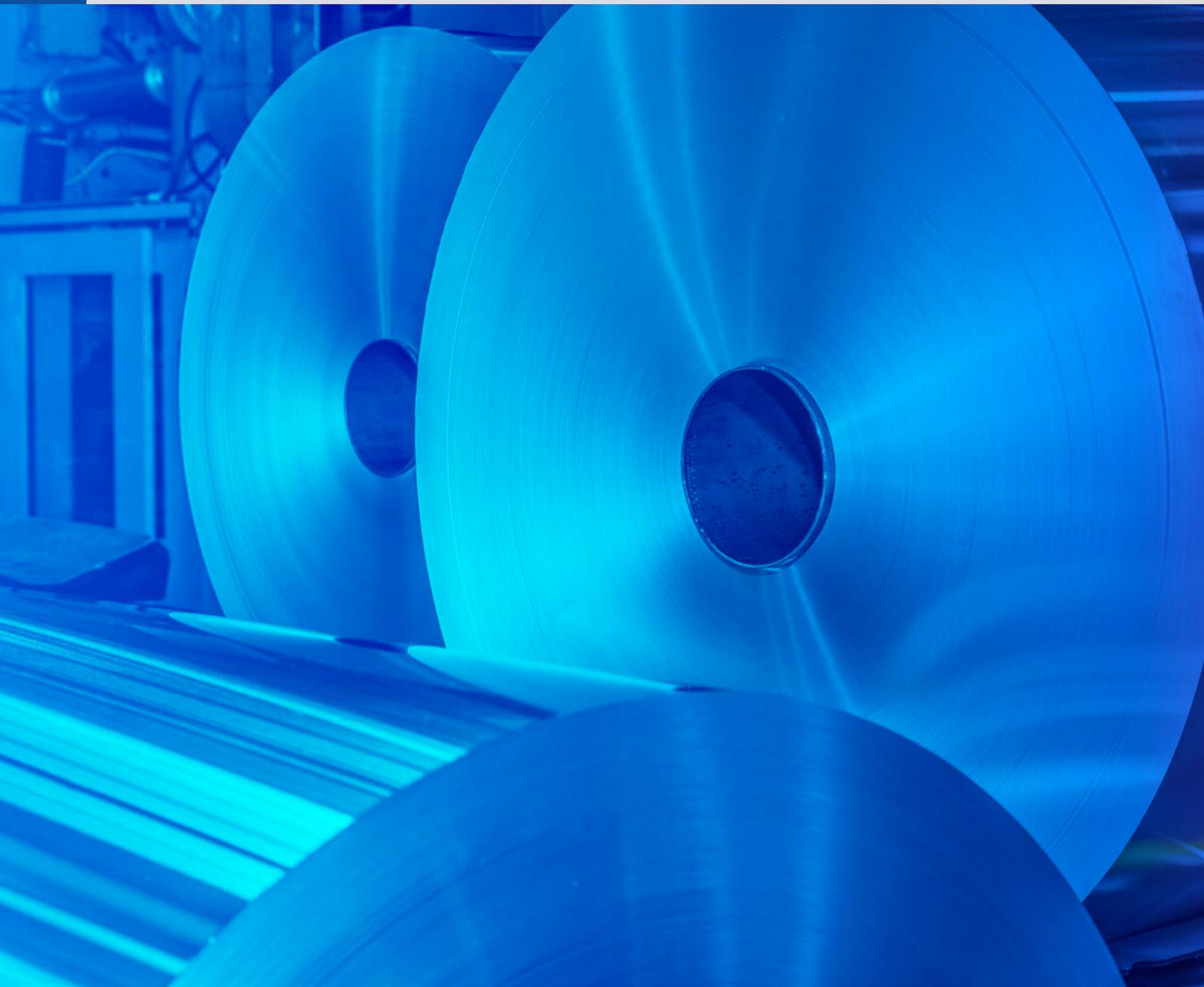




SUSTAINABILITY REPORT 2023





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With the methodological support of





REPORT

MESSAGE FROM THE CEO

Dear Stakeholders,

It is with sincere enthusiasm and deep responsibility that we share our Sustainability Report with you, a document that represents not only a formal obligation, but also a true manifesto of Aluberg's values and aspirations. In an era in which social and ecological challenges are becoming increasingly relevant, we choose to be active protagonists of change, not only as a company, but as a community.

The heart of our vision is corporate well-being. We believe that the well-being of our people is essential for sustainable and lasting success. Investing in our employees means creating an environment in which everyone can express their full potential, feel valued and participate in decisions.

Social and ecological sustainability is a key pillar of our strategy. We are committed to the reduction of our environmental impact through responsible manufacturing practices and careful management of resources. Our initiatives to promote the use of renewable energy and reduce waste reflect our commitment to building a more sustainable future, not only for us, but for future generations.

We firmly believe that transparency and dialogue are the basis of long-lasting relationships of trust. For this reason, we invite you to read our Sustainability Report carefully and share your opinions and suggestions with us.

Thank you for your support and trust.

Riccardo Spolaor

CEO



REPORT

HIGHLIGHTS

GOVERNANCE

1
Operational sites

130,51 M€
Economic value generated

113,96 M€
Economic value distributed



ENVIRONMENTAL

129.782 GJ
Energy consumption

1.969,09 t
Waste produced

20.132 m³
Water withdrawals

1.743,01 t
Non-hazardous waste

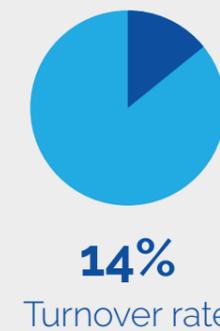
157.602
tCO₂eq
Total Emissions

1.256,92
tCO₂eq/MLN€
Emission intensity

SOCIAL

165
Number of employees

12
Number of new employees



10
Average length of service

336
Hours of training provided



REPORT

METHODOLOGICAL NOTE

The **2023 Sustainability Report of Aluberg S.p.A.** reflects the company's commitment to embarking on a journey to showcase its implemented actions, key achievements, and future perspectives regarding ESG performance to stakeholders.

This Sustainability Report has been prepared in accordance with the international **GRI (Global Reporting Initiative) Standards**, published in 2021 and effective as of 2023, while also considering recent regulatory developments. The reporting standards have focused on creating specific guidelines to ensure accurate monitoring and to confirm the fulfillment of genuine commitments.

The Report also includes references to the **United Nations Sustainable Development Goals (SDGs)**, offering the company an opportunity to contribute concretely to sustainable development by focusing on areas most closely connected to its core business.

The information and data contained in the 2023 Sustainability Report result from a materiality analysis process that identified the most important topics for Aluberg S.p.A. and its stakeholders.

The Sustainability Report applies exclusively to the scope of Aluberg S.p.A.

PERIMETER AND PROCESS

The Board of Directors approved the 2023 Sustainability Report on December 12th. This report, referring to the fiscal year ended December 31, 2023, covers an annual reporting period and pertains exclusively to Aluberg S.p.A. (hereafter referred to as Aluberg, the company, or the organization) and its operational site at Via Rebecchi, 1/2/3, 24060 Bagnatica (BG).

The preparation of the materiality analysis and the Sustainability Report was carried out in accordance with the methodology established by the GRI standards. All company departments were involved in the process, with the support of an external consulting firm.

The new approach to impact analysis confirms the level of detail in ESG performance, focusing on the material topics identified in the 2024 materiality analysis and clarifying the management approach adopted to address them.

During the preparation of the document, efforts were made to minimize the use of estimates and, where possible, compare complete data for the year under review with those of the two previous years to ensure the reliability of the information and an accurate representation of performance.

The process of preparing the materiality analysis and the 2023 Sustainability Report was carried out following the methodologies established by the GRI standards, involving all company departments under the guidance of the CSR function and with the support of an external consultant.

REGULATORY REFERENCES

MATERIALITY

The paragraph "Materiality" is based on three fundamental regulatory pillars:

- 'AccountAbility 1000 - Stakeholder Engagement Standard', which serves as a process standard for Stakeholder engagement.
- The "Corporate Sustainability Reporting Directive" (CSRD) of the European Commission, which came into force on 5 January 2023.
- Legislative Decree no. 125/2024, which came into force on 25 September 2024, which implements the indications of the CSRD.

DATA COLLECTION

The soundness of the analyses lies in the references adopted for the drafting of the document, which include:

- "Linking the SDGs and the GRI Standards", in the updated version of March 2020, which links the contents of the GRI Content Index with the SDGs.
- The European Commission's Corporate Sustainability Reporting Directive (CSRD)
- The final version of the proposed "European Sustainability Reporting Standards" (ESRS), published by the European Financial Reporting Advisory Group (EFRAG), as required by the CSRD.
- The proposal for a Corporate Sustainability Due Diligence Directive (CSDDD), put forward by the Council of the EU in December 2022.
- "Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures 2021", which updates and details the recommendations of the Task Force on Climate-related Financial Disclosures of June 2017.
- The 77 "Industry Standards" of the SASB, which identify the topics of interest according to the "SASB Standards Application Guidance".

The company: sustainable and long-term growth

GOVERNANCE

1

Operational sites

130,51 M€

Economic value generated

113,96 M€

Increase in distributed economic value



87%

Percentage of the value distributed on the generated



13%

Percentage of economic value retained (reinvested profits)

COMPANY

THE HISTORY OF ALUBERG

Aluberg is an Italian company based in Bagnatica, in the province of Bergamo, specializing in the transformation of aluminum, plastic films, and flexible laminates.

Founded over 30 years ago, Aluberg has established itself as a leader in the production of primary packaging materials, mainly for the pharmaceutical and food sectors. Established in **1985** with the opening of its first production plant, the company initially specialized in the transformation of aluminum for the pharmaceutical industry, thanks to the founders' entrepreneurial spirit.

Starting with a single machine, Aluberg began producing blister packs for medicines, later expanding into other sectors, such as confectionery, to create packaging for chocolates.

In **1990**, Aluberg relocated to its current headquarters in Bagnatica, Bergamo, marking a pivotal step in its development. The increase in technical installations and asset expansion enabled the company to grow rapidly.

Between **1995 and 1996**, Aluberg experienced its first significant expansion. To address increased production capacity with the installation of a second coating line, the company acquired a new, larger incinerator. Due to space constraints, it was necessary to purchase a nearby plot of land where the new incinerator and an additional production line were installed, along with an increase in staffing.

During the period **2001-2005**, a change in ownership propelled the company into a new growth phase. The Spolaor family initiated an expansion, constructing a new facility dedicated to the production and storage of paints, enabling Aluberg to become independent from external suppliers and further expand in the international market, with about 80% of its production destined for export. The modern vision of the new ownership, emphasizing quality, reliability, and customer care, solidified Aluberg as a leading international player.

Between **2007 and 2009**, the expansion of the company's property allowed for further growth in production capacity and staffing, with the installation of a third production line.

In **2013**, the acquisition of a fourth production line enabled Aluberg to expand its cutting department. Significant investments were also made in the paint warehouse, which was equipped with 25-square-meter silos for storing paints produced internally or supplied by customers.

The most recent major expansion occurred in **2021** with the acquisition of an entire warehouse and the construction of a new building for offices and workshops to accommodate the growing administrative staff. During this phase, the packaging department was relocated and expanded, and the warehouse was enlarged, partially dedicated to storing finished products ready for shipment.



COMPANY REFERENCE MARKETS

Aluberg, with its extensive experience in aluminum and flexible laminate processing, has shaped a solid and dynamic industrial identity characterized by a constant drive for **innovation and technological excellence**. Rooted in a strong manufacturing tradition yet focused on a sustainable future, the company has specialized in creating packaging solutions that precisely meet the complex demands of diverse sectors, including food, pharmaceutical, and enological industries.

Aluberg's approach is distinguished by its use of advanced technology, enabling the transformation of materials into high-performance functional products.

PHARMACEUTICAL

Aluberg stands out for its specialized production in the pharmaceutical and cosmetic sectors, offering high-quality packaging solutions to protect products from external agents and ensure their effectiveness. The company processes thin aluminum sheets, enabling the production of pharmaceutical blister packs that meet the strictest industry standards.

Aluberg provides a wide range of products, including lacquered aluminum for blisters, aluminum laminates for ColdForm, and packaging with various structures tailored for different applications, such as push-through or peel & push.

DAIRY AND FOOD SECTOR

The second most served sector by Aluberg is the dairy and food industry, where the company supplies aluminum packaging for products like yogurt and cheese.

By offering a vast range of transformed aluminum products tailored to the needs of these markets, Aluberg provides thin aluminum coverings for products such as yogurt and other fresh foods, ensuring optimal protection against external agents and preserving product integrity. The use of high-quality materials guarantees an effective barrier against moisture and oxygen, which are crucial for maintaining food freshness.

The company's ability to transform aluminum into flexible packaging meets both preservation and presentation needs.

Aluberg is also active in the coffee market, producing aluminum capsules that offer excellent aroma and freshness protection, essential for ensuring the product's long shelf life.

ENOLOGICAL SECTOR

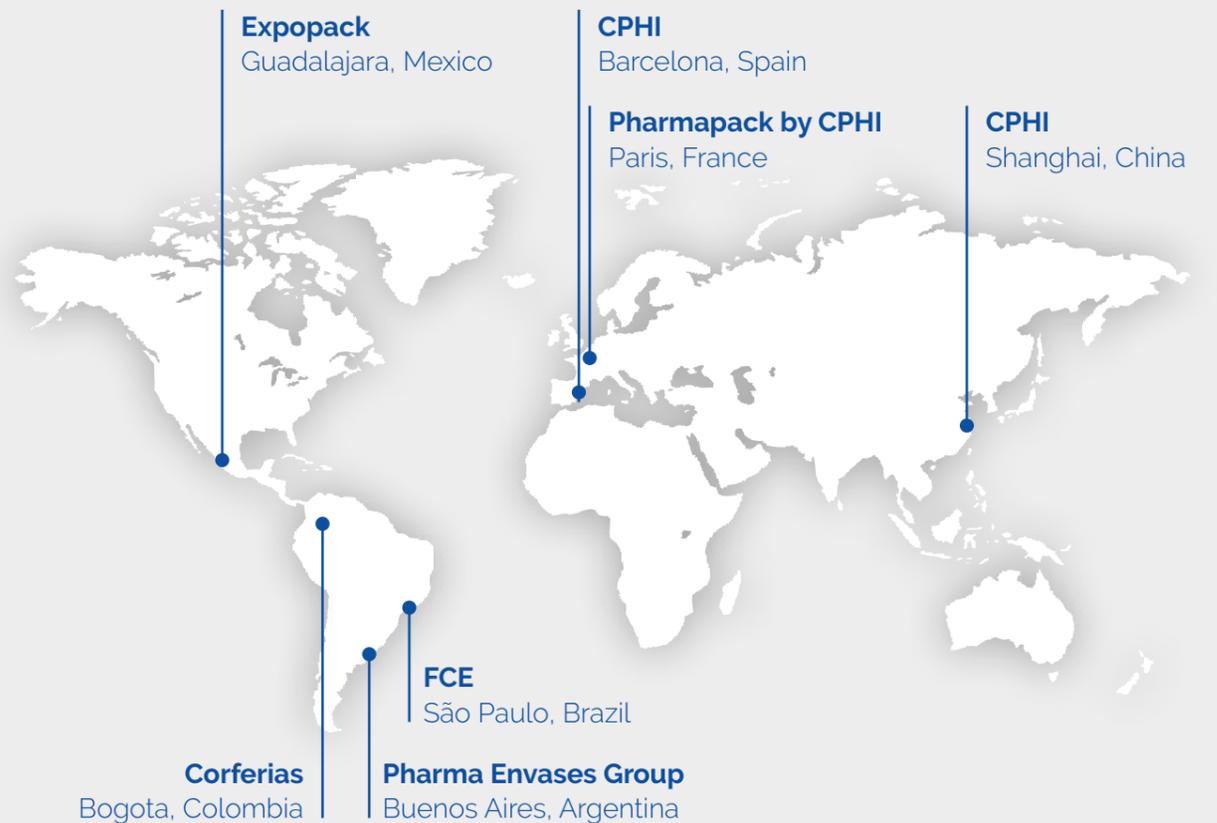
In the enological sector, Aluberg offers innovative, high-quality solutions for producing aluminum capsules for wine bottles. The process involves transforming aluminum coils into capsules that protect the wine while enhancing its aesthetic presentation.

Aluberg's aluminum capsules are designed to be functional, ensuring a perfect seal while maintaining the integrity of the product. Thanks to continuous technological innovation, Aluberg provides customized solutions for wine producers, adapting to the specific needs of the sector with capsules available in various designs and finishes.

ALUBERG'S INTERNATIONAL PRESENCE

Events and trade fairs have always been a priority for Aluberg. By actively participating in industry conventions, the company strengthens its position as a leader in aluminum processing.

With an open approach and a focus on continuous improvement through innovation, these events represent an opportunity for Aluberg to engage with the latest developments and emerging technologies. They also serve as a platform to strengthen relationships with clients and partners, while exploring new global market opportunities.





THE ECONOMIC VALUE GENERATED AND DISTRIBUTED TO STAKEHOLDERS

The reclassification of the economic value generated and distributed for the year 2023 follows the guidelines of the national accounting system aligned with international IFRS standards, and the presented data match those in the statutory financial statements.

THE RECLASSIFICATION TOOL

The **Economic Value Generated** represents the total wealth created by the organization during the year. It is an indicator that measures the company's ability to generate value through its activities. It corresponds to the total revenue from the sale of goods or services, along with other income such as interest, dividends, royalties, and other earnings.

Highlighting the Economic Value Generated demonstrates the company's ability to create value for the economy in which it operates, while also showcasing its competitiveness and financial stability.

The **Economic Value Distributed** refers to the portion of the economic value generated that is redistributed among the organization's various stakeholders, including employees, suppliers, shareholders, governments, and local communities. This metric highlights the company's direct contribution to the economic and social development of the society in which it operates, emphasizing the share of value shared with employees, suppliers, and other corporate stakeholders.

Another important element is the **Economic Value Retained**, which represents the difference between the Economic Value Generated and the Economic Value Distributed. This reflects the portion of value that the organization chooses to reinvest in the business itself or reserve as undistributed profits. At Aluberg, this typically amounts to 13%, which is habitually reinvested 100% into production activities. This metric is crucial as it reflects the company's future growth potential and financial sustainability.

COMPANY

THE ECONOMIC VALUE GENERATED AND DISTRIBUTED TO STAKEHOLDERS

| ECONOMIC CONSIDERATIONS FROM THE STATUTORY FINANCIAL STATEMENTS | | | |
|--|--------------------|--------------------|----------------|
| ENTRIES | 2023 | 2022 | % CHANGE |
| Sales revenue | 125.387.135 € | 126.350.276 € | -0.76% |
| Value of production (VdP) | 130.482.184 € | 126.944.370 € | 2.79% |
| Personnel costs / VdP | 7.30% | 7.53% | -0.23% |
| Goods Purchases / VdP | 65.80% | 74.32% | -8.52% |
| Service Purchases / VdP | 11.07% | 11.97% | -0.90% |
| Use of leasehold assets / VdP | 0.90% | 0.84% | 0.06% |
| Miscellaneous operating costs / VdP | 0.07% | 0.05% | 0.02% |
| Net financial expenses / VdP | 0.02% | 0.00% | 0.02% |
| ECONOMIC VALUE DIRECTLY GENERATED | 130.506.779 | 126.945.994 | 2.8% |
| Revenue from sales and services | 125.387.135 | 126.350.276 | -0.8% |
| Changes in inventories of products and semi-finished and finished products | 3.536.757 | -1.025.872 | 444.8% |
| Other net income and income | 1.558.292 | 1.619.966 | -3.8% |
| Income from equity investments | 0 | 0 | - |
| Other financial income | 24.595 | 1.624 | 1414.5% |
| ECONOMIC VALUE DISTRIBUTED | 113.959.677 | 119.882.542 | -4.9% |
| <i>% of Economic Value Dir. Generated</i> | <i>87%</i> | <i>94%</i> | |
| Reclassified operating costs | 101.570.725 | 110.680.818 | -8.2% |
| Commodities, Supplies, Consumables and Commodities | 85.858.154 | 94.348.754 | -9.0% |
| Service fees | 14.443.183 | 15.199.497 | -5.0% |
| Costs for the use of third-party assets | 1.172.793 | 1.065.871 | 10.0% |
| Miscellaneous operating costs | 96.595 | 66.696 | 44.8% |
| Staff remuneration | 9.530.881 | 9.562.971 | -0.3% |
| Personnel costs | 9.530.881 | 9.562.971 | -0.3% |
| Remuneration of lenders | 79.931 | -140.423 | 156.9% |
| Interest and other financial charges | 79.931 | -140.423 | 156.9% |
| Public Administration Remuneration | 2.778.140 | -220.824 | 1358.1% |
| Income taxes | 2.778.140 | -220.824 | 1358.1% |



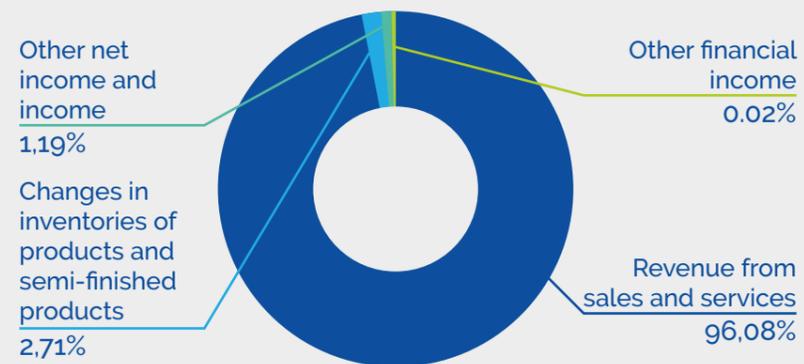
The economic value directly generated by Aluberg during 2023 is

€130.506.779

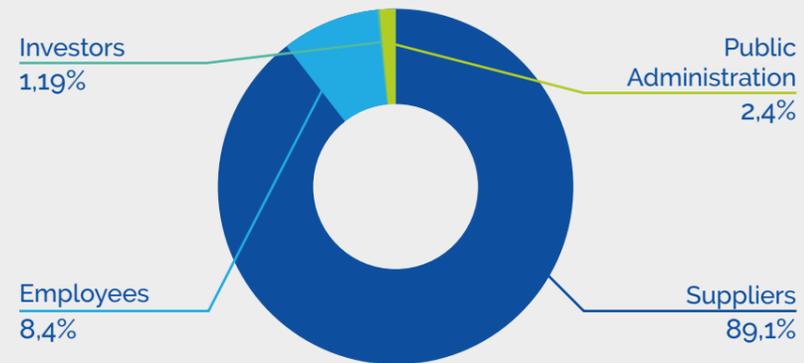
with a growth rate of **2.8%** compared to 2022.

Aluberg takes a **stakeholder-centered approach** to distributing the economic value generated: establishing long-term partnerships with suppliers who share the company's values and collaborating with local communities to promote socio-economic development has strengthened stakeholder trust.

COMPOSITION OF THE ECONOMIC VALUE GENERATED



COMPOSITION OF THE ECONOMIC VALUE DISTRIBUTED



Sustainability within Aluberg

SUSTAINABILITY

STAKEHOLDER ENGAGEMENT

To maintain a clear and consistent view of corporate performance, it is essential to include all stakeholders in the process of identification and prioritization within the **ESG analysis**. The individuals and organizations interacting with the company within the socio-economic context in which it operates form the stakeholder group, playing a key role in the co-creation of shared value.

| STAKEHOLDERS | CLARIFICATION | ENGAGEMENT |
|---------------------------------|--|--|
| Internal workers | Individuals employed directly by Aluberg or on its behalf, including trade union representatives. | <ul style="list-style-type: none"> • Periodic illustration of the results; • Training moments; • Newsletter; • On-boarding programs for new hires. |
| Suppliers - others | Organizations that supply Aluberg with raw materials, materials, services and technologies. | <ul style="list-style-type: none"> • Dedicated meetings; • Involvement initiatives; • Supplier audit. |
| Customers | Users of the products or services offered by Aluberg. | <ul style="list-style-type: none"> • Dedicated customer service. |
| Local companies and communities | The social context of the areas in which Aluberg operates, which can affect the company's activities both directly and indirectly. | <ul style="list-style-type: none"> • Meetings and cultural initiatives; • Meetings with representatives of associations, organizations, the local community; • Social networks. |
| Institutions | Institutions that may directly or indirectly influence Aluberg's operations, such as regions, provinces, municipalities and universities with which the company interacts. | <ul style="list-style-type: none"> • Ad hoc meetings; • Partnerships; • Specific legal checks (safety & environment). |
| Financial institutions | Banking and credit institutions that finance Aluberg's activities. | <ul style="list-style-type: none"> • Periodic financial reports; • Website. |
| Media & Press | International, national and local media, such as television, press, radio and web, which may influence Aluberg's activities both directly and indirectly. | <ul style="list-style-type: none"> • Institutional website, social networks. |

The involvement of stakeholders makes this intention concrete, making it possible to confirm, during the definition of the relevant issues, the path outlined through the Materiality analysis.

SUSTAINABILITY

3

Pillars of sustainability

14

Sustainability goals

100

Stakeholders involved

12

Topics materials identified



SUSTAINABILITY

THE MATERIALITY MATRIX

On 5 January 2023, the new European directive on corporate sustainability reporting, called the “**Corporate Sustainability Reporting Directive**” (CSRD), came into force. In Italy it has been implemented through Legislative Decree no. 125/2024. Although Aluberg is not one of the companies obliged to provide such information, it has chosen to draw up its first Sustainability Report anyway, reflecting the company's commitment to transparency and its voluntary alignment with new reporting and compliance regulations.

ACTIVE INVOLVEMENT

To identify topics closely related to Aluberg's business, a survey was distributed to top management and various stakeholder groups. Stakeholders were invited to provide detailed assessments of the **relevance** and **management** of specific ESG aspects within the company, comparing them to the broader context.

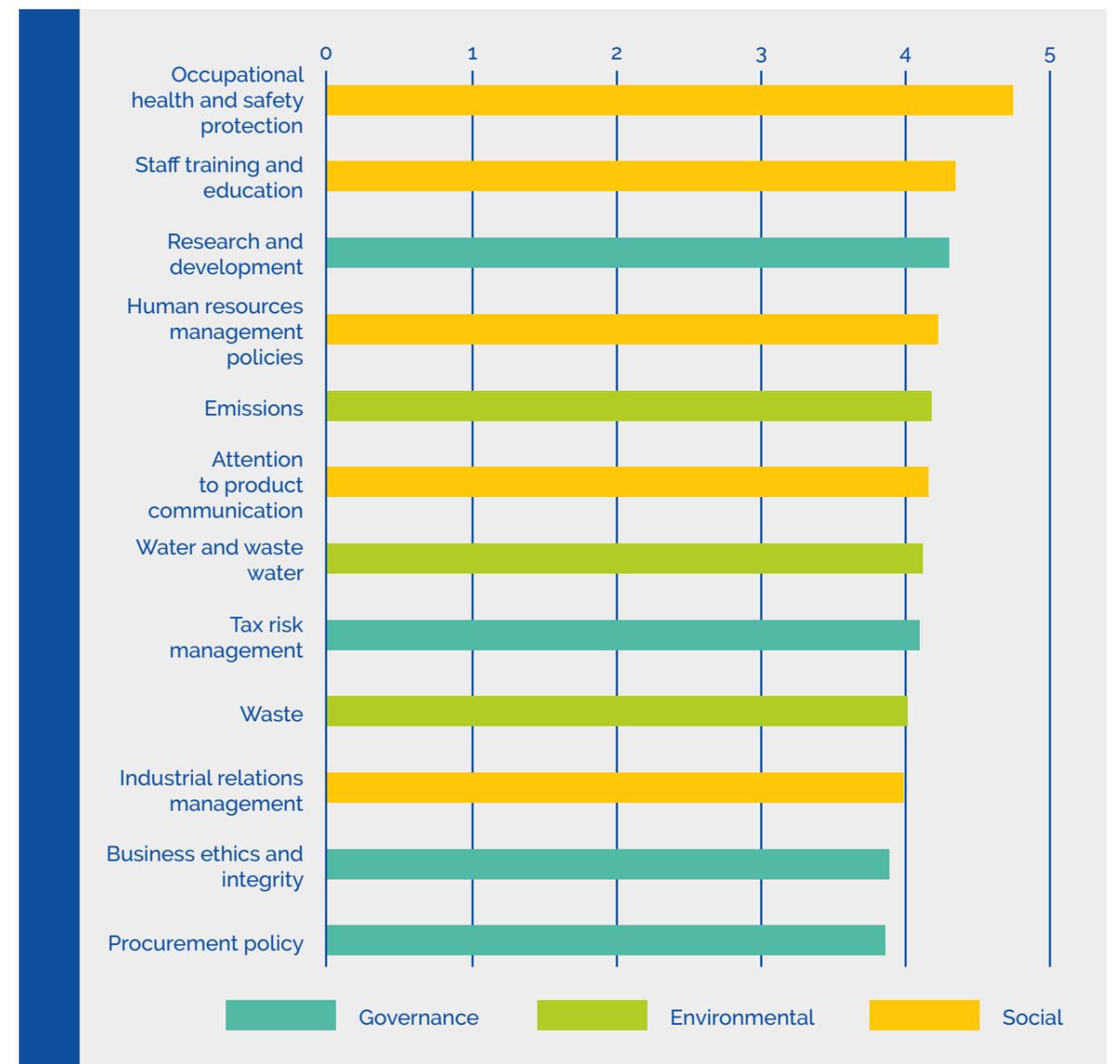
Using a numerical scale from 1 (not relevant) to 5 (extremely relevant), it was possible to identify and prioritize material topics critical to Aluberg's objectives and strategies.

Through the collection and interpretation of the results, Aluberg's strategic priorities, key business opportunities, challenges, and their potential impact on shared value creation and sustainability were identified. This process led to the determination of **12 material topics**, each associated with both **positive and negative impacts**.

Specifically, the anonymous survey gathered **100 responses**, of which 68 came from the company's management (8%) and employees (60%), while 32 responses were provided by external stakeholders, mainly customers (15%) and suppliers (16%).

Materiality results guided the definition of targeted strategies, set out within the document, **in line with GRI guidelines 3.1, 3.2 and 3.3**, in order to effectively manage externalities. Specific KPIs adapted to the context of the first year of reporting have also been introduced.

The graph shows the prioritization of material topics for the Company in order of score obtained (on a scale from 1 to 5). It is clear that, both on the basis of the internal assessments of Management and employees, and through the external considerations of stakeholders, the issues of great importance for the Company are those related to “**Protection of safety and health at work**”, “**Staff Training and Education**” and “**Research and Development**”.





To offer a broader view of corporate sustainability, the more general impacts are related to the related material issues in the context of Aluberg's Sustainability Report. This approach offers a complete and transparent view of the Company's continuous contribution to sustainability in the sector context in which it operates and recalls the **impact assessment required by the principle of double materiality**.

| POSITIVE IMPACTS | THEMES | NEGATIVE IMPACTS |
|--|--|---|
| Sustainable sourcing, which favors local suppliers or suppliers with environmental certifications, can improve the company's reputation and ensure continuity in supply. | Procurement policy | Relying on suppliers that are not sustainable or opaque can expose Aluberg to reputational and operational risks, especially in the event of disruptions in the supply chain. |
| A strong culture of integrity and compliance can improve stakeholder trust and reduce the risk of legal penalties. | Business ethics and integrity | Lack of transparency or ethical violations can lead to reputational scandals, fines, and loss of trust from customers and investors. |
| Transparent tax management that complies with local and international regulations reduces legal risks and improves corporate reputation. | Tax risk management | Aggressive tax strategies or malpractices can expose Aluberg to penalties, investigations, and reputational damage. |
| Investments in R&D to develop innovative and sustainable products can improve Aluberg's competitiveness, increasing its competitive advantage. | Research and development | Lack of investment in R&D or focus on unsustainable technologies can lead to a delay in adapting to market needs and emerging environmental regulations. |
| Efficient water use and proper discharge management reduce the risk of pollution and improve regulatory compliance. | Water and waste water | Untreated discharges or excessive water withdrawals can cause significant environmental impacts, with risks of penalties and reputational damage. |
| Reducing emissions through the adoption of clean technologies or energy efficiency can improve the carbon footprint and reduce energy costs. | Emissions | High uncontrolled emissions can lead to penalties, rising costs related to carbon pricing mechanisms, and reputational damage in a market that is increasingly attentive to sustainability. |
| Efficient waste management, with a focus on recycling and reuse, can reduce disposal costs and improve Aluberg's sustainable image. | Waste | Inefficient or incorrect waste management can result in environmental penalties, contamination risks, and reputational damage. |
| Human resource management policies geared towards employee well-being and development can improve productivity, reduce turnover, and increase attractiveness as an employer. | Human resources management policies | A lack of attention to human resource management can lead to problems of staff instability, decreased employee motivation and risks related to legal disputes. |
| Constructive industrial relations with trade unions and workers can prevent conflict and promote a harmonious working environment. | Industrial relations management | Industrial conflicts or lack of dialogue with trade unions can cause disruptions to production activities and reputational damage. |
| Investing in employee safety reduces the risks of workplace accidents, improving productivity and reducing injury-related costs. | Occupational health and safety protection | Lack of attention to security can lead to serious accidents, legal costs, fines, and damage to company's reputation. |
| A continuous training program helps to update the skills of the staff, improving efficiency and innovation within the company. | Staff training and education | Lack of training can lead to an uncompetitive workforce and a reduction in the quality of products and services. |
| Transparent and accurate product communication, especially for food compliance and direct contact, can increase customer trust and differentiate Aluberg in the market. | Attention to product communication | Misleading or unclear communications, especially on sustainability-related issues, can lead to a loss of trust and potential legal action. |



The following table is proposed to connect the material issues identified with the regulatory references and standards present at international level.

| THEMES | SDG'S | SASB | ESG CERTIFICATION | EFRAG | GRI | |
|---|---|---|--|---|--|--|
| Procurement policy | RESPONSIBLE CONSUMPTION AND PRODUCTION | Responsible consumption and production | Supply Chain Management | Impact assessment | ESRS G1 Business Conduct 204 | Procurement practices |
| Business ethics and integrity | INDUSTRY, INNOVATION AND INFRASTRUCTURE | Industry, Innovation and Infrastructure | Business Ethics | Code of Conduct | ESRS G1 Business Conduct 206 | Anti-competitive behaviour |
| Tax risk management | INDUSTRY, INNOVATION AND INFRASTRUCTURE | Industry, Innovation and Infrastructure | Management of the Legal & Regulatory Environment | Legal Compliance | ESRS G1 Business Conduct 207 | Tax |
| Research and development | INDUSTRY, INNOVATION AND INFRASTRUCTURE | Industry, Innovation and Infrastructure | Business Model Resilience | Safety and quality of the product/service | ESRS G1 Business Conduct 202 | Market presence |
| Water and waste water | CLEAN WATER AND SANITATION | Clean water and sanitation | Water & Wastewater Management | Pollution and waste | ESRS E3 Water and Marine Resources 303 | Water and effluents |
| Emissions | CLIMATE ACTION | Climate Action | GHG Emissions | Greenhouse gas emissions | ESRS E1 Climate Change 305 | Emissions |
| Waste | RESPONSIBLE CONSUMPTION AND PRODUCTION | Responsible consumption and production | Waste & Hazardous Materials Management | Pollution and waste | ESRS E5 Resource use and circular economy 306 | Effluents and Waste |
| Human resources management policies | DECENT WORK AND ECONOMIC GROWTH | Decent work and economic growth | Employee Engagement, Diversity & Inclusion | Productivity, skills and worker development | ESRS S1 Own Workforce 401 | Employment |
| Industrial relations management | DECENT WORK AND ECONOMIC GROWTH | Decent work and economic growth | Human Rights & Community Relations | Labour rights | ESRS S3 Affected communities 407 | Freedom of association and collective bargaining |
| Occupational health and safety protection | GOOD HEALTH AND WELL-BEING | Good health and well-being for people | Employee Health & Safety | Health and safety at work | ESRS S1 Own Workforce 403 | Occupational health and safety |
| Staff training and education | GOOD HEALTH AND WELL-BEING | Good health and well-being | Employee Engagement, Diversity & Inclusion | Productivity, skills and worker development | ESRS S1 Own Workforce 404 | Training and education |
| Attention to product communication | RESPONSIBLE CONSUMPTION AND PRODUCTION | Responsible consumption and production | Customer Welfare | Safety and quality of the product/service | ESRS S4 Customers and End Users 417 | Marketing and labelling |



SUSTAINABILITY

THE STRATEGIC SUSTAINABILITY PLAN

ACTION BY STRATEGIC AREA

Evaluating sustainability as a central aspect of every business decision in the market has become a priority for Aluberg. To guide its efforts, the company has developed the **Sustainability Strategic Plan**, adopting the Triple Bottom Line approach, which aligns with the ESG framework and emphasizes **"People, Planet, and Profit."** The materiality analysis, which identifies the material topics for the company and its stakeholders, forms the foundation for focusing the company's commitments while ensuring compliance with relevant regulations, particularly the **CSRD and Legislative Decree No. 125/2024**. Aluberg has thus embarked on a path to integrate sustainability into its strategy, creating a clear and defined plan.

Aluberg's Plan is divided into **Strategic Areas and Objectives**: the strategic areas serve as central pillars and identify the priority topics on which the company focuses its efforts to create a positive and lasting impact in the economic, social, and environmental spheres. The objectives, on the other hand, delve deeper, referencing the SDGs and material topics.





ACTION FOR BUSINESS GOAL



- 4% Identify financial implications and other risks and opportunities related to climate change
- 4% Encourage continuous investments in R&D
- 4% Drive revenue growth and consolidate the company's position in the sector
- 4% Improve human resources management and human capital
- 4% Reduce water consumption and encourage its treatment and reuse
- 4% Increase the amount of recovered waste and scraps
- 4% Enhance diversity and inclusion within the organization
- 4% Introduce new systems and processes for energy efficiency
- 8% Increase stakeholder engagement in business decisions
- 8% Reduce the environmental impact related to the company's emissions
- 8% Increase the organization's commitment to sustainability
- 12% Increase employee engagement within the company
- 16% Assess the company's ESG impacts
- 16% Promote transparency in corporate communication

The Organizational Structure

ORGANIZATION TOWARDS CONTINUOUS MONITORING

Corporate governance is a central element for sustainable management and development, as strong governance ensures the adoption of strategic decisions guided by transparency, ethics, and responsibility—key elements for creating value both within the organization and for external stakeholders. Aluberg's governance encompasses a set of practices, procedures, and governing bodies that ensure **compliance with regulations, corporate policies, and growth strategies**. It defines the structure and decision-making processes, establishes clear roles and responsibilities, and promotes a responsible approach to risk management, ethics, and sustainability.

In a company like Aluberg, governance plays a key role in addressing challenges related to sustainability, innovation, and interactions with the local community and the market. An effective governance system ensures the achievement of long-term objectives, supports the creation of an inclusive and safe work environment, and strengthens the company's reputation, thereby fostering sustainable growth over time.

Aluberg has joined several industry associations, demonstrating its commitment to industry and sustainability.



CONFIMI: the association represents Italian manufacturing companies, supporting their interests and promoting initiatives at national level to improve the competitiveness and efficiency of the sector.



EAFA: The European Aluminum Foil Association is an organization representing the aluminum industry in Europe. Through this membership, the company is committed to complying with standards and contributing to discussions regarding the aluminum market and its applications.



FPE: Flexible Packaging Europe represents flexible packaging manufacturers in Europe, with over 85 member companies. The association is committed to promoting the industry to European authorities, ensuring that regulations are manageable.



ALUBERG CERTIFICATIONS

The company has always placed great emphasis on the quality and safety of its products and processes, striving to meet the highest standards in the industrial manufacturing sector. The decision to adopt internationally recognized certifications reflects its commitment to **regulatory compliance** and its focus on the environment, as well as on occupational health and safety. To facilitate transparency with stakeholders, Aluberg provides a range of information about the company, its products, and its steps toward a more sustainable future.

[CRIBIS Prime company](#)

The CRIBIS Prime Company is a highly prestigious recognition, as it is awarded each year to only 5% of the over 6 million Italian companies, acknowledging them as having the highest level of reliability in terms of business relationships.

[EcoVadis Bronze Medal](#)

Aluberg received the EcoVadis Bronze Medal during 2023, an award that testifies and rewards the commitment to sustainable development and dedication to responsible business ethics.

The company has implemented an Integrated Management System, which includes:

[ISO 9001](#)

International standard for quality management, focused on continuous improvement and customer satisfaction.

[ISO 14001](#)

Standard that defines the requirements for an effective environmental management system.

[ISO 45001](#)

Occupational health and safety standard, aimed at preventing occupational injuries and diseases.

CERTIFICATIONS & CORPORATE DOCUMENTS

[Information on the product supplied and its packaging components](#)

The CRIBIS Prime Company is a highly prestigious recognition, as it is awarded each year to only 5% of the over 6 million Italian companies, acknowledging them as having the highest level of reliability in terms of business relationships.

[Customer Privacy Policy](#)

Rules and practices to protect customer privacy and data.

[Supplier Privacy Policy](#)

Guidelines for the processing and protection of suppliers' personal data.

PRODUCT CERTIFICATIONS & DOCUMENTS AND COMPLIANCE

[Nitrosamine Risk Assessment](#)

Assessment of the risks associated with the presence of nitrosamines in products, to ensure safety.

[TDS 39A05](#)

Cold form Laminates (Alu-Alu)

[TDS 31U02](#)

Aluminum Lidding – Blister Foil 20 µm H18

[TDS 31U03](#)

Aluminum Lidding – Blister Foil 25 µm H18

[TDS 31E11](#)

Aluminum Lidding – Blister Foil 25 µm H00

[U.S. FDA DMF, CFDA, CE Compliance Statement](#)

Certifications that certify the compliance of products with US, Chinese and European pharmaceutical and medical regulations.

[ISO 15378](#)

Standard for packaging materials for pharmaceutical products, ensuring safety and quality.

[Quality policy](#)

The company's statement on the principles and objectives for quality management.

ESG CERTIFICATIONS & DOCUMENTS

[Code of Ethics](#)

Document that outlines ethical principles and behaviors expected of employees and collaborators.

[Code of Conduct](#)

Guidelines for business behavior, in terms of ethics, laws, and regulations.

[Carbon footprint](#)

Measurement of the company's carbon footprint.

[Environment and Safety Policy](#)

Principles and commitments of the company to protect the environment and ensure safety at work.



ORGANIZATION

A CULTURAL APPROACH TO SUSTAINABILITY

THE CORPORATE GOVERNANCE MODEL

Aluberg's corporate culture is built on solid principles of **environmental protection, workplace safety, and health**, integrated into a management system that reflects the company's continuous commitment to improvement and sustainability. Since 2012, Aluberg has implemented an Integrated Management System in compliance with **ISO 14001** (Environmental Management) and **ISO 45001** (Occupational Health and Safety) standards, aiming to minimize incidents and reduce the environmental impact of its production activities. This management system is based on three fundamental pillars:

- Eliminate risks and reduce environmental impact through preventive measures of a technical and organizational nature;
- Reduce the exposure of personnel to environmental risks;
- Prevent accidents, emergencies and injuries in the workplace.

These objectives are achieved through the adoption of the best available technologies and continuous monitoring of environmental impacts and safety-related risks. The approach to continuous improvement is guided by the Plan-Do-Check-Act (Deming) cycle, which involves periodic system reviews to ensure compliance with regulations, regulatory standards, and stakeholder expectations.

Another fundamental aspect of Aluberg's culture is transparency, reflected in the sharing of this policy with all employees: the management has consistently and actively promoted the dissemination of company policies in the workplace and on the official company website, fostering full understanding and adoption by the staff.

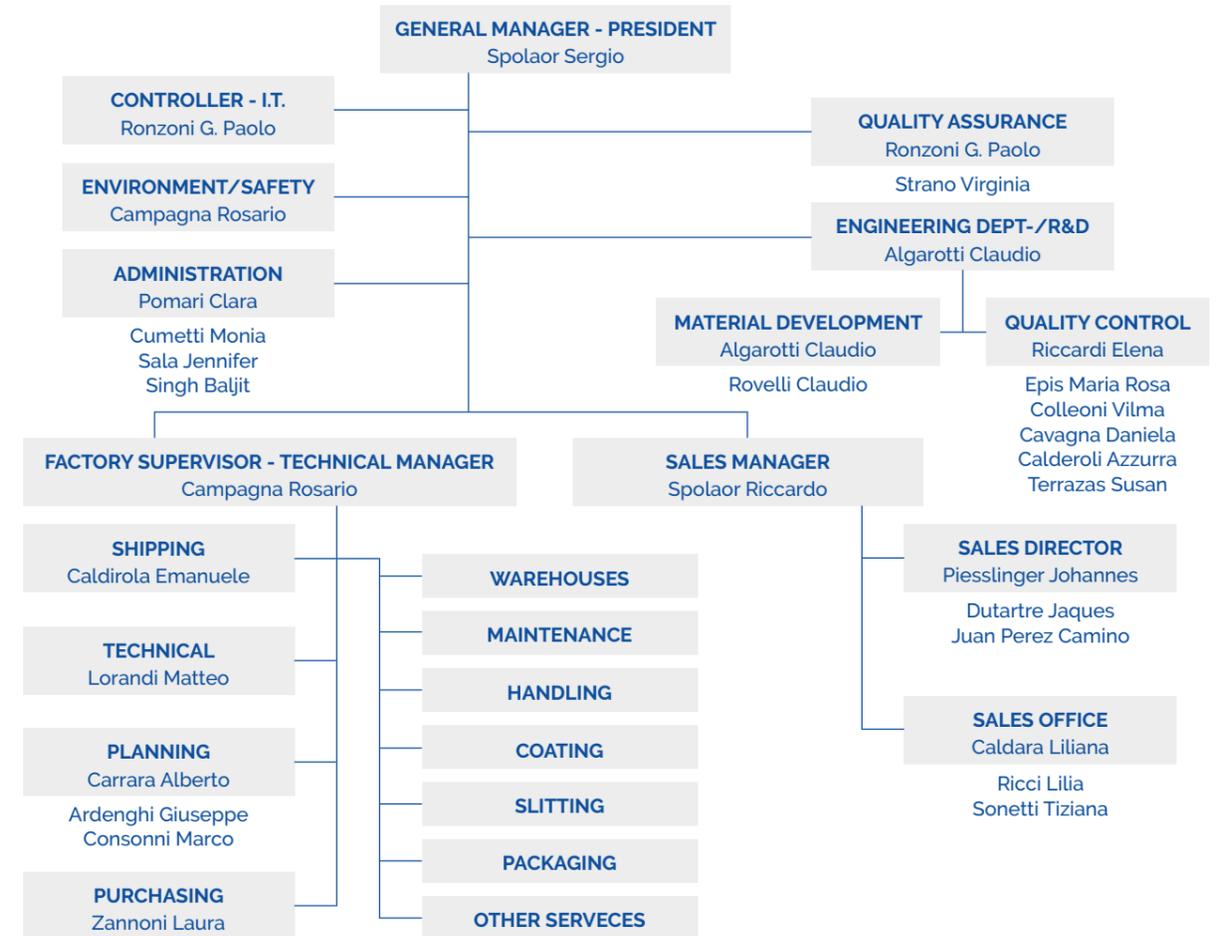


Aluberg's corporate governance model follows the traditional structure, which is the most common model for joint-stock companies in Italy. This model includes three distinct bodies: the Shareholders' Meeting, the Board of Directors (BoD), and the Board of Statutory Auditors. The Shareholders' Meeting is responsible for appointing the members of the BoD, who oversee the management and strategic direction of the company, while the Board of Statutory Auditors is tasked with supervising management activities.

Aluberg's Board of Directors consists of three members:

- **President: Sergio Spolaor**, who represents the company and leads the activities of the Board of Directors.
- **Chief Executive Officer:** Riccardo Spolaor, responsible for operational and strategic decisions for the implementation of company policies.
- **Administrative Manager:** Clara Pomari, who has held this position since 2015.

All three members of the Board of Directors are executive with operational roles within the company and with the possibility of delegating internment for ESG activities, underlining the company's attention to sustainability issues.





| GRI 2-9B GOVERNANCE STRUCTURE AND COMPOSITION | WOMEN | MEN | TOTAL |
|---|-------|-----|-------|
| Total Members | 1 | 2 | 3 |
| Executive members | 1 | 2 | 3 |
| Members with expertise in ESG issues | 1 | 0 | 1 |

| GRI 2-9B GOVERNANCE STRUCTURE AND COMPOSITION | DATE OF BIRTH | EDUCATION |
|--|------------------|--|
| Sergio Spolaor | 28.12.43 | High school leaving qualification in accounting |
| Riccardo Spolaor | 07.06.71 | Degree in Political Science |
| Clara Pomari | 16.02.58 | High school leaving qualification in accounting |

ORGANIZATION ETHICS, INTEGRITY, AND COMPLIANCE

Ethics and business integrity at Aluberg are guided by a set of clear and structured principles, primarily expressed through the **company's Code of Ethics and Code of Conduct**. These documents form the foundation of Aluberg's business practices, defining standards of conduct for all employees, suppliers, and collaborators.

The Code of Ethics establishes the fundamental values that inspire Aluberg, such as **honesty, transparency, compliance with laws and regulations, and responsibility towards stakeholders and the environment**. In parallel, the Code of Conduct provides detailed operational guidelines, focusing on practical aspects of business conduct, with particular attention to **preventing unfair practices such as corruption and conflicts of interest**.

In addition to these codes, Aluberg holds **ISO 9001** certification, the international standard for quality management systems, which demonstrates the company's commitment to maintaining high-quality standards in its production and management processes. The adoption of these procedures ensures continuous improvement, customer satisfaction monitoring, and compliance with industry-specific regulations and requirements.

In 2023, there were no significant cases of non-compliance with laws and regulations.

THE SUPPLIER CODE OF CONDUCT

Aluberg's Code of Conduct stands as an ethical and regulatory foundation in supplier relationship management, outlining a framework of rigorous integrity, transparency and legal compliance that permeates every aspect of business interactions. Aluberg, in ensuring that its suppliers are not simply mere executors, but strategic and reliable partners, establishes that quality, seriousness and respect for ethical principles are essential conditions for any collaboration. The company considers relations with its suppliers one of the key elements of its success, basing these relationships on principles of contractual good faith, mutual trust and operational transparency.

Aluberg requires **its suppliers to scrupulously adhere to the standards set out in the Code**, making this adherence a fundamental criterion for their evaluation and selection.

The society unreservedly rejects any form of corruption, bribery or influence peddling, both in the public and private sectors, demanding the same ethical rigor from its suppliers. In this context, any attempt to offer illicit advantages, whether tangible or intangible, is strictly prohibited.

Particular attention is also paid to the protection of the personal data of its stakeholders, processing them in compliance with the laws in force and requiring suppliers, in the case of data processing, to guarantee the same standards of confidentiality and security, through contractual agreements that govern the adoption of the necessary technical and organizational measures.

On the working conditions front, the Code requires compliance with international laws, including the principles enshrined in the International Labour Organization (ILO) Conventions, categorically prohibiting the use of child or forced labour and promoting respect for trade union rights and workers' freedom of association. Aluberg also requires its suppliers to maintain safe working environments, free from discrimination and harassment of any kind, in which employees can operate in conditions of dignity and respect.

From an environmental point of view, Aluberg takes a firm and determined approach, considering environmental protection as a moral obligation towards society and future generations. Suppliers are required to comply with the applicable environmental regulations, obtain all necessary authorizations and licenses, and to implement measures to prevent pollution and sustainably manage resources.

Product Creation: from supplier to customer

PRODUCTION THE SUPPLY CHAIN

Aluberg's supply chain management is based on principles of integrity, transparency, and compliance with current regulations, in line with the high ethical standards defined in the Code of Conduct. Supplier selection is not merely a commercial transaction but a process guided by **rigorous and impartial criteria** to ensure the professionalism and reliability of the partners with whom the company collaborates. Supplier evaluation is based on parameters such as the **quality** of the services provided, **efficiency, cost-effectiveness**, and, importantly, compliance with **labor, health, and occupational safety regulations**.

The company recognizes the importance of suppliers in its operations, considering them an integral part of its success. For this reason, Aluberg is committed to building relationships based on mutual trust and transparency, establishing contracts that protect both the efficiency of the service and fair remuneration for the suppliers themselves. **At every stage of the procurement process, the company ensures fair competition**, offering all participants equal opportunities to submit their proposals and be evaluated according to objective and documented criteria.

However, Aluberg's commitment goes beyond ensuring the quality and efficiency of the services procured; it also includes a firm focus on ethical and legal aspects. Favoritism, collusive behavior, or the granting of advantages—whether material or immaterial—to influence the actions of institutional representatives or suppliers are strictly prohibited. The company ensures that all its suppliers are aware of and comply with the ethical principles outlined in the Code of Conduct, which is publicly available on the company's website.

Aluberg adopts a **strict legal compliance policy**, including an absolute prohibition on employing workers without valid residence permits. This principle is extended to its suppliers and consultants, who must adhere to the same ethical and legal standards required by the company.

FOCUS: THE PURCHASING PROCESS

The supply process at Aluberg is documented by the **internal purchasing process**, which explains every step of the process.

1. **Selection:** the procedure displays the various materials, and who is responsible for making the selection.
2. **Qualification:** the selected suppliers are entered in the system, and qualified with level 2. To move to level 1, the first deliveries will be evaluated by the Quality Assurance department.
3. **Audits:** during the management review, an annual plan of audits is established to be carried out at the main suppliers.
4. **Purchase request:** procurement is managed by the Purchasing Department, based on the requests of the Planning Office.
5. **Order:** The order with the technical and commercial data is entered into the computer system.
6. **Delivery:** upon delivery, orders are checked by updating stocks on the computer system.
7. **Raw material acceptance control:** documents are checked, and quality control is informed.



PRODUCTION

OUR PRODUCTS: QUALITY AND SAFETY

The safety of packaging for products such as pharmaceutical blister packs or food product containers is always at the top of Aluberg's list of priorities. To ensure the **highest possible quality and safety for the end user**, the process that systematically guarantees these two features begins with the active involvement of management in achieving quality objectives. This is done by providing all the necessary human and technical resources, guiding and supporting function managers, and promoting the use of a process-based approach and risk-based thinking.

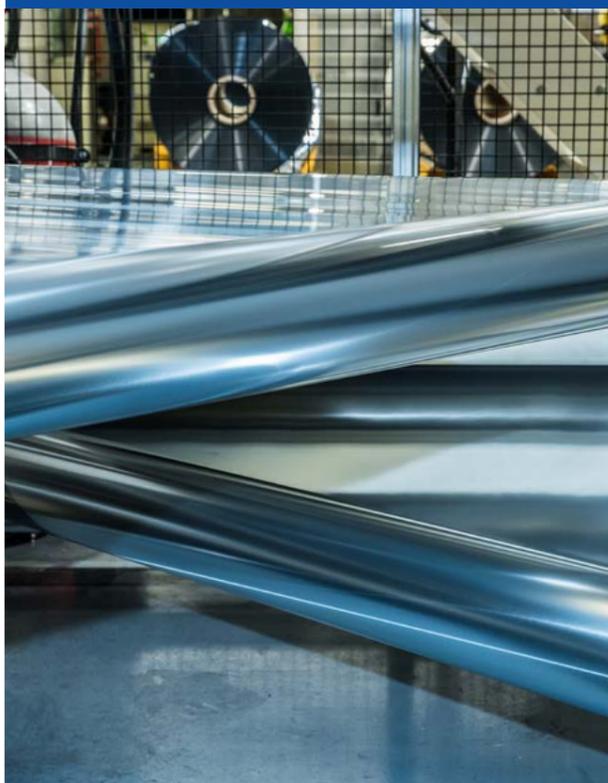
At Aluberg, quality is ensured through procedures, methods, controls, analysis, training, and innovation.

In 2023, no incidents of non-compliance related to health and safety impacts of products and services were recorded.

FOCUS: THE PRODUCT CREATION PROCESS



DID YOU KNOW...



Aluminum is one of the most versatile and widely used materials in the world, thanks to its excellent physical and mechanical properties. Discovered in the 19th century, it has become essential in numerous sectors, from industrial production to domestic use. It is the third most abundant element in the Earth's crust, making up about **8.6% of its composition**.

ALUMINUM: THE MAIN CHARACTER

Aluminum is prized for its **lightness, corrosion resistance, conductivity, and its ability to be infinitely recycled**.

What most distinguishes aluminum, especially in today's context, is its recyclability. As highlighted by CIAL (the Italian National Aluminum Packaging Consortium), approximately **75% of all aluminum ever produced is still in use today due to its recycling capabilities**. This means aluminum can be recycled endlessly without losing its fundamental properties, making it one of the most sustainable and critical materials for the circular economy.

Recycling aluminum requires only 5% of the energy needed to produce it from virgin raw materials. The aluminum production process from bauxite, known as the Hall-Hérault

electrolysis, consumes about **14 kWh** per kilogram of aluminum produced, whereas recycling requires only about **0.7 kWh**. This drastically reduces **CO2 emissions**, making aluminum recycling a key step in combating climate change.

The melting of collected aluminum, a crucial step in the recycling process, yields material that is virtually indistinguishable from the original. This continuous cycle offers both environmental and economic benefits: production costs are significantly reduced, allowing recycled aluminum to compete with newly produced material. Additionally, aluminum recycling contributes to job creation, both in collection and processing, and drives technological innovation to improve processes.



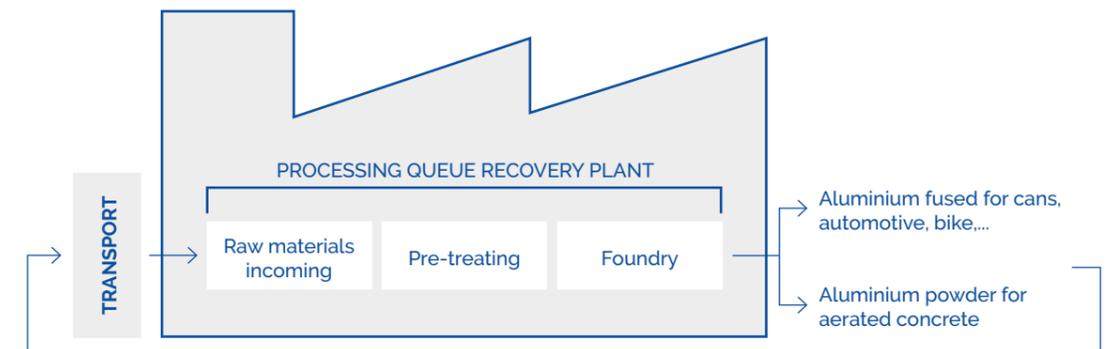
PRODUCTION

RESEARCH AND DEVELOPMENT AS A TOOL FOR INNOVATION

It is now clear that sustainability is also one of the drivers of growth and innovation. Several **alternative solutions to traditional PVC-based** (polyvinyl chloride) products have been introduced to the market, providing a valid, functional, and reliable alternative allows Aluberg to reaffirm its role as a supplier attentive to market and customer needs, delivering innovation and support.

For over two years, the **Research and Development department**, composed of a highly specialized team, has been working on and **proposing PVC-free, sustainable, and recyclable alternatives**.

The verification process for research and development is outlined in a specific procedure, which describes how the entire process is monitored and verified.



PRODUCTION

CUSTOMERS

For Aluberg, being able to offer its customers a targeted and efficient product is of primary importance. For each product, the company prepares and shares with the customer a detailed report containing the technical specifications of the product, including its characteristics and standard application.

With specific customers, **technical supply agreements** are signed, enabling a more lasting and efficient collaboration when needed.

The effectiveness of policies ensuring accuracy and transparency of information is verified through the ISO 9001 Quality Management System, particularly by following the **"Customer Order Review"** process.

During 2023, there were no instances of non-compliance with regulations regarding the information on the services offered.

Furthermore, in compliance with the General Data Protection Regulation (GDPR), Aluberg publishes its **Privacy Policy for customer data** on its website.

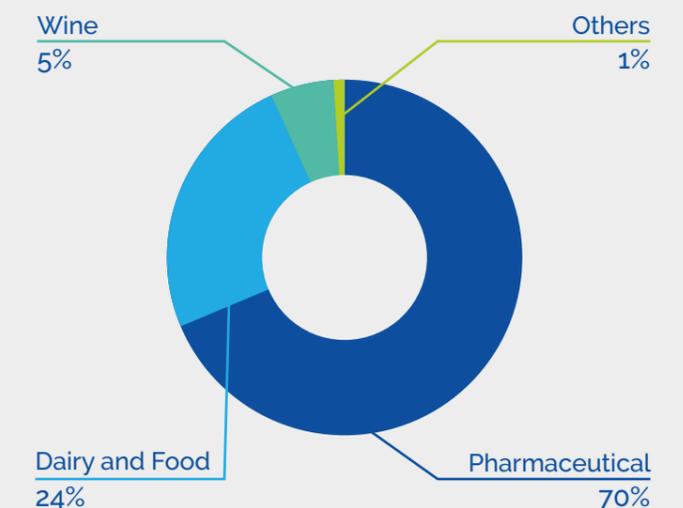
INFOBOX | PVC-FREE PRODUCTS FROM ALUBERG

PVC for single-use products is now considered an unsustainable alternative. Through its research and development process, Aluberg has successfully innovated and created products that are **100% PVC-free**, offering nearly identical technical characteristics and performance at a cost not significantly different from the non-sustainable alternative.

In place of PVC, materials like **Polypropylene or Polyethylene are used due to their properties such as moisture resistance, chemical resistance, lightness, and flexibility**. Using these materials offers several advantages, such as reducing the plastic content in blisters (by approximately 50%), optimizing linear footage per roll, and reducing the thickness of HSL (Heat Seal Lacquer) used for packaging. This leads to savings in space and transportation costs as well as a reduced environmental impact due to fewer transport trips.

The new generation of blisters, with at least **75% aluminum content**, can be melted down during the recycling process to recover approximately 93% aluminum, giving blisters a true **"Second Life"**.

MARKET SERVED



Our human capital: the value and well-being of people

In the chapter dedicated to the **social dimension** of the sustainability report, Aluberg highlights its commitment to creating a workplace that is safe, inclusive, and attentive to employee well-being. This section provides key information on the management of material topics central to the company's workforce, including human resource management policies, occupational health and safety, and training and professional development activities.

The goal is to offer a comprehensive overview of Aluberg's efforts to establish a stimulating and respectful work environment, recognizing the central role of employees in the company's success and fostering growth that prioritizes collective well-being.

PEOPLE THE TEAM

In 2023, Aluberg has **165 employees**, an increase compared to 2021 and 2022. The workforce remains predominantly male, with 150 men and 15 women in 2023, a stable proportion over the past years. Female employees are almost exclusively concentrated among office staff, accounting for 15 out of 23 office employees in 2023.

The **average age** of the workforce remained constant at **43 years** in 2023, and the average length of service is 10 years, reflecting a stable and loyal workforce. It is worth noting that these calculations were made during a **transitional period** for Aluberg, as the company undergoes generational turnover: the majority of employees at the Bagnatica facility have been part of the team for over 25 years.

From a compensation perspective, Aluberg applies a principle of pay equity, with no gender disparities in salaries. **Fixed salaries are determined by the National Collective Labor Agreement (CCNL) applicable to all employees**, while any bonuses or promotions are based on individual skills and professional growth.

Regarding production workers, who form the largest group, their number has grown steadily, **from 130 in 2021 to 140 in 2023**, reflecting an expansion in production capacity and greater employment of specialized personnel.

Aluberg's international presence is also confirmed by the inclusion of two commercial managers who carry out their work activities from their residences in Austria and Spain.

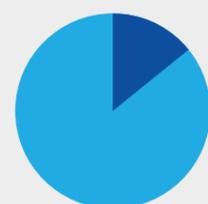
SOCIAL

165

Number of employees

12

Number of new employees



14%

Turnover rate

10

Average length of service

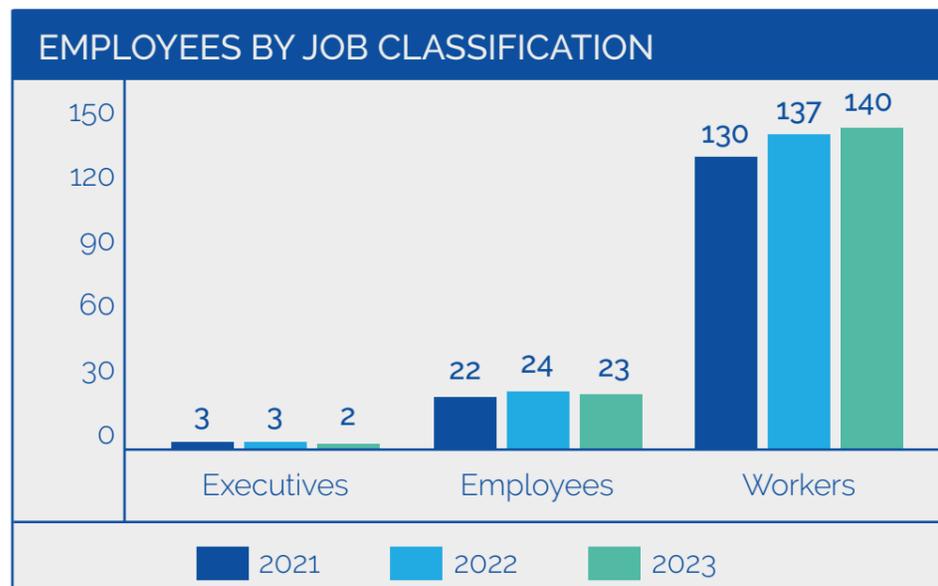
336

Hours of training provided



| GRI 405-1 EMPLOYEES BY CATEGORY AND GENDER | 2021 | 2022 | 2023 |
|--|------|------|------|
| Total Employees | 155 | 164 | 165 |
| woman | 14 | 15 | 15 |
| man | 141 | 149 | 150 |
| Executives | 3 | 3 | 2 |
| woman | 0 | 0 | 0 |
| man | 3 | 3 | 2 |
| Employees | 22 | 24 | 23 |
| woman | 14 | 15 | 15 |
| man | 8 | 9 | 8 |
| Workers | 130 | 137 | 140 |
| woman | 0 | 0 | 0 |
| man | 130 | 137 | 140 |

| GRI 405-1 EMPLOYEES BY AVERAGE LENGTH OF SERVICE | 2021 | 2022 | 2023 |
|--|------|------|------|
| Average age of employees | 44 | 43 | 43 |
| Average length of service | 11 | 11 | 10 |



| GRI 405-1 EMPLOYEES BY AVERAGE LENGTH OF SERVICE | WOMEN | MEN | TOTAL |
|--|-------|-----|-------|
| Total contract employees | 15 | 150 | 165 |
| Permanent | 13 | 132 | 145 |
| Fixed-term | 2 | 18 | 20 |
| Total full-time + part-time employees | 15 | 150 | 165 |
| Full time | 15 | 150 | 165 |
| Part time | 0 | 0 | 0 |

PEOPLE AN INCLUSIVE GROUP

Aluberg places great emphasis on **diversity and inclusion**, recognizing the importance of a fair work environment that respects differences and values individual skills. Workforce composition data highlight diversity in terms of age, gender, and education level, while reflecting certain sector-specific characteristics that influence gender distribution in operational roles.

In 2023, most of the workforce fell within the 30 to 50 age group, representing 48% of the total. The percentage of employees over 50 has slightly decreased over the years, reflecting the ongoing generational turnover within the company. Employees under 30 have increased, signaling Aluberg's commitment to **engaging new talent** and fostering the development of young professionals.

The lack of women in operational roles is influenced by the **physical nature of the work**, which often involves handling heavy loads—a characteristic typical of the manufacturing sector that limits female participation in such roles.

Throughout 2023, the company focused on enhancing the technical and regulatory skills of its employees, particularly through targeted training activities in areas such as safety and technical skills, foreign languages, and regulatory updates.



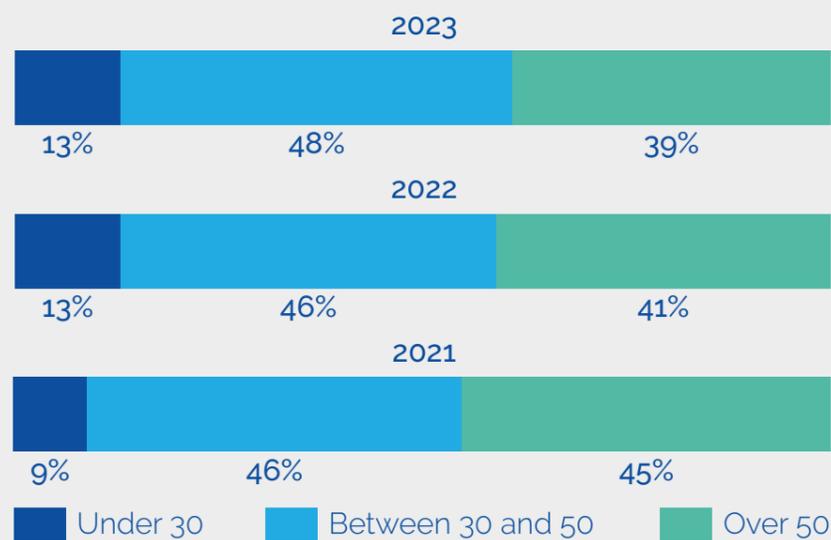
ALUBERG'S TRAINING PLAN FOR BLUE-COLLAR WORKERS

Aluberg's health and safety training plan is defined by the Prevention and Protection Service in compliance with current regulations and the company's operational needs. The training program is implemented on the occasion of:

- **New hires**, to ensure that new employees are properly trained in the specific risks of their role.
- **Job changes**, to update workers on safety procedures relevant to the new position.
- **Inclusion of new operating procedures**, to inform all the personnel involved about the changes introduced.
- **Periodically within 5 years**, to ensure that skills are kept up to date and that every worker continues to operate in accordance with the latest safety standards.



EMPLOYEES BY AGE



GRI 405-1 | EMPLOYEES BY AGE GROUP AND GENDER

| | 2021 | 2022 | 2023 |
|------------------------------------|------------|------------|------------|
| Total Employees | 155 | 164 | 165 |
| woman | 14 | 15 | 15 |
| man | 141 | 149 | 150 |
| Under 30 years old | 14 | 21 | 21 |
| woman | 3 | 3 | 3 |
| man | 11 | 18 | 18 |
| Between 30 and 50 years old | 71 | 75 | 79 |
| woman | 3 | 4 | 3 |
| man | 68 | 71 | 76 |
| Over 50 years old | 70 | 68 | 65 |
| woman | 8 | 8 | 9 |
| man | 62 | 60 | 56 |

GRI 405-1 | PERCENTAGE OF WOMEN IN THE COMPANY

| | 2021 | 2022 | 2023 |
|-----------------------------|------|------|------|
| Under 30 years old | 21% | 14% | 14% |
| Between 30 and 50 years old | 4% | 5% | 4% |
| Over 50 years old | 11% | 12% | 14% |

GRI 405-1 | EMPLOYEES BY EDUCATION LEVEL

| | 2021 | 2022 | 2023 |
|-----------------------------|------|------|------|
| University Graduates | 3 | 1 | 2 |
| High School Graduates | 122 | 131 | 131 |
| Other (Less than a diploma) | 30 | 32 | 32 |

GRI 405-1 | PROTECTED CATEGORIES

| | 2021 | 2022 | 2023 |
|--------------|----------|----------|----------|
| Woman | 2 | 2 | 2 |
| Man | 6 | 6 | 7 |
| Total | 8 | 8 | 9 |

GRI 401-1 | TRAINING

| | WOMEN | MEN | TOTAL |
|----------------------|-------|-----|-------|
| Total training hours | 190 | 362 | 336 |



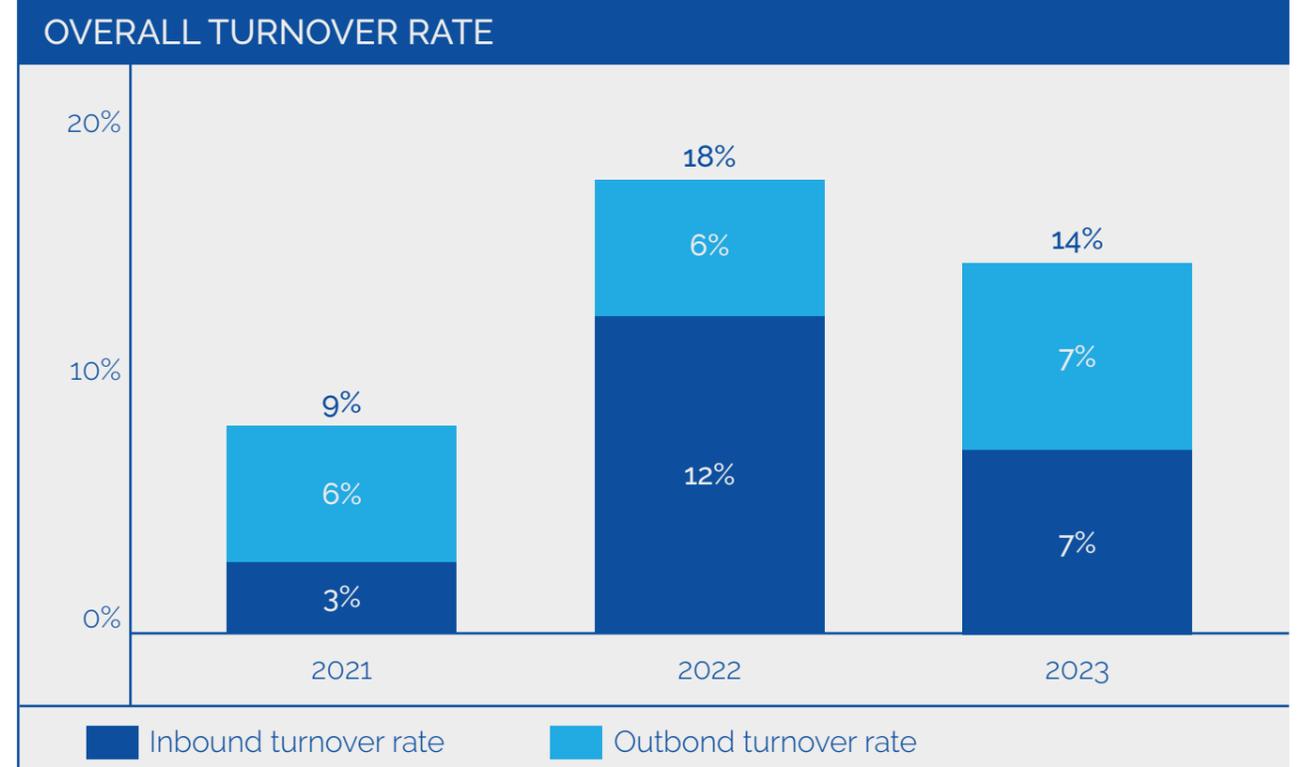
PEOPLE TALENT MANAGEMENT

Over the 2021-2023 period, Aluberg recorded a variable turnover rate, moving from **9% in 2021 to 18% in 2022**, before stabilizing at 14% in 2023. This reflects, in part, the effectiveness of the company's policies for onboarding and staff development.

The use of temporary contracts as a tool for extended evaluation helps mitigate the turnover risks associated with incorrect hires, enabling the company to maintain a more stable and better-qualified workforce. For years, Aluberg has relied on selection through staffing agencies, a method that allows for a more precise assessment of candidates' skills and suitability before proceeding with permanent hiring, reducing the risks of premature decisions and promoting more accurate selection processes.

| GRI 401-1 NEW EMPLOYEES HIRED IN 2023 BY AGE AND GENDER | 2021 | 2022 | 2023 |
|---|----------|-----------|----------|
| Total new hires | 5 | 19 | 12 |
| woman | 1 | 2 | 2 |
| man | 4 | 17 | 10 |
| Under 30 years old | 3 | 11 | 7 |
| woman | 0 | 1 | 1 |
| man | 3 | 10 | 6 |
| Between 30 and 50 years old | 2 | 8 | 5 |
| woman | 1 | 1 | 1 |
| man | 1 | 7 | 4 |
| Over 50 years old | 0 | 0 | 0 |
| woman | 0 | 0 | 0 |
| man | 0 | 0 | 0 |

| GRI 401-1 EMPLOYEES WHO INTERRUPTED OR TERMINATED THEIR EMPLOYMENT RELATIONSHIP IN 2023 BY AGE AND GENDER | 2021 | 2022 | 2023 |
|---|----------|----------|----------|
| Total employees who left | 9 | 10 | 11 |
| woman | 3 | 2 | 2 |
| man | 6 | 8 | 9 |
| Under 30 years old | 0 | 2 | 1 |
| woman | 0 | 1 | 0 |
| man | 0 | 1 | 1 |
| Between 30 and 50 years old | 4 | 3 | 3 |
| woman | 3 | 1 | 2 |
| man | 1 | 2 | 1 |
| Over 50 years old | 5 | 5 | 7 |
| woman | 0 | 0 | 0 |
| man | 5 | 5 | 7 |





PEOPLE'S WELL-BEING: HEALTH AND SAFETY AT WORK

| GRI 401-1 OVERALL TURNOVER RATE, BY GENDER AND AGE | 2021 | 2022 | 2023 |
|--|------|------|------|
| Overall turnover rate | 9% | 18% | 14% |
| Inbound turnover rate | 3% | 12% | 7% |
| woman | 7% | 13% | 13% |
| man | 3% | 11% | 7% |
| Under 30 years old | 21% | 52% | 33% |
| woman | 0% | 33% | 33% |
| man | 27% | 56% | 33% |
| Between 30 and 50 years old | 3% | 11% | 6% |
| woman | 33% | 25% | 33% |
| man | 1% | 10% | 5% |
| Over 50 years old | 0% | 0% | 0% |
| woman | 0% | 0% | 0% |
| man | 0% | 0% | 0% |
| Outbound turnover rate | 6% | 6% | 7% |
| woman | 21% | 13% | 13% |
| man | 4% | 5% | 6% |
| Under 30 years old | 0% | 10% | 5% |
| woman | 0% | 33% | 0% |
| man | 0% | 6% | 6% |
| Between 30 and 50 years old | 6% | 4% | 4% |
| woman | 100% | 25% | 67% |
| man | 1% | 3% | 1% |
| Over 50 years old | 7% | 7% | 11% |
| woman | 0% | 0% | 0% |
| man | 8% | 8% | 13% |

Workplace safety is a fundamental aspect of any industrial sector, but it takes on even greater importance at Aluberg, where daily operations involve the use of heavy machinery and hazardous materials such as lacquers, solvent-based paints, and chemical solvents. Aluberg has implemented a robust occupational safety management system, certified according to the **UNI EN ISO 45001:2023 standard**, which has been active for four certification cycles and adopted voluntarily.

Aluberg's occupational health and safety policy is integrated with its commitment to environmental sustainability, in which the company is dedicated to ensuring that:

- no worker suffers injuries during his shift;
- the development of occupational diseases resulting from exposure to substances or recurrent activities is prevented.
- Aluberg has implemented several procedures to effectively manage workplace accidents and prevent dangerous situations. These include:
- Anomaly analysis and management procedure to identify the root causes of any problems and prevent their recurrence.
- Emergency management procedure, which establishes clear protocols to be followed in case of critical situations.
- Risk identification and assessment procedure, to ensure continuous assessment of working conditions and prevent potential hazards.

The Management System at Aluberg includes a comprehensive risk assessment process that takes into account each individual operator's specific characteristics, such as age or physical limitations. The criteria used are based on Legislative Decree 81/08 and guidelines like ISO 31000. Risk indicators, generated anonymously and collectively, enable management to set improvement objectives aimed at minimizing exposure effects and promoting workplace prevention and safety practices.

Risk assessments are scheduled with various timelines to ensure compliance with current regulations and to keep documentation updated according to newly identified **risks or non-conformities**, such as accidents or near misses. This process involves punctual analyses during periodic reviews and evaluations upon the addition of new workers, machinery, or substances to ensure all potential risk factors are properly assessed and managed. Each work activity, including those related to emergencies and maintenance, undergoes specific risk analysis. Activities with **residual risks** above an acceptable low level are addressed through **service orders that clearly outline prohibitions and protective measures**.

Every incident is thoroughly analyzed to determine necessary prevention and protection measures to prevent similar occurrences in the future. The monitoring process is carried out through continuous automatic surveys and computer systems that log data, involving activity managers. The definition of objectives is overseen by the management systems manager. The occupational health and safety policy statements are reviewed annually during the management review.



Aluberg also employs a **Prevention and Protection Service**, which, through the company organization chart, defines specific responsibilities for each work shift. This ensures that qualified personnel are always present to manage surveillance and emergencies. **Weekly meetings** are held, involving relevant managers based on the agenda topics.

The occupational health service at Aluberg stands out for several features that prioritize employee health protection. Preventive medical examinations are conducted before exposure to risks, such as when new hires join or employees change roles. **First aid devices** are readily available throughout the company, and each employee has a personal health record containing completed and pending tests along with results linked to specific risks. **A medical emergency management exercise program is in place**, and all health risks are monitored, with special attention to occupational diseases potentially associated with specific tasks. The company physician performs regular check-ups and provides complete, timely information to workers.

Aluberg offers various channels for internal and external workers to report risks or dangerous situations. During the induction phase, new employees formally commit to promptly reporting any non-compliant situations, either directly or through their supervisor. These reports are managed by the Prevention and Protection Service, which guarantees feedback for every submission, treating it as an opportunity for improvement.

Furthermore, Aluberg has implemented a **whistleblowing policy**, allowing anonymous reporting and safeguarding employees against retaliation.

IMPROVING SAFETY AT WORK

Aluberg has undertaken many projects aimed at improving occupational safety, with a focus on **modernization and reducing risks for workers**. Among the main actions carried out in the last financial year are:

- Modernization of machinery with the aim of reducing the danger of operations and improving safety conditions.
- Innovation of machine handling and tending systems, to make the transport and use of materials safer and easier, reducing the risk of injuries related to manual handling.
- Analysis of the risks associated with the introduction of new chemicals, with the aim of implementing preventive safety measures in the event of the use of hazardous materials.

| GRI 403-9 WORK-RELATED INJURIES | 2021 | 2022 | 2023 |
|-------------------------------------|------|------|------|
| Total number of recordable injuries | 0 | 1 | 2 |
| - of which employees have incurred | 0 | 1 | 2 |

| GRI 403-9 HOURS WORKED (ORDINARY HOURS + OVERTIME HOURS + HOURS IN THE HOURS BANK) | 2021 | 2022 | 2023 |
|--|---------|---------|---------|
| Total number of hours worked | 286.886 | 280.389 | 284.980 |

| GRI 403-9 RATE OF INJURIES AT WORK | 2021 | 2022 | 2023 |
|--|------|------|------|
| Rate of recordable occupational injuries | 0,0 | 3,6 | 7,0 |
| - of which employees have incurred | 0,0 | 3,6 | 7,0 |

The table above illustrates Aluberg's recordable workplace injury rate over the past three years. An increase in the rate from 3,6% in 2022 to 7,0% in 2023 is observed, attributed to a rise from a single recorded injury in 2022 to two injuries in 2023. The methodology for calculating the injury rate can amplify these variations when the number of incidents is low, as the value, which standardizes injuries relative to the total hours worked, is calculated as follows:

$$\frac{\text{TOTAL NUMBER OF RECORDABLE INJURIES}}{\text{TOTAL NUMBER OF HOURS WORKED}} \times 1,000,000$$

PEOPLE CONTRIBUTING TO THE COMMUNITY

Aluberg actively engages in supporting and developing the local community, establishing and maintaining strong relationships with public administration to ensure transparency in all administrative practices.

Among its initiatives, Aluberg has co-financed the installation of **AED (Automated External Defibrillator) stations in Bagnatica**, demonstrating a tangible commitment to the health and safety of its citizens. Additionally, the company has made a defibrillator available to the community during its operating hours, providing an essential service to the local population in emergency situations.

Environmental Management: Commitment and Responsibility

ENVIRONMENTAL

129.782 GJ

Energy consumption

20.132 m³

Water withdrawals

1.969,09 t

Waste produced

1.743,01 t

Non-hazardous waste

157.602

tCO₂ eq

Total Emissions

1.256,92

tCO₂ eq/MLN€

Emission intensity

ENVIRONMENT

ENERGY CONSUMPTION

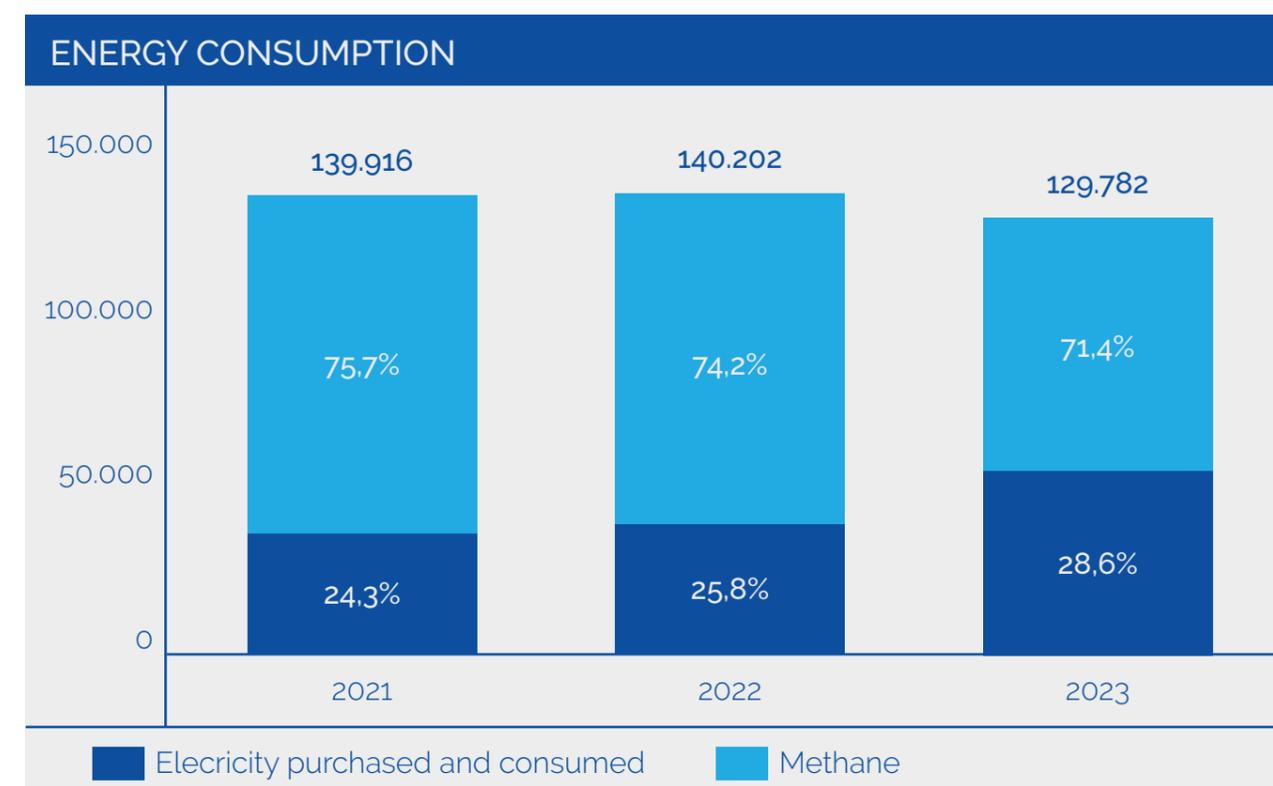
A responsible and forward-looking approach has been adopted in the management of energy and the reduction of emissions, two key aspects of Aluberg's sustainability strategy.

The **environmental management system** ensures continuous monitoring of energy consumption and provides an integrated perspective. Through this ongoing oversight, **Aluberg has been able to improve the efficiency of certain services**, such as reducing the energy consumption of equipment by introducing inverters. Similarly, burners are regularly inspected to ensure maximum efficiency. All energy consumption is periodically monitored and recorded for performance analysis.

By participating in a consortium, Aluberg has developed a forecasting system to build its **reduction strategy**. Consumption estimates from the previous year and related production forecasts enable detailed analysis based, where possible, on a direct correlation.

An energy recovery system has been implemented within the production process: the heat generated by the combustion of solvents from the coating lines in the afterburner is used to heat thermal oil via an air-to-oil heat exchanger. This high-temperature oil is then circulated to preheat the burners in the drying ovens of the coating lines, thereby reducing natural gas consumption.

A significant milestone was achieved in 2024 (though outside the scope of this document) with the exclusive **purchase of green electricity certified by Guarantees of Origin**, ensuring that the entire electricity demand is met through renewable energy sources.





ENVIRONMENT

EMISSIONS

| GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION | | U.M. | 2021 | 2022 | 2023 |
|--|--|-----------|----------------|----------------|----------------|
| Electrical energy | Total electricity purchased and consumed | GJ | 34.042 | 36.118 | 37.066 |
| | of which purchased from certified renewable sources with Guarantee of Origin | GJ | - | - | - |
| | Total self-produced and consumed electricity | GJ | - | - | - |
| | of which self-produced from renewable sources (photovoltaic systems) | GJ | - | - | - |
| Methane | Natural gas by production process | GJ | 105.874 | 104.084 | 92.716 |
| Diesel oil | Heating oil | GJ | - | - | - |
| Total energy consumption | | GJ | 139.915 | 140.202 | 129.782 |
| Company car fleet | Diesel oil | GJ | 351.12 | 337.80 | 445.52 |
| | Petrol | GJ | 67.33 | 44.43 | 89.62 |

| GRI 302-3 ENERGY INTENSITY | | U.M. | 2021 | 2022 | 2023 |
|------------------------------|--|------------------|---------|---------|---------|
| Total energy consumption | | GJ | 139.915 | 140.202 | 129.782 |
| Turnover | | MLN€ | 90.000 | 126.350 | 125.387 |
| | | GJ/MLN€ turnover | 1554.61 | 1109.63 | 1035.03 |

Aluberg actively works to measure and reduce its greenhouse gas emissions. The progressive adoption of **BAT (Best Available Technology)**, such as the AIA review to contain and lower pollutant limits, represents a strategic choice for the company. Monitoring carried out using advanced technologies for fume control and treatment (parameters for Total Organic Carbon [TOC], Nitrogen Oxides [NOX], and Carbon Monoxide [CO] are measured), helps limit the impact of its activities on the atmosphere. In 2024, a new BAT will be introduced to reduce the TOC emission limit at the chimney from **40 mg to 20 mg**.

The company is also **committed to gradually decreasing CO₂ emissions** in line with global climate change mitigation goals.

In the context of corporate emissions, **scope 1 emissions** represent direct emissions from sources owned or controlled by the company, such as the use of fuels in machinery or vehicles; **scope 2 emissions** are indirect emissions associated with energy purchased by the company, such as electricity, heating, or cooling; **scope 3 emissions** refer to emissions linked to activities not directly controlled by the company but part of its operational ecosystem.

The data presented in the following tables refer to **Aluberg's 2023 GHG inventory**, prepared according to **ISO 14064 guidelines**.

| GRI 305 EMISSIONS | tCO ₂ eq | tCO ₂ | tN ₂ O | tCH ₄ |
|---|---------------------|------------------|-------------------|------------------|
| GRI 305-1 Direct (Scope 1) GHG emissions | | | | |
| Direct emissions from stationary combustion | 11.836 | 12.093 | 56 | 900 |
| Direct emissions from mobile combustion | 42 | 6,9 | 0,05 | 5,2 |
| Direct emissions from F-Gas leaks | 13 | | | |
| Total Scope 1 | 11.891 | | | |

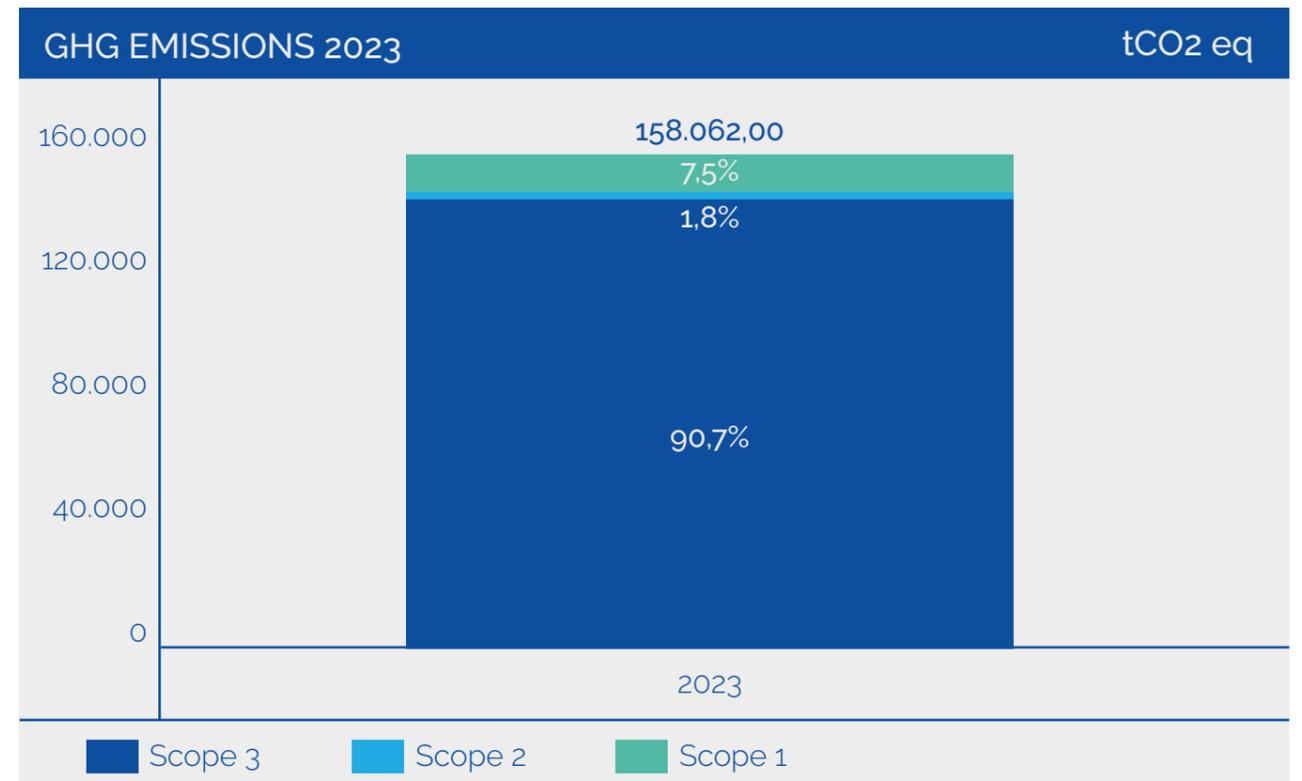
| GRI 305 EMISSIONS | U.M. | 2023 |
|---|---------------------------|--------------|
| GRI 305-2 Energy indirect (Scope 2) GHG emissions | | |
| From purchased electricity – location based | tCO ₂ eq | 2.873 |
| Total Scope 2 | tCO₂ eq | 2.873 |



| GRI 305 EMISSIONS | U.M. | 2023 |
|--|-----------------|----------|
| GRI 305-3 Other indirect (Scope 3) GHG emissions | | |
| Indirect GHG Emissions from Transport | tCO2 eq | 4.601 |
| Emissions from inbound transport | tCO2 eq | 1.682 |
| Emissions from outbound transport | tCO2 eq | 2.718 |
| Transport-dependent emissions | tCO2 eq | 5 |
| Emissions from business travel | tCO2 eq | 31 |
| Emissions from waste transport | tCO2 eq | 151 |
| Upstream emissions fuels transport | tCO2 eq | 15 |
| Indirect GHG emissions from the products used | tCO2 eq | 129.767 |
| Emissions from products purchased by the company | tCO2 eq | 122.984 |
| Emissions from services purchased by the company | tCO2 eq | 11.080 |
| Emissions from waste disposal | tCO2 eq | 340 |
| Emissions from water consumption | tCO2 eq | 6 |
| Emissions from the purchase of activity-based materials | tCO2 eq | 2.384 |
| Emissions from upstream energy | tCO2 eq | 2.974 |
| Indirect GHG emissions associated with the use of the organization's products | tCO2 eq | 8.930 |
| End of life | tCO2 eq | 8.930 |
| Total Scope 3 | tCO2 eq | 143.298 |
| GRI 305-4 Emission intensity | | |
| Total Scope 1, Scope 2 and Scope 3 emissions | tCO2eq | 157.602 |
| Turnover | MLN€ | 125,387 |
| Emission intensity KPI | tCO2eq/ MLN€ | 1.256,92 |

DID YOU KNOW... EMISSION INTENSITY

The data on emission intensity can be much more significant than the simple trend of emissions. This KPI makes it possible to analyze the trend of **emissions, in relation to business performance**, normalizing the emission value on the value of production.





ENVIRONMENT

WATER CONSUMPTION

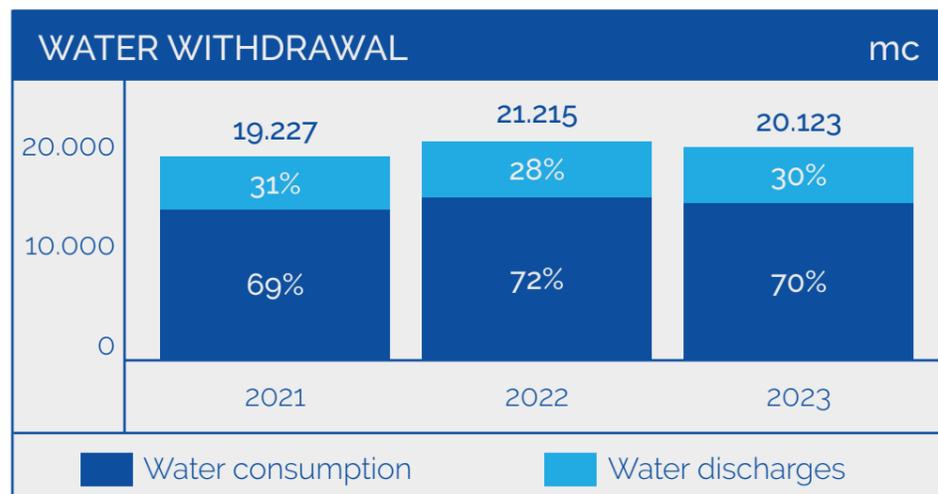
Alberg is committed to managing water resources responsibly and sustainably, with a focus on reducing consumption and optimizing water use within its production processes.

Before 2023, water resources were entirely sourced from the municipal water supply. Recently, a well has been activated, allowing the company to **avoid impacting the water consumption of Bagnatica** and surrounding areas, maintaining stable water pressure and, consequently, consistent company performance.

As for wastewater, white water is discharged into the municipal white-water system, while black water (domestic and technical discharges) is directed to the black water sewer system. All Alberg discharges are closely monitored through analyses to ensure compliance with regulatory thresholds.

The company conducts constant monitoring of water usage, aiming to improve efficiency and reduce waste, adopting advanced technological solutions for water recycling and reuse wherever possible.

Monitoring is categorized into water consumption, withdrawals, and discharges. Water discharge data for the three reporting periods shown have been estimated, **pending the installation of precision meters in 2024**.



| GRI 303-3 WATER WITHDRAWAL | U.M. | 2021 | 2022 | 2023 |
|---|------|--------|--------|--------|
| Total | Mc | 19,227 | 21,215 | 15,284 |
| of which fresh water (≤1000 mg/l total dissolved solids) | Mc | 19,227 | 21,215 | 15,284 |
| of which other types of water (>1,000 mg/l of total dissolved solids) | Mc | - | - | - |

| GRI 303-4 WATER DISCHARGE | U.M. | 2021 | 2022 | 2023 |
|---|------|-------|-------|-------|
| Total | Mc | 6,000 | 6,000 | 6,000 |
| of which fresh water (≤1000 mg/l total dissolved solids) | Mc | 6,000 | 6,000 | 6,000 |
| of which other types of water (>1,000 mg/l of total dissolved solids) | Mc | - | - | - |

| GRI 303-5 WATER CONSUMPTION | U.M. | 2021 | 2022 | 2023 |
|-------------------------------|------|--------|--------|--------|
| Total | Mc | 13,227 | 15,215 | 14,132 |





ENVIRONMENT

WASTE

Aluberg adopts a rigorous and responsible waste management approach aimed at minimizing waste production and optimizing resource recovery through reuse and recycling processes. **The primary goal is to reduce the environmental impact of generated waste**, ensuring that every stage of the material lifecycle is handled with care and in compliance with environmental regulations.

In 2023, hazardous waste sent for disposal experienced a significant reduction compared to the previous year, demonstrating the company's efforts to minimize the impact of hazardous waste through preventive strategies and optimization measures in the production process.

In 2023, Aluberg generated a total of 1,969.09 tons of waste, an increase compared to previous years (1,783.31 tons in 2021 and 1,851.71 tons in 2022). The majority of this waste was recycled and recovered, reducing the amount sent for disposal.

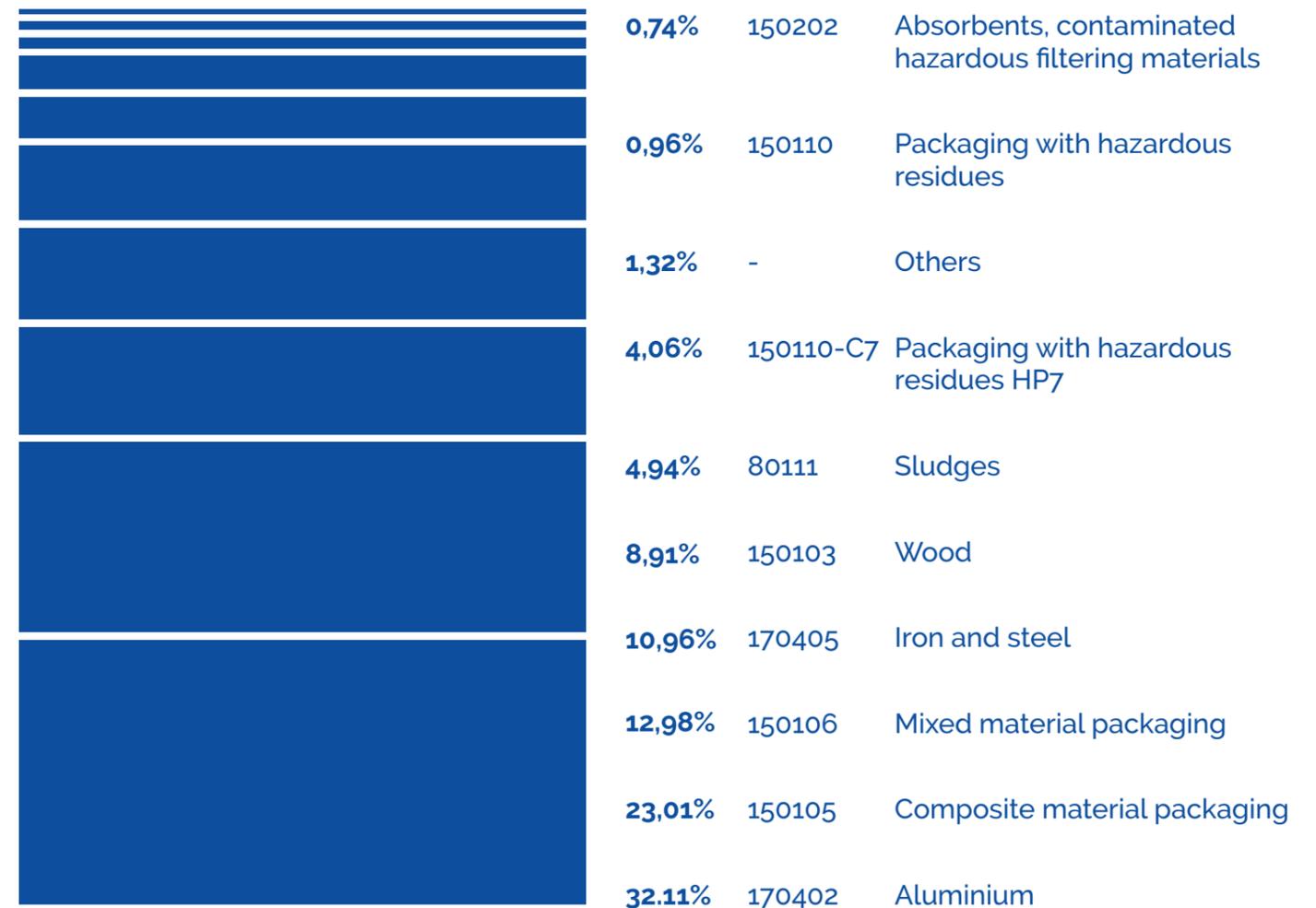


| GRI 306-3 WASTE GENERATED | U.M. | 2021 | 2022 | 2023 |
|-----------------------------|----------|----------------|----------------|----------------|
| Hazardous waste | t | 232,94 | 250,75 | 226,09 |
| Non-hazardous waste | t | 1550,37 | 1600,96 | 1743,01 |
| Total | t | 1783,31 | 1851,71 | 1969,09 |

| GRI 306-4 WASTE DIVERTED FROM DISPOSAL | U.M. | 2021 | 2022 | 2023 |
|--|----------|----------------|----------------|----------------|
| Hazardous waste | t | 98,81 | 90,65 | 100,98 |
| Non-hazardous waste | t | 1546,6 | 1598,13 | 1738,25 |
| Total | t | 1645,41 | 1688,78 | 1839,22 |

| GRI 306-5 WASTE DIRECTED TO DISPOSAL | U.M. | 2021 | 2022 | 2023 |
|--|----------|---------------|---------------|---------------|
| Hazardous waste | t | 134,13 | 160,10 | 125,11 |
| Non-hazardous waste | t | 3,76 | 2,83 | 4,76 |
| Total | t | 137,89 | 162,93 | 129,87 |

WASTE COMPOSITION BY CER CODE





ENVIRONMENTAL MATERIALS

Strategy and responsibility define Aluberg's approach to managing materials used in its production processes. **Aluminum and plastic materials form the core of the materials employed**, with a strong commitment to ensuring sustainable sourcing and maximizing recovery and recycling efforts.

Increasing the use of green materials is one of the company's main priorities. **Aluberg is focused on expanding the use of PVC-free products**, thereby reducing the reliance on environmentally harmful resources and promoting a circular economy.

| GRI 301-1 MATERIALS USED BY WEIGHT | U.M. | 2021 | 2022 | 2023 |
|--------------------------------------|------|-----------|-----------|-----------|
| Total | t | 20.098,53 | 21.505,04 | 21.632,20 |

| GRI 301-3 RECLAIMED PRODUCTS AND THEIR PACKAGING MATERIALS | U.M. | 2021 | 2022 | 2023 |
|--|------|---------|---------|---------|
| Total | t | 1.359,7 | 1.446,8 | 1.462,4 |



REPORT

GRI TABLE OF CONTENTS

Below is the analytical index of the contents included in the 2023 Sustainability Report of Aluberg S.p.A. The prospectus has been prepared in accordance with the most recent guidelines issued by GRI Standards.

| GRI | INDICATOR SPECIFICATION | PARAGRAPH |
|-----------------------------------|---|---|
| GRI 2 - General Disclosure | | |
| 2-1 | Organizational details | Perimeter and Process |
| | 20.098,53 | 21.505,04 |
| 2-2 | Entities included in the organization's sustainability reporting | Perimeter and Process |
| 2-3 | Reporting period, frequency and contact point | Perimeter and Process |
| 2-4 | Restatements of information ¹ | |
| 2-5 | External Assurance ² | |
| 2-6 | Activities, value chain and other business relationships | 1.2 Reference markets |
| 2-7 | Employees | 5.1 The Team |
| 2-8 | Workers who are not employees ³ | |
| 2-9 | Governance structure and composition | 3.3 The Corporate Governance Model |
| 2-10 | Nomination and selection of the highest governance body | 3.3 The Corporate Governance Model |
| 2-11 | Chair of the highest governance body | 3.3 The Corporate Governance Model |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 3.3 The Corporate Governance Model |
| 2-13 | Delegation of responsibility for managing impacts | 3.3 The Corporate Governance Model |
| 2-14 | Role of the highest governance body in sustainability reporting | 3.3 The Corporate Governance Model |
| 2-15 | Conflicts of interest | 3.4 Ethics, Integrity, and Compliance |
| 2-16 | Communication of critical concerns | 3.3 The Corporate Governance Model |
| 2-17 | Collective knowledge of the highest governance body | 3.2 A cultural approach to sustainability |

¹Not present.

²Not present.

³Information not reported

| | | |
|---------------------------------------|--|--|
| 2-18 | Evaluation of the performance of the highest governance body | 3.3 The Corporate Governance Model |
| 2-22 | Statement on sustainable development strategy | 2.3 The Strategic Sustainability Plan |
| 2-25 | Processes to remediate negative impacts | 3.2 A cultural approach to sustainability |
| 2-27 | Compliance with laws and regulations | 3.4 Ethics, Integrity, and Compliance |
| 2-28 | Membership associations | 3.1 Towards continuous monitoring |
| 2-29 | Approach to stakeholder engagement | 2.1 Stakeholder engagement |
| 2-30 | Collective bargaining agreements | 5.1 The Team |
| GRI 3 - Material Themes | | |
| 3-1 | Process to determine material topics | 2.2 The Materiality Matrix |
| 3-2 | List of material topics | 2.2 The Materiality Matrix |
| 3-3 | Management of material topics | 2.2 The Materiality Matrix |
| ECONOMIC PERFORMANCE | | |
| 3-3 | Management of material topics | 1.3 The economic value generated and distributed to stakeholders |
| GRI 201 - ECONOMIC PERFORMANCE (2021) | | |
| 201-1 | Direct economic value generated and distributed | 1.3 The economic value generated and distributed to stakeholders |
| PROCUREMENT POLICY | | |
| 3-3 | Management of material topics | 4.1 The supply chain |
| BUSINESS ETHICS AND INTEGRITY | | |
| 3-3 | Management of material topics | 3.4 Ethics, Integrity, and Compliance |
| GRI 205 - ANTI-CORRUPTION (2021) | | |
| 205-1 | Operations assessed for risks related to corruption | 3.4 Ethics, Integrity, and Compliance |
| 205-3 | Confirmed incidents of corruption and actions taken | 3.4 Ethics, Integrity, and Compliance |
| RESEARCH AND DEVELOPMENT | | |
| 3-3 | Management of material topics | 4.3 Research and Development as a tool for innovation |



| RAW MATERIALS | | |
|--------------------------------------|--|------------------------|
| 3-3 | Management of material topics | 6.5 Materials |
| GRI 301 - MATERIALS (2021) | | |
| 301-1 | Materials used by weight or volume | 6.5 Materials |
| 301-2 | Recycled input materials used | 6.5 Materials |
| 301-3 | Reclaimed products and their packaging materials | 6.5 Materials |
| ENERGY | | |
| 3-3 | Management of material topics | 6.1 Energy consumption |
| GRI 302 - ENERGY (2021) | | |
| 302-1 | Energy consumption within the organization | 6.1 Energy consumption |
| 302-3 | Energy intensity | 6.1 Energy consumption |
| 302-4 | Reduction of energy consumption | 6.1 Energy consumption |
| 302-5 | Reductions in energy requirements of products and services | 6.1 Energy consumption |
| WATER AND WATER DISCHARGES | | |
| 3-3 | Management of material topics | 6.3 Water Consumption |
| GRI 303 - WATER AND EFFLUENTS (2021) | | |
| 303-1 | Interactions with water as a shared resource | 6.3 Water Consumption |
| 303-2 | Management of water discharge-related impacts | 6.3 Water Consumption |
| 303-3 | Water withdrawal | 6.3 Water Consumption |
| 303-4 | Water Discharge | 6.3 Water Consumption |
| 303-5 | Water consumption | 6.3 Water Consumption |

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|---------------------------------------|--|----------------------|
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| GRI 305 - EMISSIONS (2021) | | |
| 305-1 | Direct (Scope 1) GHG emissions | 6.2 Emissions |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 6.2 Emissions |
| 305-3 | Other indirect (Scope 3) GHG emissions | 6.2 Emissions |
| 305-4 | GHG emissions intensity | 6.2 Emissions |
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| 3-3 | Management of material topics | 6.4 Waste |
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| 306-2 | Management of significant waste-related impacts | 6.4 Waste |
| 306-3 | Waste generated | 6.4 Waste |
| 306-4 | Waste diverted from disposal | 6.4 Waste |
| 306-5 | Waste directed to disposal | 6.4 Waste |
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|--|---|--|
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| 3-3 | Management of material topics | 5.4 People's well-being: health and safety at work |
| GRI 403 - HEALTH AND SAFETY AT WORK (2021) | | |
| 403-1 | Occupational health and safety management system | 5.4 People's well-being: health and safety at work |
| 403-2 | Hazard identification, risk assessment, and incident investigation | 5.4 People's well-being: health and safety at work |
| 403-3 | Occupational health services | 5.4 People's well-being: health and safety at work |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | 5.4 People's well-being: health and safety at work |
| 403-5 | Worker training on occupational health and safety | 5.4 People's well-being: health and safety at work |
| 403-6 | Promotion of worker health | 5.4 People's well-being: health and safety at work |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5.4 People's well-being: health and safety at work |
| 403-8 | Workers covered by an occupational health and safety management system | 5.4 People's well-being: health and safety at work |
| 403-9 | Work-related injuries | 5.4 People's well-being: health and safety at work |
| 403-10 | Work-related ill health | 5.4 People's well-being: health and safety at work |
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| 3-3 | Management of material topics | 5.2 An inclusive group |
| GRI 404 - TRAINING AND EDUCATION (2021) | | |
| 404-1 | Average hours of training per year per employee | 5.2 An inclusive group |

| INCLUSION, DIVERSITY AND NON-DISCRIMINATION | | |
|---|---|---|
| 3-3 | Management of material topics | 5.2 An inclusive group |
| GRI 405 - DIVERSITY AND EQUAL OPPORTUNITIES (2021) | | |
| 405-1 | Diversity of governance bodies and employees | 5.2 An inclusive group |
| 405-2 | Ratio of basic salary and remuneration of women to men | 5.2 An inclusive group |
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| 3-3 | Management of material topics | 5.5 Contribution to the local community |
| PROTECTION OF THE SAFETY AND HEALTH OF THE CUSTOMER | | |
| 3-3 | Management of material topics | 4.4 Customers |
| GRI 416 - CUSTOMER HEALTH AND SAFETY (2021) | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | 4.4 Customers |
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| ATTENTION TO PRODUCT COMMUNICATION | | |
| 3-3 | Management of material topics | 4.4 Customers |
| GRI 417 - MARKETING AND LABELING (2021) | | |
| 417-1 | Requirements for product and service information and labeling | 4.4 Customers |
| 417-3 | Incidents of non-compliance concerning marketing communications | 4.4 Customers |
| PROTECTING CUSTOMER PRIVACY | | |
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| GRI 418 - CUSTOMER PRIVACY (2021) | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 4.4 Customers |

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