

DIFE

SUSTAINABILITY REPORT **2024**







DIFE

www.dife.it

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INTRO

Company presentation

00

INTRO

Letter to stakeholder

MESSAGE FROM MANAGEMENT

Dear stakeholders,

The entire dife s.p.a. team is delighted to present the 2024 sustainability report, which highlights our ongoing commitment to responsible waste management and the promotion of a circular economy. With five operational sites, including three waste treatment plants located in the province of Pistoia, we operate throughout the national territory, providing a comprehensive, customer-tailored service with a strong focus on environmental protection. 2024 has been a year of consolidation and sustainable growth: we have initiated significant energy efficiency measures,

including the installation of photovoltaic panels on the roof of our main site, serving the principal plant. This is a concrete step towards reducing our direct emissions and generating our own renewable energy. This report, prepared in accordance with the principles of the Corporate Sustainability Reporting Directive (CSRD), reflects our commitment to making information increasingly transparent, comparable, and useful for all stakeholders, with the aim of creating shared and lasting value.

The chairman of the board of directors
Dife s.p.a.

Franco Romanini



INTRO

Company profile

DIFE S.P.A. (HEREINAFTER REFERRED TO AS DIFE)
WAS ESTABLISHED IN 1978
TO OPERATE IN THE
PAPER AND CARDBOARD
RECYCLING SECTOR.

Over more than 45 years of activity, the company has expanded the range of its operations and is now present across much of the national territory thanks to its network of collaborators, with an increasing focus on environmental protection. With over 25 operational vehicles covering approximately 1.2 million kilometres per year, and 112,000 tonnes of waste managed, dife provides an organised and effective response in the management of special waste, aiming to ensure customer satisfaction while paying particular attention to material recovery and the reduction of environmental impacts from its activities.



INTRO

Main target markets

Over the years, DIFE has developed expertise in managing industrial waste across numerous production sectors, making the company a reliable partner for the collection and treatment of a wide range of special waste types.

Among the types of waste managed, the majority comes from the paper industry, the large-scale retail sector (GDO), the textile sector, leather goods, and shipbuilding, working with the leading Italian luxury brands, as well as from the food industry, the construction sector, and progressively all other production sectors.

The facilities

DIFE's two plant hubs, covering a total area of over 30,000 m², are located in the province of Pistoia.

Waste treatment at our three owned facilities (in Serravalle Pistoiese for the treatment of non-hazardous waste and in Montale for the storage of hazardous waste) is carried out through five processing lines:

- sorting for packaging and recoverable solid waste
- shredding for solid waste
- compaction for solid waste
- mixing for liquid and sludge waste
- storage for hazardous and non-hazardous waste

The fleet

DIFE has CE-certified vehicles and equipment, suitable for every transport requirement: articulated lorries with sliding floors, trucks with grab loaders, roll-off trucks with hydraulic sides, and tankers for sewage services. This enables the management of a wide range of needs, from large-scale collection using containers and compactors to small-scale collection.



Intermediation

Intermediation activities allow us to meet the needs of a wide range of clients – from multinational corporations and large multi-site industrial groups to small and medium-sized enterprises. DIFE acts as a single supplier, always ensuring the highest level of quality and safety, thanks to collaborations established with numerous partners across the national territory.

Since 2015, the subsidiary S.A. Trading Srl (hereinafter referred to as SA Trading) has managed intermediation with recovery and disposal plants, enabling the Group to handle large volumes of materials.

A choice of conscience and quality

Respect for the environment and workplace safety are core values for DIFE. To ensure the quality of processes and services, the Company has implemented an integrated “quality, environmental, and safety” management system in accordance with UNI EN ISO 9001:2015, UNI EN ISO 14001:2015, and UNI EN ISO 45001:2023 standards, as well as the organisational and management model under Legislative Decree 231/01.

2015

Closure of the Montale site, where only the hazardous waste storage facility remains, establishment of the subsidiary S.A. Trading for intermediation and matters related to the administrative management of waste, and expansion to 20 transport vehicles.

2010

Acquisition of the "Area Serravalle 2" lots



2014

Authorisation and construction of the "Area Serravalle 2" facilities, where the company initially began managing tyres, followed by sludges and powders, as well as other types of waste.



2016

The DIFE FOR KIDS project is launched to raise awareness among young generations about proper waste sorting.



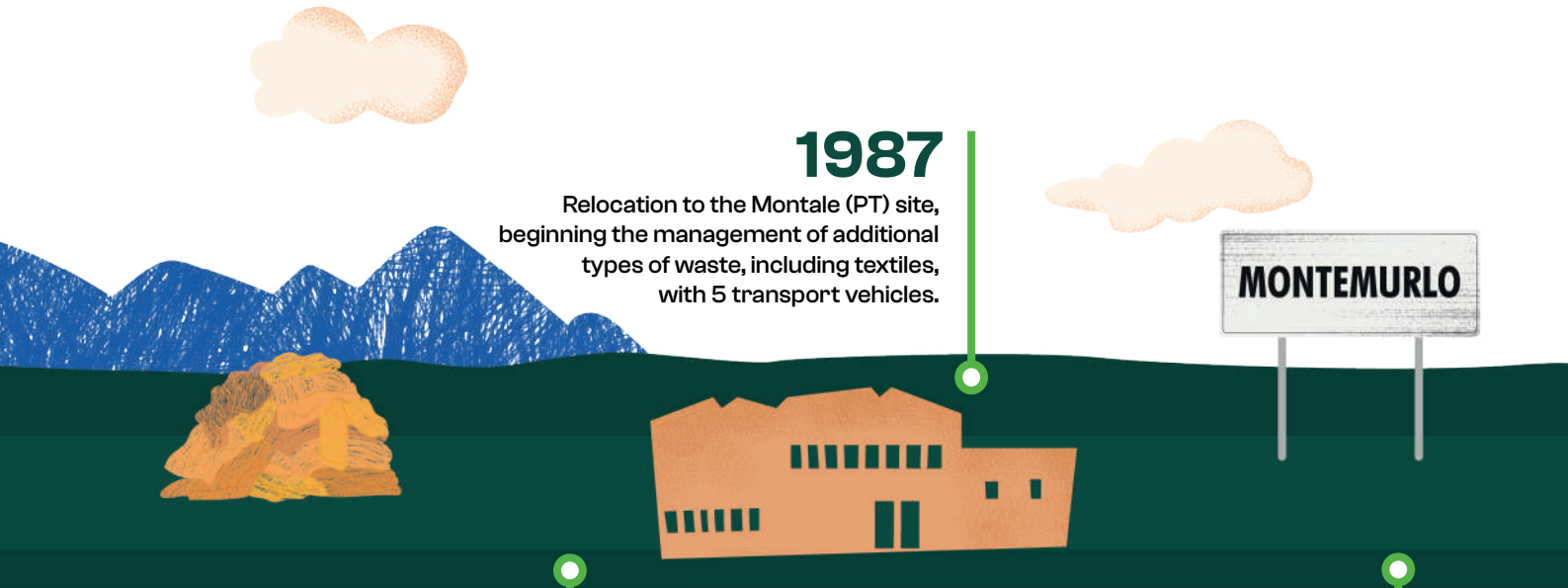
2020

DIFE carried out a revamping of the existing waste sorting and management facility through the installation of a new double ballistic separator, to improve the efficiency of the material recovery and sorting process.



2017

DIFE expands further through the acquisition of the "Area Serravalle 4" property for the creation of a mechanical workshop and a storage area for equipment (compactors and containers).



1987

Relocation to the Montale (PT) site, beginning the management of additional types of waste, including textiles, with 5 transport vehicles.



2002

Transfer of almost all production to the Serravalle Pistoiese (PT) site, management of waste from the large-scale retail sector (GDO) and leather goods, as well as liquid waste, with 12 transport vehicles.

1978

Year of opening of the Montemurlo (PO) plant for the management of paper, cardboard, plastic, and scrap iron, with 2 transport vehicles.



2022

We began mapping and reporting our commitment through the preparation of our first Sustainability Report.



2021

The acquisition of the "Area Serravalle 3" property allowed DIFE to expand the office space and dedicate an entire yard to the storage of recycled paper (MPS).

2023

DIFE established Rinascenza Toscana, in which it holds a 20% share, a company that manages the Piombino landfill.

INTRO

Vision



To become the regional point of reference for the circular economy, contributing to the creation of a future in which every waste material becomes a resource and environmental management is synonymous with innovation, efficiency, and responsibility towards future generations.



Mission

To provide excellent services for environmental protection, ensuring the responsible management of waste, its proper disposal, and the recovery of resources, through innovative and sustainable solutions that create value for the community and the region.

INTRO

Highlights 2024

Operational KPIs

55.581,53

Tonnes of waste managed at DIFE facilities

1.158.792

KM travelled

-70%

Waste diverted from landfill over the past two years

820

Number of clients served

3



Operational sites and geographic coverage

INTRO

Highlights 2024

Environmental KPIs

17.900

Energy produced from renewable sources (kwh) – photovoltaic installed “Area serravalle 3” offices

6.740

Self-Consumed Energy (kWh)

325,4

Scope 1 Emissions (tonnes CO₂e)

847,9

Scope 2 Emissions (tonnes CO₂e)

55%

Waste sent for material recovery as a proportion of total waste managed in 2024

33%

Waste sent for energy recovery as a proportion of total waste managed in 2024

INTRO

Highlights 2024

Social KPIs

22%

Total number of Female employees

13,8%

Total number of employees under 30

29,9%

Total number of employees over 50

94,3%

Total number of Permanent employees

1.175

Training hours provided (13.5 per employee)

6,44

Injury frequency rate

23

Events involving a total of 3,000 children

INTRO

Highlights 2024

Economic KPIs

26.279.980

Annual Revenue (€)
+4.5% Compared to the
Previous Year

850.000

Investments in Innovation
and Sustainability (€):
Roof renovation and
installation of
photovoltaic panels
(commencing in 2025)

533.000

Investments in Innovation
and Sustainability (€):
Renewal of the vehicle
fleet with the
replacement of the most
outdated vehicles

530.000

Investments in
Innovation and
Sustainability (€):
Renewal of Equipment
Fleet



ESRS-2

Business Model, Infrastructural and Intellectual Capital

01

ESRS-2

Methodological Note

Operational KPIs

For the third consecutive year, DIFE has chosen to prepare its Sustainability Report on a voluntary basis, but – already since last year – in accordance with the European sustainability reporting standards issued by EFRAG, the ESRS standards.

(EUROPEAN SUSTAINABILITY REPORTING STANDARD).



ESRS-2

The Board of Directors is committed to maintaining the consistency demonstrated over these years.

continuing to report and publish on an annual basis, presenting data relating to the financial year "1 January - 31 December" 2024. This report may also include additional data from previous or projected financial years for comparative purposes, with the aim of providing stakeholders with a tool to assess the performance of activities over the short and medium term.

The company SA Trading, established in 2015 and 100% controlled by DIFE, provides consultancy and administrative support services for the preparation of the waste tracking register and the submission of the MUD. It also holds Category 8 authorisation for intermediation, enabling it, through its established territorial network, to manage any type of special waste. S.A. TRADING is excluded from the reporting perimeter.

Another structural element of this report is the approach to double materiality and the use of the risk management system. As expressly indicated in the frameworks within the ESRS standards, organisations cannot disregard a proper assessment of impacts, risks, and opportunities related to the various relevant ESG topics.

Based on the principles of the Integrated Reporting Framework (<IR>), we have applied "Integrated Thinking," using a structure that follows the division by capitals, defined as the variables that determine value creation.

- FINANCIAL CAPITAL,
INFRASTRUCTURAL CAPITAL,
INTELLECTUAL CAPITAL,
SOCIAL AND RELATIONAL
CAPITAL,
HUMAN CAPITAL,
NATURAL CAPITAL -

we have organised the information and disclosure requirements set out by the European standards according to this logic, highlighting the macro-areas and the interrelationships between them, in an effort to make the report itself easier to read.

ESRS 2 BP2

For the reporting year, no specific circumstances were identified that could significantly affect the content or the method of preparation of the sustainability information.

ESRS-2

Governance

ESRS 2 GOV-1

DIFE OPERATES AS A JOINT-STOCK COMPANY (S.P.A.).

Over the years, DIFE has developed expertise in managing industrial waste across many production sectors, making the company a reliable partner for the collection and treatment of a wide range of special waste types. Among the types of waste managed, the majority comes from the paper industry, the large-scale retail sector (GDO), the textile sector, leather goods, and shipbuilding, working with the leading Italian luxury brands, as well as from the food industry, the construction sector, and progressively all other production sectors.



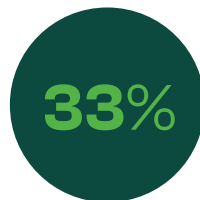
Gender composition of the management body



Age Group Composition of the Management Body



Operational composition of the management body



Percentage of independent directors



Gender composition of the supervisory body

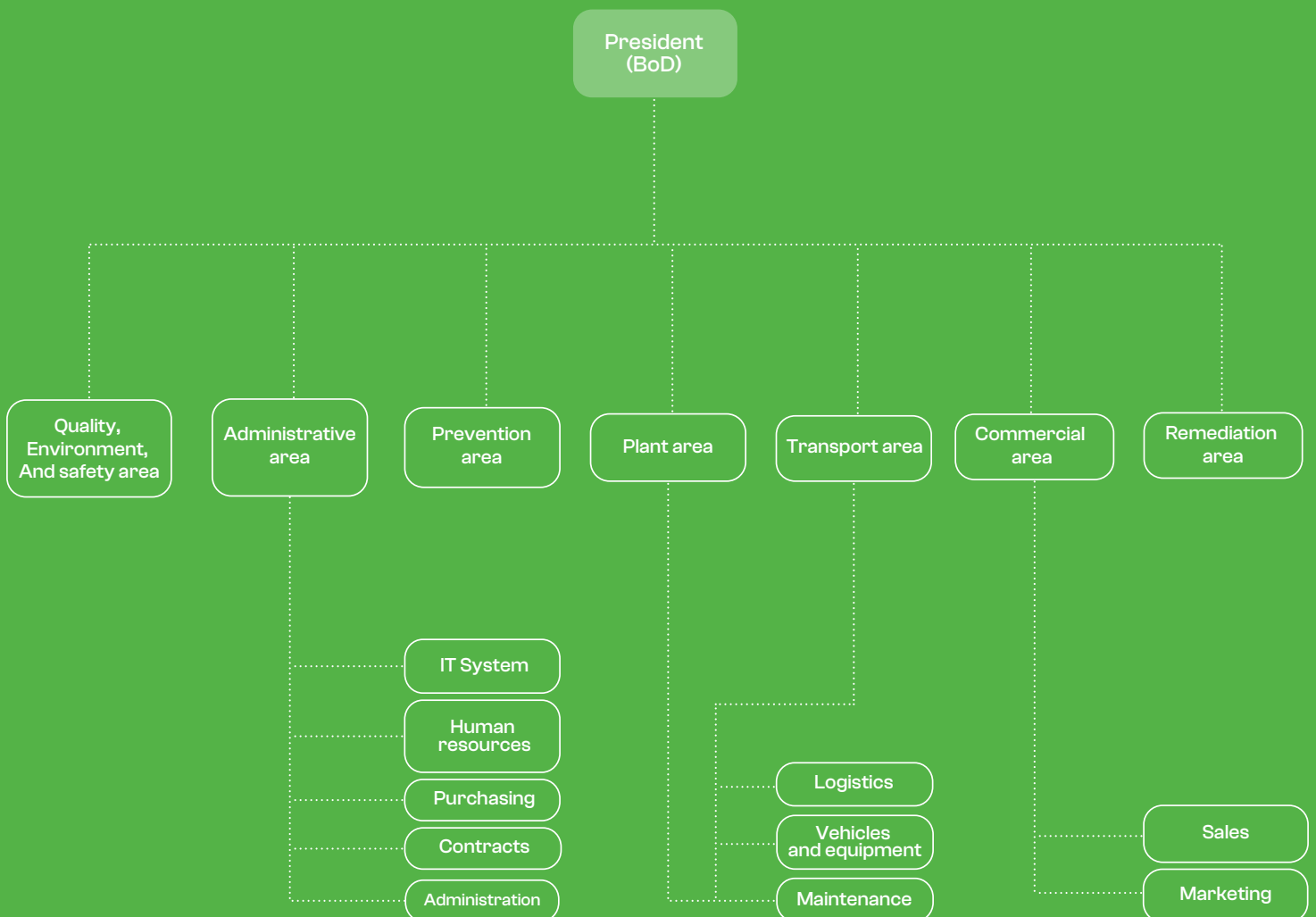


Age group composition of the supervisory body

ESRS-2

The governance of DIFE reflects a solid management model that combines the tradition of its family origins with the organisation of a modern public limited company. The Board of Directors, at the heart of strategic decisions, is currently composed of members who represent the continuity with the entrepreneurial vision of the founder and who lead the company with an increasingly growth-oriented approach, focused on sustainable development and responsibility towards stakeholders.

The organisational chart, shown below, clearly illustrates the distribution of roles and responsibilities, enhancing collaboration between different functions and ensuring the integration of sustainability issues within decision-making and operational processes.



ESRS-2

The monitoring of sustainability issues is carried out annually, through the integration of risks and opportunities arising from management systems and active organisational models. This process is supported by periodic audits, which allow, together with the respective system managers, the evaluation and management of related risks, considering both the relevant regulations, ESG aspects, and the evolution of the organisation's business model. During the annual review, the Board of Directors – in collaboration with the Commercial Department – identifies key points and any changes to be made to the business model. The decisions are then shared with department heads, who, together with the BoD and the commercial department, assess the potential sustainability impacts.

From this process, common objectives and actions emerge, which ensure consistency between the business strategy, the evolution of the organisational model, and the commitment to sustainability.

In this perspective of planning and continuous improvement, DIFE has adopted a structured management and control system, based on internationally recognised standards and organisational models in compliance with national regulations, as detailed in the chapter related to ESRS G1.

These certifications and governance tools strengthen the internal control system and risk management, serving as an operational reference in due diligence activities (GOV-4) and Enterprise Risk Management (GOV-5). Through these measures, the company ensures transparency, traceability, and reliability of its processes, promoting a continuous improvement approach and consistency with sustainability principles.

ESRS 2 GOV-2

The roles and responsibilities related to sustainability issues are entrusted to the Board of Directors, which in turn delegates, based on the roles held, strategic and operational decisions, within the limits of specific spending budgets and applicable areas.

ESRS 2 GOV-3

For the reporting period covered by this sustainability report, DIFE has chosen not to implement economic incentive systems specifically linked to the achievement of sustainability objectives. According to the Board of Directors, this decision does not reflect a lack of attention to the issue; rather, it demonstrates the intention to integrate sustainability principles within the overall management and operational policies, in a transversal and consistent manner with the business model. The company continuously monitors the evolution of industry best practices and will assess, in the future, the introduction of rewarding tools should they contribute to further strengthening the commitment to its ESG objectives.

ESRS-2

ESRS 2 GOV-4

Currently, DIFE does not have a formally structured due diligence process in line with international frameworks (e.g., the OECD Guidelines for Multinational Enterprises or the UN Guiding Principles on Business and Human Rights).

However, within the scope of its activities, procedures and internal controls are already in place aimed at:

- **verifying the regulatory and environmental compliance of suppliers and business partners**
- **constantly monitoring the compliance of facilities and operational processes with current regulations regarding waste management, workplace safety, and environmental protection**
- **ensuring that business relationships are based on principles of legality, transparency, and respect for workers' rights**

In the coming years, the company plans to assess the adoption of a more structured due diligence model, integrated into the management and reporting processes of sustainability, in line with the provisions of Directive (EU) 2022/2464 (CSRD) and the proposed Directive on corporate sustainability due diligence (CSDDD).

ESRS 2 GOV-5

During the years of adoption and implementation of certified management systems (ISO 9001-14001-45001), DIFE adopted an Enterprise Risk Management (ERM) system that enables the systematic identification, assessment and monitoring of the main risks and opportunities related to its activities, including those of an environmental, social and governance nature.

During the 2023 and 2024 financial years, in fact, this approach was also applied in the field of sustainability, providing for the assessment of at least one risk and/or opportunity for each of the relevant European Sustainability Reporting Standards (ESRS). The methodology used included:

- **the analysis of corporate activities and the value chain**
- **the qualitative and, where possible, quantitative assessment of current and potential impacts**
- **the involvement of function managers and operational sites**
- **the prioritisation based on the likelihood of occurrence and the significance of the impacts**

The results of the assessment have been integrated into decision-making processes and will form the basis for defining any mitigation and development actions, with a view to continuous improvement and alignment with the best practices set out in European sustainability reporting regulations.

ESRS-2

Business model and value creation

ESRS 2 SBM-1

Founded on the idea that the recovery of paper and cardboard was a crucial point in material circularity, DIFE has evolved over 45 years, expanding its activities to the management of approximately 112,000 tonnes of waste per year, both hazardous and non-hazardous.

The adopted business model is manifested through four thematic areas:

1 History, growth and innovation

2 Value creation strategies

3 Service management and delivery

4 Target markets and revenue distribution

History, growth and innovation

DIFE's excellence is based on a unique value proposition, combining precision, punctuality and speed with an integrated and highly professional approach. In recent years, the drive towards digitalisation, including the dematerialisation of certain business processes, has proven to be a strategic pillar for the company, materialising in a dedicated portal that allows clients to manage collection requests intuitively and instantly from any device, optimising efficiency, transparency and operational quality.

ESRS-2

The wide range and diversification of services allow DIFE to adapt to the needs of a constantly evolving market, ensuring sustainable and innovative solutions.

DIFE's strength lies in a highly valuable human capital, composed of professionals with years of experience within the company and a deep knowledge of the sector, who work in synergy with robust technological resources, a state-of-the-art vehicle fleet, and company-owned facilities. This combination allows operations to be carried out with autonomy and efficiency, supporting a strategic path that integrates thorough regulatory analysis, client management, raw material recovery, and continuous plant maintenance. Each phase of the process, from acquiring new clients to project execution, is based on technical and financial checks, which interweave to provide reliable, tailor-made solutions.

DIFE adopts a strategic approach to optimise and reduce energy consumption, including investment in photovoltaic systems at company sites to contribute significantly to meeting energy needs, reducing environmental impact and improving economic sustainability.

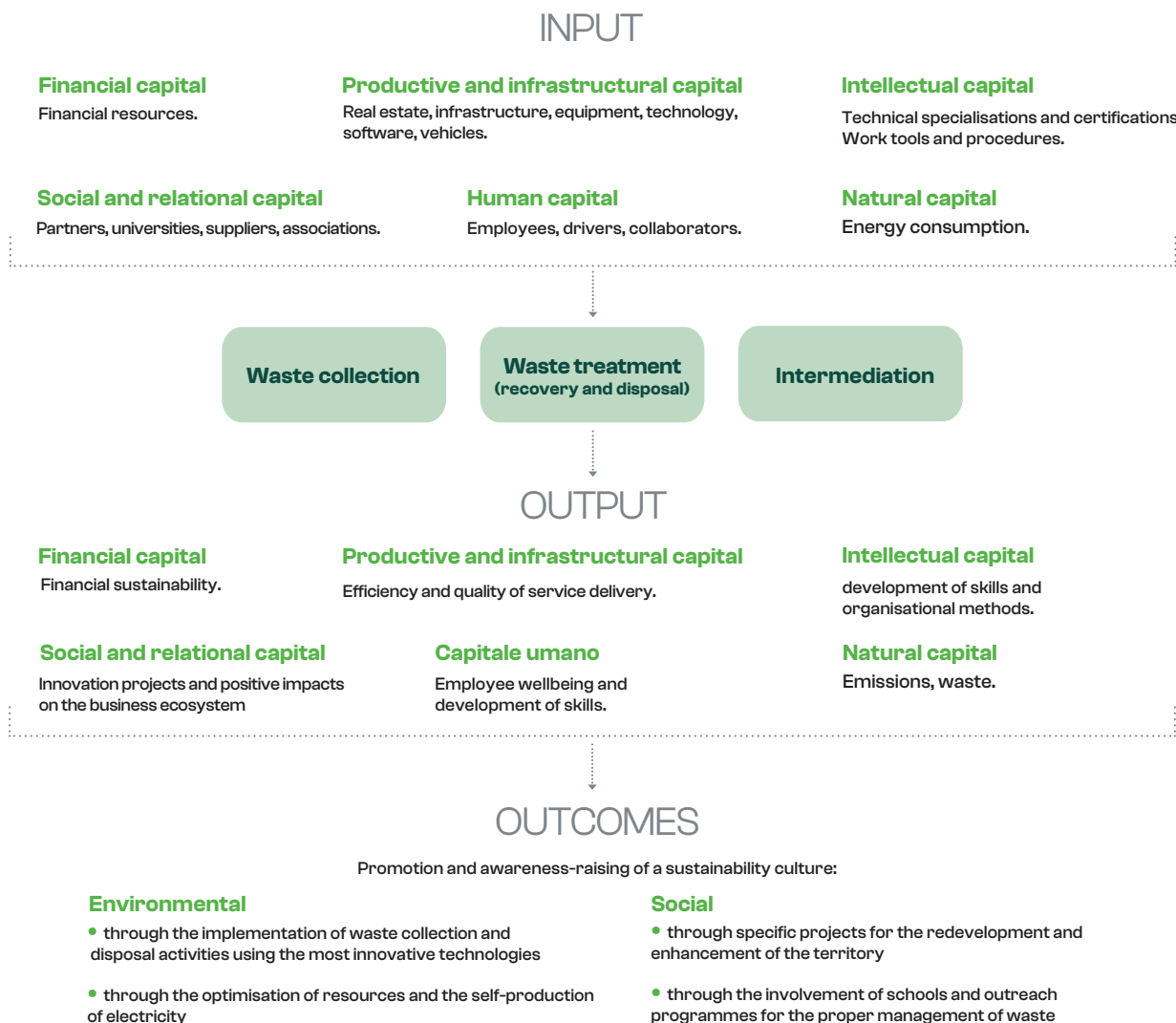


ESRS-2

DIFE continues to work daily to strengthen its ability to generate value, supporting its clients with solid, reliable and innovative services.

Innovation is ensured and strengthened by the diversification of services offered, covering the entire waste management process. Strategic collaborations with both long-standing and new partners, supported by highly qualified national and European disposal facilities, form a network that enables the company to deliver excellent solutions and successfully meet the challenges of a constantly evolving market.

Value creation strategies



ESRS-2

Management and delivery of the service

The logistical and organisational process for managing and delivering the service is structured according to several steps, which involve the oversight of the various company roles to ensure quality, efficiency, and regulatory compliance. Each process is in turn composed of subprocesses and operational instructions duly formalised, as outlined within the Integrated Management System.



As can already be partly inferred from the flow of processes, DIFE does not limit itself to supporting waste transport and treatment services. The organisation of the company departments, with the support of external staff and qualified consultants, allows DIFE to offer a wide range of services.

ESRS-2

Services provided

Asbestos removal works

DIFE specialises in the removal of structures containing compact asbestos, taking care of all related administrative procedures. The work includes the removal of old asbestos roofing (such as tanks, flues and prefabricated panels), treatment with encapsulating products to fix the fibres present on the surface layer and limit their dispersion, removal and disposal with the transfer of waste to suitable authorised facilities. We also install new roofing for civil and industrial buildings.

Remediation of contaminated sites

DIFE is able to carry out remediation of sites where conditions have arisen that require environmental restoration. The teams are composed of qualified personnel capable of dealing with environmental risk situations. The equipment available to the company allows it to trace, delimit and contain any damage to the environment caused by accidental spills of contaminating materials that compromise and/or alter the environmental matrices: soil, subsoil, surface water and groundwater. Supported by a technical team of professionals (engineers, chemists and geologists), the company takes care of all the operations necessary for the complete project, regulating the safety of contaminated sites in compliance with all applicable regulations. Each intervention aims to promote the protection of health and the ecosystem, as well as restoring the functionality and reliability that the asset had before the event.

Transport

The company has vehicles for every specific need for the transport of special, non-hazardous and hazardous waste, providing customers with a comprehensive service. All personnel assigned to the use and operation of vehicles and equipment are proven experts, having attended appropriate training and information courses, as required by company training programmes and regulations. The vehicles are registered in the Register of Third-Party Transporters of the Province of Pistoia and in the Register of Environmental Managers of the Tuscany Region in Categories 1, 4 and 5, and the equipment used and supplied to customers is CE certified.

ESRS-2

The vehicle fleet consists of tractor units and roll-off trucks, walking-floor trucks and tankers. For collection, DIFE is equipped with numerous press containers, open-top containers, with lids and suction systems, which enable the company to perform:

- ADR transport
- Transport of animal by-products
- Loading of bulk materials with clamshell buckets
- Loading of packaged materials with pallet trucks/forklifts

Outsourced services

Consultancy and analysis

Through its subsidiary S.A. Trading, DIFE is able to offer comprehensive consulting services on the management of documents related to environmental compliance. DIFE also uses accredited and specialised laboratories with proven experience in waste sample analysis.

Services available:

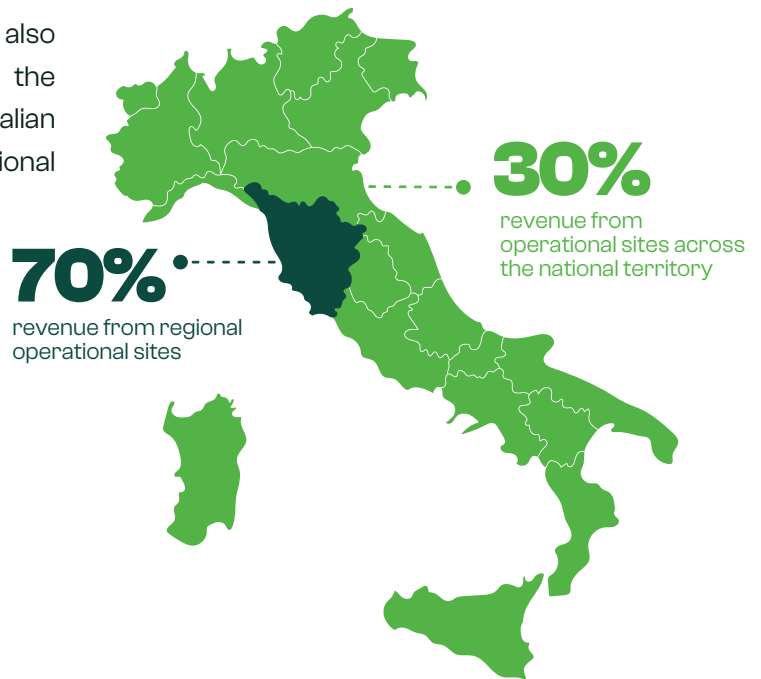
- Administrative assistance
- Annual MUD declarations
- Periodic regulatory information on legislative updates
- Training and information on waste management, optimisation and control of waste disposal costs
- Advice on keeping loading and unloading records
- Identification of the most suitable treatment and disposal methods
- Waste sampling

ESRS-2

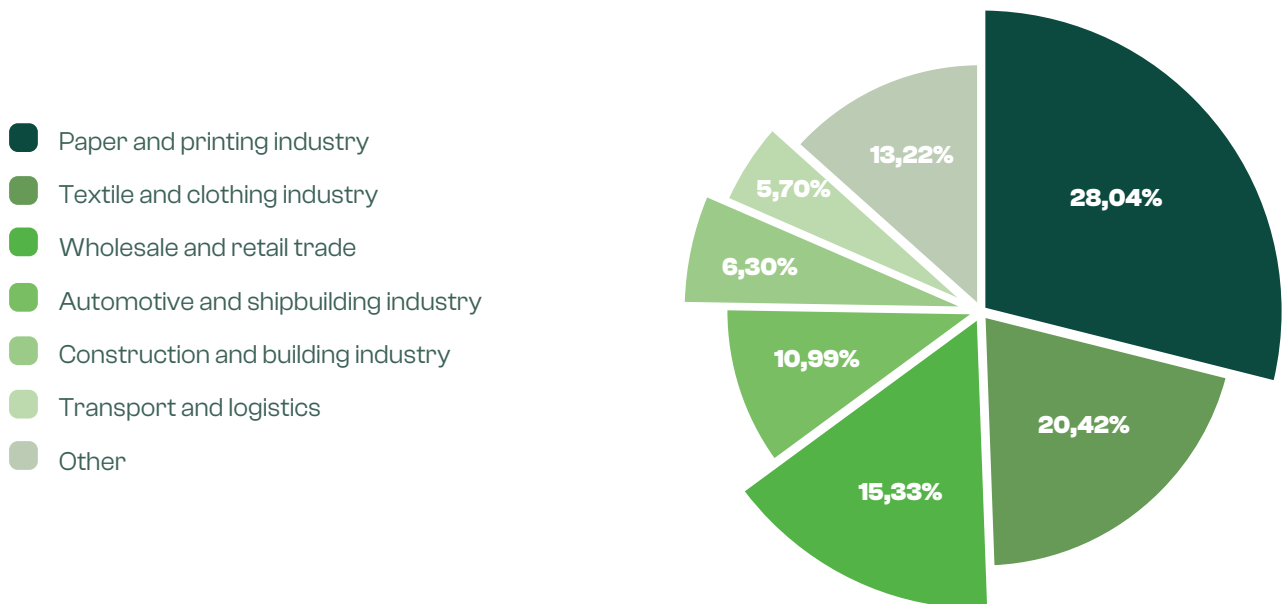
Reference markets and revenue distribution

Revenue distribution by geographic area

DIFE mainly operates in the regional market, also extending commercial relationships at the national level by offering its services to Italian multinationals and to foreign multinational companies with operational sites in Italy.



Revenue distribution by customer type



ESRS-2

Infrastructure capital

ESRS 2 SBM-1

DIFE considers its infrastructure capital as a fundamental element for the efficient functioning of the organisation and for creating long-term value. This capital includes plants and operational equipment necessary for waste management and for selection, treatment, and disposal activities, as well as IT and digital infrastructures supporting operational processes, management systems, and data security.

In this sustainability report, the aspects related to this capital will be examined in detail, with reference to the following areas:

- **Energy efficiency and resource management (ESRS E1–E5)**
including the monitoring of energy consumption, the management of material flows, and the adoption of circular economy solutions.

- **Business continuity and cybersecurity**
an integral part of IT infrastructure management, described in the section on infrastructure capital and linked to the prevention of operational risks and the resilience of company systems.

- **Technological innovations and process digitalisation**
with the aim of optimising operational activities, improving the traceability of flows, and supporting ESG reporting.

This approach allows the integration of infrastructure capital management into the company's strategy and risk and opportunity assessment processes, creating a direct link between investments in plants, equipment, and digital systems and the environmental, social, and economic sustainability of the company.

The following sections provide quantitative and qualitative details on plants, equipment, and IT systems, including data on consumption, technological innovation, and initiatives in business continuity and cybersecurity.

ESRS-2

Treatment plants and production sites

DIFE has 2 plants for the storage and treatment of non-hazardous special waste, 1 plant for the storage of hazardous special waste, and 2 production sites for the storage of SRM (Secondary Raw Materials), all located in the Province of Pistoia. The full-cycle service begins at the point of waste collection, preceded by an inspection by our technicians to verify the types of waste and, if necessary, take samples, and ends with disposal or recovery.

The company is able to carry out this task effectively thanks to its treatment plants, equipped with cutting-edge technologies capable of performing the following activities:



STORAGE, SORTING, SHREDDING,
AND COMPACTION OF NON-HAZARDOUS
SPECIAL WASTE



STORAGE OF HAZARDOUS SPECIAL



AUTOMATED SORTING OF
NON-HAZARDOUS SPECIAL WASTE

DIFE-owned plants are housed in enclosed and covered structures, each equipped with suitable extraction systems that limit emissions and odours within the limits required by regulations.

Each plant has a water collection system to subject the water to the necessary treatments as required by law before discharge, and has undergone external noise emission checks, which were successfully passed.

The facilities located in Serravalle P.se are equipped with a 24/7 video surveillance system, as well as an alarm system connected to a security company, which also provides night-time, weekend, and holiday monitoring through dedicated patrol and control services.

ESRS-2

“Area Serravalle 1” plant

TOTAL AREA DEDICATED TO MAIN PRODUCTION ACTIVITIES

3,244 m² warehouse
3,500 m² external yard

TOTAL AREA DEDICATED TO SERVICES

340 m²

DIFE, at its main plant located at Via Vecchia Provinciale Lucchese, 53 in the municipality of Serravalle P.se, conventionally named “Area Serravalle 1”, carries out authorised activities for the management of non-hazardous industrial waste.

The facility consists of:

- Plant for the automated sorting and selection of non-hazardous waste
- Shredding line with magnetic separation of the ferrous fraction of waste for recovery
- Compaction line, following sorting and/or shredding, where materials are pressed according to their category, allowing for space optimisation and reduced transport, thus facilitating logistical operations.
- Plant for the mixing of liquid waste
- Specifically designated areas for the storage of outgoing waste and SRM (Secondary Raw Materials) to be sent for recovery

Main volumes and types of waste treated: 37,874 tonnes incoming



ESRS-2

“Area Serravalle 2” plant – Buildings A, B, and C

| | |
|---|---|
| TOTAL AREA DEDICATED TO MAIN PRODUCTION ACTIVITIES | 2,450 m² of plant 5,335 m² external yard |
| TOTAL AREA DEDICATED TO SERVICES | / |

The DIFE plant named “Area Serravalle 2,” located in the same industrial area as “Area Serravalle 1,” is divided into 2 buildings authorised for waste treatment, respectively named Building A and Building B, where non-hazardous waste is managed.

BUILDING A

- Tanks for mixing non-hazardous solid and sludge-like special waste
- Line for crushing and magnetic separation of the ferrous part of solid waste intended for recovery and/or disposal.

TOTAL AREA DESIGNATED FOR THE ACTUAL PRODUCTION ACTIVITY

**1,150 m² of plant
5,335 m² external yard**

TOTAL AREA ALLOCATED TO SERVICES

/

BUILDING B

- Tanks for mixing non-hazardous solid and sludge-like special waste
- PFU consolidation in specially dedicated tanks

TOTAL AREA ALLOCATED TO THE CORE PRODUCTION ACTIVITY

**820 m² of plant
5,335 m² external yard**

TOTAL AREA DESIGNATED FOR SERVICES

/

ESRS-2

Main volumes and types of waste treated: 17,107 tonnes received



BUILDING C

- **Storage of various types of MPS paper intended for recovery operations (recycling for paper production)**

TOTAL AREA ALLOCATED TO THE CORE PRODUCTION ACTIVITY

480 m² warehouse (authorised to store MPS paper, not authorised to manage waste)
 5,335 m² outdoor area

TOTAL AREA DEDICATED TO SERVICES /

“Area Serravalle 3” plant

The production site called ‘Area Serravalle 3’ has over 9,000 square metres of yard space, 360 square metres of which is used to store various types of MPS paper to be sent for recycling at the paper mill. The remaining area is used for the storage of roll-off equipment (20 compactors/day) used for the services provided by the company. It also has an office building of approximately 730 square metres on two floors.

TOTAL AREA DEDICATED TO ACTUAL PRODUCTION ACTIVITIES

9,102 m² of open space (of which used for storing MPS paper 365 m²)

TOTAL AREA DEDICATED TO SERVICES 730 m²

ESRS-2

“Area Serravalle 4” plant

The production site called ‘Area Serravalle 4’ has an office building of approximately 160 square metres, equipped with a workshop and packaging goods warehouse of approximately 750 square metres and a paper archive warehouse of approximately 850 square metres. The external yard of approximately 6,000 square metres serves as a storage area for roll-off equipment (100 containers/day) used for the services provided by the company.

TOTAL AREA DEDICATED TO ACTUAL PRODUCTION ACTIVITIES

850 m² production site spread over 3 floors
6,000 m² outdoor yard

Montale plant – Red Cross

Dife S.p.A. has a plant located in the municipality of Montale (Perugia) in Via Croce Rossa snc, where hazardous waste is managed.

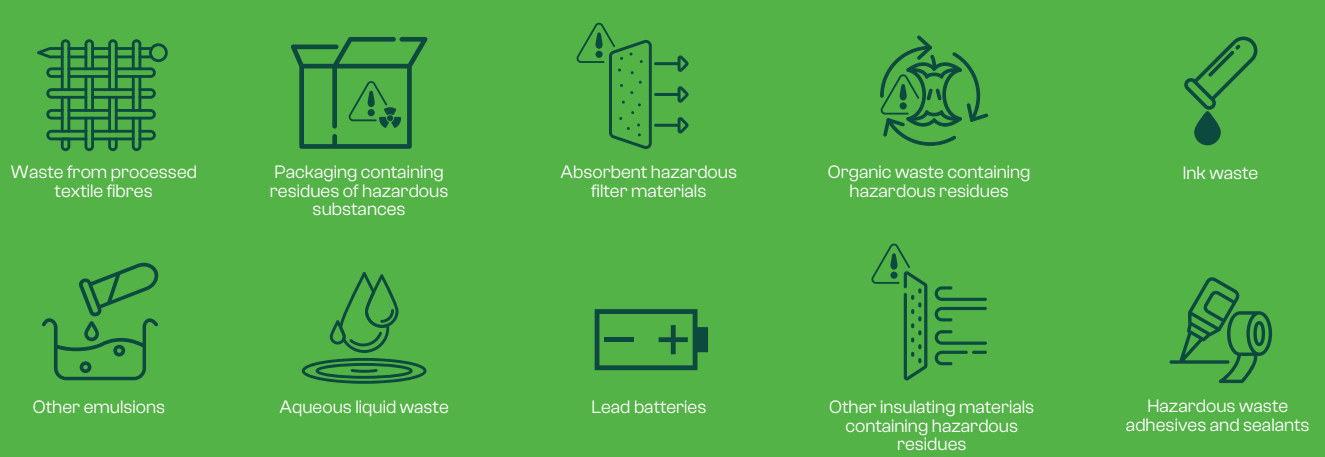
TOTAL AREA DEDICATED TO ACTUAL PRODUCTION ACTIVITIES

Approximately 210 m² of plant area
Approximately 1,100 m² of yard area

TOTAL AREA ALLOCATED TO SERVICES (offices, toilets, changing rooms, laboratories, etc.)

/

Volumes and types of waste treated: 600 tonnes incoming



ESRS-2

Relevant Projects

During 2024, work began on the refurbishment of the roof of the “Area Serravalle 1” warehouse to allow for the subsequent installation of the photovoltaic system serving the facility, which was completed in the early months of 2025. The fleet of vehicles and equipment was renewed with the purchase of 2 lorries, a trailer, a lorry equipped with a crane, 16 compactors, and 33 containers. Renovation work on the offices and changing rooms at the “Area Serravalle 4” site was also completed.

The Fleet

As shown in the table below, in 2024 new vehicles were purchased to replace those that were now obsolete (decommissioned Euro 3 lorries) and no longer efficient, thereby increasing the number of vehicles equipped with Euro 6 engines. Given the continued presence of more polluting categories, the number of kilometres travelled by each category is reported in order to assign a realistic weighting to the impacts associated with each journey.

| CATEGORY EURO | KM TRAVELLED | | IMPACT | | NUMBER OF VEHICLES | | |
|---------------|------------------|------------------|--------|-------|--------------------|-----------|-----------|
| | 2024 | 2023 | 2024% | 2023% | 2024 | 2023 | 2022 |
| EURO 2 | 16.494 | 23.366 | 1,4 | 1,8 | 1 | 2 | 2 |
| EURO 3 | 0 | 16.182 | 0 | 1,3 | 0 | 1 | 1 |
| EURO 5 | 12.724 | 2024 | 1,1 | 13 | 1 | 5 | 7 |
| EURO 6 | 1.129.574 | 1.059.565 | 97,5 | 83,8 | 24 | 20 | 19 |
| TOTAL | 1.158.792 | 1.263.804 | | | 26 | 28 | 29 |

The reduction of the fleet is due to the decommissioning of obsolete, polluting vehicles, favouring a greater number of trailers to optimise service efficiency and thereby improve environmental impact.

ESRS-2

Cross-border workers

In the second half of 2024, a process of monitoring and calculating the impacts associated with DIFE's activities was initiated, with a focus on transport outsourced to third parties, with particular attention to cross-border journeys to facilities located within European territory. The volume of waste involved in this flow, together with the awareness of the need to achieve increasingly detailed levels of information in order to develop the analyses required for the calculation of the Carbon Footprint, will be the subject of work for the year 2025 in close collaboration with the IT department staff.

In any case, based on the initial assessments derived from the preliminary analyses carried out, it was possible to estimate that articulated lorries destined for facilities located outside Italian territory, approximately 600 vehicles which in 2024 travelled a mixed route by road and by sea, resulted in the emission of approximately 450 tonnes of CO2 equivalent in terms of generated emissions.

These data will be subject to in-depth analysis as part of the 2025 Carbon Footprint calculation.

Business Continuity and Cyber Security

DIFE's infrastructure capital includes not only operational facilities and vehicles but also digital infrastructures and information systems necessary to ensure operational continuity, process efficiency, and data security. In this perspective, the company pays particular attention to business continuity, ensuring that its proprietary platforms and operational portals remain available and functional even in critical scenarios.

The internal IT department, composed of a qualified team of four people and supported by external expert consultants, develops bespoke digital solutions to support company departments and clients, and manages the entirety of the digital systems, including servers, workstations, and operational applications. All installations, configurations, and updates are carried out internally, ensuring direct control over the infrastructure and its security.

Its presence allows for the planning of new implementations and ensures that DIFE's digital solutions are always up to date, as well as guaranteeing efficiency and innovation in operational workflows, also through the design of IT architectures in accordance with the ISO 27001:2022 framework, for which work is ongoing with a view to future certification.

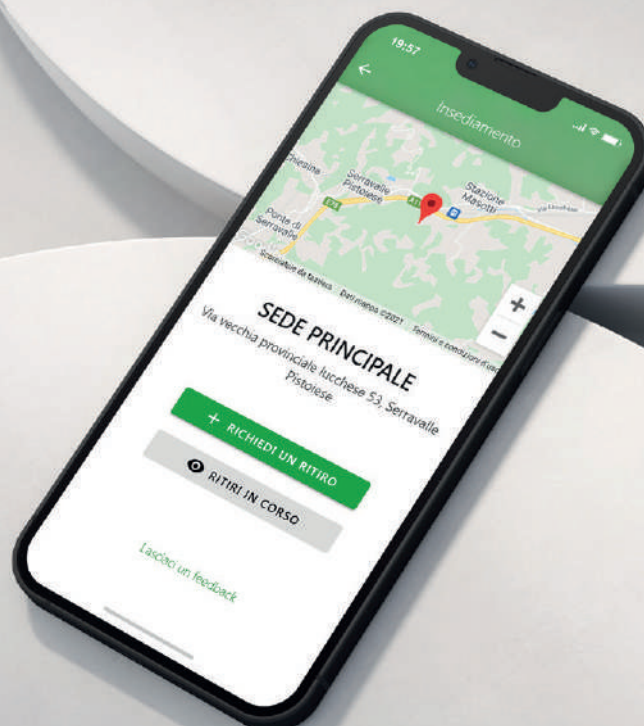
ESRS-2

DIFE's Digital Client Portal, made available since 2022, allows all phases of waste management to be handled securely and transparently.

Among the main features: collection requests, verification of weight at destination, monitoring of technical documentation and its deadlines, and real-time updated reporting.

During 2024, the contacts responsible for managing cybersecurity were identified, and the measures required by the NIS2 regulations were implemented. In parallel, further enhancements and improvements to the portals and internal systems are planned, with the aim of strengthening operational resilience, optimising workflows, and protecting company, client, and supplier data.

These actions reflect the company's commitment to integrating cybersecurity and operational continuity as fundamental elements of its infrastructure capital and as a strategic lever supporting sustainability and risk management.



ESRS-2

Intellectual capital

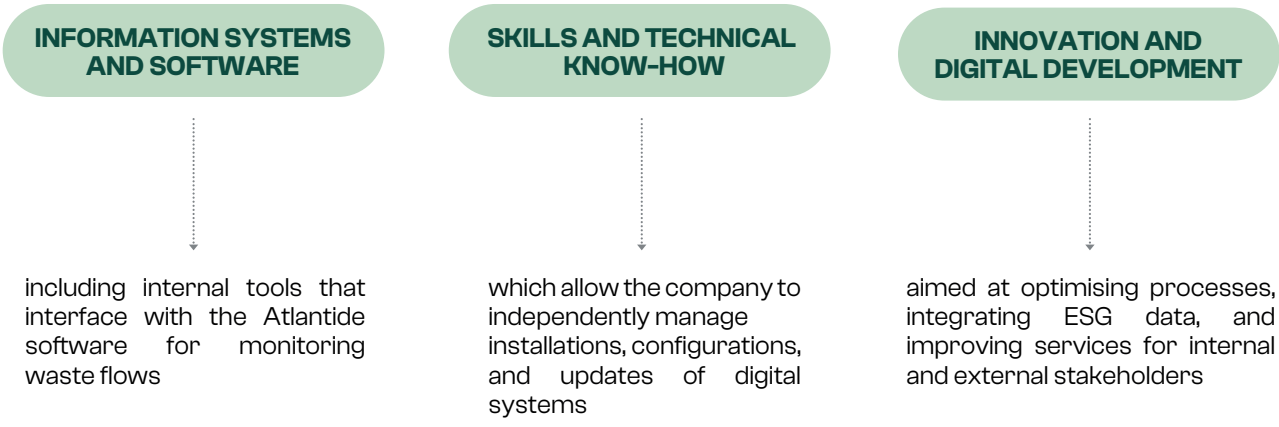
ESRS 2 SBM-1

DIFE’s intellectual capital represents the know-how, skills, and technological solutions developed to ensure the efficiency of operational processes, the quality of services, and business continuity.

The information related to this form of capital mainly consists of “intangible assets,” that is, assets that are not easily measurable or quantifiable except from a qualitative perspective. However, these assets are critical for business continuity and development. One aspect to emphasise is that intellectual capital continuously interacts with other forms of capital, thereby directly or indirectly influencing their related outputs.

The company continuously invests in software for the management of waste collection and treatment, in the implementation of CRM solutions to improve data management and commercial relationships, and, although it does not hold patents, the company has chosen to adopt an increasingly technological approach, consolidating the digitalisation process and developing digital portals for clients and suppliers.

In particular, intellectual capital includes:





ESRS-2

This capital directly supports the company's strategy and will be referenced in the relevant ESG sections, in particular:

- **Digitalisation and technological innovation (ESRS E5, Social: training and data security)**
- **Operational risk management and business continuity (ESRS 2 IRO-1)**
- **Stakeholder engagement and service quality (SBM-2)**

DIFE analyses the critical aspects and strengths of its Intellectual Capital, identifying areas to enhance and continually improve, starting from an examination of its organisational chart. This is divided into macro-areas, thereby highlighting both the capabilities of existing personnel and the skills expected for the roles they occupy. This exercise contributes to aligning all resources, verifying the correct placement of individuals in their respective roles, and preparing any necessary skills development plans.

ESRS-2

Materiality, Iro and Sustainability Plan

02

ESRS-2

Stakeholder engagement

ESRS 2 SBM-2

The Management, with the support of the entire working group, has always been convinced that stakeholder consideration is one of the starting points for an effective analysis of the company's ESG impacts. One must, of course, begin with a careful internal analysis according to the ERM criteria outlined previously and further detailed later, but it is essential to relate and compare the findings with what the company's main partners consider a priority.

The stakeholder engagement process, which supports the detailed materiality analysis in the next paragraph, has been updated in accordance with the international standard AccountAbility AA1000 Stakeholder Engagement Standard (AA1000SES). For this report, the activity was carried out in multiple phases, aimed at identifying the ESG topics that are a priority from the stakeholders' perspective.

STEP
1

Mapping

Mapping of all the company's stakeholders, identifying the Types of stakeholders (categories of belonging), their history, and their Belonging to the Value Chain

STEP
2

Assessment

- Analysis of the stakeholders identified in step 1 according to the criteria of stakeholder power, legitimacy, and urgency, taking into account the various aspects of impact the stakeholder has on the company
- Analysis of the stakeholders assessed in the previous phase with a certain minimum score. The analysis criteria at this stage were based on the difficulty of replacement, the importance of their contribution, and the strength of the existing relationship

STEP
3

Engagement

Once categorised, priorities and engagement methods were defined, we engaged the stakeholders through various tools (survey forms, one-to-one interviews, questionnaire completion, direct discussions, and deductions derived from analytical aspects). The method of engagement was determined based on the impacts (direct and measurable or presumed, also taking into account exceptional events) and the frequency of interaction with the organisation.

ESRS-2

STEP1 - Mapping

The engaged stakeholders include individuals and interest groups influenced by, or potentially susceptible to, DIFE's activities, thus ensuring a more complete and up-to-date picture of material priorities.

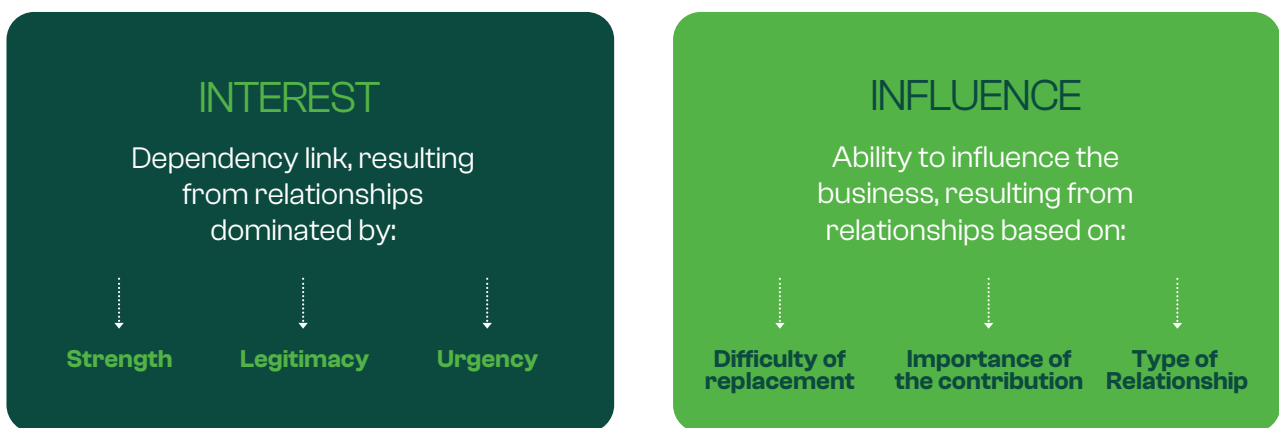
With the collaboration of all company departments, responsible for relations with the various stakeholders with whom the Company interacts, all DIFE stakeholders were mapped and reconfirmed within the following macro-groups:

- BOD
- EMPLOYEES
- CUSTOMERS
- SUPPLIERS
- BANKS
- ENP AND SPORTS COMPANIES
- SURROUNDING COMMUNITY
- PUBLIC ADMINISTRATION
- EDUCATIONAL INSTITUTIONS
- MASS MEDIA

ESRS-2

STEP2 - Analysis

Within the sustainability reporting process, DIFE conducted an in-depth stakeholder analysis aimed at identifying material priorities and supporting strategic decisions. Adding a level of complexity to the selection applied in previous years, the mapped stakeholders were subsequently grouped into different categories of relevance based on two axes:



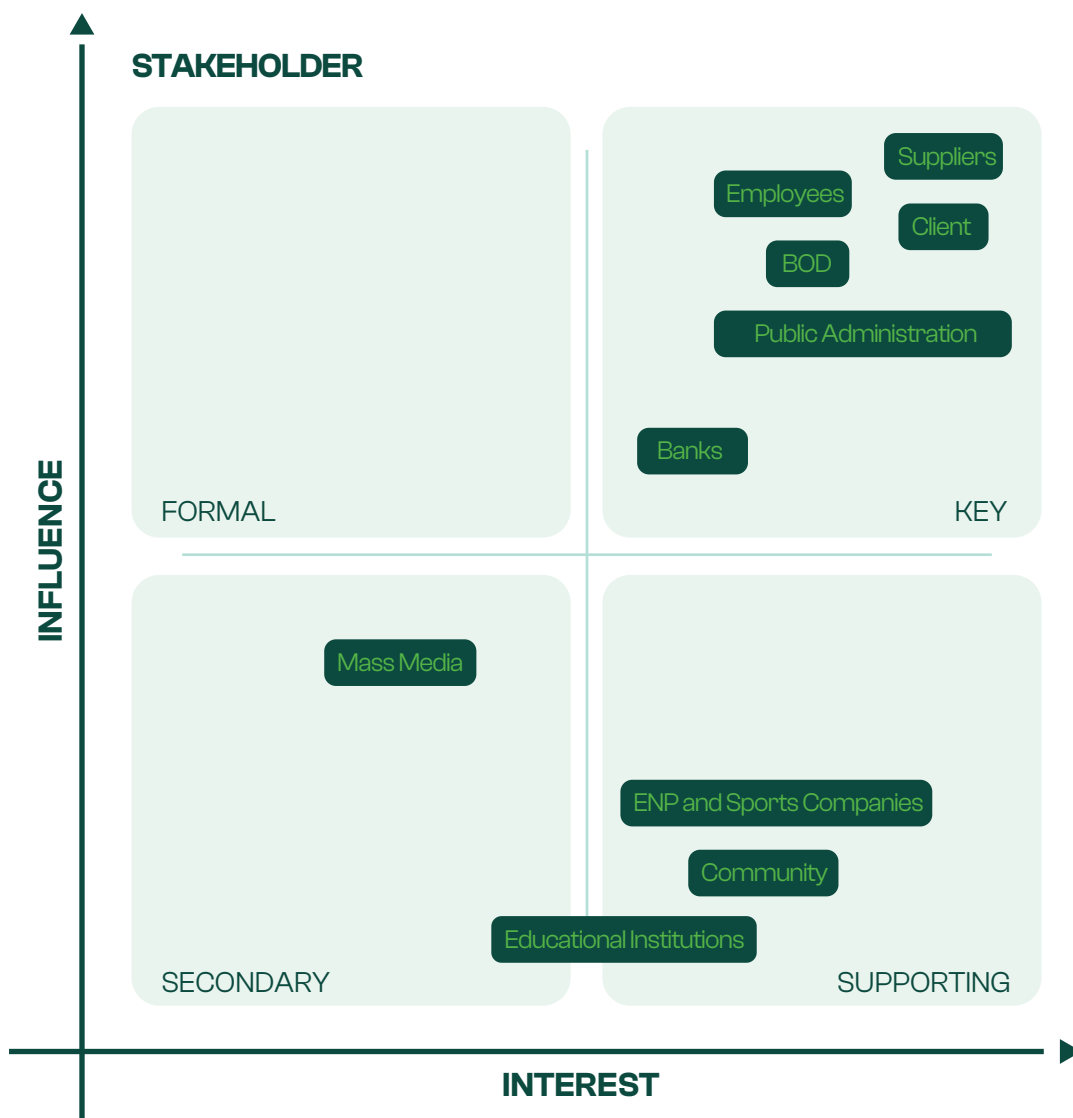
This allowed not only an analysis of the existing and potential link but also an understanding of the most appropriate type of engagement to adopt. The stakeholders mapped in this way were therefore classified into four categories, graphically represented in four quadrants, based on the two main criteria described above.

The categories identified are:

- **Secondary stakeholders, characterised by low interest and low influence**
- **Supporting stakeholders, with high interest but low influence**
- **Formal stakeholders, with high influence but moderate interest**
- **Key stakeholders, combining high interest and high influence and representing the priority group for strategic engagement**

ESRS-2

This classification made it possible to define differentiated and targeted engagement methods, ensuring that the opinions and needs of the most relevant stakeholders are integrated into decision-making processes and in the identification of the ESG topics most significant for the business and the territory in which DIFE operates.



ESRS-2

STEP3 - Engagement

The stakeholder engagement process was developed with the aim of analysing the main economic, social, and environmental challenges, identifying their risks and impacts, and at the same time, the related opportunities.

From this perspective, DIFE conducted an analysis of the main current and prospective ESG topics on which the organisation is required to engage.

The engagement activity was carried out mainly through online surveys, distributed via dedicated company channels, sometimes supplemented by interviews; these channels allowed not only the collection of useful data but also a deeper understanding of the perspectives and expectations of the stakeholders involved. The interviews will be intensified and systematised during the engagement to be conducted throughout 2025.

| Category | Sample size | Method | % Respondents |
|-----------|---------------------------------|-----------------------------------|---------------|
| BOD | 3 pp (total number of members) | Survey e workshop | 100% |
| Employees | 90 pp (total workforce) | Survey | 66% |
| Customers | c.a. 20 (representative sample) | One-to-one qualitative interviews | 50% |
| Suppliers | c.a. 20 (representative sample) | One-to-one qualitative interviews | 50% |

It was decided to proceed with direct qualitative interviews to also explore other aspects beyond the materiality topics addressed, selecting customers and suppliers based on business volume.

Thanks to this series of activities, DIFE was able to integrate and enhance its materiality analysis.

ESRS-2

Materiality analysis

ESRS 2 SBM-3

As extensively examined in the previous paragraph, dialogue with stakeholders continues to be a strategic lever for generating shared value in the long term and driving a sustainable and responsible transition.

In 2024, DIFE strengthened its approach to engagement, updating tools and methods of involvement based on company roles and levels of responsibility, with the aim of addressing the needs and expectations of stakeholders in an even more targeted manner.

The materiality analysis, carried out through the engagement of the various selected stakeholder categories, both internal and external, allowed the identification of the new material topics for DIFE, namely the environmental, social, and governance issues related to the most significant impacts, risks, and opportunities.

The materiality analysis was applied according to a dual perspective:

- **Impact Materiality**
- **Financial Materiality**

The double materiality approach effectively requires us to consider ESG aspects as integrated with traditional business factors, and has driven and motivated the use of integrated tools such as ERM (Enterprise Risk Management).

The methodology adopted by DIFE for the assessment of double materiality is based on an integrated process that combines stakeholder engagement with the analysis of impacts, risks, and opportunities (IRO).

ESRS-2

1. Through stakeholder engagement and the analysis of impacts identified within the IRO framework, the material topics were identified, that is, those perceived as most relevant both for the stakeholders and for the organisation.

2. These topics were assessed in terms of the likelihood of occurrence and potential effects, in order to determine their relevance from the perspective of impacts generated and experienced (materiality).

3. Ultimately, relevance was also determined from the perspective of the economic and financial consequences for the company, through the assignment of a probability of occurrence, which resulted in the valuation of risks and opportunities (double materiality).

In this way, the risks associated with the most significant impacts were weighted according to their probability and their potential to generate direct or indirect costs for the organisation. The result is a representation of double materiality that highlights the strategic priorities for DIFE, both in terms of responsibility towards stakeholders and the environment, and in terms of economic resilience and competitiveness.

Identification of material topics

The first step of the process involved mapping the ESG topics potentially relevant for DIFE, carried out in accordance with the areas identified by the ESRS and taking into account the specificities of the sector in which the company operates.

The topics were initially collected from a document analysis (regulations, industry benchmarks, guidelines), from evidence emerging in certified management systems, and from internal considerations of the company functions involved.

This preliminary work made it possible to define a set of topics proposed for materiality assessment, which constitutes the starting point for the subsequent phases, outlined below:

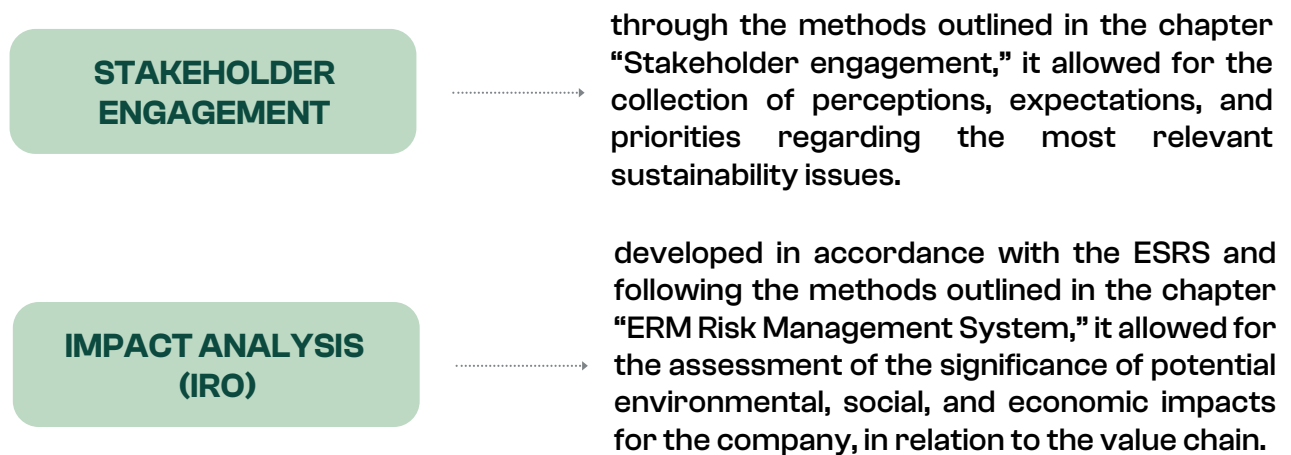
- 1. Water saving and protection**
- 2. Biodiversity management and protection**
- 3. Reduction of greenhouse gas (CO₂) emissions**
- 4. Recovery, recycling, and waste reduction activities**
- 5. Energy efficiency and renewable resources**
- 6. Supply chain assessment and monitoring**
- 7. Promotion of education and training**
- 8. Development of the territory in which the company operates**
- 9. Promotion of diversity and inclusion (gender equality, ethnicity, religion, abilities, sexual orientation, etc.)**
- 10. Encouragement of decent work and respect for human rights (contractual protections, career advancement, adequate remuneration)**
- 11. Safety, health, and psychological well-being in the workplace**

ESRS-2

- 12. Inclusive governance structure and ethical conduct (women on the BOD, etc.)
- 13. Ethical and transparent communication
- 14. Stakeholder engagement and listening (employees, suppliers, customers)
- 15. Integrated risk management
- 16. Promotion of innovation and digitalisation
- 17. Regulatory compliance
- 18. Privacy and data and information security

Materiality Analysis

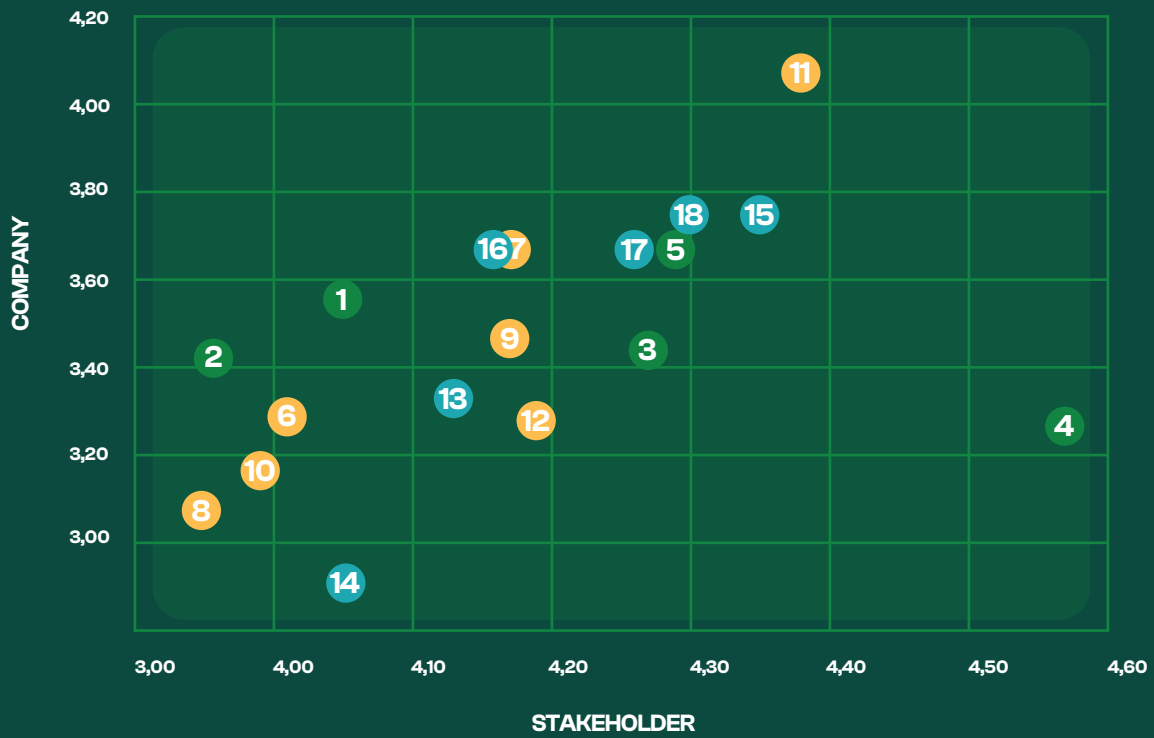
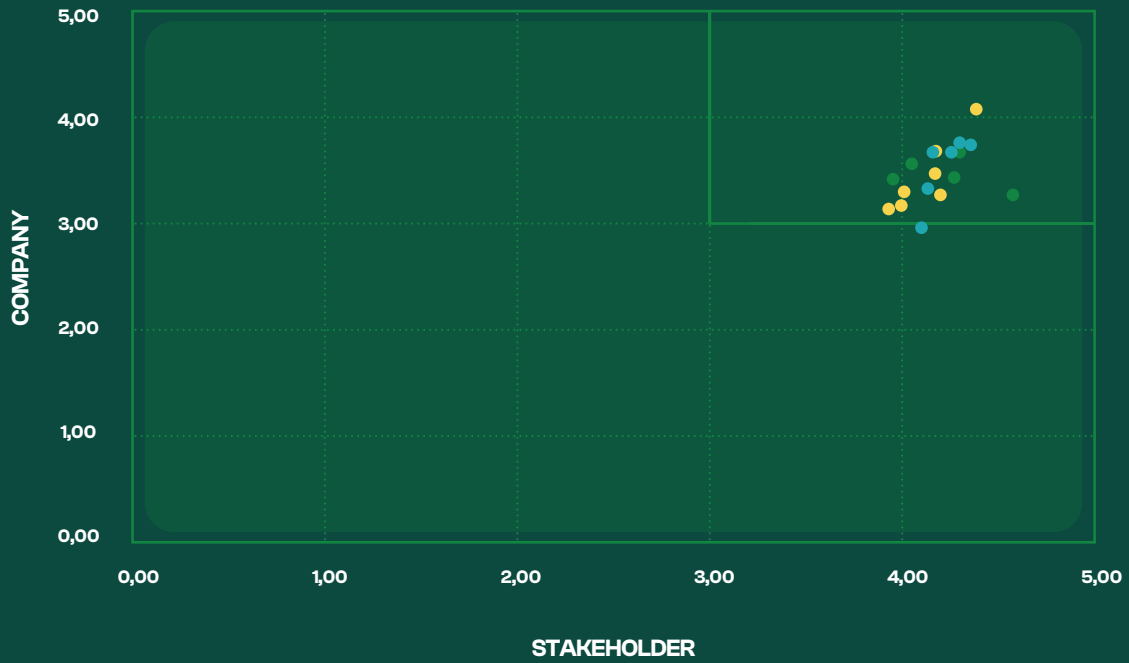
Subsequently, the definition of material topics was carried out through a process that integrates two complementary perspectives:



The intersection between stakeholder perception and the internal assessment of impacts led to the identification of topics considered material, that is, relevant both for the company and for its stakeholders.

ESRS-2

2024 MATERIALITY MATRIX



Legend: SOCIAL TOPICS ENVIRONMENTAL TOPICS GOVERNANCE TOPICS

ESRS-2

From an initial data analysis, it emerges that the most impactful topics concern social aspects of health and safety at work and the promotion of education and training, environmental aspects of emissions reduction and renewable energy efficiency, and governance aspects regarding integrated risk management, personal data protection, and regulatory compliance.

Definition of double materiality

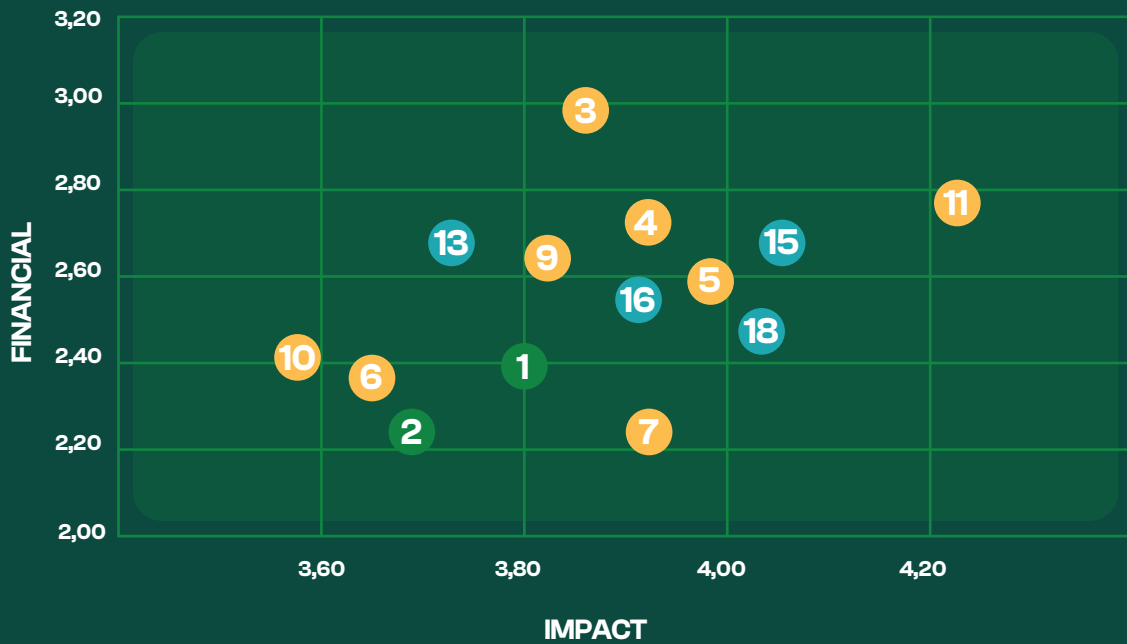
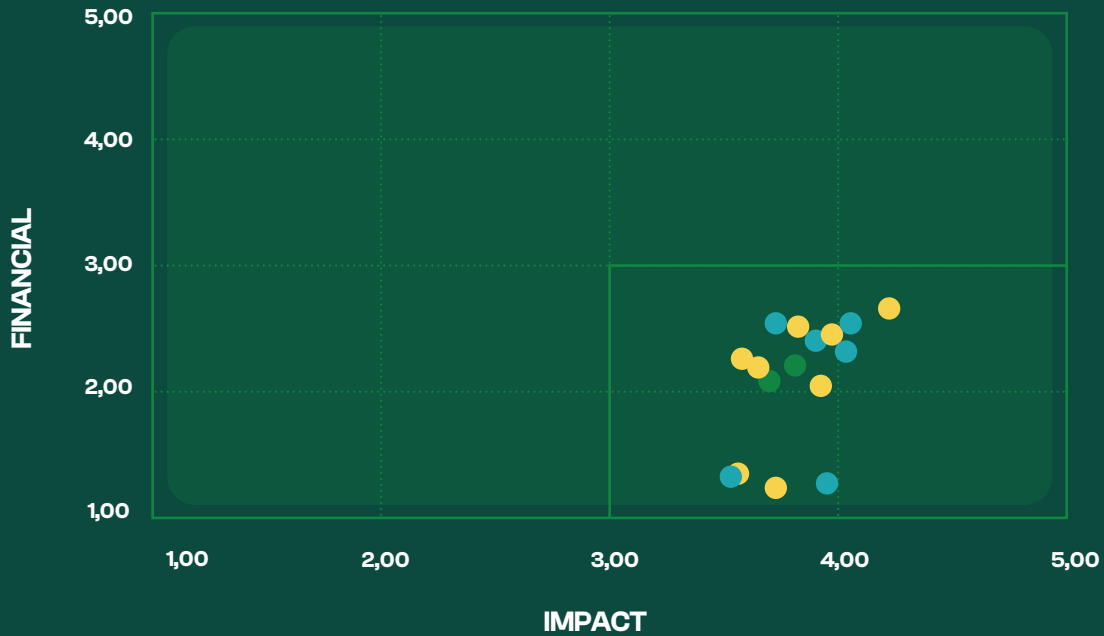
The final step consisted of assigning each material topic a risk assessment as well, understood as the combination of the likelihood of occurrence and the impact of the consequences for the organization.

This analysis made it possible to highlight which topics, in addition to generating significant impacts for stakeholders and society, also represent a potential economic and financial risk factor for the company.

Double materiality thus arises from the integration between the relevance of topics (determined by stakeholder engagement and IRO impact analysis) and the analysis of risks related to those same impacts. In this way, the company was able to identify priority areas of action, both from the perspective of social and environmental responsibility and for the management of its resilience and competitiveness.

ESRS-2

DOUBLE MATERIALITY 2024



Legend: SOCIAL TOPICS ENVIRONMENTAL TOPICS GOVERNANCE TOPICS

ESRS-2

By relating the most impactful topics in terms of materiality to the related economic impacts associated with the likelihood of occurrence, it emerges that most of the material topics confirm their prominent position, such as:

- 3 Reduction of greenhouse gas emissions (CO2)
- 5 Energy efficiency and renewable resources
- 11 Safety, health, and psychological well-being in the workplace
- 15 Integrated risk management
- 18 Privacy and security of data and information

It is still important to emphasize that other topics, although already considered priorities in the materiality assessment, gain greater weight with the introduction of financial impacts, and therefore relevance for the reporting that DIFE has highlighted in this report, such as:

- 4 Recovery, recycling, and reduction of waste and scraps
- 9 Promotion of diversity and inclusion (gender equality, ethnicity, religion, abilities, sexual orientation, etc.)
- 16 Promotion of innovation and digitalization

ESRS-2

Value Chain

ESRS 2 SBM-3

The materiality analysis, carried out in parallel with the extended analysis of impacts, risks, and opportunities along the entire value chain, both upstream and downstream, represents a strategic element for pursuing integrated and transparent sustainable management.

Although not yet an operational requirement for all organizations, DIFE has decided to confirm, for the year 2024, the structured process of evaluating its value chain, with the aim of progressively consolidating and deepening the process over the medium and long term, in line with SBM principles.

The classification criteria take into account both macro-categories and specific categories or individual stakeholders, in relation to their impact and influence on the organization.

The evaluation of the value chain is subject to annual review, concurrently with the approval of the Sustainability Report, and constitutes an integral part of the stakeholder engagement and materiality analysis processes, following the same methodological logic already described in the respective sections.

METHODOLOGICAL APPROACH



ESRS-2

ESRS 2 SBM-3 / ESRS 2 IRO-1

As previously illustrated, for DIFE, the management of risks and opportunities represents a cornerstone of its sustainable business model.

Enterprise Risk Management (ERM) is conceived as a dynamic system, periodically updated to reflect the evolution of the regulatory context, reference markets, and the needs of our stakeholders.

ERM is reassessed and, if necessary, updated twice a year:

- On the occasion of the preparation of the Sustainability Report, to ensure consistency between risk analysis and the reporting process
- Near the renewal of the ISO 9001 certification, a moment when synergies with existing company management systems are strengthened

The process involved the main company functions – commercial, technical, and administrative – ensuring an integrated approach, capable of identifying and assessing risks and opportunities across the organization. Interaction with stakeholders further strengthened the ability to capture the most relevant topics, supporting the definition of double materiality.

As an unwritten rule shared with the working group, for each relevant aspect of each ESRS, at least one business risk was identified and descri-

bed, to which, where appropriate, at least one growth and improvement opportunity was associated.

Each risk thus represented was assessed by assigning it a likelihood of occurrence and an impact in case it materializes, following the logic illustrated below.

To facilitate the representation illustrating the calculation of risk values, each impact is represented using 3 numerical scales, each ranging from 1 to 5:

- Impact of the risk materializing
- Scope of application, that is, the relevance of the risk for the company
- Irremediable nature, meaning the possibility of remedy in case it occurs

ESRS-2

The average of these three values generates an impact value, which is used in the calculations necessary for the materiality matrix presented in the other sections (impact materiality for the company); subsequently, the impact value is associated with a likelihood level (also from 1 to 5), resulting in a final risk value ranging from 1 to 25.

This score is interpreted according to the following coding:

| COLOR CODING | SCORE | MITIGATION ACTION / OBJECTIVES |
|---------------|-------|--|
| Under control | <8 | Optional, implement monitoring |
| To be managed | 9-16 | To be planned in the medium term |
| Urgent | 17-21 | To be managed in the short term |
| Critical | >21 | Contain immediately and manage with utmost urgency |

In this report, numerical values will only be presented occasionally, favoring representation through the colors described above to facilitate immediate understanding of the risk status. Each risk addressed and analyzed has the possibility of directly associating the KPIs provided for monitoring, one or more concrete measures, and objectives to be planned, monitored, and managed in the short, medium, and long term.

ERM therefore serves as a tool connecting governance and strategy: on one hand, it contributes to the identification and monitoring of the main sustainability-related risks and opportunities (SBM-3); on the other hand, it integrates with the Board of Directors' oversight mechanisms, in line with the requirements of ESRS GOV-5.

ESRS-2

Identification and comparability

Numerical scales that encompass a sufficiently complete spectrum while remaining concise.

Granularity of information

Division into risk categories to facilitate managerial handling of certain aspects, while allowing the risk itself to be detailed as a unique and specific item.

Numerical calculation of risk

Probability and impact as fundamental components of risk calculation, also taking into account variables such as scope of application, scale, and remediability.

Mitigation and growth plan

Association of opportunities and any actions to be undertaken, with the definition of timelines, available resources, responsibilities, and economic and financial impacts.

The details regarding the assessment of risks associated with each ESRS will be provided as needed in correspondence with the reporting of the associated IRO aspects, usually in the introductory paragraphs of each topic, along with the necessary considerations regarding obligations or other adopted disclosure criteria.

ESRS 2 IRO-2

In accordance with ESRS 2 – IRO-2, following the double materiality analysis process, DIFE has identified the thematic standards relevant to its operational context, value chain, and sector.

The objective of this section is to provide clarity regarding the reporting obligations arising from the materiality of ESG topics, which are therefore subject to disclosure in this report.

The analysis took into account the main areas of impact, risk, and opportunity connected to the company's activities, evaluating both the external impact perspectives (on the environment, people, and stakeholders) and the potential financial repercussions for the

company. This process allowed for the determination of which environmental (ESRS E), social (ESRS S), and governance (ESRS G) standards are material and, therefore, reported in the subsequent chapters of this sustainability report.

For greater transparency, the results are presented in a summary table that lists, for each thematic ESRS, the outcome of the assessment (material/non-material) and the reasons that led to such classification.

ESRS-2

| SEZIONE ESRS | AVERAGE RISK VALUE |
|---|--------------------|
| ESRS E5 Resource use and circular economy | 13,60 |
| ESRS E2 Pollution | 12,61 |
| ESRS E1 Climate change | 12,33 |
| ESRS G1 Business conduct | 12,03 |
| ESRS S2 Value chain workers | 11,52 |
| ESRS E3 Water and marine resources | 11,47 |
| ESRS E4 Biodiversity and ecosystems | 11,07 |
| ESRS S1 Workforce | 10,83 |
| ESRS S4 Consumers and end users | 9,93 |
| ESRS 2 Business Model, Strategy, Value Chain | 9,33 |
| ESRS S3 Affected communities | 7,55 |

The analysis shows that the most relevant aspects for DIFE focus on environmental issues related to climate change, proper waste management, and pollution linked to transportation, while also addressing governance and the protection of workers, both direct employees and those associated with companies actively contributing to the proper execution of our services. These areas represent the strategic priorities on which the company is committed to developing actions, objectives, and improvement programs, in line with its sustainability plan.

The scope of relevance of the standards will be subject to annual review, taking into account regulatory developments, changes in the landscape, and stakeholder expectations, ensuring a dynamic and continuously updated process. The identification of relevant standards represents the starting point for defining a coherent and structured approach to sustainability. Based on these results, DIFE has developed a framework of policies, actions, and monitoring tools aimed at managing material impacts and capturing the identified opportunities, as detailed in the following sections.

ESRS-2

Sustainability Plan

ESRS2 Policies MDR-P /

ESRS2 Actions MDR-A /

ESRS2 Targets MDR-T

DIFE HAS DEFINED A SUSTAINABILITY PLAN STRUCTURED AROUND THE THREE ESG PILLARS – ENVIRONMENT, SOCIAL, AND GOVERNANCE

fully integrated into the company strategy, in line with the requirements of the European ESRS standards (in particular MDR-P – Policies, MDR-A – Actions, and MDR-T – Targets).

The Plan identifies measurable medium- and long-term objectives, consistent with the company's mission and with the environmental, social, and governance priorities emerging from the materiality process and the analysis of impacts, risks, and opportunities (IRO). The objectives are also aligned with the United Nations Sustainable Development Goals (SDGs), which provide the global framework for the transition to responsible and resilient business models.

OBIETTIVI PER LO SVILUPPO SOSTENIBILE



ESRS-2

To strengthen its ability to analyze and manage economic, financial, and ESG scenarios, the company has undertaken a path of developing internal skills, aimed at anticipating industry challenges and consolidating management's decision-making capacity. Today, this need is met both through external specialized consulting and targeted internal training programs; however, DIFE has set the goal of progressively structuring a proactive training system, capable of preparing employees on emerging and strategic topics.

The priority objectives of the Sustainability Plan concern:



REDUCTION OF GREENHOUSE GAS

Through energy efficiency measures and increased production from renewable sources, with a particular focus on the installation of photovoltaic systems at the head office.



OPTIMISATION OF WASTE MANAGEMENT

By increasing the recovery and recycling rates of total waste, in line with the principles of the circular economy.



MIGLIORAMENTO DELLA EFFICIENZA OPERATIVA

Thanks to the adoption of innovative technological solutions for waste sorting and treatment.



PROTECTION OF THE HEALTH, SAFETY AND WELL-BEING OF WORKERS

Through continuous training programmes and initiatives aimed at reducing accidents and operational risks.



ACTIVE INVOLVEMENT OF THE LOCAL COMMUNITY












Through projects aimed at raising awareness and spreading environmental culture.

The achievement of these objectives is monitored through Key Performance Indicators (KPIs) and reviewed annually during the approval of the Sustainability Report by the Board of Directors, which ensures its alignment with the company's strategy and regulatory and market developments. Given the nature of the services it offers, DIFE plays a key role in managing environmental impacts and considers the application of advanced technologies and control methods to be essential in ensuring the traceability, safety and sustainability of the waste it treats. At the same time, social and governance aspects are also subject to constant monitoring and prioritisation, confirming the integrated vision that guides the Sustainability Plan.

ESRS-2

| AREAS OF COMMITMENT | AREA ESG | MEDIUM-TO-LONG-TERM OBJECTIVES | LINES OF ACTION | NR | IMPROVEMENT ACTIONS | KPI | SDGS | TIMELINES |
|---------------------|----------|---|---|----|--|--|---|-----------|
| GOVERNANCE | G | DEVELOP AND MAINTAIN A GOVERNANCE SYSTEM ALIGNED WITH NATIONAL AND INTERNATIONAL BEST PRACTICES | Develop and implement the system of delegated powers and responsibilities in the area of sustainability | 1 | Establishment of the role and of a sustainability officer | Issuance of new organisational chart and appointment | 08 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS | 2024-2026 |
| | | | Develop and implement models and tools for efficiency and organisation | 2 | Implementation of improvement plans to support the ISO 9001 management system | Maintenance of ISO 9001 certification | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 17 PARTNERSHIPS FOR THE GOALS | 2023-2026 |
| | | | Integrating sustainability principles into the value chain | 3 | Involvement of partners and plants in sustainability projects, including through intermediary services | Value chain implementation | 17 PARTNERSHIPS FOR THE GOALS | 2023-2026 |
| | | | | 4 | Definition of a Stakeholder Engagement policy, with the launch of active engagement sessions (surveys, meetings) | Materiality matrix and survey report | 17 PARTNERSHIPS FOR THE GOALS | 2024-2026 |
| SOCIAL | S | IMPROVING WORK-LIFE BALANCE | Enhancing corporate identity | 5 | Implementation of the current welfare plan | Measurement of welfare measures implementation | 08 DECENT WORK AND ECONOMIC GROWTH | 2024-2026 |
| | | ENSURING HIGH SAFETY STANDARDS THROUGHOUT THE VALUE CHAIN | Promoting a culture of health and safety with the goal of zero deaths at work | 6 | Implementation of improvement plans to support the ISO 45001 management system | Maintenance of ISO 45001 certification | 03 GOOD HEALTH AND WELL-BEING | 2023-2026 |
| | | | | 7 | Reduction in accident rate figures | Accident rate trend | 03 GOOD HEALTH AND WELL-BEING | 2023-2026 |
| ENVIRONMENT | E | ACHIEVING CARBON NEUTRALITY BY 2030 | Develop a management system aimed at reducing environmental impacts | 8 | Developing a model for quantifying GHG emissions (carbon footprint) | Internal KPIs and drafting of technical reports | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION | 2024-2026 |
| | | | | 9 | Development of an emissions reduction plan linked to transport optimisation | Logistics monitoring plan and travel optimisation | 07 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 2023-2026 |
| | | | | 10 | Implementation of a photovoltaic system for self-production of electricity | Measurement of self-generated kWh | 07 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 2023-2025 |
| | | | | 11 | Expansion of existing green areas and participation in projects with institutions | Square metres of green space each year | 13 CLIMATE ACTION 15 LIFE ON LAND | 2023-2026 |
| | | REDUCING THE ENVIRONMENTAL FOOTPRINT WITH A CIRCULAR ECONOMY APPROACH | Developing a management system aimed at reducing environmental | 12 | Implementation of improvement plans to support the ISO 14001 management system | Maintenance of ISO 14001 certification | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 2023-2026 |

ESRS-2

| AREAS OF COMMITMENT | AREA ESG | MEDIUM-TO-LONG-TERM OBJECTIVES | LINES OF ACTION | NR | IMPROVEMENT ACTIONS | KPI | SDGS | TIMELINES | |
|---------------------|-----------|--|--|--|---|--|--|---|---|
| INNOVATION | ES | IMPROVING THE EFFICIENCY OF SERVICES THROUGH INNOVATION IN VEHICLES AND INFRASTRUCTURE | Developing and consolidating infrastructure | 13 | Gradual renewal of the vehicle fleet with more efficient technologies in terms of emissions | Percentage of Euro 6 vehicles out of the total |   | 2023-2027 | |
| | | VEHICLES AND INFRASTRUCTURE | Technologically advanced and high quality | 14 | Gradual renewal of equipment with more efficient and safer technologies | Number of compactors and containers |   | 2024-2027 | |
| | | | | 15 | Investments in innovation and facilities: installation of a new shredder at the "Area Serravalle 2" facility | Monitoring shredder consumption |    | 2025 | |
| | | BEING AN ACTOR IN SUPPORT OF OPERATORS IN THE DIGITISATION OF THE COUNTRY | Develop, compile, expand and share with stakeholders portals for planning, consulting and monitoring services. | 16 | Enhancement of the DIFE customer portal with a view to managing service bookings and sharing order progress | Percentage of increased functions |  |  | 2023-2026 |
| | | | | 17 | Enhancement of the DIFE Suppliers portal with aspects relating to health and safety at work, with the integration of additional aspects to be | Percentage of increased functions |  | | |
| | | COMMUNITY | S | CONTRIBUTING TO THE SOCIAL, CULTURAL AND ECONOMIC DEVELOPMENT OF THE COMMUNITY | Spreading environmental awareness, raising awareness of ecological issues and promoting social activities. | 18 | Development and dissemination of the Dife4Kids social project | Number of initiatives and territories involved |  |



DIFE

ESRS-G

Governance and Financial Capital

03

ESRS-G

Organisational and management models

ESRS G1 relating to ESRS 2 GOV-1

As described in the section 'ESRS 2 GOV-1 – Role of administrative, management and control bodies', DIFE's governance system is not limited to defining strategic guidelines, but also integrates operational tools and processes aimed at ensuring regulatory compliance, risk management and the sustainability of activities.

In line with these principles, the company has adopted certified management systems and an Organisational Model 231, which constitute the reference framework for proper corporate conduct, the prevention of offences and the promotion of a widespread ethical culture.

In particular, the organisation has an integrated management system, which includes:



ISO 14001 – Environment

to support the proper management of environmental impacts and compliance with regulatory requirements



ISO 9001 – Quality

to guarantee process efficiency and customer satisfaction



ISO 45001 – Occupational Health and Safety

as a tool for protecting workers and preventing accidents



Organisational Model 231

aimed at preventing crime and strengthening the culture of legality and corporate responsibility

The following paragraphs will illustrate the main tools and processes adopted, with particular attention to their integration with ESG aspects and the management of relations with suppliers, stakeholders and employees.

ESRS-G



**ISO 14001 –
Environmental
Management System**

In 2004, DIFE began the process of obtaining ISO certification, achieving certification in accordance with ISO 14001, environmental management system 60, with the following certification objective:

“Collection, transport, storage, sorting and volumetric adjustment of non-hazardous special waste. Collection, transport and storage of hazardous special waste. Separate collection and sorting of separate fractions of MSW and RSAU and related marketing. Removal and remediation of products containing asbestos in compact matrix. Commercial intermediation of hazardous and non-hazardous waste”.

For over 20 years, DIFE has confirmed its commitment to controlling the environmental impact of its activities, with the aim of preventing pollution and contributing to the fight against climate change. This commitment translates into the development of new management methods and the adoption of the best available and sustainable technologies, always respecting biodiversity and ecosystems.



**ISO 9001 –
Quality Management
System**

The second step in the process of adopting and certifying voluntary ISO schemes is the 9001 standard. Since 2011, DIFE has also been certified according to the ISO 9001 scheme, a quality management system, with the following certification purpose:

“Collection, transport, storage, sorting and volumetric adjustment of non-hazardous special waste. Collection, transport and storage of hazardous special waste. Separate collection and sorting of separate fractions of MSW and RSAU and related marketing. Removal and remediation of products containing asbestos in compact form. Commercial intermediation of hazardous and non-hazardous waste.”

The Quality Policy has been integrated with all certification schemes adopted by DIFE; it is discussed and re-evaluated during Management Reviews at least once a year to ensure its continued validity and guarantee continuous improvement.

ESRS-G

The Company Policy is not just a formal document, but brings together and promotes the fundamental principles on which our company is based. It reflects the values and commitment of the Management, providing guidance for all internal and external stakeholders. The Policy is defined by the Management and shared with all interested parties, so that everyone, within the scope of their competences and responsibilities, contributes to its implementation. In particular, our Integrated Policy has always been inspired by the principles of sustainable development, based on key values that guide the organisation's strategic and operational decisions, including:

- Monitoring and implementation of risks and opportunities for the company, for the continuous improvement of its Integrated System and in compliance with state laws, contractual regulations, privacy, environment and workplace safety

- Improving internal communication and communication with all stakeholders, i.e. parties considered relevant to the company's dynamics, considering effective communication as an indispensable tool for facilitating business processes

- The development of planned, measurable, short- and medium-term objectives through the analysis of established performance indicators

These objectives, aimed at corporate sustainability, customer satisfaction and the growth of relationships with external professionals, are based on the following principles:

- ensuring continuity and reliability of service
- timeliness and effectiveness in ordinary and extraordinary management, as well as in emergencies
- customer focus
- reduction in the number of non-conformities over time
- attention to international regulations on internal and external security and staff training
- attention to the well-being of workers and collaborators
- compliance with all applicable laws on the environment, health and safety at work, accident prevention and workers' wages

ESRS-G



ISO 45001 – Management System for Safety in the Workplace

Since 2012, DIFE has been certified according to ISO 45001, the occupational health and safety management system, with the following certification purpose:

“Collection, transport, storage, sorting and volumetric adjustment of non-hazardous special waste. Collection, transport and storage of hazardous special waste. Separate collection and sorting of separate fractions of MSW and RSAU and related marketing. Removal and remediation of products containing asbestos in a compact matrix. Commercial intermediation of hazardous and non-hazardous waste.”

Through the integration of management systems and the adoption of specific performance monitoring indicators, DIFE has consolidated a structured approach over more than ten years that allows critical situations and opportunities for improvement to be identified promptly. This process has led to the definition of procedures and programmes aimed at constantly improving the performance of the Integrated Management System (IMS), including through environmental and occupational health and safety objectives that are often more restrictive than national and European regulatory requirements.

The company's commitment is not limited to protecting and improving the health and safety conditions of its workers, but extends throughout the entire value chain:

Supplier control and verification processes are organised and planned to ensure their compliance with company principles and current regulations. In this way, DIFE guarantees a consistent and responsible approach that integrates sustainability and safety not only within its organisational boundaries, but also in its relationships with external partners and stakeholders.

ESRS-G



DIFE has an Organisational and Management Model (MOG) in accordance with Italian Legislative Decree 231/2001.

ESSENTIAL TOOL FOR PREVENTING CRIMES AND THE RESULTING ADMINISTRATIVE LIABILITY OF THE COMPANY.

This model allows for a clear distinction between the responsibilities of individuals working within the organisation and those of the company itself, assigning specific tasks and responsibilities to each individual or function.

The 231 model adopted by DIFE is a collegial one. A Supervisory Body is appointed, composed of professionals with a main focus on COMPANY, SAFETY/ENVIRONMENT and LEGAL matters (2 auditors, 1 lawyer, 1 HSE engineer). The nature of this choice stems from the fact that DIFE needs to

monitor various areas consistently and in parallel with maintaining certifications in the areas of the environment, workplace safety and, for 2025, data protection. At the same time, the technical expertise of external consultants supporting the audits provides added value in the interpretation and analysis of the operations subject to control.

In recent years, DIFE has chosen to integrate the application of Model 231 with ESG (Environmental, Social, Governance) principles, recognising ethical governance and transparency as one of the fundamental pillars of corporate sustainability. This translates not only into the prevention of legal and reputational risks, but also into the promotion of virtuous behaviour throughout the value chain, strengthening the corporate culture of responsibility.

The integration of 231 and ESG allows for a broader and more proactive approach: from monitoring environmental and social performance to stakeholder engagement and ethical management of relationships with suppliers and partners.

ESRS-G

In this way, Model 231 is not seen as mere regulatory compliance, but as a dynamic tool for sustainable governance, capable of ensuring solidity, transparency and resilience in the medium to long term. Currently, the Supervisory Body's audit plan is structured around four annual audits.

ESRS G1 relating to ESRS 2 IRO-1

The structured process of identifying and assessing impacts, risks and opportunities (IRO), integrated with the double materiality analysis, has enabled DIFE to identify and measure all aspects associated with governance issues. The most significant risks emerging in the ESRS G1 area from our ERM assessment are reported below.

| DETAIL APPEARANCE | DESCRIPTION APPEARANCE | RISK ID | DESCRIPTION RISK | OPPORTUNITY RELATED | METRICS/KPIS |
|--|---|---------|---|---|------------------------|
| Social and environmental criteria in the selection of contractual partners | Promotion of activities with stakeholders who provide sufficient guarantees of commitment to ESG issues | G1-2 | Collaboration with stakeholders who do not engage in ESG issues | Strengthening stakeholder engagement and supplier selection | Stakeholder engagement |
| Protection of whistleblowers | Protection of partners who contribute to information gathering | G1-4 | Loss of information related to strategic partners | Development of portals and IT infrastructure | IT Security KPIS |
| Training on business conduct | Implementation of anti-corruption practices | G1-10 | Activities that may expose the company to corruption-related offences | Consistent implementation of MOG 231 and integrated management system | KPI 231 |

The process is subject to annual review and is directly linked to the definition of ERM's strategic priorities.

ESRS-G

Ethics and transparency

ESRS G1-1

THE COMPANY PROMOTES A CULTURE BASED ON ETHICS, TRANSPARENCY, AND RESPONSIBILITY.

To strengthen and update the MOG 231, DIFE has indeed adopted and shared with all stakeholders its own ethical code, structured around the principles that guide operational and strategic decisions.

The commitment also includes internal training on integrity, human rights, and sustainability, ensuring that the company values are fully spread throughout the organization.

ESRS G1-2

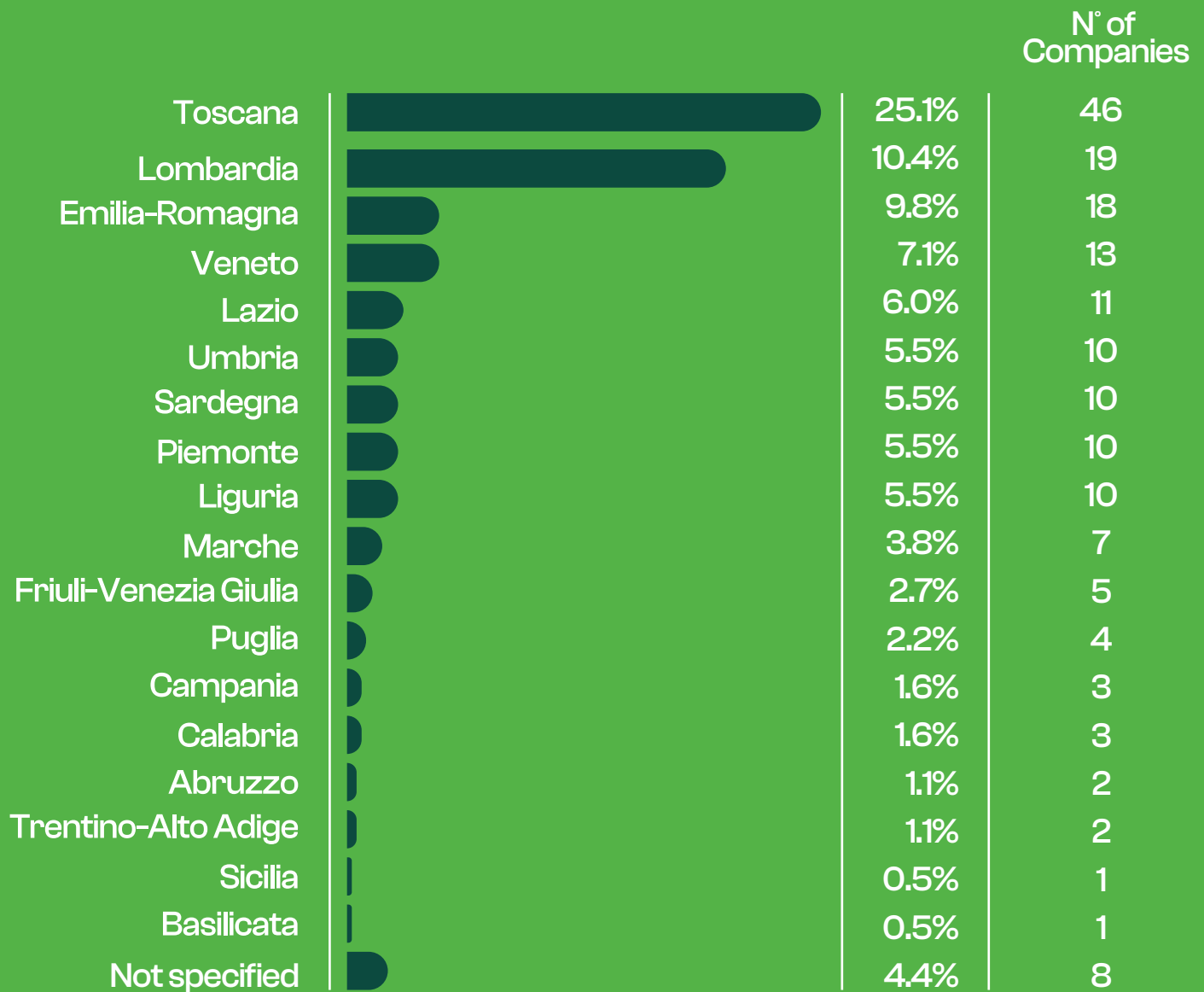
DIFE adopts qualification and monitoring procedures for suppliers, based on ESG criteria, in order to ensure compliance with quality, safety, and sustainability standards.

Special attention is given to:

- **Traceability of materials and waste disposed of.**
- **Compliance with environmental and labour regulations.**
- **Promotion of partnerships with suppliers who share virtuous practices of circular economy.**

ESRS-G

Geographical area covered by the DIFE NATIONAL service.



ESRS-G

ESRS G1-3

As can be inferred from the previous paragraphs, the company has implemented an internal control system aimed at preventing corrupt practices and unethical behaviour, supported by:

- **Systematic verification of MOG 231**
- **Ethical Code and anti-corruption procedures**
- **Confidential and anonymous whistleblowing channels**
- **Periodic training for employees and management**

The system is monitored by the Board of Directors and the Board of Statutory Auditors, with periodic reviews of the procedures.

ESRS G1-4

During the reporting period, no cases of active or passive corruption were recorded.

ESRS G1-5

DIFE does not engage in direct lobbying activities at the political-institutional level.

However, the company participates in trade associations and working groups with the aim of contributing to the development of public policies that are consistent with sustainability principles and the relevant industry sector.

ESRS G1-6

The company monitors and manages its payment practices towards suppliers and partners, ensuring compliance with contractual deadlines and promoting fair business practices.

ESRS-G

Financial capital

ESRS G

Financial capital represents the economic resources available to the company, essential for supporting operational activities, investments, and strategic development initiatives. For DIFE, effective management of financial capital is crucial not only to ensure the continuity and growth of the business but also to integrate sustainability considerations into decision-making processes, as required by the ESRS standards.

In this report, financial capital is presented in the chapter related to Governance (ESRS G) to highlight how economic and financial decisions are aligned with the overall strategy, risk management, and ESG priorities. At the same time, this capital is reflected in all the ESRS sections where expected financial impacts related to risks, opportunities, and sustainable initiatives are discussed, such as:

- **Investments for emission reduction and increased energy efficiency (ESRS E1)**
- **Actions to limit environmental impacts related to pollution, resource use, and waste management (ESRS E2, E3, E5)**
- **Human and social capital development initiatives, such as training, workplace safety, and stakeholder engagement (ESRS S)**
- **Technological and infrastructure improvements to ensure operational continuity and cybersecurity (infrastructural and intellectual capital, ESRS 2 SBM-1 and IRO-1)**

In this way, financial capital is not only seen as an accounting resource, but as a cross-cutting element that enables the company to plan, implement, and monitor sustainable actions, integrating economic, social, and environmental considerations into a long-term vision.

ESRS-G

Economic value directly generated and distributed

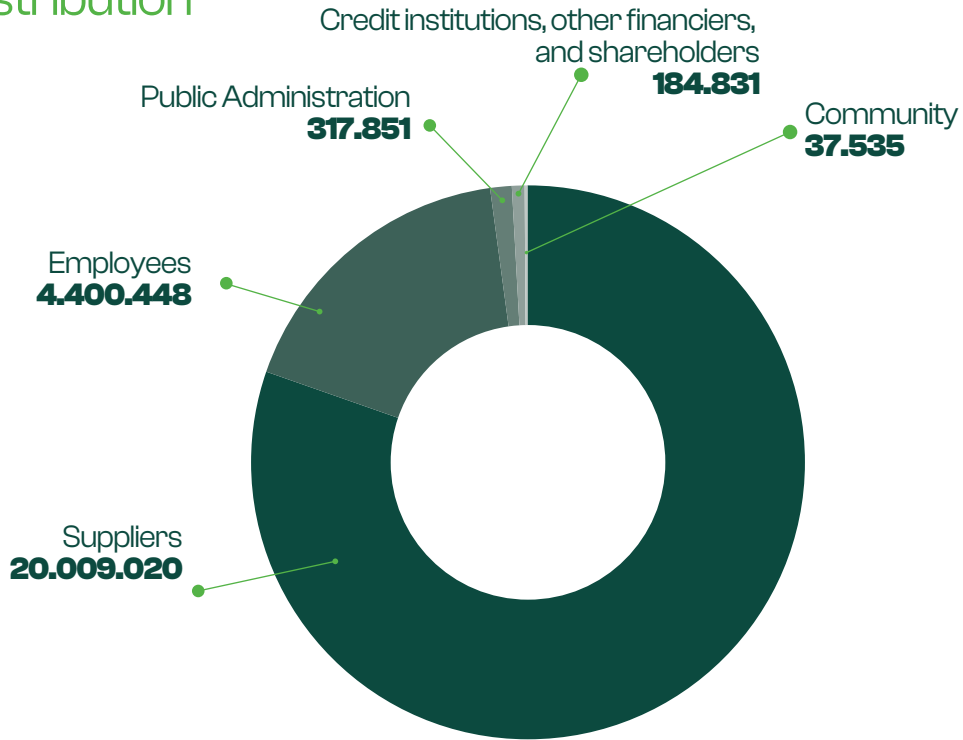
DIFE generates economic value through its operational activities and redistributes it to the various stakeholders with whom it interacts on a daily basis.

The distribution of value primarily involves workers, through wages, salaries, and benefits; suppliers and businesses in the supply chain, through the purchase of goods and services; credit institutions, through the payment of financial charges; and the community, through contributions and sponsorships for social, cultural, and sporting initiatives. This distribution mechanism reflects the company's role as an economic actor that, in addition to ensuring its long-term sustainability, directly contributes to the development of the social and economic context in which it operates.

| VALUE DISTRIBUTION | 2024 | 2023 |
|---|----------------------|----------------------|
| VALUE GENERATED | 26.819.117,00 | 25.779.116,00 |
| Economic value generated | 26.814.060 | 25.777.442 |
| Financial value | 5.057 | 1.674 |
| VALUE DISTRIBUTED | 24.949.685 | 24.171.727,00 |
| Suppliers | 20.009.020 | 19.648.200 |
| Employees | 4.400.448 | 4.151.097 |
| Public Administration | 317.851 | 144.361 |
| Credit institutions, other financiers, and shareholders | 184.831 | 204.438 |
| Community | 37.535 | 23.631 |
| RETAINED VALUE | 1.869.432 | 1.607.389,00 |

ESRS-G

Value distribution YEAR 2024



Taxation and taxes

The payment of taxes and duties represents a significant contribution to the community and the functioning of the state. Through the payment of direct taxes, indirect taxes, and social security contributions, the company supports public services and participates in the overall well-being of the community. Full compliance with tax regulations and transparency in managing relationships with the tax authorities are fundamental principles that guide the company's operations, with the awareness that the correct fulfilment of tax obligations is an essential aspect of social responsibility.

Sustainable and facilitated finance

In addition to the resources generated internally, the company makes use of facilitated finance instruments and public tenders that support development, innovation, and sustainability projects. Access to these forms of support helps strengthen the company's competitiveness by stimulating investments in technologies, more efficient processes, and initiatives that favour ecological and digital transition.

ESRS-E

Natural capital

04

ESRS-E

Natural capital

This chapter addresses issues related to Natural Capital, in line with the Integrated Reporting framework, according to which organizations create value not only through financial and productive capital, but also through essential environmental resources such as air, water, soil, and biodiversity. In this regard, climate change represents one of the most significant and cross-cutting challenges, capable of impacting DIFE's operational continuity and value chain in a significant way.

The company, aware of its responsibility to contribute to mitigating environmental impacts, had set out a series of concrete and measurable environmental objectives in the 2023 report. During 2024, some of these objectives were advanced or completed, while others were deferred as milestones to be achieved in 2025.

In summary:

Measurement of carbon footprint through the analysis of Carbon Footprint Scope 1, 2, and part of 3 (categories 3 and 4).

Logistical efficiency of company vehicles

Installation of a new photovoltaic system

Improvement of green areas in the province of Pistoia

Maintenance and improvement of the ISO 14001 certified management system

Improvement of the ratio between the number of Euro6 vehicles and

Digitization through the complete registration of clients and suppliers on company portals

ESRS-E

These initiatives are part of a strategic framework aligned with ESRS E1 – Climate Change and contribute to the achievement of several United Nations Sustainable Development Goals (SDGs), particularly:



Affordable and clean energy



Industry, innovation, and infrastructure



Sustainable cities and communities



Responsible consumption and production



Climate action



Life on land

In the following paragraphs, as required by the ESRS E1 standard.

ESRS-E1

Climate change

ESRS E1-1

DIFE has defined a climate transition plan with the goal of progressively reducing climate-altering emissions, in line with the European Strategy for Climate Neutrality by 2050 and sector commitments. The plan integrates actions for mitigation, adaptation, and technological innovation, structured across three time horizons: short, medium, and long-term.

- Improving the energy efficiency of plants and operational activities
- Increasing the share of energy from renewable sources, with the start of additional photovoltaic production in early 2025 through the installation of a new system with a capacity of 397.8 kWp on the roof of the "Area Serravalle 1" headquarters.
- The progressive reduction of direct and indirect emissions through a monitoring and efficiency plan for the company fleet and transportation
- Strengthening environmental offset systems through actions to enhance green spaces and biodiversity

The plan is monitored annually and updated based on regulatory and market developments.

ESRS E1 related to ESRS 2 SBM-3

Climate change has been identified as a material topic for DIFE, both in terms of physical risks (extreme weather events, increased energy supply costs) and transition risks (regulatory adjustments, technological evolution, and stakeholder expectations).

Among the main opportunities are:

- the development of innovative services for waste management and valorisation
- the enhancement of corporate reputation through investments in renewable energy and low-impact solutions
- the digitisation of processes, with both environmental and economic benefits

ESRS-E

These elements are integrated into the company strategy and guide investment decisions, with a direct link to the Sustainability Plan and SDGs 7, 12, and 13.

ESRS E1 related to ESRS 2 IRO-1

As described in the chapter related to ESRS 2, the process of identifying and assessing climate-related impacts, risks, and opportunities (IRO) is based on a double materiality:

- **Impact materiality, which evaluates the effects of business activities on the environment and society (e.g., GHG emissions, use of natural resources)**
- **Financial materiality, which analyzes how climate-related risks and opportunities can affect economic results and the resilience of the company (e.g., increased energy costs, new EU regulations)**

In 2024, the internal analysis process was further deepened, supported by stakeholder engagement and sectoral benchmarks. The process is updated annually and will serve as the reference base for defining adaptation and mitigation strategies.

Below are the most relevant risks identified within the ESRS E1 framework from the extract of our ERM assessment.

| DETAIL ASPECT | DESCRIPTION APPEARANCE | RISK ID | DESCRIPTION RISK | OPPORTUNITY RELATED | METRICS/KPIS |
|----------------------------|--|---------|---|---|--------------------|
| Climate change mitigation | Measures to mitigate the potential effects of climate change | E1-1 | Worsening of global and/or regional climate change due to business activities | GHG emissions monitoring and improvement action planning | Carbon footprint |
| Energy efficiency | Energy consumption optimisation | E1-3 | Excessive energy consumption due to inefficient machinery | Continuous implementation and maintenance of infrastructure | Environmental |
| Spreading renewable energy | Combating the use of fossil fuels | E1-4 | Failure to use and/or develop facilities for the exploitation of renewable energy sources | Expansion of photovoltaic park | Environmental KPIs |

ESRS-E1

ESRS E1-2

DIFE has adopted formalised environmental policies, consistent with the ISO 14001 certification it has maintained for over 20 years.

These policies concern:

- **reducing greenhouse gas emissions**
- **energy efficiency and the use of renewable sources**
- **sustainable resource and waste management**
- **resilience to climate and environmental impacts**

These policies are integrated into decision-making processes and approved by the Board of Directors, with the support of the Sustainability function.

ESRS E1-3

In 2024, the following main actions were carried out:

- **Green areas: expansion and redevelopment, in collaboration with Legambiente Pistoia, of the area adjacent to the Fedi-Ferri Technical Institute in Viale Adua in Pistoia, named after Giancarlo Piperno, with the planting of 100 trees, contributing to CO₂ absorption and local biodiversity, and maintenance of the company's green areas located in the municipality of Serravalle**
- **Fleet monitoring: launch of the waste transport vehicle tracking plan, which will be developed until 2026.**
- **Digitisation: completion of customer and supplier registration on the company portal, reducing paper consumption and optimising document flows**
- **Euro6 vehicles: increase in the percentage of low-emission vehicles, although still in the transition phase.**

The resources dedicated to this include direct investments in plants and technologies, as well as training and external consultancy to support internal skills.

ESRS-E

ESRS E1-4

The environmental objectives are developed over a time frame consistent with the Sustainability Plan and the SDGs:

- **reducing direct and indirect emissions (Scope 1, 2 and 3) through Carbon Footprint analysis in accordance with ISO 14064 and reduction plans (2025 - 2030)**
- **increasing the share of renewable energy produced internally, with the photovoltaic system fully operational from 2025, reducing the power generated through procurement from electricity distributors by an estimated 1,209,603 kWh**
- **increasing green areas and environmental regeneration projects in the area (2024-26)**
- **continuing the digitalisation of processes and improving the efficiency of the fleet**

Monitoring is carried out using specific KPIs, which are reviewed annually in relation to regulatory and technological developments.

ESRS E1-5

In 2024, DIFE's overall energy consumption was monitored in greater detail, in view of the production from renewable sources that will be active from 2025. The energy mix is mainly based on grid electricity and fossil fuels for the fleet, with a growing share of green energy purchased.

Electricity

Energy consumption is the environmental aspect with the greatest impact on the Company. Consumption at the "Area Serravalle 2" site increased significantly compared to the previous year, due to a shift in flows to this plant, while consumption at other sites remained virtually unchanged.

| ELECTRICITY CONSUMED | UNIT OF MEASUREMENT | 2024 | 2023 | 2022 |
|----------------------|---------------------|------------------|------------------|------------------|
| "AREA SERRAVALLE 1" | kWh | 1,194,364 | 1,197,128 | 1,236,428 |
| "AREA SERRAVALLE 2" | kWh | 693,823 | 588,895 | 578,061 |
| MONTALE | kWh | 12,059 | 13,241 | 13,360 |
| "AREA SERRAVALLE 3" | kWh | 41,826 | 45,379 | 51,747 |
| "AREA SERRAVALLE 4" | kWh | 24,545 | 24,031 | 25,334 |
| TOTAL | kWh | 1,966,617 | 1,904,930 | 1,868,674 |

| ENERGY PRODUCTION | UNIT OF MEASUREMENT | 2024 | 2023 | 2022 |
|---------------------|---------------------|-----------|-----------|-----------|
| "AREA SERRAVALLE 3" | kWh | 17,888,51 | 18,705,07 | 17,108,96 |

ESRS-E1

Electricity production in the Serravalle 3 area has decreased, but a significant improvement is expected following the new installation in the Serravalle 1 area starting in 2025.

Natural gas and fuel

As can be seen from the tables below, in 2024 the volume of diesel fuel used for transport decreased, in line with the trend in kilometres travelled, but also in relation to a decrease in the volume of waste handled, supported by lower consumption resulting from the renewal of the fleet.

| FUEL CONSUMPTION | UNIT OF MEASUREMENT | 2024 | 2023 | 2022 |
|---------------------------|---------------------|------------|------------|------------|
| DIESEL FUEL FOR TRANSPORT | Litres | 503.439,07 | 529.898,59 | 584.418 |
| TOTAL DIESEL FUEL | Litres | 619.989,34 | 652.438,29 | 709.531,17 |
| KILOMETRES TRAVELLED | Km | 1.158.792 | 1.299.978 | 1.410.336 |
| GPL | m ³ | 1.005 | 862 | 883 |

ESRS E1-6

In 2024, an initial study was launched to systematically collect data on GHG emissions across all Scopes, in preparation for the Carbon Footprint analysis that will be completed in 2026 in accordance with the latest ISO 14064 1:2018 standard 'Organisational specifications and guidance for the quantification and reporting of greenhouse gas emissions and removals'.

Preliminary results showed that the most significant share comes from transport and the supply chain. These categories proved to be the most complex to assess as they relate to waste handling by third parties and therefore cannot be calculated internally. To refine these results, questionnaires were implemented and interviews were organised with key stakeholders.

ESRS-E

The categories analysed are listed below:

| | |
|--|---|
| <p>CATEGORY 1 Direct GHG emissions from production and services</p> | <p>1.1 Emissions from heating - direct emissions from stationary combustion 1.2.1 Direct emissions from mobile combustion DIESEL 1.2.2 Direct emissions from mobile combustion PETROL 1.2.3 Direct emissions from mobile combustion LPG 1.3 Fugitive emissions from GHG release</p> |
| <p>CATEGORY 2 Indirect emissions from imported GHG</p> | <p>2.1.1 Indirect emissions from imported electricity</p> |
| <p>CATEGORY 3 Indirect GHG emissions from transport</p> | <p>3.1.1 Emissions from employee commuting 3.3.1 Emissions from upstream waste transport and distribution 3.3.2 Emissions from intermediate waste transport and distribution 3.4.1 Emissions from downstream waste transport and distribution 3.4.2 Emissions from transport and distribution of end-of-waste materials</p> |
| <p>CATEGORY 4 Indirect GHG emissions from products used by the organisation</p> | <p>4.1. Emissions linked to downstream waste 4.2 Emissions linked to upstream waste 4.3 Emissions linked to end-of-waste materials</p> |

ESRS E1-7

In recent years, with a focus starting in 2024, DIFE has pushed hard to quantify and streamline the ways in which the entire company contributes to the mitigation and absorption of greenhouse gases, for example through:

- **improvement of KPIs and measurement techniques, using:**
 - **internal monitoring software**
 - **stakeholder engagement through surveys and interviews**
- **expanding green areas in the local area**
- **reducing energy consumption and increasing the share of renewables**
- **adopting vehicles with less impact**

No carbon credits were purchased in 2024, with preference given to direct actions in the local area.

ESRS-E1

ESRS E1-8

To date, DIFE has not yet introduced an internal carbon pricing system. However, this tool is being evaluated as a management lever to guide investments and operational choices, starting from the next reporting period.

ESRS E1-9

The climate risk analysis highlighted:

- **Physical risks: extreme weather events that may affect business continuity and logistics.**
- **Transition risks: changes in EU regulations, rising energy and fuel costs, need for investment in cleaner technologies.**

At the same time, significant opportunities are emerging: access to subsidised financing, greater competitiveness thanks to digitalisation, and an improved reputation among public and private stakeholders. All of these measures have been incorporated and addressed in the 2024 Sustainability Plan.

ESRS-E2

Pollution

ESRS E2 relating to ESRS 2 IRO-1

DIFE has adopted a structured process to identify and assess environmental impacts related to pollution, with particular reference to atmospheric emissions, water discharges and chemical management.

The process consists of three phases:

- **Mapping of activities that could potentially generate pollution, in relation to operational and logistical processes.**
- **Assessment of direct and indirect impacts on air, water and soil, considering both regulatory compliance and potential long-term effects.**
- **Risk and opportunity analysis, integrated into ISO 14001-certified environmental management systems, with periodic reviews and updates of the materiality matrix.**

The most significant risks identified in ESRS E2 from our ERM assessment are listed below.

| DETAIL APPEARANCE | DESCRIPTION APPEARANCE | RISK ID | DESCRIPTION RISK | OPPORTUNITY RELATED | METRICS/KPIS |
|---------------------------------|--|---------|--|---|------------------|
| Air pollution | Emissions of pollutants | E2-1 | Increased air pollution due to waste logistics | Logistics efficiency plans and reliance on sustainable transporters | Carbon footprint |
| Soil pollution | Soil pollution resulting from the storage of hazardous waste | E2-3 | Soil pollution caused by manufacturing activities | Continuous implementation and maintenance of infrastructure | Environmental |
| Substances of very high concern | Improper use and dispersion of substances of concern | E2-6 | Damage to people and animals caused by substances of very high concern | Updates and improvements following Chemical Risk Assessment | Environmental |

The outcomes of the process contribute to the definition of environmental policies, investment programmes and regulatory compliance monitoring.

ESRS-E2

ESRS E2-1

The company has a well-established environmental policy that incorporates the principles of ISO 14001 certification and industry best practices. The fundamental pillars are:

- **minimising atmospheric emissions through plant maintenance and efficiency improvements, but above all through fleet renewal and the adoption of low-impact vehicles**
- **preventing water pollution through safe waste and discharge management**
- **avoiding soil contamination in operational areas through maintenance and monitoring plans**
- **promoting the reduction of hazardous substances in processes, favouring alternatives with a lower impact**

The policy is approved by the Board of Directors and disseminated at all company levels.

ESRS E2-2

In 2024, actions were taken to contain and reduce pollution:

- **improved monitoring of company fleets to optimise routes and reduce exhaust emissions**
- **expansion of green areas, with beneficial effects on air quality**
- **increase in the percentage of Euro6 vehicles replacing more polluting vehicles**
- **document digitisation, resulting in reduced use of paper and toner**

The resources dedicated include direct investments in low-impact vehicles and technologies, as well as training programmes for staff on environmental safety.

ESRS E2-3

The medium-term objectives set by DIFE concern:

- **progressive reduction of vehicle emissions (2023-26)**
- **systematic monitoring of water and waste discharges, with annual reporting (from 2025)**
- **increase in digital solutions to reduce consumables at risk of pollution.**

ESRS-E2

ESRS E2-4 – Air, Water, and Soil Pollution

In 2024, the company recorded:

- **Air: emissions mainly related to waste transportation and the use of company vehicles; the fleet renewal led to an initial reduction in NOx and particulate matter levels.**
- **Water: absence of direct industrial discharges; water management is compliant with current permits and monitored through regular inspections.**
- **Soil: no contamination events or environmental incidents were recorded.**

The current single authorisation under Article 208 of Legislative Decree 152/2006, in addition to waste management, includes:

- **authorisation for the discharge of rainwater runoff and domestic wastewater from the plant into a watercourse**
- **authorisation for atmospheric emissions**

ESRS E2-5

DIFE has been conducting, and continues to maintain and implement, a process of mapping substances used in operational processes for over 20 years, with particular focus on substances of very high concern (SVHC) identified by the REACH Regulation.

In 2024, no significant issues arose, but the commitment remains focused on the gradual reduction of the use of hazardous chemicals and their replacement with more sustainable alternatives.

Environmental monitoring carried out in accordance with the methods and timings specified by the permits of the various plants records values within the prescribed limits.

ESRS E2-6

The analysis highlighted some possible economic effects related to pollution:

- **risks associated with stricter environmental regulations and potential penalties**
- **increased costs for vehicle maintenance and renewal**
- **opportunities to reduce energy and operating costs through digitalisation and operational efficiency**
- **improved competitiveness thanks to environmental reputation and access to public tenders and incentives**

ESRS-E3

Water and marine resources

ESRS E3 related to ESRS 2 IRO-1

DIFE has defined a process for analysing and monitoring risks related to the use of water and marine resources, despite operating in a sector where direct water consumption is limited.

The industrial area of Serravalle P.se, where DIFE is located, is not served by a public water supply, so it was necessary to authorise the external procurement of drinking water for sanitary use through the installation of silos, which are periodically checked, and the water is treated to maintain its required standards. Artesian wells are also present, but solely for irrigation use.

The approach adopted is based on:

- **Mapping of processes:** those involving the use or potential impact on water resources (such as washing of containers and press containers, sanitary services, and plant maintenance).
- **Assessment of direct and indirect impacts:** water consumption, discharge quality, and contamination risks.
- **Monitoring of external risks:** climatic phenomena (such as drought and water scarcity) that may affect the availability of resources in the medium to long term.
- **Identification of opportunities:** adoption of water recycling and reuse systems, reduction of consumption, and enhancement of green areas for soil water retention.

The most relevant risks identified in the ESRS E3 context are outlined below, based on the excerpt from our ERM assessment.

| DETAIL ASPECT | DESCRIPTION ASPECT | RISK ID | RISK DESCRIPTION | CONNECTED OPPORTUNITY | METRICS/KPIS |
|---|--|---------|---|--|--------------------|
| Water Withdrawals | Impacts related to water sources | E3-1 | Extraction from unauthorized or at-risk sources | Low environmental impact water supply for office use | Environmental KPIS |
| Discharges of water into water bodies and oceans | Impacts related to discharges into water bodies | E3-4 | Discharge of pollutants into water bodies | Monitoring of emissions and leaks | Environmental KPIS |
| Habitat degradation and intensity of pressure on marine resources | Impacts related to habitats associated with water basins | E3-5 | Damage to living organisms or habitats related to water basins affected by activities | Monitoring of emissions and leaks | Environmental KPIS |

The analysis is integrated into the ISO 14001 Environmental Management System and is included in the periodic reporting of ESG impacts.

ESRS-E3

ESRS E3-1

DIFE's environmental policy includes specific commitments regarding the sustainable management of water resources, including:

- **responsible use, reduction, and promotion of water consumption solutions at company locations**
- **prevention of any form of water contamination through strict controls on discharges**
- **compliance with current regulations and environmental permits related to water discharges**
- **rainwater from roofs is collected and channeled through a dedicated network and directed to the fire-fighting tank**

ESRS E3-2

In 2024, the company undertook the following actions:

- **monitoring of water consumption at main operational sites**
- **improvement of maintenance systems to prevent water leakage**
- **monitoring of artesian well pumping for irrigation use**
- **raising staff awareness on responsible water use**

Specific resources have been allocated for the enhancement of water infrastructure and for more accurate measurement systems, which will be fully operational by 2025.

ESRS E3-3

In 2024, the company undertook the following actions:

- **maintaining low overall water consumption at operational sites through 2026**
- **ensuring 100% regulatory compliance on water discharges**
- **developing re-naturalisation projects and increasing green areas to enhance soil water retention capacity**

ESRS E3-4

DIFE's overall water consumption has been limited and is primarily related to domestic uses and auxiliary services.

- **Direct water consumption: 1,002.2 m³**
- **Water consumption per employee: 11.5 m³/year**

No accidental discharges or water contamination incidents have been recorded.

ESRS-E3

Water consumption has generally decreased across all sites, except for the "Area Serravalle 4" location, where it increased due to a higher number of staff (offices, changing rooms, and driver passage). The well water extraction at "Area Serravalle 2" fluctuates, as it is only used for auxiliary services. It is important to note that water is not used within the company's production cycle.

| WATER | UNIT OF MEASUREMENT | 2024 | 2023 | 2022 |
|--|---------------------|-------|------|--------|
| Extracted from well "AREA SERRAVALLE 1" | Litri | 0,669 | 0,3 | 55,044 |
| Extracted from well "AREA SERRAVALLE 2" | m ³ | 132 | 87 | 290 |
| Silo water for sanitary services (Serravalle P.se 1 Plant) | m ³ | 460 | 480 | 466 |
| Silo water for sanitary services (Serravalle P.se 2 Plant) | m ³ | 120 | 132 | 120 |
| Silo water for sanitary services (Serravalle P.se 3 site) | m ³ | 38,5 | - | - |
| Silo water for sanitary services (Serravalle P.se 4 site) | m ³ | 240 | 64 | 180 |
| Water extracted from the aqueduct (Montale Plant) | m ³ | 11 | 14 | 6 |

ESRS E3-4

The analysis highlighted that, although it is not a water-intensive activity, there are risks and opportunities related to water resources:

- **Risks: increased procurement costs in scenarios of water scarcity due to the lack of an aqueduct for the Serravalle P.se sites, penalties for non-compliance with regulations, and potential reputational impacts.**
- **Opportunities: economic savings based on water reduction and reuse policies where possible, enhancement of the brand as a responsible operator, and the potential to access public incentives for water efficiency projects.**

ESRS-E3

Biodiversity and Ecosystems

ESRS E4-1

DIFE recognizes biodiversity and ecosystem protection as an integral part of Natural Capital and, in line with the Integrated Reporting approach, incorporates these aspects into its sustainability strategy.

The adopted transition plan includes:

- **The progressive increase of green areas and natural spaces to support local biodiversity, as demonstrated by the redevelopment and creation of the Giancarlo Piperno park on Viale Adua in Pistoia.**
- **The commitment to limit direct and indirect environmental impacts resulting from the company's activities.**
- **Strengthening dialogue with local communities and territorial authorities to enhance the natural heritage of the areas in which the company operates.**

These actions are aligned with the climate strategy already described in Chapter E1 – Climate Change, forming an integrated approach to environmental risk management.

ESRS E4 related to ESRS 2 SBM-3

The materiality analysis and IRO assessment highlighted that the main environmental impacts and risks related to biodiversity stem from:

- **land consumption and alterations to the company's green areas**
- **emissions and waste management, which can exert pressure on local ecosystems**
- **use of natural resources and climate change, which indirectly affect biodiversity**

At the same time, opportunities also emerge:

- **strengthening reputation through environmental protection projects**
- **increasing the value of territorial assets (green areas, parks, natural spaces)**
- **access to potential incentives and institutional collaborations for biodiversity conservation**

ESRS-E3

ESRS E4 related to ESRS 2 IRO-1

The process followed by DIFE for biodiversity and ecosystems is structured as follows:

- **mapping of the company's green areas and the natural contexts in which the business operates**
- **assessment of direct and indirect impacts (land use, emissions, waste, noise, vehicular traffic)**
- **monitoring of risks related to biodiversity loss, soil degradation, or extreme climate events that could alter local ecosystems**
- **identification of opportunities related to environmental regeneration projects, re-naturalisation, and protection of natural areas**

This assessment is integrated into environmental management systems and contributes to strategic decision-making. Below are the most relevant risks identified in the context of ESRS E4 from the excerpt of our ERM assessment.

| DETAIL ASPECT | DESCRIPTION ASPECT | RISK ID | RISK DESCRIPTION | CONNECTED OPPORTUNITY | METRICS/KPIS |
|-----------------------------------|---|---------|--|--|--------------------|
| Direct exploitation | Amount of land removed from other species | E4-3 | Activities conducted in areas that take land away from the use of other species | Reforestation and green area redevelopment activities | Environmental KPIs |
| Pollution | Emission of pollutants | E4-5 | Negative impact related to pollutants emitted during transportation | Continuous implementation of services, logistics, and facilities | Environmental KPIs |
| Risk of global species extinction | Influence on the extinction of a species | E4-7 | Activities that contribute to increasing the risk of extinction of a local species | Monitoring of emissions and leaks | Environmental KPIs |

ESRS E4-2

The company's environmental policy includes specific principles for biodiversity protection, including:

- **maintenance and enhancement of existing green areas**
- **periodic planting of new native tree and plant species**
- **compliance with national and EU regulations on habitats and ecosystem protection**
- **promotion of internal awareness and stakeholder engagement in environmental initiatives.**

ESRS-E3

ESRSE4-3

In 2024, the following actions were carried out:

- **expansion of green areas with new plantings and creation of the Giancarlo Piperno park on Viale Adua in Pistoia**
- **regular maintenance of existing areas using low environmental impact practices**
- **launch of collaborations with local authorities for environmental education initiatives**

In 2025, there are plans to extend renaturalisation projects and create new urban green spaces near company premises.

ESRS E4-4

The medium-term environmental objectives include:

- **increasing the company's green spaces by 2026**
- **introducing sustainable green management practices at all operating sites**
- **maintaining ISO 14001 certification, with a focus on biodiversity and ecosystems**
- **promoting collaborative projects with local authorities and schools to raise awareness of environmental protection issues**

ESRS E4-5

In 2024, the company recorded the following indicators:

- **Company green space: 10,000 m²**
- **New plantings: 100**
- **% of native species introduced into new green areas: 100%**
- **Events of environmental degradation or habitat loss: none recorded**

ESRS E4-6

The economic impact of biodiversity-related activities was assessed by considering:

- **Risks: possible extraordinary maintenance costs, penalties for non-compliance with environmental regulations, reduction in reputational value in the event of degradation of green spaces.**
- **Opportunities: increase in the property value of green areas, access to public funding or institutional partnerships, strengthening of corporate reputation and greater stakeholder loyalty.**

ESRS-E3

Resource use and the circular economy 04 / ESRS-E5

ESRS E5 relating to ESRS 2 IRO-1

The company applies a structured process to identify and assess the environmental impacts associated with resource use and materials management. The IRO analysis highlights the process linked to incoming and outgoing resource flows, consisting mainly of waste collected from customers, treated in the company's own plants or delivered to third-party plants. This process includes:

- **Mapping of incoming and outgoing resource flows, including materials used, energy consumption and volumes of waste managed.**
- **Analysis of the environmental impacts resulting from raw material consumption and logistics management.**
- **Assessment of risks related to rising resource costs, scarcity of critical raw materials and regulatory risk related to waste management.**
- **Identification of opportunities related to circular economy practices, such as material recovery, process digitalisation and reduction of disposal costs.**

The most significant risks identified in ESRS E5 from the extract of our ERM assessment are listed below.

| DETAIL APPEARANCE | DESCRIPTION APPEARANCE | RISK ID | DESCRIPTION RISK | OPPORTUNITY RELATED | METRICS/KPIS |
|--|--|---------|---|---|--------------------|
| Increase in circular design (including, for example, product design) | Designing circular products and services | E5-1 | Design of services that do not pay sufficient attention to the circularity of materials | Continuous implementation of services, logistics and facilities | Environmental KPIs |
| Reversing the depletion of renewable resources | Increase in the use of renewable resources | E5-4 | Insufficient use of renewable raw materials | Increase in recycled materials for waste packaging | Environmental KPIs |
| Waste management, including preparation for appropriate treatment | Correct characterisation of waste | E5-5 | Inadequate treatment of incoming waste | Continuous implementation and maintenance of waste processing lines | Environmental KPIs |

ESRS-E3

The process is integrated into the ISO 14001 environmental management system and contributes both to strategic planning and to monitoring sustainability performance.

ESRS E5-1

The company's commitment to the circular economy is reflected in the following policies:

- **reduction of natural resource consumption through energy and plant efficiency improvements**
- **enhancement of waste management with particular focus on tracking and compliance with regulations**
- **increased digitalisation to reduce paper use and promote more sustainable processes**
- **adoption of Euro6 vehicles for waste transportation, reducing pollutant emissions and improving logistical efficiency**

ESRS E5-2

In 2024, the following actions were carried out:

- **improvement of the logistical monitoring of vehicles transporting waste (2023–2026 plan, ongoing)**
- **completion of customer and supplier registration on the digital portal, reducing paper use and simplifying traceability**
- **maintenance and renewal of the fleet with an increase in Euro6-compliant vehicles**
- **ISO 14001 certification maintained for the 20th consecutive year, ensuring a robust environmental management system**

For 2025, the implementation of additional digital tools and the expansion of material flow monitoring with a circular perspective are planned.

ESRS E5-3

The environmental objectives set by the company include:

- **gradual reduction of paper usage until nearly total document digitisation is achieved**
- **completion by 2026 of vehicle fleet monitoring and optimisation of routes to reduce consumption and emissions**
- **increase in the percentage of waste sent for recovery and recycling relative to the total managed**
- **expansion of the share of self-produced energy from renewable sources (solar plant operational from 2025)**

ESRS-E3

ESRS E5-4 / ESRS E5-5

DIFE's operations are closely linked to the management of waste sorting and treatment plants, with the flow of incoming and outgoing resources primarily related to this process.

The incoming resources include support materials necessary to ensure the operationality and safety of plant activities, such as:

- **thread for presses**
- **iron and plastic drums**
- **small tanks**
- **big bags**

Since the publication of the first sustainability report, the company has chosen to monitor and report on these consumptions to ensure greater transparency and justify their use within the framework of circular economy and environmental impact reduction.

The outgoing resources do not include any materials other than the waste delivered by customers and processed at the plants, which represent the core of the company's activities. The only exception is paper sent for recovery as Secondary Raw Material (SRM), which is accounted for separately to highlight its contribution to recycling.

Waste as a resource flow

The section concerning waste, for those who may read this document without paying much attention, does not represent what is typically reported in traditional sustainability reports. This is because DIFE bases its services, and thus its ESG strategies, on the volumes of waste managed and generated by third parties. Waste thus becomes a material that is moved, treated, and sent to third-party plants, forming a resource flow for DIFE, rather than a direct impact attributable to its own production waste.

In order to provide as comprehensive and complete a picture as possible, it is now customary for DIFE to show a comparison between the waste handled (both as incoming and outgoing resource flows) in the reported fiscal year and that of the previous two years.

The key figures are provided below, useful for the subsequent considerations, grouped from the data of individual plants (Serravalle1, Serravalle2, Montale); the items relating to hazardous waste are in italics.

ESRS-E3

| WASTE INCOMING | UDM | 2024 | 2023 | 2022 |
|---|-----|------------------|------------------|------------------|
| Waste managed at DIFE plants | t | 55.581,53 | 58.388,57 | 59.390,35 |
| OF WHICH: | | | | |
| Hazardous waste | t | 381,08 | 409,270 | 346,31 |
| Non-hazardous waste | t | 55.200,45 | 57.979,30 | 59.044,05 |
| Waste not intended for disposal | t | 50.121,86 | 45.481,89 | 40.453,36 |
| Waste intended for disposal | t | 5.459,67 | 12.906,68 | 18.936,99 |
| WASTE OUTGOING | UDM | 2024 | 2023 | 2022 |
| Waste not intended for disposal | t | 34.411,78 | 29.472,61 | 25.586,49 |
| WHICH, AFTER THE PROCESSING PROCESS, ARE INTENDED FOR: | | | | |
| Hazardous waste for other recovery operations | t | 169,59 | 185,51 | 153,12 |
| Non-hazardous waste sent for recycling | t | 15.081,28 | 14.546,18 | 17.251,12 |
| Non-hazardous waste for other recovery operations | t | 935,15 | 850,29 | 495 |
| Incineration of non-hazardous waste (with energy recovery) | t | 18.225,76 | 13.890,64 | 7.687,25 |
| Secondary Raw Material (SRM) – paper generated | t | 15.293,58 | 14.723,08 | 14.927,74 |
| Waste intended for disposal | t | 5.954,71 | 14.347,76 | 18.826,35 |
| WHICH, AFTER THE PROCESSING PROCESS, ARE INTENDED FOR: | | | | |
| Incineration (without energy recovery) | t | 108,02 | - | - |
| Landfill | t | 3.661,94 | 12.351,12 | 16.690,46 |
| Treatment | t | 1.239,71 | 1.518,34 | 1.378,72 |
| Hazardous waste intended for disposal at an external site | t | 218,55 | 226,73 | 190,56 |
| Non-hazardous waste intended for disposal at an external site | t | 726,32 | 251,57 | 566,61 |

In 2024, more than 55,500 tonnes of waste were treated at DIFE's plants in Serravalle Pistoiese and Montale. The trend indicates a decrease of approximately 4.8% compared to 2023, with almost all of the waste being non-hazardous. As shown in the table, 90.2% of the waste managed in 2024 was sent for recovery and recycling, compared to about 77.9% in 2023, and only 7% was directed to landfill as a final destination.

The paper collection and management cycle at the Serravalle Pistoiese plants continues to be handled as Secondary Raw Material (SRM) and thus sent for recovery and recycling: DIFE processed approximately 15,300 tonnes of paper pulp in 2024.

ESRS-E3

The waste treated by DIFE's plants should be added to that intermediated at the national level – 40,947 tonnes directly by DIFE and 8,827 tonnes by S.A. Trading in 2024 – as well as the waste transported by DIFE directly from the customer to third-party plants for disposal or recovery – approximately 15,000 tonnes in 2024.

| WASTE GENERATED | UDM | 2024 | 2023 | 2022 |
|---------------------------------|-----|--------|--------|--------|
| Waste generated by DIFE sites | t | 152,61 | 107,50 | 202,65 |
| OF WHICH: | | | | |
| Hazardous waste | t | 8,03 | 6,91 | 2,95 |
| Non-hazardous waste | t | 144,58 | 100,59 | 199,7 |
| Waste not intended for disposal | t | 97,95 | 51,08 | 71,51 |
| Waste intended for disposal | t | 54,66 | 43,98 | 131,14 |

As with any activity, it is necessary to report on the waste produced by DIFE, amounting to 131.14 tonnes, primarily generated in the offices, the internal workshop, and from the maintenance activities of the plants. A very small percentage of waste is related to that collected during the sorting activities within the plant, which is managed and collected separately. After a reduction in 2023 compared to the previous year, 2024 sees a new increase. The digitalisation efforts and the awareness policies implemented with employees to reduce plastic, especially single-use plastic, are expected to yield results in 2025.

ESRS E5-6

The IRO analysis highlighted the following financial effects:

- **Risks: increase in resource procurement costs, potential regulatory penalties for inefficient waste management, higher energy costs in the absence of sufficient self-generation.**
- **Opportunities: reduction in operational costs due to digitalisation, economic benefits from the self-production of renewable energy, increased competitiveness through circular economy practices that strengthen the company's reputation.**



ESRS-S

Human, social, and
relational capital

05

ESRS-S

Human, social, and relational capital

DIFE's focus on the social dimensions of sustainability is reflected through the enhancement of human capital, as well as social and relational capital - key elements for the creation of shared and lasting value.

In line with the Social ESRS, the company has developed policies, initiatives, and monitoring systems aimed at ensuring fair, safe, and inclusive working conditions, promoting professional growth, and strengthening relationships with local communities and key stakeholders.

On the Human Capital front, the company is committed to ensuring health and safety at work, protecting diversity and equal opportunities, supporting professional development through continuous training

programs, and strengthening reward systems that enhance employee motivation. In the following sections, this form of capital is further detailed under the ESRS S1 group.

Regarding Social and Relational Capital, the commitment is reflected in promoting environmental awareness initiatives directed at schools and the local area, supporting educational, cultural, and sports projects, and collaborating with associations and third-sector organisations for the well-being of communities. Within the structure of this chapter, numbers and information related to this form of capital can be found in the sections corresponding to ESRS S2, S3, and S4.

As mentioned in this introduction, the information provided in the following sections follows the structure defined by the Social ESRS (S1-S4), with the aim of transparently and measurably reporting actions, results, and future goals.

ESRS-S1

Own workforce

ESRS S1 related to ESRS 2 SBM-2

The involvement of internal stakeholders, particularly workers, is a central element in the definition of the company strategy. DIFE has always promoted constant dialogue through periodic meetings, internal surveys, and training sessions. The opinions gathered mainly concern workplace safety, the possibility of continuous training, job stability, and the enhancement of skills, as well as fair and motivating reward systems. This active listening allows the integration of employees' needs into strategic planning and the definition of company priorities.

ESRS S1 related to ESRS 2 SBM-3

Workforce management is closely linked to the company's business model, which is based on the selection and treatment of waste.

Among the most relevant risks are:

- **the turnover of qualified staff, particularly in technical and operational roles**
- **potential risks related to injuries and accidents, given the nature of the processes**
- **the risk of pay gaps or lack of internal equity**

At the same time, several opportunities arise:

- **the development of new skills through training**
- **the inclusion of foreign workers and people with disabilities**
- **the strengthening of motivation through reward systems, and the improvement of the company's reputation as a responsible employer**

These elements are an integral part of the company strategy, which aims to ensure safety, inclusion, and professional growth. Below are the most relevant risks identified in the ESRS S1 section from the extract of our ERM assessment.

ESRS-S1

| DETAIL ASPECT | DESCRIPTION ASPECT | RISK ID | RISK DESCRIPTION | CONNECTED OPPORTUNITY | METRICS/KPIS |
|---|--|---------|--|---|------------------------|
| Health and safety | Respect for health and safety principles for all workers | S1-8 | Injury due to ineffective management of safety measures | Implementation of controls and continuous improvement measures according to health and safety certification | Health and safety KPIs |
| Measures against violence and harassment in | Abuse reporting channels | E2-3 | Lack of communication channels to report potential abuse | Continuous implementation of communication channels and digital portals | Social KPIs |
| Privacy | Protection of personal data of employees and collaborators | S1-17 | Uncontrolled dissemination of employee personal data | ISO 27001 certification and IT infrastructure improvement | IT Security KPIs |

ESRS S1-1

DIFE has for years adopted and shared its Code of Ethics with all employees, aimed at promoting an inclusive and fair work environment. Furthermore, in relation to its management systems certified according to ISO standards, it applies personnel policies based on fairness, inclusion, and the enhancement of skills. Internal guidelines focus on safety, continuous training, and the respect for equal opportunities. Additionally, transparent compensation policies are promoted, in line with the applicable national collective labour agreements (CCNL) and market trends.

ESRS S1-2

Employees are involved through internal communications, periodic meetings with managers, and the opportunity to participate in cross-functional projects. There are no RSAs or RSUs, but trade union representatives have access to structured dialogue tables, ensuring ongoing discussions on key employment and organisational issues.

ESRS S1-3

The company has implemented internal complaint management procedures and a dedicated channel for anonymous reporting (whistleblowing). These tools allow employees to raise concerns on compliance, safety, and rights issues, with the assurance of protection against retaliation.

ESRS-S1

ESRS S1-4

The interventions on the most relevant impacts and risk mitigation concern:

- **prevention and training programmes on health and safety**
- **the adoption of state-of-the-art personal protective equipment**
- **the strengthening of reward systems**

DIFE, in defining the incentive system, adheres to reward-based principles founded on individual and company results, reserving the right to define the criteria for each role, sharing the underlying rationale in advance with its workforce, directly or through the various department managers. The system is designed to support the achievement of the main economic/financial objectives from a sustainability perspective.

The incentive system for 2024 has been structured as follows:

Company/Individual Bonuses

The assignment of strictly individual bonuses for non-managerial or non-commercial roles is always very delicate and difficult to address. Performance evaluation systems, no matter how structured, always leave a significant degree of uncertainty and subjectivity. Therefore, the definition of a performance evaluation system that attempts to derive objective measurement parameters, in relation to aspects that, by their nature, are not easily measurable, risks turning

into an unfair evaluation system. In light of these considerations, the management has decided to define minimum bonus thresholds for all employees based on the overall company performance. At the same time, additional bonuses will be awarded to those resources who, according to the considerations shared by all members of management, have distinguished themselves from others (professionalism, availability, competence).

Bonuses reserved for the Sales Department

The bonuses reserved for the sales department involve significantly higher amounts, and for this reason, specific percentages are defined based on objective data (revenue and profitability).

ESRS-S1

ESRS S1-5

For DIFE, the objectives of the HR strategy include:

- **maintaining a zero level of serious workplace accidents**
- **increasing the hours of training per capita, with a focus on safety and environmental regulations**
- **strengthening inclusion policies (women, foreigners, people with disabilities)**
- **improving company-wide and individual reward systems**

ESRS S1-6

The Management of DIFE is convinced that human capital is a key factor for the competitiveness and economic and social development of a company. For this reason, it has decided to invest in its recruitment process, which is triggered by needs that can manifest in either a top-down or bottom-up approach. This means that it could be the Management or the Board of Directors promoting the hiring of new resources in line with the implementation of strategic plans, or it could be a departmental need, where the daily experience of work overload highlights the need for additional support.

Three internal parties are involved in the recruitment process:

- 1 HR – Has an operational role in managing and organizing the recruitment process.**
- 2 Department – Can have an informed and consultative role, and may also be the potential promoter.**
- 3 Board of Directors and Management – Promotional and decision-making role. They may sometimes also play an informed role when delegating the selection and final choice directly to Human Resources.**

NB: In this case, the minimum required qualifications are defined in advance, and these are usually non-strategic roles.

As of 2024, the company's workforce consists of 87 employees, of which 22% are women. The workforce is predominantly made up of operational staff in the plants and transportation, with a technical-administrative and sales core.

ESRS-S1

| EMPLOYEE CHARACTERISTICS OF THE COMPANY – GENDER AND NUMBER | |
|---|---------------------|
| GENDER | NUMBER OF EMPLOYEES |
| Male | 68 |
| Female | 19 |
| Other | - |
| Undeclared | - |
| | 87 |

There have been 9 new hires following 10 departures. The turnover trend recorded over the last three years has been decreasing.

ESRS S1-7

Part of the activities is carried out by external cooperatives for the sorting and selection of waste, often of foreign nationality, and by independent professionals for Marketing and Software Development activities. The company ensures that all operators involved are employed in compliance with labour regulations and fundamental rights.

| CHARACTERISTICS OF NON-EMPLOYEE WORKERS WITHIN THE COMPANY'S WORKFORCE | |
|--|----------------------|
| NUMBER OF WORKERS | TYPE OF ACTIVITY |
| 2 | Software development |
| 14 | Waste sorting |
| 3 | Marketing |

TOTAL 19 WORKERS

ESRS-S1

ESRS S1-8

The entire employed staff is covered by the national sectoral collective bargaining agreement.

| COVERAGE OF COLLECTIVE BARGAINING AND DIALOGUE BETWEEN THE PARTIES – EMPLOYEES | | |
|--|-----------|----------------|
| | NUMBER | % |
| Employees covered by collective bargaining agreements | 87 | 100,00% |
| Employees not covered by collective bargaining agreements | | 0,00% |
| TOTAL | 87 | 100,00% |

ESRS S1-9

Diversity represents a fundamental value for DIFE, not only as an ethical principle but also as a strategic element for organizational growth and resilience.

The total workforce consists of 87 people, with a female representation of about 22% of the total. Diversity indicators – Gender and positions.

| INDICATORI DI DIVERSITÀ - GENERE E CARICHE | | | | |
|--|---------------------------------|----------------|--------------------------|----------------|
| GENDER | NUMBER OF EXECUTIVES + MANAGERS | % | NUMBER OF NON-EXECUTIVES | % |
| Male | 1 | 100,00% | 67 | 77,91% |
| Female | - | 0,00% | 19 | 22,09% |
| Other | - | 0,00% | 0 | 0,00% |
| Undeclared | - | 0,00% | 0 | 0,00% |
| TOTAL | 1 | 100,00% | 86 | 100,00% |

A significant component is represented by employees aged between 30 and 50, a group that includes about 50 workers and forms the operational and managerial core of the organization.

ESRS-S1

| DIVERSITY INDICATORS – GENDER AND AGE GROUPS | |
|--|---------------------|
| AGE GROUP | NUMBER OF EMPLOYEES |
| under 30 | 12 |
| between 30 and 50 years old | 49 |
| over 50 | 26 |
| TOTAL | 87 |

From a governance perspective, gender diversity is also reflected in the Board of Directors, which includes female representation, signaling the commitment to promoting equal participation in decision-making processes. Another relevant aspect is the international component of the workforce: the company regularly collaborates with foreign workers, both directly and through cooperatives involved in waste selection and sorting, contributing to creating employment opportunities for groups that are sometimes vulnerable in the job market.

| CHARACTERISTICS OF THE COMPANY'S EMPLOYEES – COUNTRY AND NUMBER | |
|---|---------------------|
| NATION | NUMBER OF EMPLOYEES |
| Senegal | 1 |
| Albania | 5 |
| Romania | 1 |
| Gambia | 1 |
| Italia | 79 |
| TOTAL | 87 |

Overall, the composition of the workforce shows a good variety of gender, origin, and cultural background, while still leaving room for improvement in terms of increasing female representation and strengthening active inclusion efforts. The company is committed to continuously monitoring these aspects, also through the gradual introduction of structured metrics and measurable diversity-related objectives.

ESRS-S1

ESRS S1-10

Salaries comply with the contractual minimums and are supplemented by reward systems linked to company and departmental results. A review process is underway, aimed at expanding benefits and improving internal equity.

ESRS S1-11

All employees have access to the pension and insurance coverage required by law. The company is considering the introduction of additional welfare tools, with a focus on family support and individual well-being.

ESRS S1-12

DIFE employs workers with disabilities in compliance with the law, ensuring inclusive pathways and job adaptations. The goal is to promote integration and enhance individual skills. In terms of inclusion, the company values diversity through initiatives aimed at integrating people with disabilities and implementing equal opportunity policies, complemented by corporate welfare measures and cross-disciplinary training projects designed to ensure equal conditions for professional growth.

| PEOPLE WITH DISABILITIES | | |
|--------------------------|------------------------------------|-----------------------------------|
| AGE GROUP | NUMBER OF PEOPLE WITH DISABILITIES | % RELATIVE TO THE TOTAL WORKFORCE |
| Male | 2 | 2,30% |
| Female | 1 | 1,15% |
| Other | - | 0,00% |
| Undeclared | - | 0,00% |
| TOTAL | 3 | 3,45% |

ESRS S1-13

DIFE considers continuous training a strategic element to ensure not only regulatory compliance but also the development of the skills needed to face future challenges in the sector. The professional growth of employees is pursued through an annual training plan, which integrates mandatory modules on health and safety with technical update courses and cross-disciplinary development initiatives.

ESRS-S1

In particular, the training programs include:

- **mandatory training on health and safety (pursuant to Legislative Decree 81/2008 and subsequent amendments), with periodic updates and specific courses for high-risk tasks**
- **specialist courses on waste management and regulations, including the latest updates related to RENTRI and the use of sector-specific software**
- **technical training on company procedures and tools, with a focus on environmental awareness and training projects aimed at both internal staff and, in collaboration with external bodies, schools and the local community**
- **managerial and commercial update courses, aimed at developing cross-functional skills (soft skills, leadership, client management)**

| TRAINING | TOTAL ANNUAL TRAINING HOURS FOR ALL EMPLOYEES, INCLUDING: | YES | H | 31/12/2022 | 1916 | 31/12/2023 | 1477 | 31/12/2024 | 1175 |
|----------|--|-----|---|------------|------|------------|------|------------|--------|
| Training | Male | YES | H | 31/12/2022 | 1863 | 31/12/2023 | 1328 | 31/12/2024 | 932 |
| Training | Female | YES | H | 31/12/2022 | 53 | 31/12/2023 | 149 | 31/12/2024 | 243 |
| Training | Health and safety training hours, including: | YES | H | 31/12/2022 | 1740 | 31/12/2023 | 1021 | 31/12/2024 | 735 |
| Training | Training hours for managers | YES | H | 31/12/2022 | 8 | 31/12/2023 | 4 | 31/12/2024 | 1 |
| Training | Training hours for employees | YES | H | 31/12/2022 | 336 | 31/12/2023 | 222 | 31/12/2024 | 229 |
| Training | Training hours for workers | YES | H | 31/12/2022 | 1572 | 31/12/2023 | 795 | 31/12/2024 | 505 |
| Training | Specialist environmental training hours | YES | H | 31/12/2022 | 176 | 31/12/2023 | 106 | 31/12/2024 | 138 |
| Training | Other training provided | YES | H | 31/12/2022 | - | 31/12/2023 | 350 | 31/12/2024 | 302 |
| Training | Compliance with the training plan scheduled for the reference year | YES | % | 31/12/2022 | 94% | 31/12/2023 | 94% | 31/12/2024 | 97,30% |

Annually, the Board of Directors and the General Manager conduct informal surveys addressed to all department heads. Depending on training opportunities, regulatory updates, and market trends, both individual and group opportunities are offered.

ESRS-S1

During 2024, the main training activities carried out (in addition to mandatory training) covered the following areas and topics:

Rentri:

Document management, form completion, waste loading/unloading register, traceability, responsibilities, and penalties

20 hours for all managerial and operational staff involved

Course on the operation of **digital and analog tachographs** 24 hours for all drivers and operational logistics department staff involved

ADR 12 hours for ADR Manager, ADR-certified drivers, and logistics staff

Public Procurement Code83 83 hours for 2 people involved

ESRS S1-14

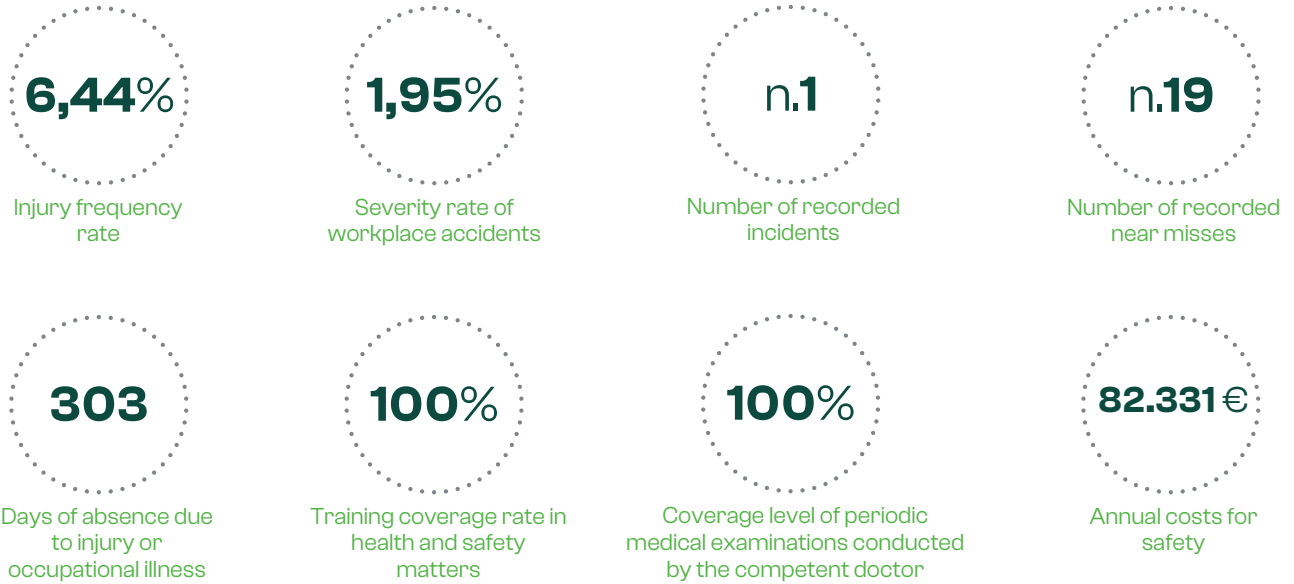
The health and safety of workers are a priority for DIFE, which has adopted a Health and Safety Management System in accordance with the UNI EN ISO 45001:2023 standard, integrated into organizational processes and daily operational practices. This system ensures a structured and systematic approach to accident prevention, health protection, and the continuous improvement of working conditions.

In compliance with the standard, the company:

- **has defined a health and safety policy that establishes principles, commitments, and measurable objectives**
- **implements standard operating procedures and work instructions aimed at minimizing the specific risks of company activities**
- **conducts periodic risk assessments and updates the Risk Assessment Document (DVR)**
- **organizes internal audits and inspections to monitor the effectiveness of prevention and protection measures**
- **promotes continuous training for all personnel, both employees and external staff, with specific modules on general risks, specific risks, and emergency management**
- **ensures the presence of RSPP, ASPP, and HSE company figures, as well as periodic consultation with the Workers' Safety Representative (RLS)**
- **provides reporting channels for accidents, near misses, and near incidents, enabling prompt corrective and preventive actions**

ESRS-S1

In line with the ESRS obligations, the company reports annually:



In 2024, accidents decreased, while the number of reported near misses increased, a result of greater awareness among operational staff achieved through extensive awareness-raising efforts carried out by the company.

The costs for safety increased by 30% in 2024 and include the costs of training courses, personal protective equipment (PPE), work clothing, specialized consulting services, and the horizontal signage work on the yards.

These metrics are regularly monitored and discussed during Management reviews, in order to assess the performance of health and safety and set new improvement objectives, in line with the continuous improvement principle outlined in ISO 45001.

ESRS S1-15

Flexible working hours and leave options are provided to accommodate the needs of employees. For certain roles, remote working arrangements are available, ensuring a better work-life balance.

ESRS-S1

| WORK-LIFE BALANCE INDICATORS | | | |
|------------------------------|---|--|--|
| GENDER | NUMBER OF EMPLOYEES ENTITLED TO TAKE FAMILY-RELATED LEAVE | NUMBER OF EMPLOYEES WHO HAVE USED FAMILY-RELATED LEAVE | % OF USERS COMPARED TO THE NUMBER OF ENTITLED EVENTS |
| Male | 4 | 4 | 50,00% |
| Female | 4 | 4 | 0,00% |
| Other | - | - | 0,00% |
| Undeclared | - | - | 50,00% |
| TOTAL | 8 | 8 | 100,00% |

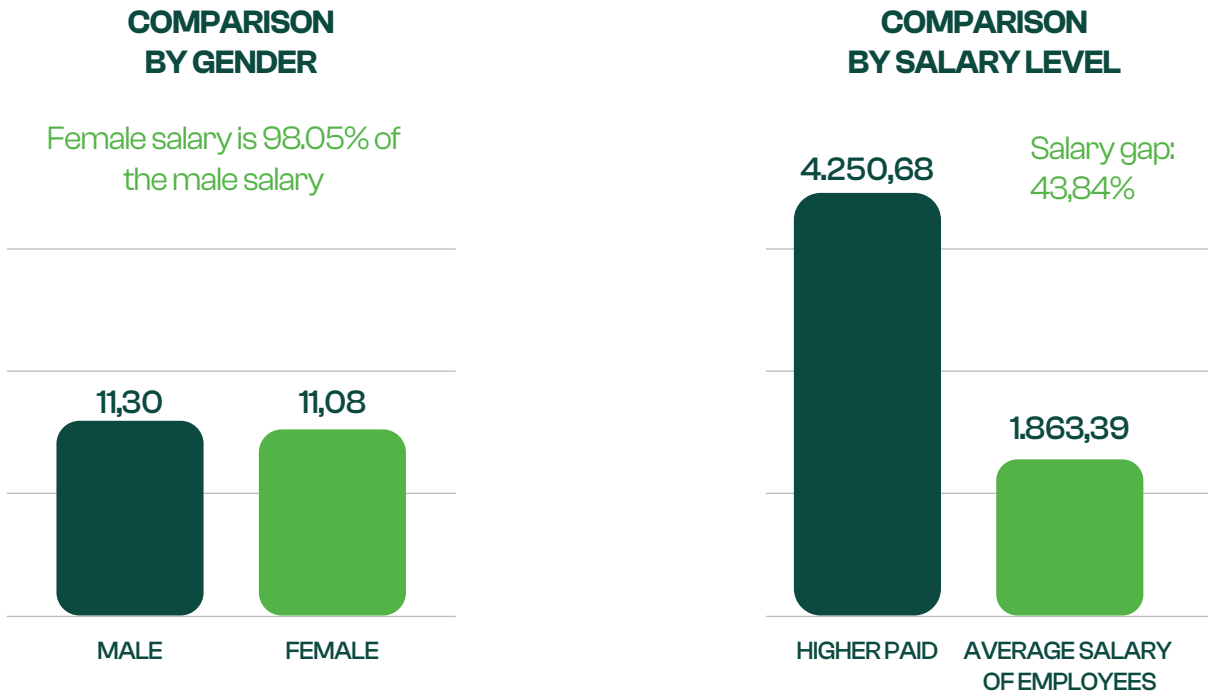
DIFE offers various types of contractual commitments; each department has its own operational characteristics, but the company has always aimed to provide opportunities for part-time contracts and to minimize the use of temporary contracts as much as possible.

| CHARACTERISTICS OF THE COMPANY'S EMPLOYEES – TYPE OF EMPLOYMENT AND GENDER | | | | |
|---|-----|-------|--------------|-------|
| WOMEN | MEN | OTHER | NOT DECLARED | TOTAL |
| Number of employees (number of employees/FTE, full-time equivalent) | | | | |
| 19 | 68 | - | - | 87 |
| Number of permanent employees (number of employees/FTE, full-time equivalent) | | | | |
| 18 | 64 | - | - | 82 |
| Number of temporary employees (number of employees/FTE, full-time equivalent) | | | | |
| 1 | 3 | - | - | 4 |
| Number of employees with non-guaranteed hours (number of employees/FTE, full-time equivalent) | | | | |
| - | 1 | - | - | 1 |
| Number of full-time employees (number of employees/FTE, full-time equivalent) | | | | |
| 15 | 63 | - | - | 78 |
| Number of part-time employees (number of employees/FTE, full-time equivalent) | | | | |
| 4 | 5 | - | - | 9 |

ESRS-S1

ESRS S1-16

The gender pay ratio is above 98%, indicating a good level of equity, although the company intends to undertake further monitoring and improvement actions. The gender pay gap, being less than 2%, is a favorable starting point for its eventual complete elimination.



ESRS S1-17

In 2024, in line with previous years, no serious accidents or human rights violations related to the company's activities were recorded. Monitoring and awareness systems have been strengthened to maintain this result in the future.

| INCIDENTS AND COMPLAINTS REGARDING THE RESPECT FOR HUMAN RIGHTS | NUMBER |
|---|--------|
| Complaints and incidents: total number of episodes of discrimination, including harassment | 0 |
| Serious issues: number of serious human rights issues and incidents related to the company's workforce, including an indication of how many of these constitute violations of the United Nations Global Compact principles and the OECD Guidelines for Multinational Enterprises | 0 |

ESRS-S2

Value chain workers

ESRS S1 related to ESRS 2 SBM-2

The workers employed along the value chain – particularly the personnel mentioned in paragraph ESRS S1-7 – are holders of interests that are relevant to the company's business model.

The opinions gathered, mainly through meetings with the cooperative managers and direct feedback from the transporters, mainly concern contract regularity, workplace safety, payment punctuality, and the possibility of job stability.

These elements represent essential inputs for managing the value chain, which is based on continuous collaboration and the sharing of quality and safety standards.

ESRS S2 related to ESRS 2 SBM-3

The use of external and independent workers generates potential impacts and risks:

- **risk of working conditions not conforming to company standards**
- **risk of high turnover and difficulty in recruiting qualified personnel**
- **risk of unequal treatment, particularly towards foreign workers**

The company strategy aims to consolidate these partnerships, promoting safe working conditions and respect for human rights, with mutual benefits for the company and the workers involved.

The most significant risks identified under ESRS S2, as extracted from our ERM evaluation, are outlined below.

| DETAIL ASPECT | DESCRIPTION ASPECT | RISK ID | RISK DESCRIPTION | CONNECTED OPPORTUNITY | METRICS/KPIS |
|-------------------------------------|---|---------|--|--|------------------------|
| Health and Safety | Respect for workers' health and safety principles in the supply chain | S2-8 | Injury due to ineffective management of safety measures | Involvement of third-party company workers in training campaigns | Health and Safety KPIS |
| Promotion of education and training | Adequate training and professional development | S2-10 | Outsourcing of work to inadequately trained or qualified external personnel | Strengthening stakeholder engagement and supplier selection | Quality KPIS |
| Water and Sanitation Services | Availability of water and adequacy of sanitation facilities for employees | S2-17 | Insufficient access to sanitation facilities and basic necessities for employees | Extension to collaborators of measures to protect workers | Social KPIS |

ESRS-S2

ESRS S2-1

The company adopts policies for selecting and monitoring external partners based on compliance with labour, safety and human rights regulations.

All contracts entered into include compliance clauses and commitments to comply with the company's

ESRS S2-2

The workers of the cooperative contracted by Dife are indirectly involved through the operational managers, with periodic training meetings and audits at the 'Area Serravalle 1' production site.

Transporters have access to dedicated communication channels with both the logistics office and the safety office.

ESRS S2-3

External partners have been granted access to the company's whistleblowing channel, which allows them to anonymously report violations of regulations or the Code of Ethics. The company also promotes awareness-raising initiatives on fundamental rights and safety in the workplace.

ESRS S2-4

In 2024, DIFE confirmed the following main actions, which include:

- **periodic checks on compliance with safety regulations at work sites by external transporters and the cooperative**
- **verification of the regularity of contributions and contracts of external partners**
- **inclusion initiatives aimed at foreign workers, with language and training support**

ESRS S2-5

In 2024, DIFE confirmed the following key actions, which include:

- **ensuring 100% regulatory and contractual compliance by external partners**
- **gradually reducing the turnover of external workers, promoting more stable and lasting relationships**
- **improving safety along the logistics chain**
- **enhancing the monitoring of the quality of working conditions of external partners through annual audits**

ESRS-S3

Communities affected

ESRS S3 relating to ESRS 2 SBM-2

The local communities in which DIFE operates are key stakeholders. Discussions with schools, sports associations and social organisations have revealed expectations relating to:

- **the creation of training opportunities for young people and students**
- **support for accessible sports and recreational activities**
- **support for social inclusion initiatives**
- **ensuring a controlled and transparently managed environmental impact**

ESRS S3 relating to ESRS 2 SBM-3

The company recognises that it has a direct impact on the local area, not only in environmental terms but also socially. The main risks concern the perception of any inconvenience caused by plant and transport activities (noise, traffic, emissions) and the possible lack of dialogue with local communities.

Opportunities, on the other hand, lie in the creation of shared value through:

- **educational and environmental awareness programmes**
- **sports and recreational projects that strengthen social cohesion**
- **contributions to support initiatives aimed at vulnerable individuals and those with disabilities**

The company's strategy integrates these elements, transforming its connection with the local area into a pillar of social responsibility. The most significant risks that emerged in the ESRS S3 area from our ERM assessment are reported below.

| DETAIL APPEARANCE | DESCRIPTION APPEARANCE | RISK ID | DESCRIPTION RISK | OPPORTUNITY RELATED | METRICS/KPIS |
|------------------------|--|---------|--|---|--------------------|
| Adequate food | Availability of food appropriate to the needs of the community | S3-2 | Activities that negatively affect food availability for neighbouring communities | Monitoring emissions and leaks | Environmental KPIS |
| Water and sanitation | Availability of water and adequate sanitation facilities for the community | S3-3 | Activities that compromise the availability of water and services for the neighbouring community | Monitoring emissions and leaks | Environmental KPIS |
| Safety-related impacts | Improving the safety of community members | S3-5 | Activities that may compromise the health and safety of people in neighbouring communities | Continuous implementation and maintenance of infrastructure | Social KPIS |

ESRS-S3

ESRS S3-1

The company has defined social and territorial engagement policies that include:

- **support for environmental education and awareness initiatives**
- **promotion of sport as a tool for inclusion**
- **financial contributions and collaborations with local associations in the social and welfare sectors**
- **open and ongoing dialogue with institutions and local communities**

ESRS S3-2

Engagement takes place through:

- **collaborations with schools for educational projects and school-work alternation programs with higher technical institutes**
- **partnerships with sports and cultural associations**
- **periodic discussions with local authorities and municipal administrations**
- **public events and moments of transparency regarding company activities and environmental impacts**

DIFE has made school-work alternation programs available to students of the I.T.T.S. Fedi-Fermi in Pistoia, giving them the opportunity to engage with the world of work by offering practical experiences in the IT sector.

ESRS S3-3

Communities can express concerns or observations through direct contact channels (switchboard, company website, meetings with local administrations). Each report is recorded, analyzed, and managed with internal response and remediation procedures.

ESRS S3-4

DIFE recognizes its roots in the local area as an integral part of its social responsibility and considers support and dialogue with local communities a priority. The actions taken are not limited to reducing the potential negative impacts of activities but are primarily aimed at generating shared value through social, cultural, sports, and environmental awareness initiatives.

In this perspective, during 2024, several activities have been promoted and supported that testify to the company's commitment to strengthening ties with the community and contributing to collective well-being, including:

ESRS-S3

• Educational activities in schools or through sports associations on environmental issues and circular economy topics

With the "DIFE for Kids" Project, launched in 2017 in honor of the company's historic founder, DIFE is committed annually to raising awareness among young people about recycling and environmental protection. The company collaborates with numerous associations, promoting recycling games and the proper sorting of materials, featuring the mascot "Capitan Fernandone," the recycling pirate, who distributes gadgets from our editorial line (notebooks for notes and "Colora con DIFE") and conveys an ecological message: waste is valuable resource that can be reborn in new forms and for new uses.

In 2024, approximately 3,000 young people were involved in a total of 23 events (within the framework of collaborations and sponsorships), including:



• Dife woman Cup:

thanks to the collaboration with Tau Calcio, the Dife Woman Cup was launched, a tournament consisting of 16 teams dedicated to the regional finals for the female under-15 category

• The "Olimpiadi della Valdinievole":

from May 27 to 29, 2024, Dife actively participated in the Valdinievole Olympics, supporting the promotion of sports and physical activity as essential elements for a healthy and active lifestyle

• Gek Galanda Camp:

Dife took part in four events of the Gek Galanda Camp, held at Dynamo Camp, focused on environmental awareness and the responsible management of waste

ESRS-S3

- **Collaboration with “Avis Bike”:**

in the creation of the Gran Fondo 2024, and the presence of the “Dife for kids” format. On 15 and 16 June, during the Gran Fondo Pucinskaite and the Gimkana in memory of Franco Ballerini, dedicated to young cyclists, Dife participated with its project

- **Training days:**

Technical lessons on the concept of recycling, the circular economy and waste management were organised, along with games on the correct sorting of materials, during training days at primary schools in Pistoia



- **Synergie Italia event:**

As part of the event organised by Synergie Italia together with Confindustria Toscana at the I.P.S.S.C.S Einaudi in Pistoia, students took part in individual interviews and training sessions.



ESRS-S3

- Sponsorships and contributions for the construction or maintenance of sports facilities

- **Tau Altopascio Sports Festival:**

as part of the collaboration with ASD Tau Calcio, a day was organised with the youth sector dedicated to the 'Dife for kids' recycling awareness project, involving over 600 primary school students at the renovated Altopascio facility.

- **Basketball tournament:**

the tournament organised by Giacomo Galanda's Italian Basketball World, which, in collaboration with Ecopneus, introduced 3x3 basketball on courts made from recycled rubber, promoting a culture of recycling among the younger generation.



- Support for projects dedicated to children and people with disabilities

- **Donation:**

donation of an entire library to the students of the 'Leonardo da Vinci' Comprehensive State School in Pistoia, made possible thanks to ten years of participation in the 'Help us grow, give us a book' project promoted by the Giunti Al Punto bookshop in Pistoia.

- **Tennis Tournament in San Giuliano Terme:**

In collaboration with the Pollicino Association, Dife supported a tennis tournament whose proceeds were donated to charity for initiatives aimed at preventing and addressing psychological distress among young people.

ESRS-S3

- **Implementation of transport for disabled people:**

through collaboration with S.M.G. (Servizi Mobilità garantita), a vehicle was donated to Misericordia di Pieve a Nievole for the transport of disabled citizens.

- **Collaboration with Bambini delle Fate and the “Ora per dopo di noi” association:**

to promote agricultural activities, training centres and support for the Baskin initiative, which saw the creation of four teams named by the athletes themselves as FAIRY SUN, PISA LAKERS, CHICAGO ORANGE and TORI GIALLI.

- **Support for the SPALTI association:**

supporting people affected by ALS.

- **Measures to mitigate environmental impacts**

(monitoring, more efficient technologies, tree planting).

- **EU project “Life Terra”:**

expansion and redevelopment, in collaboration with Legambiente Pistoia, of the area adjacent to the Fermi-Fermi Technical Institute in Viale Adua, Pistoia, named after Giancarlo Piperno, with the planting of 100 trees.

ESRS S3-5

The strategic objectives towards the affected communities include:

- **expanding the number of schools involved in educational projects**
- **increasing support for youth sports activities**
- **strengthening communication and listening channels with local communities**
- **consolidating partnerships with associations and institutions for social and welfare projects**
- **ensuring transparency regarding the environmental and social impacts of business activities**

ESRS-S4

Consumers and end users

ESRS S4 relating to ESRS 2 SBM-2

In line with the provisions of chapter ESRS 2 SBM-2 on the consideration of the interests and opinions of stakeholders, DIFE pays particular attention to managing the impacts, risks and opportunities that its activities may generate for consumers and end users of the services provided.

Consumer engagement, a term provided for in the ESRS standards but understood to mean direct customers and users who benefit from the services of which DIFE is a part, is intended not only as regulatory compliance, but as a strategic lever to improve service quality, ensure transparency, foster trust and promote sustainable practices throughout the value chain.

Through listening processes, feedback collection, satisfaction surveys and complaint management, the company constantly

monitors the needs of its customers and identifies areas for improvement in services and operating procedures

These activities are integrated with the company's policies on quality, service safety, and consumer rights protection, ensuring a prompt response to issues and the implementation of effective corrective actions.

The goal is to ensure a positive, reliable, and safe experience for all end users, aligning the company's operations with the principles of social responsibility and sustainability.

ESRS-S4

ESRS S4 related to ESRS 2 SBM-3

The most significant impacts concern:

- **responsibility for the correct and transparent management of waste entrusted by customers**
- **the risk of loss of trust in the event of non-compliance or inefficiencies in the digital management systems**
- **environmental and image impacts related to waste treatment facilities in the territory**
- **the risk related to data protection in proprietary portals**

At the same time, several opportunities arise:

- **the development of proprietary digital tools (customer and supplier portals, tools connected to the Atlantide software, internal CRM)**
- **The possibility of strengthening the trust relationship with customers through transparency and timely reporting**

Below are the most significant risks identified under ESRS S4, as extracted from our ERM evaluation.

| DETAIL ASPECT | DESCRIPTION ASPECT | RISK ID | RISK DESCRIPTION | CONNECTED OPPORTUNITY | METRICS/KPIS |
|---------------------------------|---|---------|--|--|--------------|
| Health and Safety | Respect for consumers' health and safety principles | S4-4 | Discomfort due to ineffective waste and facility management | Implementation of facilities to minimize odors and external impacts | Quality KPIS |
| Access to products and | Free access to waste disposal | S4-8 | Lack of awareness among communities regarding proper waste disposal methods | Organization of training and sharing sessions with citizens and students | Social KPIS |
| Responsible marketing practices | Adequate communication channels and techniques | S4-9 | Incorrect use of marketing channels to the detriment of customers or service users | Constant implementation of communication channels and ethical marketing | Social KPIS |

ESRS S4-1 – Policies related to consumers and end users

The company has adopted policies aimed at:

- **ensuring compliance with environmental regulations and traceability (RENTRI, national and European regulations)**
- **guaranteeing contractual clarity and transparency of data provided to customers**
- **developing digital tools to facilitate document and operational management**

ESRS-S4

ESRS S4-2 – Processes for engaging consumers and end users

Engagement takes place through:

- **portals and online platforms for exchanging information and tracking waste**
- **personalized assistance services**
- **training and updates for customers on regulations and environmental management via social channels and the company website**
- **collection of periodic feedback to improve service quality**

ESRS S4-3 – Remediation processes and listening channels

ESRS S4-3 – Remediation processes and listening channels

- **direct customer support channels (phone, email, web portal)**
- **complaint management procedures with defined response times**
- **internal audits to verify and correct any operational anomalies**
- **continuous regulatory updates mechanisms for the benefit of customers**

ESRS S4-4 – Mitigation actions and approaches

The following measures have been adopted:

- **development and internal maintenance of proprietary portals, with continuous updates**
- **introduction of digital tools to integrate the Atlantide software for waste management**
- **strengthening of cybersecurity measures (in preparation for the implementation of NIS2 regulations)**
- **technical and regulatory training for back-office and commercial staff**
- **periodic communications to customers on regulatory and operational developments**

ESRS S4-5 – Objectives

The strategic objectives towards consumers and end users include:

- **improving customer satisfaction and loyalty through more efficient services**
- **increasing the use of digital portals while reducing the use of paper documentation**
- **maintaining high standards of transparency and traceability in waste management**



OUTRO

Assurance and compliance with standards

06

OUTRO

Assurance

FOR THE 2024 FINANCIAL YEAR, DIFE HAS CHOSEN NOT TO SUBJECT THE PRESENT SUSTAINABILITY REPORT TO AN INDEPENDENT EXTERNAL ASSURANCE ACTIVITY.

This decision has been made in accordance with current regulations, which, at the time of drafting this document, do not require DIFE to provide a sustainability report under Directive (EU) 2022/2464 (CSRD), transposed into Italian law with Legislative Decree No. 31 of April 11, 2024, and the reporting principles defined by the European Financial Reporting Advisory Group (EFRAG) in the ESRS.

However, the company recognizes the importance of ensuring transparency, reliability, and traceability of the non-financial information communicated to stakeholders. For this reason, the Board of Directors will reconsider, starting from the 2025 reporting period, the possibility of initiating a limited assurance process by an independent third party, to ensure greater robustness and comparability of the presented information.

This choice reflects a gradual approach to compliance with market best practices and future regulatory requirements, while already demonstrating a concrete commitment to responsible and accurate communication of the company's environmental, social, and economic performance.

OUTRO

Index according to the ESRS

| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
|---|------------------------|--|---|
| Criteria for drafting | | | |
| ESRS 2 BP1 – General criteria for the drafting of the sustainability statement | mandatory | METHODOLOGICAL NOTE | Methodology used and regulatory references/reporting scope |
| ESRS 2 BP2 – Disclosure regarding specific circumstances | mandatory | METHODOLOGICAL NOTE | Description of any specific circumstances |
| Governance | | | |
| ESRS 2 GOV-1 – The role of the administrative, management, and control bodies | mandatory | GOVERNANCE | Governance structure |
| ESRS 2 GOV-2 – Information provided and sustainability issues addressed by the company’s administrative, management, and control bodies | mandatory | GOVERNANCE – RISK MANAGEMENT SYSTEM | Methods of information/sharing/ review of sustainability issues, risks, and opportunities addressed during the reporting period |
| ESRS 2 GOV-3 – Integration of sustainability-related performance into incentive systems | mandatory | GOVERNANCE | Incentive schemes |
| ESRS 2 GOV-4 – Dichiarazione sulla due diligence di sostenibilità | mandatory | SUSTAINABILITY PLAN – RISK MANAGEMENT SYSTEM | Explanation and mapping of the Due Diligence process |
| ESRS 2 GOV-5 – Risk Management and internal controls on sustainability reporting | mandatory | MATERIALITY ANALYSIS – RISK MANAGEMENT SYSTEM | ERM – Methodology and description |
| Strategy | | | |
| ESRS 2 SBM-1 – Market position, strategy, business model(s), and value chain | mandatory | BUSINESS MODEL – VALUE CHAIN – FINANCIAL CAPITAL – PRODUCTION/ INFRASTRUCTURE CAPITAL – INTELLECTUAL CAPITAL | Business model and value creation strategy (description of the forms of capital and their interaction) |
| ESRS 2 SBM-2 – Interessi e punti di vista degli stakeholder | mandatory | BUSINESS MODEL – STAKEHOLDER MAPPING – SOCIAL AND RELATIONAL CAPITAL | Stakeholder mapping and materiality analysis |
| ESRS 2 SBM-3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model | mandatory | BUSINESS MODEL – MATERIALITY ANALYSIS – RISK MANAGEMENT SYSTEM – VALUE CHAIN | Complete description of impacts, risks, and opportunities – IRO |

OUTRO

| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
|---|------------------------|--|--|
| Impact, risks, and opportunities management - Information on the relevance assessment process | | | |
| ESRS 2 IRO-1 - Description of the processes to identify and assess impacts, risks, and opportunities, and to assess which of these are relevant | mandatory | MATERIALITY ANALYSIS - RISK MANAGEMENT SYSTEM | Risk management - Management Systems, Organisational Models - System for appropriate organisational arrangements - Communication |
| ESRS 2 IRO-2 - Disclosure obligations in the ESRS covered by the company's sustainability statements | mandatory | ANALISI DI MATERIALITA' - SISTEMA DI GESTIONE DEI RISCHI | Summary table of disclosure obligations |
| Impact, risks, and opportunities management - minimum disclosure requirements on policies and actions | | | |
| ESRS 2 Policies MDR-P - Policies adopted to manage material sustainability issues | mandatory | GOVERNANCE | Description of sustainability policies and their scope of application across the value chain |
| ESRS 2 Actions MDR-A - Actions and resources related to material sustainability issues | mandatory | SUSTAINABILITY PLAN | Description of the sustainability plan |
| Impact, risks, and opportunities management - minimum disclosure requirements on metrics and targets | | | |
| ESRS 2 Metrics MDR-M - Metrics related to relevant sustainability issues | mandatory | SUSTAINABILITY PLAN - RISK MANAGEMENT SYSTEM | Description of the metrics used to measure relevant sustainability issues |
| ESRS 2 Objectives MDR-T - Monitoring the effectiveness of policies and actions through objectives | mandatory | SUSTAINABILITY PLAN - RISK MANAGEMENT SYSTEM | Description of monitoring methodologies |
| ESRS E1: CLIMATE CHANGE | | | |
| Governance | | | |
| ESRS E1 related to ESRS 2 GOV-3 - Integration of sustainability performance into incentive systems | voluntary | GOVERNANCE | Description of incentive schemes specific to the topic / reference to ESRS 2 GOV-3 |
| Strategy | | | |
| ESRS E1-1 - Transition plan for climate change mitigation | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL - TAXONOMY | Description of the climate change transition plan, emission reduction targets, and verification of alignment with the Taxonomy |
| ESRS E1-1 related to ESRS 2 SBM3 - Relevant impacts, risks, and opportunities and their interaction with the strategy and business model | mandatory | SISTEMA DI GESTIONE DEI RISCHI CATENA DEL VALORE | Descrizione e caratteristiche dei rischi individuati |

OUTRO

| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
|--|------------------------|--|--|
| Management of impacts, risks, and opportunities | | | |
| ESRS E1-1 related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks, and opportunities | mandatory | RISK MANAGEMENT SYSTEM | Description of the ERM methodology with a focus on climate-related risks / reference to ESRS 2 - IRO-1 |
| ESRS E1-2 – Policies related to climate change mitigation and adaptation | voluntary | NATURAL CAPITAL | Description of policies related to climate change |
| ESRS E1-3 – Actions and resources related to climate change policies | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of actions related to climate change |
| Metrics and targets | | | |
| ESRS E1-4 – Objectives related to climate change mitigation and adaptation | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of objectives related to climate change or reference to ESRS2 MDR Actions -A / ESRS2 MDR Objectives -T |
| ESRS E1-5 – Energy consumption and energy mix | voluntary | NATURAL CAPITAL - FINANCIAL CAPITAL | Description of energy consumption and energy mix |
| ESRS E1-6 – Gross GHG emissions from scope 1, 2, 3 and total GHG emissions | voluntary | NATURAL CAPITAL | Reporting of GREENHOUSE GAS emissions (Carbon Footprint) |
| Greenhouse gas intensity based on net revenues | | | |
| ESRS E1-7 – GHG absorptions and GHG emission mitigation projects financed through carbon credits | voluntary | NATURAL CAPITAL | Description of actions already taken for GHG absorption and their respective volumes |
| ESRS E1-8 – Setting of the internal carbon price | voluntary | NATURAL CAPITAL | Description of any carbon pricing systems |
| ESRS E1-9 – Expected financial effects of relevant physical and transition risks and potential climate-related opportunities | voluntary | FINANCIAL CAPITAL | Description of the financial effects related to climate risks |
| ESRS E2: POLLUTION | | | |
| Management of impacts, risks, and opportunities | | | |
| ESRS E2 related to ESRS 2 IRO-1 – Description of the processes to identify and assess relevant pollution-related impacts, risks, and opportunities | mandatory | RISK MANAGEMENT SYSTEM - NATURAL CAPITAL | Description of the processes to identify pollution-related impacts, risks, and opportunities / reference to ESRS 2 IRO-1 |
| ESRS E2-1 – Pollution-related policies | voluntary | NATURAL CAPITAL | Description of pollution-related policies |
| ESRS E2-2 – Actions and resources related to pollution | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of actions related to pollution |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| Metrics and objectives | | | |
| ESRS E2-3 – Pollution-related objectives | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of pollution-related objectives or reference to ESRS2 MDR Actions -A / ESRS2 MDR Objectives -T |
| ESRS E2-4 – Air, water, and soil pollution | voluntary | NATURAL CAPITAL | Description of the nature, quantity, and measurement methodologies of emitted pollutants |
| ESRS E2-5 – Substances of concern and extremely concerning substances | voluntary | NATURAL CAPITAL | Description of substances of concern produced, used, and marketed |
| ESRS E2-6 – Potential financial effects from pollution impacts, risks and opportunities | voluntary | NATURAL CAPITAL - FINANCIAL CAPITAL | ESRS Description of the potential financial effects arising from pollution management |
| ESRS E3: WATER AND MARINE RESOURCES | | | |
| Managing impacts, risks and opportunities | | | |
| ESRS E3 related to ESRS 2 IRO-1 - Description of the processes for identifying and assessing the relevant impacts, risks, and opportunities related to water and marine resources | mandatory | RISK MANAGEMENT SYSTEM - NATURAL CAPITAL | Description of the processes for identifying the impacts, risks, and opportunities related to marine resources / reference to ESRS 2 IRO-1 |
| ESRS E3-1 – Policies related to water and marine resources | voluntary | NATURAL CAPITAL | Description of the policies related to water and marine resources |
| ESRS E3-2 – Actions and resources related to water and marine resources | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of the actions related to water and marine resources |
| Metrics and objectives | | | |
| ESRS E3-3 – Objectives related to water and marine resources | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of the objective related to water and marine resources or reference to ESRS 2 Actions MDR-A / ESRS 2 Objectives MDR-T |
| ESRS E3-4 – Water consumption | voluntary | NATURAL CAPITAL | Quantitative and qualitative description of the company's water consumption |
| ESRS E3-5 – Expected financial effects arising from relevant risks and opportunities related to water and marine resources. | voluntary | NATURAL CAPITAL - FINANCIAL CAPITAL | Description of the financial effects related to the management of water and marine resources. |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| ESRS E4: BIODIVERSITY AND ECOSYSTEMS | | | |
| Strategy | | | |
| ESRS E4-1 – Transition plan and focus on biodiversity and ecosystems in the strategy and business model | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of the transition plan and the interaction of the business model with biodiversity-related issues |
| ESRS E4 related to ESRS 2 SBM 3 – Relevant impacts, risks and opportunities and their interaction with the strategy and business model | voluntary | RISK MANAGEMENT SYSTEM - NATURAL CAPITAL | Description of identified risks |
| Management of impacts, risks and opportunities | | | |
| ESRS E4 related to ESRS 2 IRO-1 – Description of the processes to identify and assess relevant impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems | mandatory | RISK MANAGEMENT SYSTEM - NATURAL CAPITAL | Description of the processes to identify impacts, risks and opportunities / reference to ESRS 2 IRO-1 |
| ESRS E4-2 – Policies related to biodiversity and ecosystems | voluntary | NATURAL CAPITAL | Description of policies related to biodiversity and ecosystems |
| ESRS E4-3 – Actions and resources related to biodiversity and ecosystems | voluntary | NATURAL CAPITAL | Description of actions related to biodiversity and ecosystems |
| Metrics and objectives | | | |
| ESRS E4-4 – Objectives related to biodiversity and ecosystems | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of objectives related to biodiversity or reference to ESRS 2 Actions MDR-A / ESRS 2 Objectives MDR-T |
| ESRS E4-5 – Impact metrics related to biodiversity and ecosystem change | voluntary | NATURAL CAPITAL | Description of the metrics used to calculate impacts related to biodiversity and ecosystems |
| ESRS E4-6 – Expected financial effects arising from relevant risks and opportunities related to biodiversity and ecosystems | | NATURAL CAPITAL - FINANCIAL CAPITAL | Description of the financial effects related to biodiversity and ecosystem management |
| ESRS E5: RESOURCE USE AND CIRCULAR ECONOMY | | | |
| Management of impacts, risks and opportunities | | | |
| ESRS E5 related to ESRS 2 IRO-1 – Description of the processes to identify and assess relevant impacts, risks, and opportunities related to resource use and the circular economy | mandatory | RISK MANAGEMENT SYSTEM - NATURAL CAPITAL | Description of the processes to identify impacts, risks and opportunities / reference to ESRS 2 IRO-1 |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| ESRS E5-1 – Policies related to resource use and the circular economy | voluntary | NATURAL CAPITAL | Description of policies related to resource use and the circular economy |
| ESRS E5-2 – Actions and resources related to resource use and the circular economy | voluntary | NATURAL CAPITAL | Description of actions related to resource use and the circular economy |
| Metrics and objectives | | | |
| ESRS E5-3 – Objectives related to resource use and the circular economy | voluntary | SUSTAINABILITY PLAN - NATURAL CAPITAL | Description of objectives related to resource use and the circular economy or reference to ESRS 2 Actions MDR-A / ESRS 2 Objectives MDR-T |
| ESRS E5-4 – Resource inflows | voluntary | NATURAL CAPITAL - PRODUCTIVE/ INFRASTRUCTURAL CAPITAL | Description of resource inflows and the interactions of resources with the company's productive and infrastructural capital and the value chain |
| ESRS E5-5 – Resource outflows | voluntary | NATURAL CAPITAL | Description of outbound resource flows, including types, destinations and contribution to the circular economy |
| ESRS E5-6 – Expected financial effects arising from relevant risks and opportunities related to resource use and the circular economy | voluntary | NATURAL CAPITAL - FINANCIAL CAPITAL | Description of the financial effects related to the management of resource use and the circular economy |
| ESRS S1: WORKFORCE | | | |
| Strategy | | | |
| ESRS S1 related to ESRS 2 SBM-2 – Stakeholder interests and opinions | voluntary | HUMAN CAPITAL - BUSINESS MODEL - STAKEHOLDER MAPPING - MATERIALITY | Description of the interests and opinions of the workforce in relation to the business model or reference to ESRS 2 SBM 2 |
| ESRS S1 related to ESRS 2 SBM-3 – Relevant impacts, risks, and opportunities and their interaction with the strategy and business model | voluntary | RISK MANAGEMENT SYSTEM-HUMAN CAPITAL - MATERIALITY | Description of the impacts, risks, and opportunities related to the workforce in relation to types of workers and their interactions with strategic and transition plans |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| Management of impacts, risks, and opportunities. | | | |
| ESRS S1-1 – Policies related to the workforce | voluntary | HUMAN CAPITAL - STAKEHOLDER MAPPING | Description of policies related to the workforce |
| ESRS S1-2 – Processes for engaging the workforce and worker representatives regarding impacts | voluntary | HUMAN CAPITAL | Methods of engagement and interaction with workers or their representatives regarding impacts |
| ESRS S1-3 – Processes to remedy negative impacts and channels that allow employees to raise concerns | voluntary | HUMAN CAPITAL | Description of the processes the company implements to assess concerns raised by the workforce and the channels used by the workforce to communicate such concerns |
| ESRS S1-4 – Interventions on impacts and approaches relevant to mitigating significant risks and pursuing relevant opportunities in relation to the workforce, as well as the effectiveness of such actions and approaches | voluntary | SUSTAINABILITY PLAN - HUMAN CAPITAL | Description of actions taken to mitigate significant risks / reference to ESRS 2 MDR-A Actions and resources related to relevant sustainability issues |
| Metrics and objectives | | | |
| ESRS S1-5 – Objectives related to managing significant negative impacts, enhancing positive impacts, and managing relevant risks and opportunities | voluntary | SUSTAINABILITY PLAN - HUMAN CAPITAL | Description of the objectives set by the company for impact mitigation and improvement, as well as the management of risks and opportunities, or reference to ESRS 2 MDR-T Objectives |
| ESRS S1-6 – Characteristics of the company's employees | voluntary | HUMAN CAPITAL | Description of the characteristics of the workforce (numbers, contract types, gender, distribution by areas, etc.) |
| ESRS S1-7 – Characteristics of non-employee workers within the company's workforce | voluntary | HUMAN CAPITAL | Description of the characteristics of the non-employee workforce (numbers, and methodologies used for calculation) |
| ESRS S1-8 – Coverage of collective bargaining and social dialogue | voluntary | HUMAN CAPITAL | Overview of collective bargaining coverage and level of representativeness |
| ESRS S1-9 – Diversity metrics | voluntary | HUMAN CAPITAL | Description of diversity indicators for the workforce |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| ESRS S1-10 – Adequate wages | voluntary | HUMAN CAPITAL | Communication regarding the perception of adequate wages and the supporting arguments |
| ESRS S1-11 – Social protection | voluntary | HUMAN CAPITAL | Communication regarding social protection |
| ESRS S1-12 – People with disabilities | voluntary | HUMAN CAPITAL | Percentage of employees with disabilities and forms of inclusion and integration |
| ESRS S1-13 – Training and skills development metrics | voluntary | HUMAN CAPITAL | Description of the quantitative and qualitative characteristics related to employee training and career development plans |
| ESRS S1-14 – Health and safety indicators | voluntary | HUMAN CAPITAL | Description of the workplace safety management system and safety indicators |
| ESRS S1-15 – Work-life balance metrics | voluntary | HUMAN CAPITAL | Description of the metrics used (maternity, paternity, parental leave, caregivers) |
| ESRS S1-16 – Remuneration metrics (pay gap and total remuneration) | voluntary | HUMAN CAPITAL | Description of aspects related to the absolute and gender pay gap |
| ESRS S1-17 – Incidents, complaints, and serious impacts related to human rights | voluntary | HUMAN CAPITAL | Indication of the number of incidents, complaints, and human rights impacts, as well as the direct economic repercussion related to them |
| ESRS S2: WORKERS IN THE VALUE CHAIN | | | |
| Strategy | | | |
| ESRS S2 related to ESRS 2 SBM2-2 – Interests and opinions of stakeholders | voluntary | HUMAN CAPITAL - VALUE CHAIN - BUSINESS MODEL STAKEHOLDER MAPPING MATERIALITY | Description of the interests and viewpoints of workers in the value chain or reference to ESRS 2 SBM 2 / ESRS 2 SBM 1 |
| ESRS S2 related to ESRS 2 SBM2-3 – Relevant impacts, risks, and opportunities and their interaction with the strategy and business model | voluntary | VALUE CHAIN - HUMAN CAPITAL - RISK MANAGEMENT SYSTEM | Description of the types of workers in the value chain who may be subject to significant impacts, description of the types of such workers and the business contexts in which they operate, and description of the connections between associated risks and opportunities or reference to ESRS 2 SBM 3 |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| Management of impacts, risks, and opportunities | | | |
| ESRS S2-1 – Policies related to workers in the value chain | voluntary | VALUE CHAIN - HUMAN CAPITAL | Description of policies related to workers in the value chain |
| ESRS S2-2 – Processes for engaging workers in the value chain regarding impacts | voluntary | VALUE CHAIN - HUMAN CAPITAL | Description of the methods of engagement, the types of stakeholders involved, and the existence of any framework agreements |
| ESRS S2-3 – Processes to remedy negative impacts and channels that allow workers in the value chain to raise concerns | voluntary | VALUE CHAIN - HUMAN CAPITAL | Description of the processes and channels for managing any concerns raised by workers in the value chain |
| ESRS S2-4 – Interventions on relevant impacts for workers in the value chain and approaches for managing significant risks and achieving relevant opportunities for workers in the value chain, as well as the effectiveness of these actions | voluntary | HUMAN CAPITAL - VALUE CHAIN - RISK MANAGEMENT SYSTEM | Description of the approaches and interventions |
| Metrics and objectives | | | |
| ESRS S2-5 – Objectives related to managing significant negative impacts, enhancing positive impacts, and managing relevant risks and opportunities | voluntary | SUSTAINABILITY PLAN - VALUE CHAIN - HUMAN CAPITAL | Description of the objectives related to managing impacts |
| ESRS S3: STAKEHOLDER COMMUNITIES | | | |
| Strategy | | | |
| ESRS S3 related to ESRS 2 SBM-2 – Interests and opinions of stakeholders | voluntary | SOCIAL AND RELATIONAL CAPITAL | Description of the interactions between the interests and opinions of stakeholders and the company's strategy and business model, or reference to ESRS 2 SBM 2 |
| ESRS S3 related to ESRS 2 SBM-3 – Relevant impacts, risks, and opportunities and their interaction with the strategy and business model | voluntary | RISK MANAGEMENT SYSTEM - SOCIAL AND RELATIONAL CAPITAL | Description of the risks and opportunities, the types of communities that may experience significant impacts, and the associated opportunities, or reference to ESRS 2 SBM 3 |
| Management of impacts, risks, and opportunities | | | |
| ESRS S3-1 – Policies related to stakeholder communities | voluntary | SOCIAL AND RELATIONAL CAPITAL | Description of policies related to stakeholder communities |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
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| ESRS S3-2 – Processes for engaging stakeholder communities regarding impacts | voluntary | SOCIAL AND RELATIONAL CAPITAL | Description of the methodologies for engaging stakeholder communities and the types of stakeholders involved |
| ESRS S3-3 – Processes to remedy negative impacts and channels that allow stakeholder communities to raise concerns | voluntary | SOCIAL AND RELATIONAL CAPITAL | Description of the processes the company implements to assess concerns raised by the communities and the channels used by the workforce to communicate such concerns |
| ESRS S3-4 – Implementing measures on material impacts on affected communities and approaches to mitigate material risks and pursue material opportunities related to affected communities, as well as the effectiveness of these actions | voluntary | SOCIAL AND RELATIONAL CAPITAL | Measures implemented to mitigate risks and pursue opportunities |
| Metrics and objectives | | | |
| ESRS S3-5 – Objectives related to managing significant negative impacts, enhancing positive impacts, and managing relevant risks and opportunities | voluntary | SUSTAINABILITY PLAN - SOCIAL AND RELATIONAL CAPITAL | Description of the objectives related to managing impacts |
| ESRS S4: CONSUMERS AND USERS | | | |
| Strategy | | | |
| ESRS S4 related to ESRS 2 SBM-2 – Interests and opinions of stakeholders | voluntary | VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL - BUSINESS MODEL | Description of the interactions between the interests and opinions of stakeholders and the company's strategy and business model, or reference to ESRS 2 SBM 2 |
| ESRS S4 related to ESRS 2 SBM-3 – Relevant impacts, risks, and opportunities and their interaction with the strategy and business model (ESRS S4 Index) | voluntary | RISK MANAGEMENT SYSTEM - VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL - BUSINESS MODEL | Description of the risks and opportunities related to products and services in relation to the types of consumers and end users, or reference to ESRS 2 SBM 3 |
| Management of impacts, risks, and opportunities | | | |
| ESRS S4-1 – Policies related to consumers and end users | voluntary | VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL - BUSINESS MODEL | Description of the policies adopted regarding consumers and end users |
| ESRS S4-2 – Consumer and end-user engagement processes regarding impacts | voluntary | VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL | Description of consumer and end-user engagement methodologies and types of involved stakeholders |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
|--|------------------------|--|---|
| ESRS S4-3 – Processes to address negative impacts and channels that allow consumers and end-users to express concerns | voluntary | VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL | Description of the processes the company implements to assess concerns raised by consumers and end-users, and the channels used to communicate these concerns |
| ESRS S4-4 – Actions on significant impacts on consumers and end-users, approaches to manage significant risks and achieve relevant opportunities in relation to consumers and end-users, and the effectiveness of such actions | voluntary | VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL - RISK MANAGEMENT SYSTEM | Measures implemented to mitigate risks and pursue opportunities |
| Metrics and objectives | | | |
| ESRS S4-5 – Objectives related to managing significant negative impacts, enhancing positive impacts, and managing significant risks and opportunities | voluntary | SUSTAINABILITY PLAN - VALUE CHAIN - SOCIAL AND RELATIONAL CAPITAL | Description of objectives related to managing impacts |
| ESRS G1: BUSINESS CONDUCT | | | |
| Governance | | | |
| ESRS G1 related to ESRS 2 GOV-1 – Role of governance, management, and control bodies | voluntary | GOVERNANCE | Governance structure or reference to ESRS 2 GOV-1 |
| Management of impacts, risks, and opportunities | | | |
| ESRS G1 related to ESRS 2 IRO-1 – Description of processes to identify and assess relevant impacts, risks, and opportunities | voluntary | RISK MANAGEMENT SYSTEM GOVERNANCE | Description of the process to identify relevant impacts, risks, and opportunities regarding business conduct issues or reference to ESRS 2 IRO-1- FOCUS 231 |
| ESRS G1-1 - Policies on corporate culture and business conduct | voluntary | GOVERNANCE | Description of policies on business conduct and methods of promoting corporate culture - FOCUS 231 |
| ESRS G1-2 - Management of supplier relationships | voluntary | GOVERNANCE - VALUE CHAIN | Description of supplier relationships and the procurement process - FOCUS 231 |
| ESRS G1-3 - Prevention and detection of active and passive corruption | voluntary | GOVERNANCE | Description of the system for detecting and preventing active and passive corruption - FOCUS 231 |

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| ESRS INDEX | DISCLOSURE OBLIGATIONS | GENERAL INDEX | DETAILED CONTENTS INDEX |
|---|------------------------|---------------|---|
| Metrics and objectives | | | |
| ESRS G1-4 - Confirmed cases of corruption or extortion | voluntary | GOVERNANCE | Description of cases of active or passive corruption |
| ESRS G1-5 - Political influence and lobbying activities | voluntary | GOVERNANCE | Information on activities and commitments related to political influence, including lobbying activities related to relevant impacts, risks, and opportunities |
| ESRS G1-6 - Payment practices | voluntary | GOVERNANCE | Information on payment practices, with particular focus on payment delays to small and medium-sized enterprises (SMEs) |

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GRI/ESRS bridging tables

| TOPIC | ESRS | CODE | GRI | TITLE |
|---|---------|------|-------------------------------------|---|
| Base for preparation | 2 - BP | 1 | 2-1 2-2 | General base for the preparation of sustainability reports |
| Base for preparation | 2 - BP | 2 | 2-3 | Information in relation to specific circumstances |
| Governance | 2 - GOV | 1 | 2-9 2-10 2-11 2-12 2-13 | The role of the management, administration, and control bodies |
| Governance | 2 - GOV | 2 | 2-14 2-23 | Information provided and sustainability issues addressed by the management, administration, and control bodies of the company |
| Governance | 2 - GOV | 3 | 2-18 | Integration of sustainability-related performance into incentive systems |
| Governance | 2 - GOV | 4 | 2-23 2-24 | Statement on due diligence in sustainability matters |
| Governance | 2 - GOV | 5 | 2-16 | Risk management and internal controls on the sustainability report |
| Strategy | 2 - SBM | 1 | 2-6 2-22 | Market position, strategy, business model(s), and value chain |
| Strategy | 2 - SBM | 2 | 2-29 | Stakeholders' interests and viewpoints |
| Strategy | 2 - SBM | 3 | 3-1 3-2 | Material impacts, risks and opportunities, and their interaction with strategy and business model |
| Management of impact, risk, and opportunities | 2 - IRO | 1 | 3-1 3-3 | Description of the processes to identify and assess material impacts, risks, and opportunities |
| Management of impact, risk, and opportunities | 2 - IRO | 2 | | Disclosure requirements in the ESRS covered by the company's sustainability statements |
| Management of impact, risk, and opportunities | 2 - DC | P | 2-25 | Policies adopted to manage material sustainability topics |
| Management of impact, risk, and opportunities | 2 - DC | A | | Actions and resources related to material sustainability topics |
| Metrics and objectives | 2 - DC | M | | Metrics related to material sustainability issues |
| Metrics and objectives | 2 - DC | T | 3-3 | Monitoring the effectiveness of policies and actions through objectives |
| Climate change | E1 | 1 | | Transition plan for climate change mitigation |
| Climate change | E1 | 2 | | Policies related to climate change mitigation and adaptation |

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| TOPIC | ESRS | CODE | GRI | TITLE |
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| Climate change | E1 | 3 | | Actions and resources related to climate change policies |
| Climate change | E1 | 4 | | Objectives related to climate change mitigation and adaptation |
| Climate change | E1 | 5 | 302 | Energy consumption and mix |
| Climate change | E1 | 6 | 305 | Scope 1, 2, 3 and total GHG emissions |
| Climate change | E1 | 7 | | GHG removals and GHG mitigation projects funded through carbon credits |
| Climate change | E1 | 8 | | Internal carbon price |
| Climate change | E1 | 9 | | Potential financial effects arising from material physical and transition risks and potential climate-related opportunities |
| Pollution | E2 | 1 | | Policies related to pollution |
| Pollution | E2 | 2 | | Actions and resources related to pollution |
| Pollution | E2 | 3 | | Objectives related to pollution |
| Pollution | E2 | 4 | 303 305 306 | Air, water, and soil pollution |
| Pollution | E2 | 5 | | Substances of concern and substances of very high concern |
| Pollution | E2 | 6 | | Potential financial effects arising from impacts, risks, and opportunities related to pollution |
| Water and marine resources | E3 | 1 | 303 303-1 303-2 | Policies related to water and marine resources |
| Water and marine resources | E3 | 2 | 303 303-2 | Actions and resources related to water and marine resources |
| Water and marine resources | E3 | 3 | 303 303-2 | Objectives related to water and marine resources |
| Water and marine resources | E2 | 4 | 303-5 | Water consumption |
| Water and marine resources | E2 | 5 | | Potential financial effects arising from impacts, risks, and opportunities related to water and marine resources |
| Biodiversity and ecosystems | E4 | 1 | | Transition plan for biodiversity and ecosystems |
| Biodiversity and ecosystems | E4 | 2 | | Policies related to biodiversity and ecosystems |
| Biodiversity and ecosystems | E4 | 3 | | Actions and resources related to biodiversity and ecosystems |
| Biodiversity and ecosystems | E4 | 4 | | Objectives related to biodiversity and ecosystems |
| Biodiversity and ecosystems | E4 | 5 | | Impact metrics related to biodiversity and climate change |
| Biodiversity and ecosystems | E4 | 6 | | Financial effects arising from biodiversity and the impacts, risks, and opportunities related to ecosystems |

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| TOPIC | ESRS | CODE | GRI | TITLE |
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| Resource use and circular economy | E5 | 1 | | Policies related to resource use and the circular economy |
| Resource use and circular economy | E5 | 2 | | Actions and resources related to resource use and the circular economy |
| Resource use and circular economy | E5 | 3 | 306-2 | Objectives related to resource use and the circular economy |
| Resource use and circular economy | E5 | 4 | 306-3 | Resource inflows |
| Resource use and circular economy | E5 | 5 | 306-3 | Resource outflows |
| Resource use and circular economy | E5 | 6 | | Potential financial effects arising from resource use and the impacts, risks, and opportunities related to the circular economy |
| Own workforce | S1 | 1 | | Policies related to the company's own workforce |
| Own workforce | S1 | 2 | | Processes for engaging with own workers and workers' representatives about impacts |
| Own workforce | S1 | 3 | | Processes to remediate negative impacts and channels through which own workers can express concerns |
| Own workforce | S1 | 4 | | Take measures on material impacts on their workforce and approaches to mitigate material risks and initiate opportunities materials related to one's workforce and the effectiveness of such actions |
| Own workforce | S1 | 5 | | Objectives relating to the management of material adverse impacts, to the promotion of positive impacts and to the management of risks and material opportunities |
| Own workforce | S1 | 6 | 405-1 | Characteristics of the company's employees |
| Own workforce | S1 | 7 | | Characteristics of non-employees in the workforce own of the company |
| Own workforce | S1 | 8 | 407-1 | Coverage of collective bargaining and social dialogue |
| Own workforce | S1 | 9 | 405-1 | Diversity indicators |
| Own workforce | S1 | 10 | | Fair wages |
| Own workforce | S1 | 11 | | Social protection |
| Own workforce | S1 | 12 | | People with disabilities |
| Own workforce | S1 | 13 | 404-1 404-2 404-3 | Training and skills development indicators |
| Own workforce | S1 | 14 | 403 | Health and safety indicators |
| Own workforce | S1 | 15 | | Work-life balance |
| Own workforce | S1 | 16 | 405-2 | Pay indicators (pay gap and total pay) |
| Own workforce | S1 | 17 | 410-1 | Incidents and serious cases of human rights issues and incidents |
| Workers in the value chain | S2 | 1 | | Policies relating to value chain workers |
| Workers in the value chain | S2 | 2 | | Processes to engage value chain workers on impacts |
| Workers in the value chain | S2 | 3 | | Processes to remediate negative impacts and channels through which workers in the value chain can raise concerns |

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| TOPIC | ESRS | CODE | GRI | TITLE |
|----------------------------|------|------|----------------------------------|--|
| Workers in the value chain | S2 | 4 | | Addressing material impacts and approaches to mitigate material risks and pursue material opportunities related to workers in the value chain, and the effectiveness of such actions and approaches |
| Workers in the value chain | S2 | 5 | | Objectives related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities |
| Interested communities | S3 | 1 | 413-1 | Policies related to interested communities |
| Interested communities | S3 | 2 | 413-1 | Processes to engage interested communities regarding impacts |
| Interested communities | S3 | 3 | | Processes to remediate negative impacts and channels through which affected communities can raise concerns |
| Interested communities | S3 | 4 | 413-1 | Adopt measures on material impacts on affected communities and approaches to mitigate material risks and pursue material opportunities related to affected communities, and the effectiveness of such actions |
| Interested communities | S3 | 5 | 413-1 | Objectives related to managing substantial negative impacts, promoting positive impacts, and managing substantial risks and opportunities |
| Consumers and end users | S4 | 1 | | Policies related to consumers and end users |
| Consumers and end users | S4 | 2 | | Processes to engage consumers and end users on impacts |
| Consumers and end users | S4 | 3 | | Processes to remediate negative impacts and channels through which consumers and end users can express concerns |
| Consumers and end users | S4 | 4 | 416 417 | Adopt measures on material impacts on consumers and end users, and approaches to mitigate material risks and pursue material opportunities related to consumers and end users, and the effectiveness of such actions |
| Consumers and end users | S4 | 5 | | Objectives related to managing substantial negative impacts, promoting positive impacts, and managing substantial risks and opportunities |
| Business conduct | G1 | 1 | | Corporate culture and business conduct policies. |
| Business conduct | G1 | 2 | 308-1 308-2 414-1 414-2 | Management of relationships with suppliers |
| Business conduct | G1 | 3 | | Prevention and detection of corruption or extortion |
| Business conduct | G1 | 4 | | Verified incidents of corruption or extortion |
| Business conduct | G1 | 5 | | Political influence and lobbying activities |
| Business conduct | G1 | 6 | | Payment practices |

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