRAG, which will be finalised during 2024.

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
GRI 2: INFORMATIVA GENERALE 2021					
The organisation and its reporting practices					
2-1	Organisational details	Sustainability Report 2023, p. 10	-	-	-
2-2	Entities included in the organisation's sustainability reporting	Sustainability Report 2023, p. 3	-	-	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
2-3	Reporting period, frequency and point of contact	Sustainability Report 2023, p. 3	The 2022 Sustainability Report was published on 10 October 2024	-	ESRS 1 §73
2-4	Review of information	Sustainability Report 2023, p. 58-64 Technical Appendix 2023, p. 22	-	-	ESRS 2 BP-2 §13, §14 (a) to (b)
2-5	External Assurance	-	The sustainability report is not subject to assurance.	-	-
Activities and workers					

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
2-6	activities, value chain and other business relationships	Sustainability Report 2023, p. 10-25; 81-84	PRT Group offers its products and services mainly on the Italian and French territory, to customers in the banking, insurance, utilities and industries manufacturing.	-	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
2-7	Employees	Sustainability Report 2023, p. 68 Technical Appendix 2023, p. 16-17	-	-	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
2-8	Non-employees	Technical Appendix 2023, p. 18	-	-	ESRS S1 S1-7 §55 to §56
Governance					
2-9	Governance structure and composition	Sustainability Report 2023, p. 30	-	-	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)
2-11	Presidents of the highest governing body	Sustainability Report 2023, p. 30	-	-	Not covered
2-12	Role of the highest governing body in impact management control	Sustainability Report 2023, p.31	-	-	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM- 2 §45 (d); ESRS G1 §5 (a)
2-13	Delegation of responsibility for impact management	Sustainability Report 2023, p.31	-	-	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
2-14	Role of the highest governing body in sustainability reporting	Sustainability Report 2023, p. 31	-	-	ESRS 2 GOV-5 §36; IRO-1 §53 (d)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
2-16	Communication of criticalities	Sustainability Report 2023, p. 80 <u>Procedure for handling external reports and complaints</u>	-	-	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)
2-17	Collective knowledge of the highest governing body	Sustainability Report 2023, p.31	-	-	ESRS 2 GOV-1 §23
Strategy, policies and practice					
2-22	Sustainable Development Strategy Statement	Sustainability Report 2023, p.4-5	-	-	ESRS 2 SBM-1 §40 (g)
2-23	Policy commitment	Sustainability Report 2023, p. 35-39; 41-44; 48-49; 69-70;80 <u>Code of Ethics</u> <u>Policy for Quality, Environment, Safety and FSC and PEFC</u> <u>Social Responsibility Policy</u> <u>Anti-Corruption Policy</u> <u>Information security policy</u> <u>Responsible Purchasing Policy</u>	-	-	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
2-24	Integration of policy commitments	<p>Sustainability Report 2023, p. 35-39; 41-44; 48-49; 69-70;80</p> <p>Code of Ethics</p> <p>Policy for Quality, Environment, Safety and FSC and PEFC</p> <p>Social Responsibility Policy</p> <p>Anti-Corruption Policy</p> <p>Information security policy</p> <p>Responsible Purchasing Policy</p>	-	-	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
2-25	Processes to remedy negative impacts	<p>Sustainability Report 2023, p.38</p> <p>Procedure for handling external reports and complaints</p>	-	-	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
2-26	Mechanisms for requesting clarification and raising concerns	<p>Sustainability Report 2023, p.38</p> <p>Procedure for handling external reports and complaints</p>	-	-	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24(d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
2-27	Compliance with laws and regulations	Technical Appendix 2023, p.25	-	-	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)
2-28	Membership of associations	Sustainability Report 2023, p.81-82	-	-	-
Stakeholder involvement					
2-29	Approach to stakeholder engagement	Sustainability Report 2023, p. 32-33	-	-	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
2-30	Collective agreements	Sustainability Report 2023, p.77	All employees are covered by collective agreements	-	ESRS S1 S1-8 §60 (a) and §61

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
MATERIAL THEMES					
3-1	Process of determining material topics	Sustainability Report 2023, p.34 Technical Appendix 2023, p.3-4	-	-	ESRS 2 BP-1 §AR 1 (a); IRO- 1 §53 (b) ii to (b) iv
3-2	List of material topics	Sustainability Report 2023, p.34 Technical Appendix 2023, p.4	-	-	ESRS 2 SBM-3 §48 (a) and (g)
3-3	Management of material themes	Sustainability Report 2023, p.11-12;35-39 Technical Appendix 2023, p.5-6	-	-	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
ECONOMIC PERFORMANCE INDICATORS					
Material theme: Value creation and integration in the territory					
GRI 204: Procurement practices					
3-3	Management of material themes	Sustainability Report 2023, p. 12-12;35-39;83-84 Technical Appendix 2023, p. 5-6	-	-	ESRS G1 G1-2 §12
204-1	Proportion of spending on local suppliers	Sustainability Report 2023, p. 83 Technical Appendix 2023, p. 25	-	-	Communities' economic, social and cultural rights is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M
Material Theme: Business Ethics and Integrity					
GRI 205: Anti-Corruption 2016					
3-3	Management of material themes	Sustainability Report 2023, p. 11-12;35-39;80 Technical Appendix 2022, p. 5-6	-	-	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
205-3	Established incidents of corruption and actions taken	Technical Appendix 2023, p. 25	-	-	ESRS G1 G1-4 §25

ENVIRONMENTAL PERFORMANCE INDICATORS

Material theme: Circularity of materials and preservation of biodiversity

GRI 301: Materiali 2016

3-3	Management of material themes	Sustainability Report 2023, p. 11-12;35-39;48-56 Technical Appendix 2023, p. 5-6	-	-	ESRS E5 E5-1 §12; E5-2 §17; E5-3 §21
301-1	Materials used by weight or volume	Technical Appendix 2023, p. 7-8	-	-	ESRS E5 E5-4 §31 (a)

Material topic: Energy consumption and combating climate change

GRI 302: Energy 2016

3-3	Management of material themes	Sustainability Report 2023, p. 11-12;35-39;48-49;53;58-64 Technical Appendix 2023, p. 5-6	-	-	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33
302-1	Energy consumed within the organisation	Sustainability Report 2023, p. 58-60 Technical Appendix 2023, p. 9-11	-	-	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)
302-3	Energy intensity	Sustainability Report 2023, p. 58-60 Technical Appendix 2023, p. 11	-	-	ESRS E1 E1-5 §40 to §42

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
302-4	Reducing energy consumption	Sustainability Report 2023, p. 53;58-60 Technical Appendix 2023, p. 9-11	-	-	Energy is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M

Material topic: Energy consumption and combating climate change

GRI 305: Emissions 2016

3-3	Management of material themes	Sustainability Report 2023, p. 11-12;35-39;48-49;53;58-64 Technical Appendix 2023, p. 5-6	-	-	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	Sustainability Report 2023, p. 60 Technical Appendix 2023, p. 12	-	-	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
305-2	Indirect greenhouse gas (GHG) emissions (Scope 2)	Sustainability Report 2023, p. 61-63 Technical Appendix 2023, p. 12-14	-	-	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)
305-4	Intensity of greenhouse gas (GHG) emissions	Sustainability Report 2023, p. 60-63 Technical Appendix 2023, p. 15	-	-	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)
305-5	Reduction of greenhouse gas (GHG) emissions	Sustainability Report 2023, p. 53;58-64 Technical Appendix 2023, p. 12-14	-	-	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
Material theme: Circularity of materials and preservation of biodiversity					
GRI 306: Waste 2020					
3-3	Management of material themes	Sustainability Report 2023, p. 11-12;35-39-56-57 Technical Appendix 2023, p. 5-6	-	-	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2023, p.11-12;35-39;53;56-57	-	-	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
306-2	Management of significant waste-related impacts	Sustainability Report 2023, p.11-12;35-39;53;56-57	-	-	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
306-3	Waste generated	Sustainability Report 2023, p. 56-57	-	-	ESRS E5 E5-5 §37 (a), §38 to §40
306-4	Waste not intended for disposal	Sustainability Report 2023, p. 56-57	-	-	ESRS E5 E5-5 §37 (b), §38 and §40
306-5	Waste for Disposal	Sustainability Report 2023, p. 56-57	-	-	ESRS E5 E5-5 §37 (c), §38 and §40

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
SOCIAL PERFORMANCE INDICATORS					
Material theme: Development and well-being of people					
GRI 401: Employment 2016					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;68-70 Technical Appendix 2023, p. 5-6	-	-	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
401-1	New recruitments and employee turnover	Technical Appendix 2023, p. 19-20	-	-	ESRS S1 S1-6 §50 (c)
Material topic: Workers' health and safety					
GRI 403: Occupational Health and Safety 2018					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;69-70;76 Technical Appendix 2023, p. 5-6	-	-	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
403-1	Occupational Health and Safety Management System	Sustainability Report 2023, p. 76	-	-	ESRS S1 S1-1 §23
403-2	Hazard identification, risk assessment and accident investigations	Sustainability Report 2023, p. 76	-	-	ESRS S1 S1-3 §32 (b) and §33

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
403-3	Occupational health services	Sustainability Report 2023, p.76	-	-	Health and safety and Training and skills development are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M
403-4	Worker participation and consultation and communication on the subject of health and safety at work	Sustainability Report 2023, p. 76	-	-	
403-5	Worker training on health and safety at work	Sustainability Report 2023, p.73-76	-	-	
403-6	Workers' health promotion	Sustainability Report 2023, p. 76	-	-	Social protection is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M
403-7	Prevention and mitigation of occupational health and safety impacts within relationships commercial	Sustainability Report 2023, p. 76	-	-	ESRS S2 S2-4 §32 (a)
403-8	Workers covered by an occupational health and safety management system	Technical Appendix 2023, p.24	-	-	ESRS S1 S1-14 §88 (a); §90
403-9	Accidents at work	Sustainability Report 2023, p. 76 Technical Appendix 2023, p. 23-24	-	It is not possible to monitor accidents for workers who are not employees	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
403-10	Occupational Diseases	Technical Appendix 2023, p.24	-	-	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82
Material theme: Development and well-being of people					
GRI 404: Training and education 2016					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;73-75 Technical Appendix 2023, p. 5-6	-	-	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
404-1	Average annual training hours per employee	Technical Appendix 2023, p. 22-23	-	-	ESRS S1 S1-13 §83 (b) and §84
Material theme: Development and well-being of people					
GRI 405: Diversity and Equal Opportunities 2016					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;69-70 Technical Appendix 2023, p. 5-6	-	-	ESRS S1 S1-1 §17; §20 (c); ESRS S1 §24 (a); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
405-1	Diversity in governing bodies and among employees	Report di sostenibilità 2023, p.30 Technical Appendix 2023, p. 21-22	-	-	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79
Material theme: Development and well-being of people					
GRI 406: Non-discrimination 2016					
3-3	Management of material themes	Report di sostenibilità 2023, p. 35-39;69-70;80 Technical Appendix 2023, p. 5-6	-	-	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)
406-1	Incidents of discrimination and corrective measures taken	Technical Appendix 2023, p. 25	-	-	ESRS S1 S1-17 §97, §103 (a), §AR 103
Material topic: Privacy and cybersecurity					
418: Customer Privacy 2016					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;41-44 Technical Appendix 2023, p. 5-6	-	-	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)

GRI Standard	Disclosure	Location	Note	Omission	ESRS Disclosure Requirements
418-1	Proven complaints regarding breaches of customer privacy and loss of customer data	Technical Appendix 2023, p. 25	-	-	ESRS S4 S4-3 §AR 23; S4-4 §35
Tema materiale: Centralità del cliente					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;40 Technical Appendix 2023, p. 5-6	-	-	N/A
Tema materiale: Innovazione					
3-3	Management of material themes	Sustainability Report 2023, p. 35-39;14-25 Technical Appendix 2022, p. 5-6	-	-	N/A

