

SUSTAINABILITY *Report* **2023**



Inspired by innovation, driven by excellence

Mario Neri - CEO

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Encaplast® Highlights Sustainability 2023

PROFIT



Total Revenue: 22 ML€

Suppliers in Italy: 53%

Foreign Revenue: 19%

PLANET



Water consumption: 1686 MC

Energy consumption: 0.076 WATT

Greenhouse gas emissions: 0 TCO₂

PEOPLE



Employees: 93

Permanent Employees: 73%

Total Employee Training Hours: 762

1

Introduction to the Company

Encaplast®

Encaplast® S.p.A. was founded in the 1980s by the Neri family and has established itself over time as a reference in custom packaging for the medical and pharmaceutical industries. Located in Mirandola, at the heart of the renowned European Biomedical District in Emilia Romagna, the company operates over a 7,500-square-meter area and it is distinguished by its extensive expertise and commitment to quality. With decades of experience, we have perfected the design and production of packaging that meets the strictest standards of the global healthcare sector.

Present in over 35 countries, Encaplast® is recognized for the quality and reliability of its packaging.

Our focus is on providing safe and customized solutions aimed at supporting the healthcare industry in meeting its needs while also contributing to improving people's quality of life.

We are not just packaging suppliers: we aim to build strong and collaborative relationships, supporting our clients as reliable and proactive partners.

+ 40 years

+ 35 countries

19% export



Letter to stakeholders

With the preparation of our first sustainability report, as Encaplast® S.p.A., we have taken an important step towards transparent communication of our approach and initiatives aimed at reducing environmental impact. This document is not just an account of the achievements reached but also a tangible signal of our ongoing commitment to sustainable and responsible operations.

In the heart of the Mirandola Biomedical District, we consider the development of solutions that contribute to safety and sustainability in the medical and pharmaceutical sectors a top priority. Our constant research into materials and processes aims to reduce the ecological footprint of our products, demonstrating our commitment to create packaging that meets the demands of a market increasingly oriented towards sustainability.

For us, product quality and safety must always go hand in hand with environmental responsibility. We recognize that this report marks just the beginning of our commitment to real and measurable sustainability. We are dedicated to recording and transparently communicating every new milestone, providing regular updates, and maintaining ongoing dialogue with you, our stakeholders.

We initially carried out a materiality study with an external supplier, which led to awareness of our level and the planning of how and in which aspects we will improve and evolve.

The opportunity to be evaluated through a PSCI Audit was of fundamental importance, allowing us to set both short- and long-term commitments for a more sustainable future for Encaplast®.

We have also started working on our code of ethics, which will be ready by the end of 2024 and shared across our organization.

It will be important to plan and prepare for obtaining Carbon Footprint certification by 2025, requested by several clients and one of our most important objectives.

At the same time, we focus on promoting employee well-being by organizing events aimed at strengthening a sense of belonging and creating opportunities for socialization even outside the work environment.

Our desire and commitment are to give greater prominence to activities that support the community. We will increasingly participate in collective actions with local companies and commit as an individual company to supporting what we are and represent: the community.

Within the company, we promote small gestures to raise awareness of sustainability, such as giving sustainable and reusable products to reduce our impact; replacing neon lights with energy-saving alternatives; using sustainable paper for printing; and adopting sustainable coffee machine cups.

Looking to the future, we are determined to explore further innovations and to expand our sustainable practices. This commitment is reflected in our plans to increase resource efficiency and develop new solutions that anticipate the needs of an ever-evolving market.

We appreciate the continued support of our stakeholders and commit to maintaining maximum transparency in our processes.

Our goal is to continue to be an example of integrity and commitment in the packaging sector, driving change toward increasingly sustainable practices.

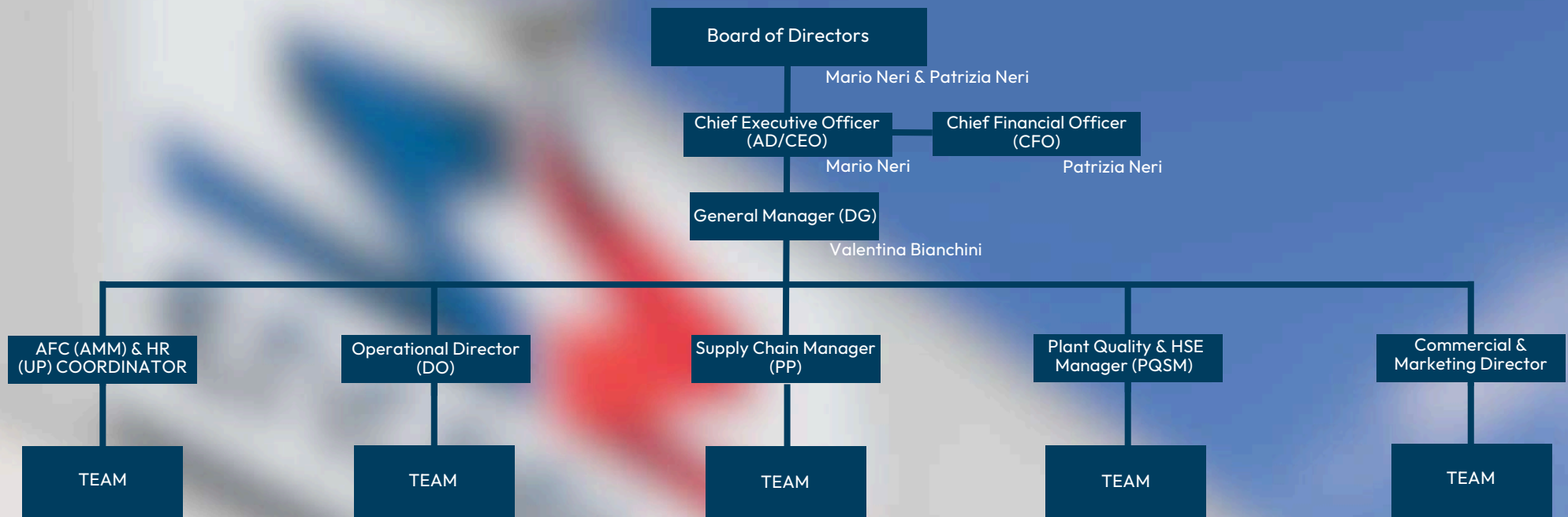


February 19, 2024

Mario Neri
[Chief Executive Officer]

Valentina Bianchini
[General Manager]

ORGANIZATIONAL CHART



Organizational Chart of Encaplast S.p.A

Date of issue: 03-11-2023 Rev. 26

Approved by Mario Neri – AD

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The Chief Executive Officer is also the Management Representative.

Mod. 102 Rev. A dated
11/06/2021

Collaborations and associations

A significant long-standing collaboration is with DuPont™, the producer of Tyvek®, a high-quality nonwoven material composed of high-density polyethylene fibers, which combines lightness and strength, offering advanced product protection.

DuPont™'s Tyvek® is an example of material design innovation that promotes sustainability in packaging.

This partnership, which has allowed us to be among the few companies certified as an authorized converter of Tyvek® in Italy, continues over time, enhancing our company's prominence.



SBA – STERILE BARRIER ASSOCIATION

Encaplast® is a member of SBA, a prominent European trade association bringing together the leading companies producing raw materials and packaging for the medical and pharmaceutical sectors. Being part of this association highlights the company's importance within the industry.



CONFINDUSTRIA EMILIA AREA CENTRO

Encaplast® is part of Confindustria Emilia Area Centro, an association representing companies in Modena, Bologna, and Ferrara, offering excellent services and promoting a business culture to address the challenges of the global and future markets.



#WeCare

#WeCare is a group born in Mirandola and composed of 17 local companies. The goal of this business network is to create value for the local community, improving the quality of life through projects dedicated to community welfare, such as educational, cultural, and social initiatives that promote inclusive and sustainable growth.



ITS BIOMEDICALE

Encaplast® is a member of ITS Biomedicale, an institute based in our district that aims to provide highly professional training programs for young graduates. The two-year courses welcome students from all over Italy.

Our certifications

We are a company specializing in the medical and pharmaceutical packaging sector, located in the prestigious biomedical district of Mirandola. The application of industry regulations and our quality system are central to our daily activities, ensuring safe, reliable, and efficient products that meet the high standards required by the sector.

As Encaplast®, we continue to invest in cutting-edge technologies, lean production, and continuous training for our team, aiming to maintain a high level of performance and consistently exceed customer expectations.

The certifications we have obtained are tangible proof of our commitment to quality and the care we dedicate to every phase of the production process, from design to the final product.

EN ISO 13485:2016

Encaplast® S.p.A. has been ISO 13485 certified since 2012, a specific standard for the medical sector that integrates ISO 9001 with requirements for medical devices. This certification demonstrates a commitment to quality and compliance, ensuring safe, reliable packaging solutions in line with the highest industry standards.

UNI EN ISO 9001:2015

Encaplast S.p.A.® is ISO 9001 certified, an international standard for quality management. This certification ensures the efficiency of business processes, from commercial areas to production, through a documented organizational system that complies with regulatory requirements and includes continuous performance monitoring.

ISO 15378:2018

Encaplast® S.p.A. is ISO 15378:2018 certified, which sets requirements for primary packaging materials in the pharmaceutical sector. Based on ISO 9001, this standard incorporates Good Manufacturing Practices (GMP) to ensure materials comply with regulatory and international requirements. The certification reflects Encaplast®'s commitment to providing safe and efficient packaging solutions, contributing to the quality and safety of medicinal products.



Mission and Values of Encaplast®

MISSION

The mission of Encaplast® is to build strong and trustworthy relationships with our partners by dedicating ourselves daily to the design of cutting-edge packaging solutions that preserve quality, innovation, and content integrity. Every product we create results from a customized and carefully developed process, always focused on excellence to ensure the highest levels of sterility, quality, and usability.

VALUES

Encaplast® is committed to consistently pursuing its core values and principles, which are essential for communicating our corporate culture, strengthening organizational goals, and planning daily activities.

Among our core values, quality and excellence in products and services are priorities, supported by expertise gained over more than forty years of experience.

Reliability and maintaining sincere, strong relationships with clients are essential to our success.

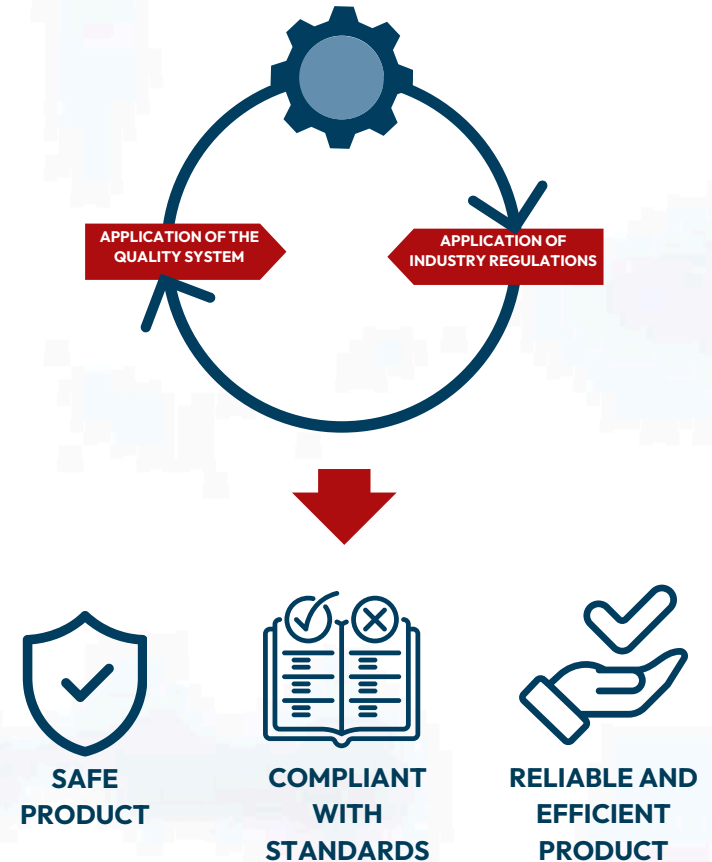
At the center of our business approach lies innovation, driven by a Research and Development department that continually seeks advanced techniques and materials to deliver modern and customized solutions.

The collaboration with DuPont™ Tyvek® has further strengthened our ability to offer superior quality products, distinguishing us in the international market and solidifying our position as a leader in the medical and pharmaceutical packaging sector.



Quality and Regulations

We offer a wide range of highly specialized packaging services for the medical and pharmaceutical sectors. Our attention to detail, the quality of the materials used, and the expertise of our team enable us to provide customized and reliable solutions that meet the most stringent safety and regulatory standards.





ISO 8 Cleanroom

Our ISO 8 Cleanroom, spanning over 750 square meters, serves as the core of our production. Here, we optimize the production flow through advanced technologies, state-of-the-art machinery, and rigorous procedures, ensuring product sterility and compliance with regulatory requirements.



Research and Development

Our R&D department is the heart of Encaplast®'s customized solutions. Over the years, we have consolidated skills and methodologies that allow us to identify the best solutions to meet our partners' needs. We operate with precision, ensuring full compliance with regulations and required quality standards, and we develop tailor-made solutions that combine functionality and efficiency.



Converting

Thanks to our expertise in the converting sector, our highly specialized technical team provides custom printing solutions designed to meet the specific requests of our clients. This approach enables us to create products that precisely address the unique needs of each partner.



Customer Service

Our customer service is entirely focused on personalization and attentiveness to each partner. We carefully listen to the specific needs of our clients and work to provide comprehensive support and ongoing collaboration. The goal is to ensure that every client feels fully supported and engaged at every stage of the project.



2

PROFIT

Profit

Encaplast® is committed to creating economic value while strictly adhering to the principles of sustainability and responsibility. In this context, we will present the strategies that have allowed us to maintain and expand our market share by investing in sustainable development while ensuring high standards of quality and safety for our clients in the pharmaceutical and medical packaging sectors.

Encaplast® S.p.A.'s current management has continued to generate wealth and stability, maintaining cost structures and profitability in line with the previous year.

The reduction in profits recorded in 2023 is mainly attributable to significant investments in development, operations, and marketing activities. Additionally, we faced the impact of rising energy costs and the main raw materials used in our production processes.

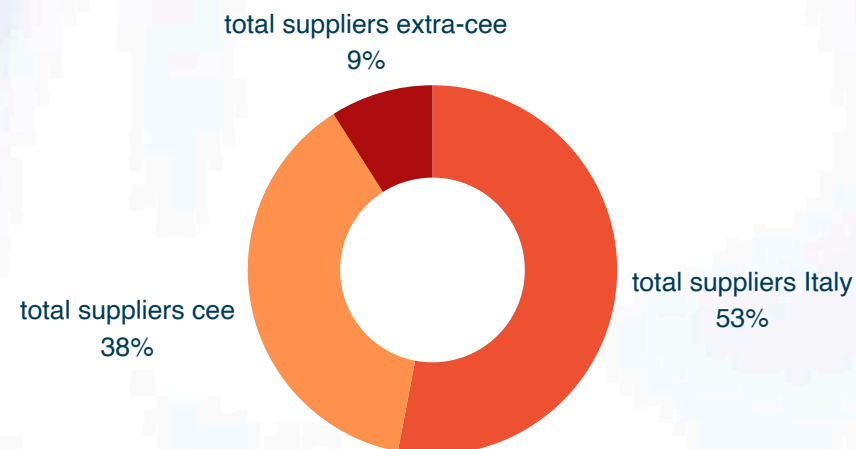
Despite these challenges, Encaplast® S.p.A. remains a solid and established company in the market, capable of maintaining economic, financial, and asset balance. In light of current global dynamics, we believe our management approach is reliable and sustainable from an economic-financial perspective, supported by an appropriate organizational structure focused on growth.

	2022
Revenue	20.918.198,00 €
Production costs	- 19.792.870,00 €
Financial income and expenses	- 279.609,00 €
Taxes	- 211.978,00 €
Profit	633.741,00 €

	2023
Revenue	22.247.991,00 €
Production costs	- 21.477.794,00 €
Financial income and expenses	- 118.701,00 €
Taxes	- 225.801,00 €
Profit	425.695,00 €

Management of suppliers relationships

In managing suppliers relationships, we have implemented procedures aimed at adopting ethical and sustainable criteria in their selection. These initiatives have contributed to strengthening our supply chain and aligning it with the principles of social responsibility, ensuring greater compliance with corporate standards.

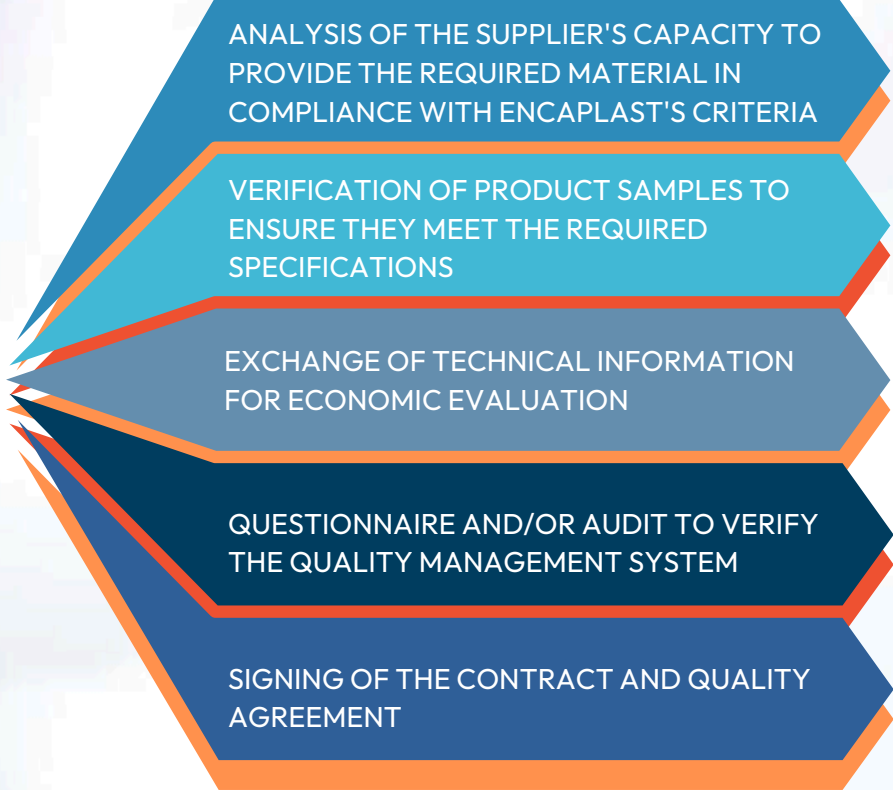


TOTAL SUPPLIERS ITALY	€12.655921,30	53%
TOTAL SUPPLIERS EU	€9.225.167,52	38%
TOTAL SUPPLIERS NON-EU	€2.144.713,73	9%

How we evaluate our suppliers

The selection and validation of suppliers represent a fundamental and well-structured process, essential to ensuring high standards of quality and safety in the products and services offered by Encaplast®. This process is divided into several key phases, starting with the initial evaluation of the supplier's ability to meet the required specifications. Subsequently, the conformity of samples is verified, and technical information is exchanged to align specifications. Finally, an economic evaluation is conducted to ensure competitiveness and stability. Additionally, an analysis of the supplier's quality management system is performed, which may include questionnaires or in-depth audits.

If a supplier is deemed critical*, the relationship is formalized through the signing of a contract and a Quality Agreement, ensuring adherence to the technical characteristics required for the quality of Encaplast® products. For suppliers involved in maintenance or scheduled interventions, the process includes a technical-professional analysis based on documentation updated every six months, such as DURC, CCIAA registration, insurance, and specific certifications. The collaboration is formalized with a cooperation and coordination report and the preparation of the DUVRI, ensuring compliance with safety regulations and integrated risk management.



ANALYSIS OF THE SUPPLIER'S CAPACITY TO PROVIDE THE REQUIRED MATERIAL IN COMPLIANCE WITH ENCAPLAST'S CRITERIA

VERIFICATION OF PRODUCT SAMPLES TO ENSURE THEY MEET THE REQUIRED SPECIFICATIONS

EXCHANGE OF TECHNICAL INFORMATION FOR ECONOMIC EVALUATION

QUESTIONNAIRE AND/OR AUDIT TO VERIFY THE QUALITY MANAGEMENT SYSTEM

SIGNING OF THE CONTRACT AND QUALITY AGREEMENT

*Critical suppliers are defined as those providing products, services, or transportation that directly impact the quality of the company's products. The qualification of these suppliers involves the submission and evaluation of Form 10 "Supplier Evaluation Questionnaire" and the subsequent drafting of a "Purchase Specification" or Quality Agreement.



3

PLANET

Planet.

Reducing environmental impact towards a sustainable future

Encaplast® actively works to reduce the environmental impact of its operations by integrating innovative materials such as Tyvek®, optimizing production processes, and minimizing waste. This approach reflects our commitment to protecting the planet and adopting responsible practices.

Tyvek®: a noble material for a sustainable future

The use of Tyvek® in our packaging solutions positively impacts both process efficiency and environmental sustainability. Its durability reduces the need for frequent packaging replacements, thereby contributing to lower waste production.

Being fully recyclable, Tyvek® significantly contributes to the circular economy, representing a sustainable alternative in the packaging sector. This material not only reduces waste but also enables the reuse of products at the end of their lifecycle, fostering more responsible and innovative practices in packaging design.

Our Objectives:

- Installation of photovoltaic systems – by 2030
- Revamping of the compression plant – by 2024/2025
- Revamping of boiler systems – by 2024/2025

An Optimized Production Process

The production process for Tyvek® is designed to minimize waste and improve energy resource efficiency. This focus on optimization sets new standards in packaging, demonstrating that functionality and sustainability can coexist harmoniously.

The Benefits of Tyvek® in Sustainability

1. Waste reduction

Tyvek®'s resistance to damage and perforation significantly reduces the need to replace or repair packaging, thereby decreasing the use of additional resources and waste generation.

2. Recycling efficiency

Made of high-density polyethylene, Tyvek® can be recycled at centers that accept No. 2 plastics. This supports the circular economy and promotes practices that reduce the environmental footprint.

3. Effective resource utilization

The Tyvek® production process minimizes waste and optimizes energy use, contributing to a reduced environmental impact while ensuring high material performance.

Encaplast® is committed to developing packaging solutions that combine safety, functionality, and environmental sustainability through the integration of innovative materials aimed at reducing environmental impact throughout the entire supply chain, promoting responsible practices in the packaging sector.



Our consumption



ELECTRICITY



WATER



GAS

In 2023, we recorded a consumption of 1,664,590 kWh and initiated, with the support of an external supplier, an in-depth analysis of our energy usage. This process is allowing us to identify activities and future objectives for reducing energy consumption, while also exploring alternatives for the self-production of clean and sustainable energy. We are developing a strategic plan aimed at further reducing our environmental impact as a company, making our processes more efficient and focused on the use of renewable resources.

Encaplast® operates in an area not subjected to water stress, a factor reflected in the company's production processes, which do not require significant water consumption. Water is sourced exclusively from the public water supply, ensuring a transparent and sustainable management of resources.

An additional advantage is that the only water discharge resulting from company activities concerns rainwater, which is directed into the public sewer system. This aspect minimizes the environmental impact related to water resource management, underscoring Encaplast®'s commitment to responsibly managing its operations and the territory in which it operates.

In our production process, we do not emit significant direct greenhouse gases, but we monitor emissions annually as required by ARPAE Emilia-Romagna, with particular attention to Total Organic Carbon (TOC) generated during solventless printing.

Indirect emissions mainly derive from activities such as the transportation of raw materials and workers, waste management, and the maintenance of outdoor greenery, whose clippings release greenhouse gases as they decompose.

Encaplast® is committed to reducing its environmental impact by optimizing processes and adopting solutions that minimize emissions throughout the supply chain.

Purchased Energy MIX

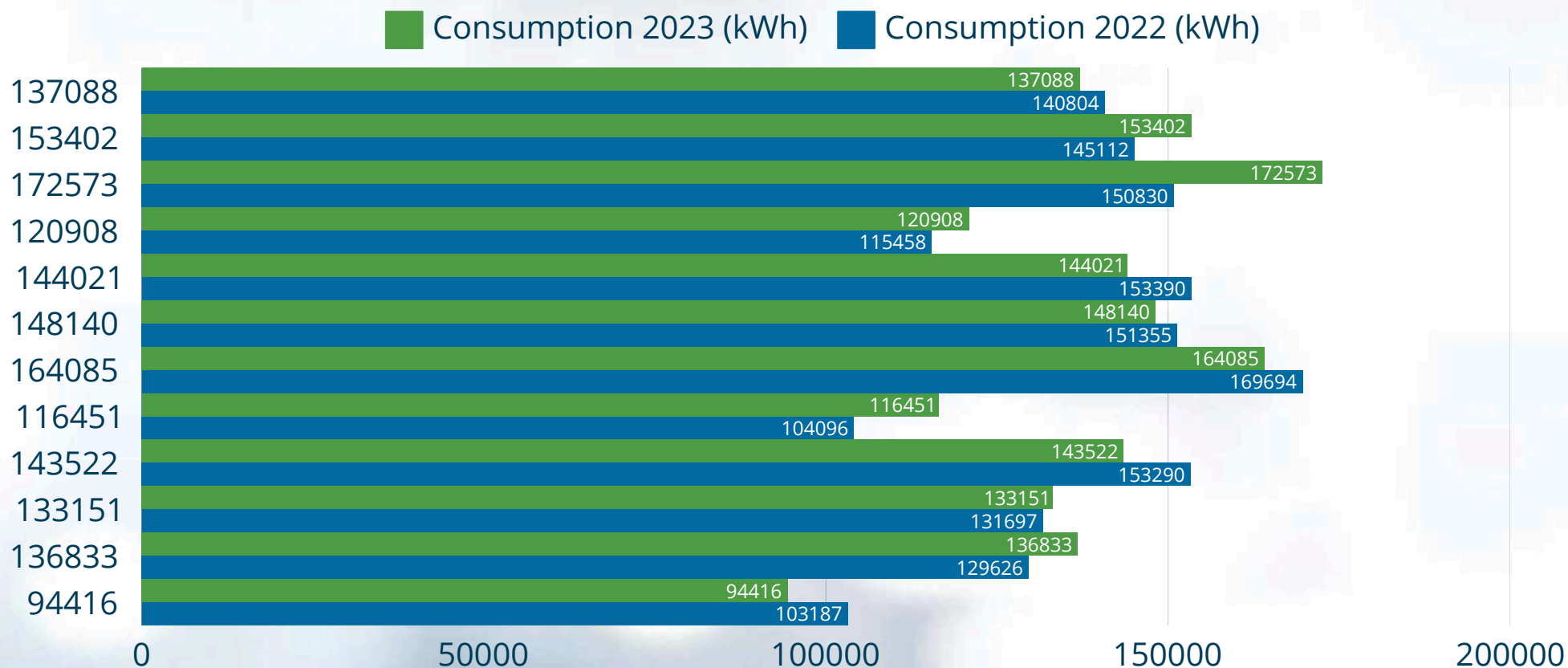
Composition of the energy Mix used for the production of electricity sold by our supplier over two years

Primary sources used	YEAR 2023	YEAR 2022
Renewable Sources	37,97%	38,3%
Coal	12,65%	11,04%
Natural Gas	41,57%	43,27%
Petroleum Products	1,11%	1,13%
Nuclear	1,99%	1,87%
Other Sources	4,7%	4.4%

Our goal for the coming years is to prioritize suppliers that use a higher percentage of renewable energy sources, in order to reduce the environmental impact associated with emissions generated by energy use.

Energy consumption year 2023

1,664,590.00 kWh



In 2023, we began working with an external supplier to specifically analyze our energy consumption and to study activities and future objectives aimed at reducing it, as well as evaluating alternatives for the self-production of clean and sustainable energy.

Environmental Certification: A Commitment to a Sustainable Future

Encoplast® is proud to announce the achievement of the Environmental Savings Certificate for the period 01/01/2023 - 31/12/2023, a recognition of our commitment to sustainability. This accomplishment was made possible through the use of materials made from Fiberpack®, a choice that underscores our environmental responsibility.

What is Fiberpack®?

Fiberpack® is a material obtained from the recycling of cellulose fibers found in beverage cartons, contributing to the reduction of environmental impact.

Towards a More Sustainable Future

These results demonstrate how a conscious approach can generate tangible environmental benefits, aligned with global sustainability goals.

Our Commitment

Encoplast® continues to invest in eco-friendly solutions and materials like Fiberpack®, with the goal of reducing environmental impact and creating value for the environment and society. This certification represents another step in our journey toward a greener future and a concrete demonstration of our corporate social responsibility.

Concrete Results

Thanks to this choice, Encoplast® achieved measurable results:

- Recovery of 4,809 Tetra Pak® beverage cartons (1-liter size).
- Preservation of 1.9 trees, contributing to forest conservation.
- Reduction of 125.8 kg of CO₂e, helping to decrease greenhouse gas emissions.



Waste generation and significant impacts

We periodically track waste production and conduct detailed analyses of proper separation and the quantity of materials managed. This process allows us to quantify the raw materials used and the waste generated.

Raw materials input:

1. PAPER 953 tons input
2. PLASTIC FILMS 1,200 tons input
3. ALUMINUM 12 tons input
4. TYVEK® 158 tons input

During Encaplast®'s production process, a variety of waste is generated in:

- 150101 PAPER COLLECTION 39 tons output
- 150106 MIXED MATERIAL COLLECTION 325 tons output
- 150102 PLASTIC COLLECTION 13 tons output
- 150105 COMPOSITE MATERIALS COLLECTION 80 tons output

The other types of waste produced by the organization are:

- 080318 TONER - From printer use during the sealing process

- 150103 WOODEN PALLETS - 24 tons output, originating from raw material suppliers and not reusable for the shipment of finished products

- 150111 EMPTY SPRAY CANS

- 080312* INK WASTE CONTAINING HAZARDOUS SUBSTANCES (wastewater from cleaning in-line printers - printing system under replacement) 65 kg output

- 080308 AQUEOUS LIQUID WASTE CONTAINING INK (4 tons output, derived from washing printing machines).

- 150110* PACKAGING CONTAINING RESIDUAL HAZARDOUS SUBSTANCES OR CONTAMINATED BY SUCH SUBSTANCES (empty drums) 170 kg output

- 150202* ABSORBENTS, FILTER MATERIALS (UTA air system filters) 333 kg

The disposal of our products

Our finished product, realized by Encaplast®'s manufacturing processes, consists of packaging solutions for medical products and other applications.



For each packaging product, we apply environmental labeling that provides clear instructions for proper disposal, based on the classification defined by the organization.

Waste management is entrusted to a qualified external provider, responsible for the collection, transport, recovery, and/or disposal of the generated waste. Encaplast® closely monitors the validity of authorizations for waste storage, transport, and disposal/recovery. To ensure compliance and traceability, the company records the waste management forms in a dedicated Excel file for analysis and internal controls. Additionally, we maintain a paper logbook of waste input and output, certified by the Chamber of Commerce of Modena (CCIAA). Annually, according with the scheduled deadlines, the Single Environmental Declaration Model (MUD) is prepared with the support of an external consultant.



Waste not sent to landfill

The waste generated by production activities is not sent to landfills. Instead, waste from offices and cafeteria areas is collected through the local door-to-door collection service.

Hazardous waste not sent to landfills is divided into the following recovery operations:
7.5 TON waste destination:
R13**



Non-hazardous waste not sent to landfills is divided into the following recovery operations:
455 TON waste destination: R03*
23.06 TON waste destination:
R13**



Other recovery options for non-hazardous waste:
4 TON waste destination: D15***



***R03**: recycling/recovery of organic substances not used as solvents (including composting and other biological transformation operations)

****R13**: storage of waste for submission to one of the operations listed in points R1 to R12 (excluding temporary storage before collection at the site where it is produced).

*****D15**: preliminary storage before one of the operations listed in D1 to D14 (excluding temporary storage at the site where it is produced).



4

PEOPLE

People. Commitment to human capital: safety, growth, and inclusion

Encaplast® places central importance on the value of human capital, promoting corporate policies that ensure a safe, inclusive, and stimulating work environment. Diversity and inclusion are core principles, supported by continuous investment in training and professional development for employees.

Over the past four years, Encaplast® has allocated significant resources and undertaken targeted investments to improve workplace safety and quality.

Among the numerous activities carried out annually, several crucial procedures were implemented and updated in 2023 to protect health and safety:

- **Procedure for the use of work equipment**
- **Maintenance procedure**
- **Procedure for the use of chemical substances**
- **Occupational health monitoring procedure**
- **Procedure for reporting injuries, near misses, and hazardous situations**
- **Audit procedure**
- **Training and information procedure**
- **Shelf management procedure**
- **Fire safety procedure**

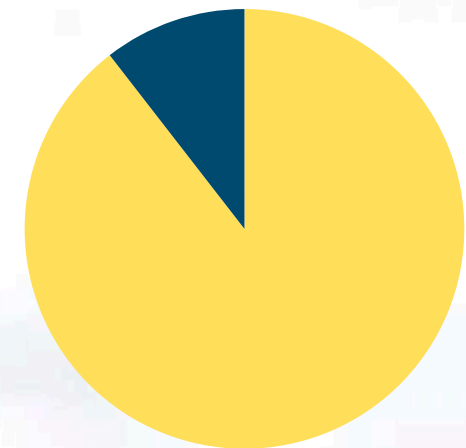
In particular, the reporting procedure enabled the identification of near-miss situations, allowing for preventive interventions. This tool has proven effective in helping the company identify and resolve potential risks and/or hazards.

In 2023, manipulators were introduced to reduce ergonomic risks at packaging workstations. This solution optimized handling processes, allowing staff to manage boxes of various sizes and weights without incurring postural risks.

Encaplast® has an occupational health monitoring system compliant with Legislative Decree 81/08, carried out by qualified providers and supported by internal oversight of the fire emergency system.

- Emergency management: specialized first aid and fire-fighting teams are active to intervene when necessary.
- Mandatory training: all personnel is trained according to current regulations.
- Risk assessment updates: risk assessments are reviewed and adjusted in case of significant changes to production processes or workplace layouts.

CROSS-FUNCTIONAL TRAINING COURSES
10.5%



SPECIFIC SAFETY TRAINING COURSES
89.5%

Workplace Injuries

Identification of hazards with serious consequences

The risks associated with each job role have been assessed and documented in job information sheets, prepared by the Prevention and Protection Service based on the specific risks related to company activities. The sheets include:

- Provisions related to measurable risks (noise, vibrations, chemical substances).
- Safety regulations and company policies regarding the use of hazardous substances and mixtures.
- Protective and preventive measures and activities adopted.

Each employee receives the information sheet upon hiring and signs it to confirm acknowledgment, understanding, and acceptance of the information provided.

Actions taken to eliminate hazards and reduce risks

For every incident or risky situation, an accident analysis report is completed, defining the actions to be taken, the implementation timeline, and the responsible person.

In the specific case of a serious injury, the actions taken included:

- Training and informing personnel on internal procedures.
- Reassessing the material inflow and outflow processes.
- Ensuring the correct use of handling equipment involved in the incident.

Actions to eliminate other workplace hazards

Each incident or critical situation is analyzed using the accident analysis report, enabling the identification and implementation of targeted corrective measures.

Reported injuries

3

Days of absence

29

These data reflect the importance of continuous monitoring and targeted preventive actions to ensure workplace safety.



Assessment of health and safety impacts of product and service categories

Encaplast® products comply with strict safety standards and international regulations. Here are some of their key characteristics:

Chemical safety:

- They do not contain substances classified as carcinogenic, mutagenic, or toxic for reproduction (CMR), nor persistent, bioaccumulative, and toxic (PBT) substances or endocrine disruptors included in the ECHA SVHC (Substance of Very High Concern) list, in compliance with the REACH regulation.

Compliance with European directives:

- They do not contain substances included in the RoHS Directive No. 2002/95/EC of the European Parliament and Council of January 27, 2003, which restricts the use of certain hazardous substances in electrical and electronic equipment.

Food contact:

- They comply with REGULATION (EU) No. 10/2011, governing materials and articles intended to come into contact with food.

Absence of harmful substances:

They do not contain:

- Per- and polyfluoroalkyl substances (PFAS)
- Perfluorooctanoic acid (PFOA)
- Perfluorooctane sulfonic acid (PFOS)
- Bisphenol A (BPA)
- Mineral Oil Saturated Hydrocarbons (MOSH)
- Mineral Oil Aromatic Hydrocarbons (MOAH)

Initiatives for continuous training and professional growth

At Encaplast®, employee professional growth is a core value, based on mutual trust and the development of individual skills.

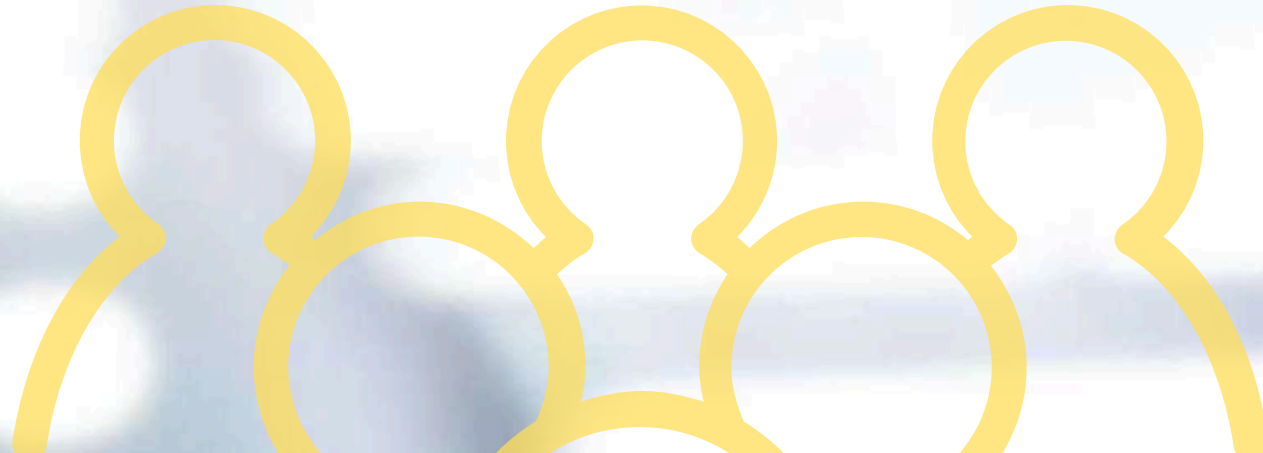
Support for training and internal growth:

- Annual evaluation: each year, training courses and system implementations are identified to promote personal and corporate growth.
- Constant dialogue: employees have the opportunity to interact daily with colleagues and management to define personalized development paths aligned with their interests and goals.
- Facilitated funding: the company uses facilitated financial tools to access tax relief grants, maximizing investments in training and professional development.

Training courses in 2023:

- Ongoing training for new employees and long-standing staff on the use of company software and management systems.

Through these initiatives, Encaplast® demonstrates a tangible commitment to fostering human potential and creating a stimulating and collaborative work environment.



Policies for diversity and inclusion

At Encaplast®, we are committed to fostering a fair and inclusive work environment where everyone feels valued and respected. Through training initiatives, inclusive events, and attention to individual needs, we promote dialogue as a tool to overcome obstacles and create a collaborative and positive environment.

We pay particular attention to health and safety, ensuring appropriate materials and spaces across all company areas, from production to offices. Additionally, we work consistently to define clear roles and assign precise responsibilities, so every employee knows who to turn to for support and feedback.

No episodes of discrimination reported in 2023



Actions for social responsibility, including projects for local community well-being

In 2023, Encaplast® launched numerous projects to support the local community, both as an individual company and through the #WeCare group. Founded in Mirandola, #WeCare now brings together 17 companies from the industrial district, aiming to create shared value among businesses, citizens, and institutions. Through community welfare projects and local initiatives, the group seeks to improve the quality of life in the area, promoting inclusion and sustainability.

Among our most significant collaborations as Encaplast®, the partnership with the social cooperative La Zerla stands out. La Zerla focuses on the workforce integration of individuals with disabilities or psychological and social disadvantages. This partnership has resulted in two main initiatives:

- Environmental and social sustainability: we entrusted La Zerla with the cleaning and sanitization of plastic pallets used for transportation, promoting the reuse of materials and reducing waste. This project had a dual impact, contributing to environmental protection and supporting the workforce inclusion of individuals in socially vulnerable conditions.
- Preparation of holiday gift packages: during the holiday season, La Zerla managed the preparation of gift packages for clients and partners. This activity, carried out during such a special time, reflects our commitment to supporting local organizations, valuing the contributions of those involved, and placing human connections at the forefront.

Both initiatives are practical examples of how businesses and social cooperatives can collaborate to generate benefits for both the environment and the community, strengthening the social fabric and promoting a more inclusive and sustainable economy.

Through these actions, Encaplast® reaffirms its commitment to social responsibility, encouraging stakeholders to consider sustainability and inclusion as central values for a better future.

Actions for social responsibility, including projects for local community well-being

Through the #WeCare group, Encaplast® collaborates with other member companies on various initiatives aimed at improving the quality of life in the local area. Key actions include:

- **Creation of spaces and events for social interaction:** organizing activities and events dedicated to strengthening connections among local residents, offering opportunities for families, colleagues, and friends to come together and fostering new relationships in a positive and welcoming environment.
- **Support for local communities:** targeted interventions to assist communities in need, such as rebuilding structures damaged by weather events, establishing childcare centers to help families manage daily life, and promoting cultural and informational activities to enhance the area's attractiveness and foster a sense of belonging to the community.
- **Intercompany sports tournament:** designing and organizing an annual sports event involving group companies. Each company participates with its teams, preparing in the months leading up to the tournament. This three-night event provides an opportunity to build bonds among colleagues, promote health through sports, and support local organizations involved in the event's coordination.
- **Promotion of educational experiences:** initiating internships for ITS students and summer school-to-work transition programs, offering concrete opportunities for professional growth and integration between the educational and corporate worlds in a stimulating environment focused on skill development.

Through these initiatives, Encaplast® and the #WeCare group work together to enhance the local area, creating a more cohesive, inclusive, and attractive environment for everyone who lives and works there.



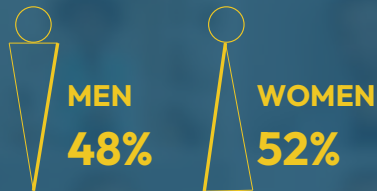
Overview of employees

93 Staff as of 31/12/23

Permanent contracts
73%

Fixed-term contracts
27%

Genre



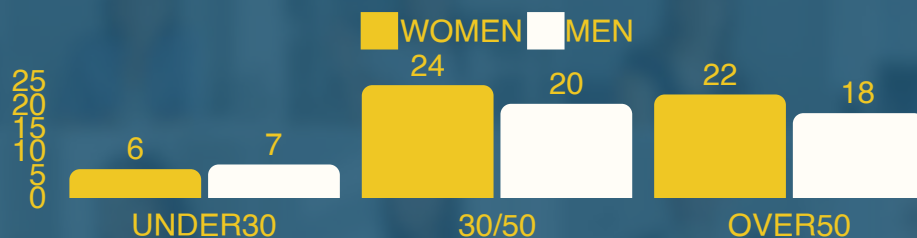
Managers and Executives aged 30-50



Managers and Executives over 50



Office staff and Workers by gender and age



Welfare

Advance on TFR up to 70%

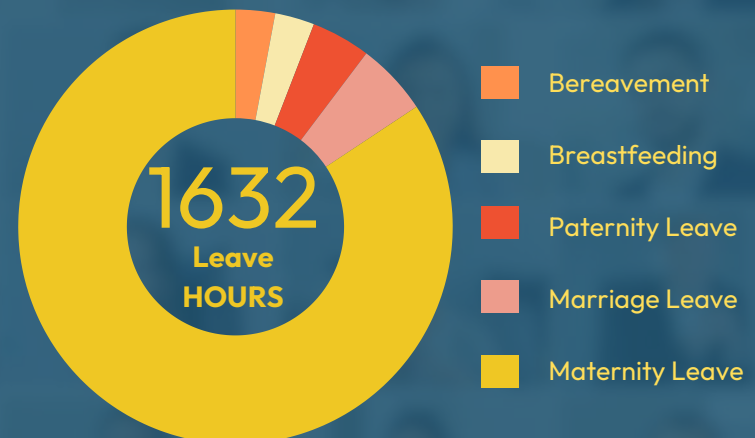
We offer our employees the opportunity to receive up to 70% of their TFR (Severance Pay).

Year-end bonuses

We have corporate welfare policies that support the families of our employees.

Union Relations

100% of our employees are covered by collective bargaining agreements, and Encaplast® supports freedom of association.





Future goals and sustainability commitments

Aligned with our commitment to integrated sustainability, Encaplast® has outlined a series of strategic initiatives to improve its business processes and promote an inclusive and responsible work environment. These goals aim to strengthen our positive impact on both the environment and the corporate community, focusing on innovation, sustainability, and employee well-being. Below, we detail the main planned and ongoing initiatives.

Reducing and recycling plastic through internal awareness initiatives

Encaplast® actively promotes the reduction of plastic consumption through internal awareness campaigns. Measures such as the adoption of company-branded water bottles and the installation of water dispensers in various areas of the headquarters represent significant steps toward reducing single-use plastic. The company will also organize awareness campaigns to engage employees in proper waste management, contributing to recycling efforts and waste reduction.

Flexible work hours to support work-life balance

Encaplast® will introduce a flexible work hours policy aimed at improving the balance between professional and personal life. This initiative seeks to provide employees with greater autonomy in managing their work schedules, enabling them to address family and personal needs with peace of mind. The goal is to create a more inclusive work environment focused on individual well-being.

New environmental and corporate ethics certifications (2024/2025)

For 2024/2025, Encaplast® plans to achieve new environmental and corporate ethics certifications. These certifications will reinforce the company's commitment to adhering to the highest international standards and promoting ethical and sustainable practices. Achieving Carbon Footprint certification is a key objective, aimed at measuring and reducing the environmental impact of our operations.

Investments in renewable and self-generated energy

Encaplast® is developing a plan to invest in the self-production of energy from renewable sources, with the goal of further reducing the environmental impact of its activities. This includes a detailed analysis of energy consumption and the identification of technological solutions for clean energy generation. This commitment represents a tangible step toward greater energy independence and more sustainable production.

Progressively improving resource efficiency in consumption and production

Resource efficiency is a cornerstone of Encaplast®'s sustainability strategy. The company is continuously committed to optimizing production processes, reducing waste, and improving the use of materials and energy. This approach helps minimize overall environmental impact while ensuring high-quality products for our clients.

Investments in employee training

Encaplast® considers continuous training an essential element for the professional and personal growth of its employees. The company regularly invests in skill development programs, with targeted courses to enhance the technical, managerial, and operational capabilities of its staff. These investments not only strengthen human capital but also help foster an innovative and stimulating work environment.

The beginning of our journey

Stakeholder mapping and the identification of material topics form the foundation of a solid and credible sustainability strategy. Encaplast® has followed a structured process to develop these key elements, considering specific criteria and approaches:

- Encaplast® has taken into account all stakeholders relevant to its operations, both internal and external, including: customers, suppliers, employees, shareholders, authorities, local communities, non-governmental organizations, and media.

- The initial engagement focused on internal decision-making stakeholders, such as members of the Board of Directors, executives, and key function managers. Over the next year, this process will be gradually extended to all external stakeholders to ensure broader and more inclusive dialogue.

- Material topics were identified through an internal working group, which examined:
- the guidelines and specific indicators of the Sustainability Accounting Standards Board (SASB) framework for the Containers and Packaging sector.

- Issues relevant to the primary stakeholders' industries, particularly customers operating in the Medical Equipment & Supplies sector. SASB-identified specific impacts, risks, and opportunities relevant to the company were analyzed.

- To complete the assessment, Encaplast® analyzed market trends, identifying key opportunities and challenges in the pharmaceutical packaging sector. Key aspects evaluated included:
 1. Innovation
 2. Quality
 3. Safety
 4. Competitiveness

This allowed the company to outline a strategic approach tailored to the needs of an ever-evolving market.

- Encaplast® developed material topics by adhering to the double materiality principle outlined in the Global Reporting Initiative (GRI) 2021 guidelines. This approach requires assessing:
 1. The company's impact on society and the environment.
 2. The impact of society and the environment on the company.

- Special attention was given to issues related to:
 1. Health and safety in facilities and for workers.
 2. Waste management.These topics were identified as areas where Encaplast® can intervene directly, mitigating potential impacts and leveraging opportunities from a stronger focus on these aspects. The company is committed to translating these initiatives into tangible benefits for its market and all stakeholders involved.



Stakeholder Mapping

Stakeholder mapping was carried out through a review of the literature, consultation of external sources, and internal analysis, with the goal of identifying the relevant stakeholder categories for Encaplast®'s activities, their interests, expectations, and influences. This process allowed us to identify the following groups:



Customers:

These include pharmaceutical and medical companies that purchase packaging products from the company.

Customers require:

- Innovative and customized solutions.
- High quality and guaranteed safety.
- Competitive prices.
- An increasing commitment to workplace safety and ethical-environmental compliance.

Suppliers:

These include companies that provide raw materials, components, services, and equipment necessary for production.

Suppliers must ensure:

- Compliance with required quality standards.
- Adherence to safety regulations.
- Adoption of sustainable practices.

Employees:

These are individuals working inside or outside the company, in the following roles:

- Employees
- Workers
- Collaborators
- Third parties

Shareholders:

These are individuals or entities that hold ownership shares in the company.

Shareholders:

- Invest capital in the company.
- Participate in strategic decision-making.
- Expect a financial return and growth in company value.

Authorities:

These are public entities that regulate and oversee company activities, intervening in areas such as:

- Tax regulations
- Environmental, health, and social regulations

Authorities impose:

- Obligations and concessions
- Incentives and penalties
-

Local Communities:

These represent groups of people who live and work in the areas where the company operates.

Local communities are interested in:

- The company's impact on natural resources and environmental quality.
- Employment opportunities and social development.

Non-Governmental Organizations:

These include associations, foundations, and networks that work for social, environmental, and humanitarian causes.

NGOs can:

- Collaborate with the company on specific projects.
- Apply pressure or raise criticisms.

Media:

These include traditional and digital media that:

- Disseminate information about the company's activities.
- Influence the perception and reputation of Encaplast® among the public.

This mapping represents a key step in better understanding the dynamics with our stakeholders and building strong, transparent relationships.

Stakeholder Engagement: From Mapping to Actions

Stakeholder mapping allowed us to classify them based on their level of influence and interest regarding material topics, using a dedicated matrix.

Influence	Interest	Stakeholder Group
High	High	Shareholders, customers, authorities
High	Medium	Managers, key function leaders
Medium	High	Employees, local communities, NGOs
Medium	Medium	Suppliers, media

Definition of Engagement Methods

The matrix allowed for the identification of the most effective methods of engagement and communication for each stakeholder group. This approach aims to:

- Ensure the active participation of stakeholders.
- Align their expectations with the company's sustainability strategy.

Current Status and Future Developments

Currently, engagement has been limited to internal decision-making stakeholders through:

- Structured interviews: to gather in-depth opinions.

- Surveys: for standardized data collection.
- Participatory workshops: to promote discussion and sharing.

In the upcoming year, engagement will be progressively extended to external stakeholders through:

- Surveys: to gather a broad and representative view.
- Focus groups: to explore specific topics in an interactive setting.
- Dedicated meetings: to consolidate dialogue and strengthen collaboration.

This approach ensures transparent and constructive interaction, which is essential for the continuous improvement of our sustainability practices.

Definition of Encaplast®'s Material Topics

The definition of material topics was carried out through an analysis of data and information collected from internal stakeholders, the SASB framework, and market trends.

The work we conducted allowed us to identify the following material topics:

- **Public Health and Facility Safety:** This refers to the measures implemented to prevent and manage accidents, illnesses, and emergencies that may involve production facilities, machinery, raw materials, and finished products. Proper management of this topic has a positive impact on society and the environment by contributing to the protection of public health and the environment, preventing pollution, contamination, and damage. At the same time, it positively impacts the company by reducing the risks of disruptions, penalties, and reputational damage, ensuring operational continuity, regulatory compliance, and customer trust.
- **Worker Health and Safety:** This refers to the measures implemented to prevent and manage injuries, illnesses, and stress that may affect employees, collaborators, and third parties operating within or outside the company. Minimizing the impacts of this issue represents a primary mission, ensuring the protection and well-being of all individuals involved. This commitment not only safeguards human health but also enhances productivity, reduces absenteeism, and fosters a safer, more supportive work environment.

- **Importance for the company as it contributes to the well-being and satisfaction of employees, improving their quality of life, motivation, and productivity.** Effective management reduces the risks of absenteeism, turnover, and legal disputes, enhancing employee availability, competence, and loyalty. This topic is also highly material for client companies due to a renewed and increasingly focused demand for adherence to both qualitative and quantitative metrics regarding worker health and safety management.

- **Waste Management:** This refers to the measures implemented to reduce, reuse, recycle, and dispose of waste generated by production activities in order to minimize environmental impact and the risk of contamination. This topic has a positive impact on the environment by contributing to the reduction of the ecological footprint and the preservation of natural resources, preventing waste, emissions, and excessive consumption. At the same time, it positively impacts the company by reducing disposal costs and greenhouse gas emissions, improving efficiency, competitiveness, and reputation.

- **Product Innovation and Quality:** This refers to the ability to develop and offer packaging solutions that meet technical regulatory, and market requirements,

ensuring the protection, preservation, and traceability of medicines, integrating elements of sustainability, and creating added value for customers and consumers. This topic strongly influences our company's competitiveness index and contributes to improving the health and safety of consumers by offering them effective, safe, and sustainable products. Every investment in this area has a positive impact on the company, as it increases customer satisfaction, loyalty, and differentiation, generating higher revenues, margins, and market shares.

- **Competitiveness and Profitability:** This refers to the ability to maintain and increase market share, optimize costs and efficiencies, generate profits, and create value for shareholders and other stakeholders. This topic has a positive impact on ownership and the Board of Directors, as it contributes to economic returns and the growth of company value, rewarding their investment, involvement, and trust. At the same time, it positively impacts the company, as it enables access to sufficient financial resources to support development, innovation, and sustainability.

Definition of Encaplast®'s Material Topics

Material Topic	Target	Actions	Reporting
Greenhouse gas Emissions Related to Energy Consumption	2024/2025	• Activation of the photovoltaic system already built and awaiting testing. • Conduct an inventory of the company's direct and indirect emissions using internationally recognized methodologies, such as the GHG Protocol. • Implement energy efficiency measures, use renewable energy, offset residual emissions, and engage in carbon sequestration, both within operations and across the value chain. • Monitor and communicate progress and results achieved, using reporting tools.	Sustainability Report
Customer satisfaction	2025/2026	• Develop innovative, accessible, safe, and sustainable products or services that meet customer needs and trends, considering the social and environmental impacts of their life cycle. • Create communication, support, and complaint channels for customers to listen to their requests, resolve issues, gather feedback, and improve service. • Conduct market research and surveys to understand customer preferences, expectations, and satisfaction, and monitor and communicate progress and results achieved.	Sustainability report
Employee health and safety	2025/2026	• Conduct a risk and opportunity assessment related to employee health and safety, considering both physical and psychosocial aspects such as stress, burnout, bullying, etc. • Improve and continue to implement prevention measures, training, information, and awareness on health and safety topics, involving employees, union representatives, occupational physicians, and supervisory bodies. • Implement emergency, rescue, and evacuation plans with appropriate equipment, devices, and protocols, and conduct regular drills.	Sustainability report

Methodological Note

This document represents the first Sustainability Report of Encaplast® S.p.A., covering the fiscal year 2023 (January 1st - December 31st). The main objective is to establish a shared, clear and transparent path to make the corporate ecosystem increasingly aware and proactive towards Environmental, Social, and Economic Sustainability. This journey is based on a thorough analysis of the risks and opportunities related to ESG topics relevant to the reference market. The Sustainability Report has been prepared in accordance with the GRI Standards – “Global Reporting Initiative Sustainability Reporting Standards” (2021 version). Additionally, for certain specific standards, the most updated versions have been adopted:

- GRI 207 (Taxes) – rev. 2019
- GRI 303 (Water and Effluents) – rev. 2018
- GRI 306 (Waste) – rev. 2020
- GRI 403 (Occupational Health and Safety) – rev. 2018

In the absence of specific reporting standards for the Packaging sector, Encaplast® has utilized data from the SASB™ Industry Brief “CONTAINERS AND PACKAGING – Sustainable Industry Classification System® (SICS®) CG-BF.”

These were integrated with an analysis of material topics for key stakeholders, primarily belonging to the Medical Equipment & Supplies field. These elements formed the foundation for the first internal working group.

Encaplast® S.p.A. engaged the support of an external professional to establish the stakeholder mapping process and ensure their ongoing engagement, in alignment with the AA1000SES standards of AccountAbility.

The Sustainability Report is published annually. The reporting scope for economic and financial data aligns with the Consolidated Financial Statements of Encaplast® S.p.A. as of December 31, 2023. To ensure data reliability, the use of estimates has been minimized; when used, they are explicitly indicated and based on the best available methodologies.

For further information about this document or to share feedback, please contact: [**sostenibilita@encaplast.com**](mailto:sostenibilita@encaplast.com)

PSCI Audit

In recent years, Encaplast® has undertaken a tangible path toward sustainability, culminating in the publication of this first 2023 Sustainability Report. A key milestone in this journey was the PSCI (Pharmaceutical Supply Chain Initiative) Audit, which allowed us to measure our commitment and identify areas for improvement. Audit Process

The audit was conducted over two days and involved all company departments. The assessment was carried out using an integrated approach:

- An on-site auditor conducted individual interviews with various employees.
- A remote auditor joined via video conference and reviewed all documentation in digital format.

The in-depth analysis did not reveal any critical issues but identified improvement actions to be scheduled to maintain our position as reliable suppliers, thus meeting market standards.

IMPROVEMENT PLAN

The PSCI Program – Pharmaceutical Supply Chain Initiative

Encaplast® was invited to participate in the PSCI program thanks to Merck, one of our main clients and an active member of the initiative. Founded in 2006, the Pharmaceutical Supply Chain Initiative (PSCI) is a non-profit organization that brings together companies from the pharmaceutical and healthcare sectors with the aim of promoting ethical, safe, and sustainable practices throughout global supply chains.

PSCI Program Objectives:

1. Promote responsible sourcing practices:
 - Ensure safe and fair working conditions.
 - Improve the integrity and sustainability of supply chains.
2. Facilitate collaboration between companies.
 - Share knowledge and experiences to more effectively address global challenges.

Merck has integrated the PSCI Principles into its Code of Conduct for Business Partners, extending participation to key suppliers like Encaplast®. This highlights the importance of maintaining high ethical, social, and environmental standards and fostering continuous commitment to improving overall performance. Companies adhering to the PSCI commit to complying with six key focus areas, which are:

1. ETHICS

Corporate Integrity	Transparent and ethical practices in all activities.
Anti-Corruption	Measures to prevent corruption, bribery, and misconduct.
Fair Competition	Compliance with competition laws.
Privacy Protection	Safeguarding personal and corporate data.
Intellectual Property	Respect for intellectual property rights.
Reporting	Secure and confidential channels to report unethical behavior.

PSCI Audit

2. WORK

Working Conditions	Contracts compliant with the law, fair payment, and reasonable working hours.
Child Labor	Prohibition of child labor exploitation.
Forced Labor	Prohibition of forced labor or human trafficking.
Fair Treatment	Prohibition of discrimination, harassment, and abuse.
Freedom of Association	Respect for workers' right to form unions.

3. HEALTH AND SAFETY

Safe Work Environments	Prevention of accidents and occupational diseases.
Training	Employee training on health and safety risks.
Emergency Management	Procedures to address fires, natural disasters, and other risks.
Occupational Health	Monitoring employee health in high-risk environments.

4. ENVIRONMENT

Regulatory Compliance	Compliance with environmental laws and regulations.
Emissions Management	Reduction of air, water, and soil pollution.
Waste	Safe and sustainable management of solid and liquid waste.
Resource Efficiency	Responsible use of water, energy, and materials.
Biodiversity Protection	Reduction of impacts on natural ecosystems.

5. MANAGEMENT SYSTEMS

Policies and Procedures	Adoption of standards for ethics, labor, safety, and environment.
Periodic Assessments	Monitoring and continuous improvement of performance.
Supplier Engagement	Requiring suppliers to comply with PSCI Principles.
Communication	Transparency on progress and corporate commitments.

PSCI Audit

6. RESPONSIBLE PRODUCT MANAGEMENT

Chemical Safety	Assessment and mitigation of chemical risks
Sustainable Production	Reduction of environmental impacts throughout the product life cycle
Traceability	Monitoring and control of the production supply chain

The PSCI program includes a rigorous Three-Phase evaluation process:

1. Self-assessment, completed in the last quarter of 2023.
2. Audit on-site, planned for January 2024 (and completed as of the publication date of this report).

Development of an Integration and Improvement Plan, Based on Audit Results and Aligned with the Objectives Defined by the PSCI Program.

In the next report, we will include the complete results and the related action plan approved by PSCI. However, we are pleased to anticipate that the audit did not reveal any significant risks. The observations were solely focused on minor improvements aimed at optimizing existing management systems and further refining risk assessment and management, particularly in areas not directly related to production, which was fully endorsed.

ecovadis

In 2023, we began our self-assessment journey on the Ecovadis platform, achieving our first score. This result represents an important starting point: it allowed us to gain awareness of our current performance level and identify areas for improvement.

Through this assessment, we obtained a practical tool to outline a strategic plan for the coming years, with the goal of progressively improving our score and further strengthening our company's position in terms of sustainability.

Agenda for the future



Indice dei contenuti GRI

INFORMATIVA	GRI #	CONTENUTI	COLLOCAZIONE	NOTE/OMISSIONI
GRI 2: General Disclosures 2021	2-1	Organizational details	Methodological Note	
	2-2	Entities included in the organization's sustainability reporting	Methodological Note	
	2-3	Reporting period, frequency, and contact point	Methodological Note	
	2-4	Restatements of information		Not applicable, first report
	2-5	External assurance		Not required
	2-6	Activities, value chain, and other business relationships	Company Introduction	
	2-7	Employees	People	
	2-8	Non-employee workers	People	
	2-9	Governance structure and composition	Company Introduction	
	2-10	Nomination and selection of the highest governance body	Company Introduction	
	2-11	Chair of the highest governance body	Company Introduction	
	2-12	Role of the highest governance body in overseeing impacts	Company Introduction	
	2-13	Delegation of responsibility for managing impacts	Company Introduction	
	2-14	Role of the highest governance body in sustainability reporting	Materiality	
	2-15	Conflicts of interest		Not applicable
	2-16	Communication of critical concerns	Company Introduction	
	2-17	Collective knowledge of the highest governance body	Company Introduction	
	2-18	Evaluation of the performance of the highest governance body		Not applicable
	2-19	Remuneration policies		Confidential
	2-20	Process for determining remuneration		Confidential
	2-21	Ratio of annual total compensation		Confidential
	2-22	Statement on sustainable development strategy	Letter to stakeholders	
	2-23	Commitments in policies	Future goals and sustainability commitments	
	2-24	Integration of commitments in policies	Future goals and sustainability commitments	
	2-25	Processes to remediate negative impacts	Future goals and sustainability commitments	
	2-26	Mechanisms for consultation and expression of concerns	Company Introduction	
	2-27	Compliance with laws and regulations	Quality excellence and regulatory compliance in packaging services	
	2-28	Associations	Collaborations and Associations	
	2-29	Approach to stakeholder engagement	Future goals and sustainability commitments	
	2-30	Collective bargaining agreements	Future goals and sustainability commitments	

DISCLOSURE	GRI #	CONTENT	LOCATION	NOTES/OMISSIONS
GRI 3: Material Topics 2021	3-1	Process for determining material topics	Future goals and sustainability commitments	
	3-2	List of material topics	Future goals and sustainability commitments	
GRI 201: Economic Performance 2016	3-3	Management approach to material topics	Future goals and sustainability commitments	
	201-1	Direct economic value generated and distributed	Profit	
	201-3	Obligations regarding defined benefit plans and other retirement plans	Profit	
	201-4	Financial assistance received from the government	Profit	
GRI 203: Indirect Economic Impacts 2016	3-3	Management approach to material topics	Profit	
	202-1	Ratio of standard entry-level wage	Profit	
	203-1	Infrastructure investments and services supported		Not material
	203-2	Significant indirect economic impacts		Not material
GRI 204: Procurement Practices 2016	3-3	Management approach to material topics		Not material
	204-1	Proportion of spending on local suppliers	Profit	
GRI 206: Anti-Competitive Behavior 2016	3-3	Management approach to material topics	Profit	
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		No action - not material
GRI 207: Taxes 2019	207-1	Approach to tax	Profit	No action - not material
GRI 301: Materials 2016	3-3	Management approach to material topics	Future goals and sustainability commitments	No action - not material
	302-1	Energy consumption within the organization	Planet	
	302-2	Energy consumption outside the organization	Planet	
	302-3	Energy intensity		Not applicable - not foreseen
	302-4	Reduction of energy consumption	Planet	
GRI 305: Emissions 2016	3-3	Management approach to material topics	Planet	
	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	Planet	Not material
	305-2	Indirect (Scope 2) GHG emissions from energy consumption	Planet	Not material
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Planet	
	306-2	Management of significant waste-related impacts	Planet	
	306-3	Waste generated	Planet	
	306-4	Waste diverted from disposal	Planet	
	306-5	Waste diverted from disposal	Planet	

DISCLOSURE	GRI #	CONTENT	LOCATION	NOTES/OMISSIONS
GRI 401: Employment	3-3	Management approach to material topics	Planet	
	401-1	New employee hires and employee turnover	People	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	People	Not applicable -confidentiality reasons
	401-3	Parental leave	People	
GRI 403: Occupational Health and Safety 2018	3-3	Management approach to material topics	People	
	403-1	Occupational health and safety management system	People	
	403-2	Hazard identification, risk assessment, and incident investigation	People	
	403-3	Occupational health services	People	
	403-4	Worker participation, consultation, and communication on occupational health and safety	People	
	403-5	Worker training on occupational health and safety	People	
	403-6	Promotion of worker health	People	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	People	
	403-8	Workers covered by an occupational health and safety management system	People	
	403-9	Work-related injuries	People	
GRI 404: Training and Education 2016	3-3	Management approach to material topics	People	
	404-1	Average hours of training per year per employee	People	
	404-2	Programs for upgrading employee skills and transition assistance programs	People	
	404-3	Percentage of employees receiving regular performance and career development reviews		Not applicable

DISCLOSURE	GRI #	CONTENT	LOCATION	NOTES/OMISSIONS
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		No incidents - not material
GRI 413: Local Communities 2016	3-3	Management approach to material topics		Not material
	413-1	Operations with local community engagement, impact assessments, and development programs.	People	
	413-2	Operations with significant actual and potential impacts on local communities	People	
GRI 416: Customer Health and Safety 2016	3-3	Management approach to material topics	People	
	416-1	Assessment of the health and safety impacts of product and service categories	PSCI Audit	
	416-2	Incidents of non-compliance concerning health and safety impacts of products and services	PSCI Audit	No incidents
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data		No complaints - not material



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