THE ROOTS OF THE FUTURE

SUSTAINABILITY REPORT
2022-2024

GALVANINA
GROUP

SUSTAINABILITY REPORT
2022-2024

INDEX

CHAPTER 1

SUSTAINABILITY AT GALVANINA

LETTER TO STAKEHOLDERS

Gianluca Privitera
Chief Executive Officer

We are proud to present our new **Sustainability Report**, highlighting the progress made in 2022, 2023, and 2024 in strengthening our commitment to environmental stewardship and responsible business practices. At Galvanina, sustainability is not just a goal, it is a **guiding principle embedded in our strategic and operational decisions, driving our growth and creating value for all stakeholders.**

Over the past three years, we have continued integrating sustainability into our business model, tackling global challenges with determination and setting concrete objectives to enhance our environmental, social, and economic performance. In 2021, we set an ambitious target to fully offset both our direct CO_2 emissions (Scope 1) and indirect emissions from energy consumption (Scope 2). Through a structured emission reduction and compensation plan, **we successfully neutralized our emissions for 2022 and 2023**. Achieving PAS 2060 certification in 2024 marked a pivotal step in our sustainability journey, solidifying our carbon neutrality efforts. Building on this success, we plan to expand our impact assessment by calculating Scope 3 emissions in 2025, encompassing our entire value chain. This critical step will provide a comprehensive view of our impact and help identify new reduction opportunities, engaging suppliers, partners, and customers in our sustainability transition.

Energy efficiency has been a cornerstone of our sustainability strategy. Following the 2021 plan to install solar panels at our Apecchio production site, we successfully completed the project in 2023, increasing the share of **renewable energy** in our operations. In 2024, we further optimized energy consumption by introducing advanced **low-intensity, high-efficiency lighting technology** for PET bottle production, significantly reducing energy use and improving operational efficiency.

Sustainable packaging remains a pillar of our environmental strategy. Since 2022, we have steadily increased the use of recycled plastic (rPET) in our bottles to 25% and integrated recycled materials into our shrink films, significantly reducing the use of virgin plastic over the past three years. With the upcoming **EU Packaging and Packaging Waste Regulation (PPWR)**, we will be proactively working to align with new standards, advance circular economy practices, and implement even more sustainable packaging solutions.

Water is a vital resource for our company, and its responsible management remains a top priority. In 2023, we achieved **Alliance for Water Stewardship (AWS) certification** for our **Apecchio site**, reinforcing our commitment to responsible water management. In December 2024, we successfully completed the AWS audit for our **Rimini facilities**, with the goal of extending the certification across all production sites.

Our commitment to sustainability was further recognized in **November 2024**, when we received **EcoVadis Bronze certification**, a globally recognized assessment for corporate sustainability, that acknowledges our progress in environmental, social and ethical areas.

We have also adopted voluntary sustainability standards, including **UNI/PDR 125 certification**, demonstrating our dedication to gender equality, and **SA8000 certification**, confirming adherence to the highest international labor and social responsibility standards.

Looking ahead, we are deepening our commitment to **diversity and inclusion**. In 2025, we will introduce an **inclusive leadership training program** for management, equipping leaders with tools to foster a more equitable corporate culture. Additionally, we will launch **voluntary training sessions for all employees** on diversity and inclusion, reinforcing a more inclusive and awareness-driven workplace. We believe that embracing diversity is a key driver of innovation and success, and we are committed to making it an even more central part of our strategy.

The period from **2022 to 2024** has been one of challenges, growth, and consolidation. Despite a complex economic landscape marked by geopolitical instability, rising energy costs, and supply chain pressures, we remained steadfast in our **investment in sustainability, innovation, and development**—laying the groundwork for a more resilient and responsible future.

As we move forward, our goal is not only to minimize our environmental impact, but also to create long-term economic value through sustainable practices, setting a benchmark for responsible beverage production and inspiring other businesses and stakeholders to join us in driving meaningful change.

UNITED BY WATER, DRIVEN BY RESPONSIBILITY

Galvanina and water share a deep connection, rooted in history and in the land, guiding us along a path of **responsible and regenerative growth**.

With this Sustainability Report, we want to share the commitment our company has chosen to undertake in a **structured and long-term way**: from achieving **AWS certification** at all our sites — reflecting our pledge to manage water responsibly and sustainably — to the steady increase in the use of **recycled materials** in packaging, and the adoption of **inclusive policies** that promote equal opportunities and value diversity.

We are aware that such an ambitious journey requires **active leadership**, consistency, and the ability to listen. This is why we have strengthened our dialogue with stakeholders, introduced tools such as **double materiality**, and made transparency a guiding principle of our actions.

Listen, measure, act: this is our approach to integrating sustainability into every strategic decision.

Our responsibility goes beyond the boundaries of our production sites and extends to the **communities** in which we operate. We believe that every company must generate not only economic value, but also **positive social and environmental impact**. This is why we invest in local **development projects**, support cultural and educational initiatives, and promote sustainable practices throughout the supply chain, enhancing the contribution of our partners and suppliers.

Innovation is a fundamental pillar of our sustainability strategy. From energy-saving technologies to circular economy models, we are committed to continuously reducing the **environmental footprint** of our activities, while maintaining high standards of product quality and safety.

In the coming years, we will consolidate the achievements reached so far, further strengthening the foundations of our commitment. **Promoting a culture of sustainability** at all levels of the organization will be essential to transforming everyday actions into **conscious and collective choices**. In this direction, we are implementing integrated planning processes that align business growth with **ESG objectives**, fostering concrete and measurable changes.

We are also aware of the urgency to **act against climate change**. Galvanina is committed to pursuing decarbonization goals by reducing greenhouse gas emissions through concrete and measurable actions. In 2025, we will develop a structured **decarbonization plan** that will consider not only the organization's emissions, but also those generated across the entire value chain. This is part of a broader **commitment** to a resilient, efficient, and **climate-oriented industrial model**.

Our people are the driving force behind every success. Their passion, creativity, and dedication fuel the change we aim to achieve.

Collaboration is what turns individual contributions into collective progress: by working together across teams and functions, we foster innovation and accelerate impact. **Building an inclusive, safe, and motivating work environment** is at the heart of our long-term vision, because only through the **growth and collaboration of human capital** can we successfully face global challenges.

Sabrina Mesisca
Sustainability Manager

METHODOLOGICAL NOTE

The **Galvanina Sustainability Report** for the financial year 2024 (hereinafter, the "Report") applies exclusively to **La Galvanina SpA** (hereinafter, the "Company"). Notably, the Company's commercial branches in the **USA, Canada, and Poland are excluded from the scope of this document.**

Furthermore, the consolidation perimeter of this sustainability statement differs from that of the financial statements, as the latter is prepared on a consolidated basis, which includes the commercial branches. The financial results in this sustainability report are presented on an individual entity basis.

For the **2024 Sustainability Report**, Galvanina has adopted a methodology in line with the **European Sustainability Reporting Standards (ESRS)** under the **Corporate Sustainability Reporting Directive (CSRD)**, while not yet being fully aligned with all ESRS requirements. This transition underscores our commitment to enhancing transparency and adhering to evolving sustainability regulations.
A double materiality analysis, has enabled us to assess sustainability topics based on their relevance to both company operations and stakeholder interests.

Reporting is conducted annually, covering the period from **January 1 to December 31, 2024**, and includes data from the past three years: **2022, 2023, and 2024**. To ensure an accurate and reliable representation of our sustainability performance, we prioritize directly measurable qualitative and quantitative indicators. Estimates are used only when necessary, particularly in areas where data collection processes are still being developed. As we continue to enhance our measurement capabilities, these estimates will become progressively more precise, offering deeper insights into our value chain impact.

To ensure consistency and reliability, the methodology applied in this report aligns with the standards used for our existing quality, environmental, and social certifications. This structured approach allows for the seamless integration of sustainability data into our broader management practices, reinforcing transparency and accountability.

Furthermore, indirect data sources utilized for value chain estimates adhere to strict quality and reliability criteria, ensuring a comprehensive and credible representation of key sustainability metrics.

This methodological approach reflects our long-term commitment to credible, transparent, and high-quality sustainability reporting, aligning with best practices and regulatory expectations.

VISION

Become the world's leading boutique non-alcoholic beverage company, delighting consumers with exceptional products and offering business partners impeccable service.
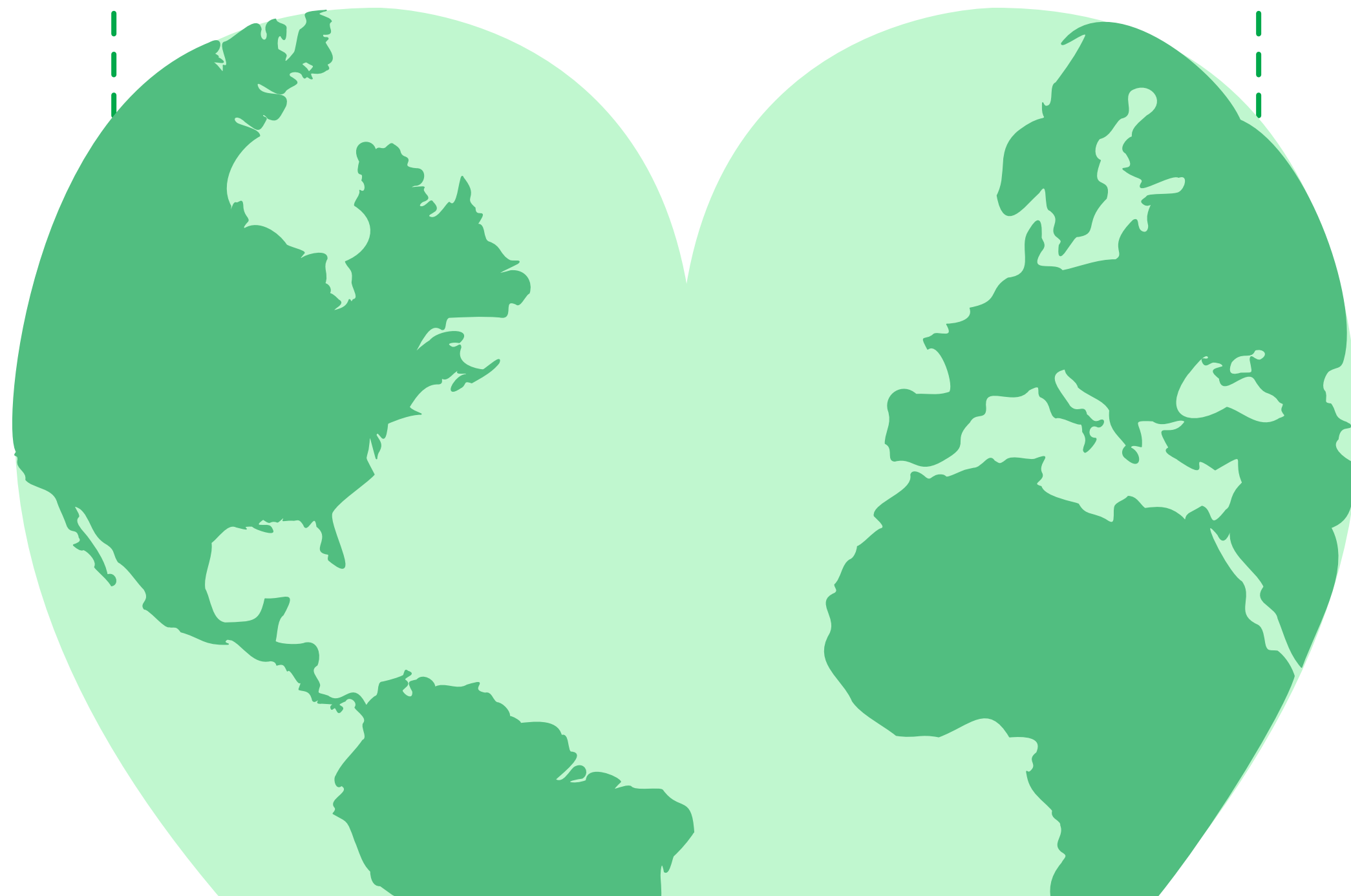
MISSION

To create and sell a unique range of high-quality organic and conventional beverages, leading the development of the premium mineral water category and setting a benchmark for top retailers worldwide as an alternative to leading brands. Additionally, to establish ourselves as a successful brand in the out-of-home channel, catering to all key consumption occasions.

ETHICAL VALUES AND PRINCIPLES

At Galvanina, our **Code of Ethics** sets clear expectations for ethical conduct among employees and business partners, serving as the foundation for our core principles and values. It shapes our corporate culture and guides daily decision-making while remaining a dynamic document, regularly reviewed to stay relevant to evolving challenges and ethical standards.

Our company is built on four fundamental pillars: **Integrity, Passion for Excellence, Teamwork, and Farsightedness**. Among these, Integrity stands as the cornerstone, underpinning all others. To encapsulate these values, we embrace the guiding principle **INSPIRE**:

We expect our people to embody these values naturally, acting with fairness, honesty, and consistency, even in the face of challenges. We acknowledge that ethical dilemmas vary across cultures and contexts and remain committed to making principled decisions.

These values not only define how we operate internally but also shape our relationships with all stakeholders—customers, suppliers, consumers, and the global communities in which we do business.

I	N	S	P	I	R	E
Integrity	Nurturing	Synergy	Passion	Innovation	Resilience	Excellence

GALVANINA THROUGH THE YEARS

Galvanina: The Origins of a Source of Excellence

Galvanina boasts an ancient and fascinating history. Nestled at the foot of Colle Paradiso, once home to ancient Roman thermal baths, Galvanina takes its name from the renowned mineral water spring. It is here that a journey begins, flowing through the centuries and deeply rooted in the territory of Rimini.

The Renaissance, Giorgio Vasari, and the Symbol of Galvanina

The emblem of Galvanina traces its origins to the noble family that once owned the mineral water spring. It is carved into a monumental 16th-century fountain and, according to tradition, was designed by the great Italian painter, architect, and art historian **Giorgio Vasari**.

Galvanina and 20th-Century Italy

Galvanina's first production facility was established in the early 1900s as a small artisanal operation. In the first half of the century, it pioneered the bottling of mineral water in glass containers. However, during the two World Wars, the facilities were destroyed, yet reconstruction took place swiftly. As more people recognized the digestive benefits of its water, the company continued to expand and develop its operations, ultimately growing into a well-established industrial enterprise.

The 1980s: A Decade of Growth

During the 1980s, Galvanina expanded its production beyond mineral water to include fruit-based and naturally flavored non-alcoholic beverages. This strategic move laid the foundation for the company's commercial expansion beyond national borders. In 1987, Galvanina's mineral water and beverages made their way first to tables in the United States and Canada, and soon after to more than 50 countries across Europe, Asia, and Oceania.

The 2000s: The Organic Revolution

Galvanina's expansion continued into the 2000s, driven by growing demand for its products, leading to distribution across various international retail chains. To solidify its success, the company expanded its production capacity, adding a new facility in Apecchio alongside its Rimini plant. Here, water from the **Val di Meti** spring is bottled. Demonstrating a keen understanding of market trends, Galvanina embraced innovation by dedicating itself to the creation of **organic beverages**, marking a pivotal shift in its journey.

Galvanina Today

Today, Galvanina operates three production sites, where the waters from the **Galvanina, Val di Meti, and San Giuliano** springs are bottled in glass, PET, and cans. The company has also expanded its portfolio to include flavored waters, soft drinks, mixers, and iced teas, available in both organic and conventional varieties. Driven by **quality, innovation, research, and authenticity**, Galvanina continues to grow, offering products that enhance taste experiences and satisfy even the most discerning consumers.
In **2019**, the global investment firm **Riverside** acquired Galvanina, aiming to further develop the company, expand its international market presence, and establish it as a globally recognized brand.
In **2021**, Galvanina published its first **Sustainability Report**, "The Roots of the Future," reflecting its commitment to both the planet and people.
Today, "Galvanina Group" embodies the company's ambition to evolve into a multi-brand, multi-sector enterprise, solidifying its position as a leader in the beverage industry.

OUR INTERNATIONAL PRESENCE

Galvanina is present in over 40 countries worldwide,

either under its own brand or through the private labels of premium retail chains. Its **key markets** include the **United States, Europe, Italy, Canada, and Asia Pacific**.
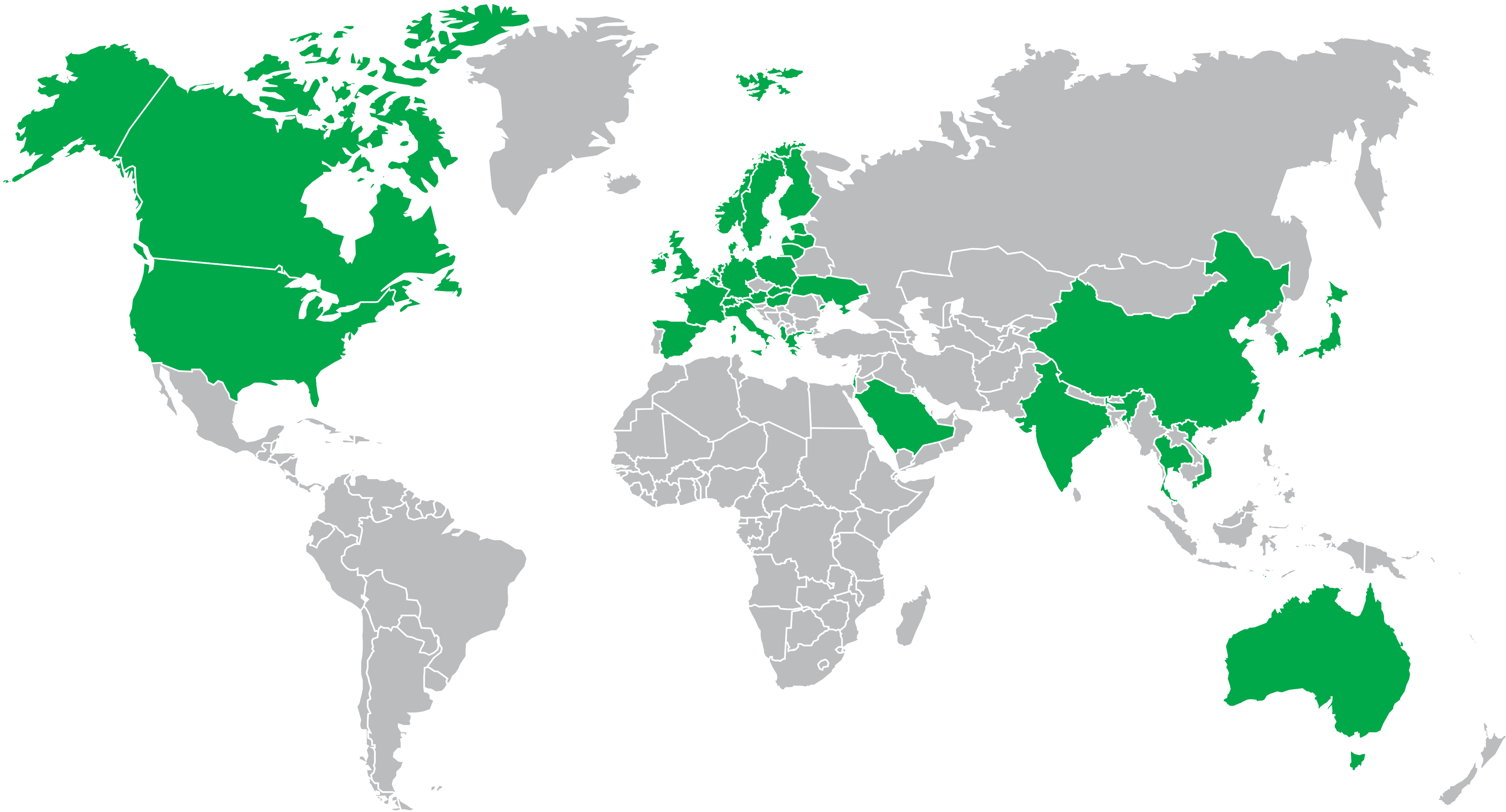
WATER SPRINGS AND PRODUCTION PLANTS

Galvanina operates **three production sites** in **Central Italy,** located in the **Emilia-Romagna** and **Marche** regions: **Galvanina, Val di Meti and San Giuliano**.

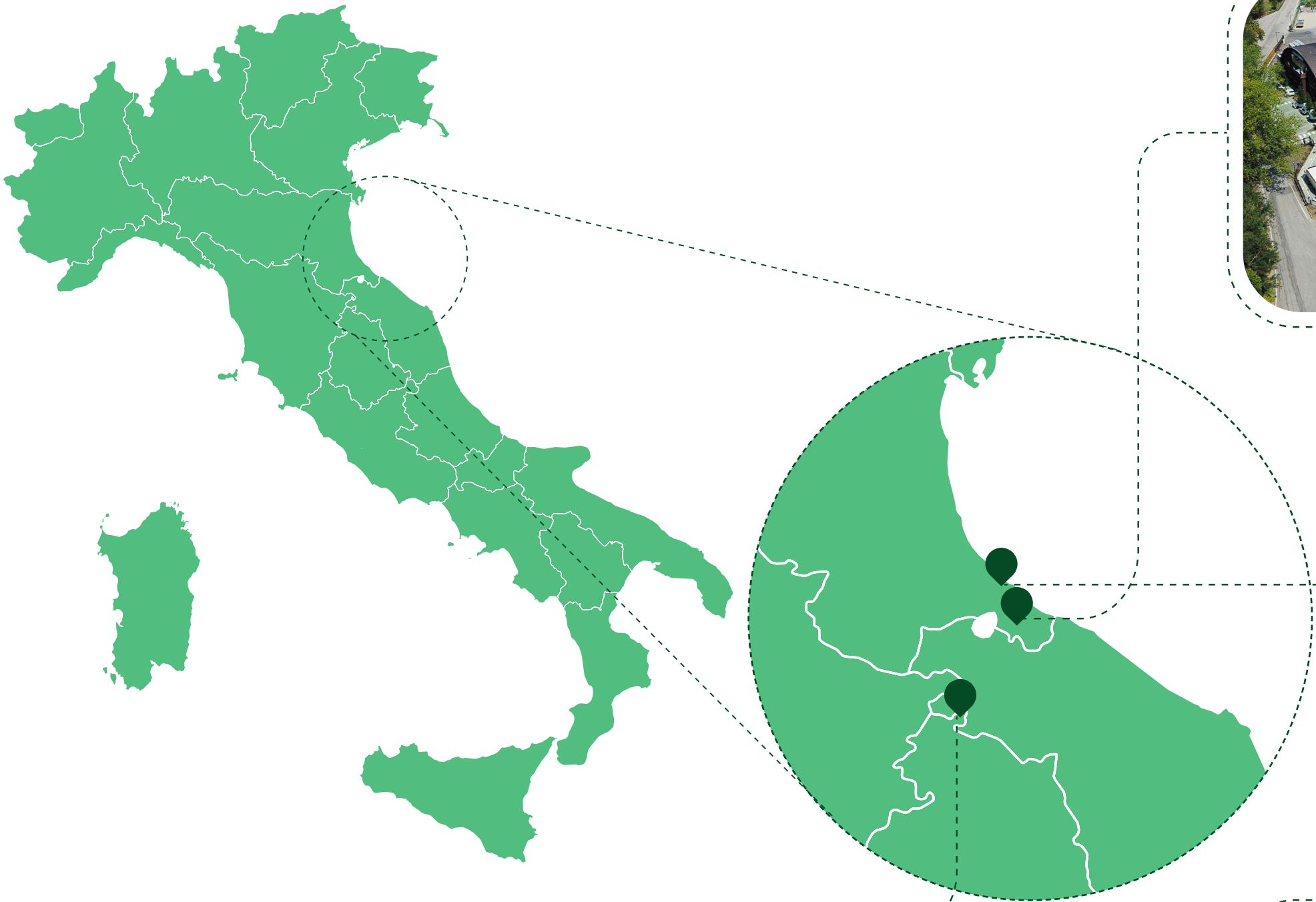Each facility is strategically located near the water sources that supply it. Moreover, every site specializes in producing different types of beverages, ensuring high-quality production and efficient resource management.

Galvanina Production Facility

The **Galvanina facility**, nestled in the hills of Rimini, is home to the production of a water, renowned for its digestive properties. This water undergoes a long natural journey, filtering through deep, expansive sand banks within the earth. Throughout this process, it is naturally enriched with essential minerals before emerging pristine and uncontaminated. Bottling activities at Galvanina began as an artisanal endeavor in the early 20th century and evolved into an industrial operation in 1928, with the construction of the first production facility. Today, this site remains the company's headquarters and a key production hub for natural and sparkling mineral water, as well as a variety of organic and conventional beverages.

San Giuliano Production Facility

Nestled near Rimini, the San Giuliano facility—also known as Sacramora was originally a water source for local communities. The name "Sacramora" is steeped in legend. According to local lore, during the 10th century, a marble sarcophagus washed ashore in the area now known as Sacramora and a water spring immediately emerged at the site, linking the site to spiritual significance. Over time, the plant has evolved into a modern production and bottling plant, specializing in natural and sparkling mineral water, as well as a variety of organic and conventional beverages.

Val di Meti Production Facility: Pure Water from the Heart of the Apennines

The Apecchio, Val di Meti, facility is in the heart of the central Marche Apennines, near the borders of Umbria and Tuscany.
Val di Meti water is particularly suited for low-sodium diets, offering a light and refreshing hydration experience. At this facility, natural and sparkling mineral water, as well as flavored waters, are produced and bottled, ensuring the highest standards of quality.

OUR PRODUCTS

Every day, Galvanina's production of soft drinks and mineral waters reaches the world's most important markets, where we proudly collaborate with leading retail chains.

A key driver of this success is our organic soft drinks, widely recognized for their superior quality and strong consumer appeal. Thanks to our commitment to natural ingredients, artisanal recipes, and time-honored Italian traditions, these beverages inspire exceptional loyalty and drive strong results for retail partners worldwide.

Organic soft drinks

The meticulous selection of raw materials, sourced with care from Southern Italy and the Mediterranean basin, forms the foundation of our exceptional beverages. The unique flavors and aromas of fresh, tree-ripened fruit, harvested in harmony with nature's cycles, bring to life products with an unparalleled taste, created from Galvanina's original recipes.

Mixers

Galvanina has embraced the world of mixology, creating a unique line of organic mixers designed to meet the needs of modern bartenders and elevate the art of cocktail making. Drawing on extensive experience and collaborations with leading professionals, we have crafted premium tonics, bitters, ginger beers, and colas that combine tradition with innovation.

Organic iced teas

Galvanina's organic iced tea line is crafted to ensure excellence at every stage of production. Made with premium tea leaves and organic citrus and fruit, these beverages deliver a refreshing and sophisticated experience. The range features classic lemon and peach tea, delicate white tea, revitalizing green tea, and soothing lemon, ginger, and honey tea. Offering pure, natural refreshment, Galvanina's organic teas are perfect for any occasion.

OUR PRODUCTS

Mineral waters

Galvanina's mineral waters are renowned for their balanced mineral content, natural effervescence, and unmistakable character. Enriched by unspoiled nature, they retain their unique qualities through a century-old artisanal heritage combined with modern production. Ideal for hydration, pairing with meals, or pure refreshment, Galvanina mineral waters embody authentic Italian excellence enjoyed worldwide.

Flavored mineral waters

Galvanina's flavored mineral waters combine naturally balanced minerals with organic citrus, fruits, and botanicals. Free from artificial flavors, sweeteners, or calories, these carefully crafted infusions enhance the water's natural qualities, offering a refreshing and sophisticated drinking experience. Whether featuring classic citrus notes, delicate fruit flavors, or innovative ingredient combinations, they provide a healthy and flavorful way to hydrate.

Adaptogenic drink

In 2024, Galvanina launched Fankee, an innovative line of Italian sodas with adaptogens to support health and well-being. Blending tradition with modern wellness, Fankee features three flavors— Mango, Cherry, and Lemon Raspberry— enriched with L-Theanine for relaxation, Ashwagandha for stress relief and cognitive support, and Organic Lion's Mane Extract for mental clarity. This innovative beverage redefines refreshment, offering nourishment for both body and mind.

Mocktails

At Galvanina, innovation is at the heart of everything we do. Inspired by Italy's rich "Aperitivo" tradition, we have created a premium line of organic mocktails—Bellini, Spritz, and Mimosa—crafted with high-quality ingredients. These refreshing, alcohol-free drinks capture the essence of Italian craftsmanship, blending tradition with modern taste.

OUR AWARDS

At Galvanina, we believe that true excellence comes from a combination of innovation, sustainability, and a deep respect for tradition—values that have made Italy a global benchmark for food and beverage craftsmanship. This dedication has earned us prestigious certifications and international awards, reinforcing our reputation as a leader in premium, high-quality beverages.

2023 Italy Gambero rosso
In the ranking compiled by Gambero Rosso, the Organic White Tea and Organic Peach Tea were ranked first and seventh, respectively, after the selection and tasting of 72 different products.

2022 Italy Gambero rosso
According to Gambero Rosso Magazine, Galvanina Organic Chinotto has been ranked among the best Chinotto beverages on the Italian market.

2021 London, UK The Spirits Business Tonic & Mixer Masters
The Spirits Business Tonic & Mixer Masters is one of the world's most prestigious and renowned blind-tasting competitions, dedicated to identifying and celebrating the finest tonic and mixer brands on the global stage.
In 2021, six Galvanina mixers were awarded gold medals, solidifying the brand's excellence in the category.
· Galvanina Organic Classic Tonic, Organic Yellow Grapefruit Tonic, and Organic Mediterranean Tonic were recognized as Best Flavored Tonic.
· Galvanina Organic Bitter Lemon received the title of Best Bitter Lemon.
· Galvanina Organic Ginger Cola was awarded Best Cola.
· Galvanina Organic Classic Ginger Beer was named Best Ginger Beer.

2019 London Bellavita Awards
The Bellavita Awards is the leading international competition dedicated to Italian food and beverage excellence, held annually in London.
In 2019, Galvanina received two prestigious accolades, confirming its position among the most appreciated Italian beverages.
· Galvanina Ginger Beer was awarded as the absolute winner in the Beverage category.
· Galvanina Lemonade earned the esteemed three-star rating.

2018 France Saveur de l'Année
In 2018, French consumers awarded two Galvanina beverages the prestigious "Saveur de l'Année" (Flavor of the Year) recognition for their outstanding taste.
With their bold and refreshing flavors, Galvanina Lemonade and Galvanina Ginger Ale captivated even the most discerning palates, securing a spot on the podium as the best-tasting beverages of the year in France.

2016 USA Fancy Food Sofi Award
In 2016, Galvanina's innovation and creative excellence were recognized in the United States with the prestigious Fancy Food Sofi Award.
Awarded in the "Cold Beverage Ready-to-Drink" category, Galvanina Blood Orange, Black Carrot, and Blueberry was crowned the most innovative flavor, further solidifying the brand's reputation for bold, high-quality, and unique taste experiences.

2014 London Quality Food Award
In 2014, Galvanina was honored with the prestigious Quality Food Award in London for its Mandarin soft drink.
This recognition celebrates the best Italian food product available in the UK, further reinforcing Galvanina's commitment to excellence, quality, and authentic Italian flavors.

2011 Tokyo Good Design Award
In 2011, Galvanina was awarded the prestigious Good Design Award in Tokyo for its distinctive sculpted glass bottle.
Established in 1957, this globally recognized award honors outstanding design, not just as an aesthetic achievement but as an innovation that enhances people's lives. This recognition highlights Galvanina's dedication to craftsmanship, creativity, and timeless elegance.

COMMITMENT TO QUALITY

Galvanina's Commitment to Excellence

At Galvanina, **quality is a fundamental value that shapes every aspect of our operations.** Our ultimate goal is to delight consumers with exceptional products, resulting in a distinctive range of high-quality organic and conventional beverages. This commitment begins with the meticulous selection of raw materials and extends to stringent production and processing standards that comply with internationally recognized benchmarks.

To uphold the highest standards of quality and safety, our production facilities continuously adopt globally recognized certifications in quality management, food safety, environmental sustainability, and regulatory compliance for food-contact products.

As a testament to this dedication, **Galvanina has earned some of the most prestigious international certifications for its management systems.**

These certifications not only validate our commitment to excellence but also foster continuous improvement in our internal processes. By regularly updating policies and procedures, we enhance product quality while strengthening our socio-environmental performance.

	STANDARD	AREA OF RELEVANCE
	BRC Certification	Ensures private-label products meet strict quality, safety, and regulatory standards. Recognized globally, essential for exports.
	IFS Certification	Evaluates food suppliers' ability to provide safe products for large-scale retail, ensuring compliance with legal and contractual standards.
	BIO Certification	Guarantees products are made from certified organic raw materials, sourced sustainably to promote biodiversity and resource conservation.
	USDA Organic	Regulates organic products in the U.S. under the National Organic Program (NOP), ensuring compliance for international producers.
	Canada Organic	Allows EU-certified organic products to be marketed in Canada through the EU-Canada Organic Equivalence Agreement.
	Kosher Certification	Ensures food production adheres to Jewish dietary laws, governing ingredients and processing methods, symbolizing product integrity.
	ISO 9001 Certification	Globally recognized Quality Management System (QMS) standard, ensuring continuous improvement in product and service quality.
	AEO Certification	Enhances international trade security by ensuring compliance with strict regulatory and security standards, fostering trust with customs.

	STANDARD	AREA OF RELEVANCE
	SA8000 Certification	Accredited standard protecting workers' rights and promoting ethical labor practices for a socially responsible work environment.
	UNI PDR 125 Certification	Demonstrates commitment to gender equality through policies that ensure equal opportunities and workplace inclusion.
	PAS 2060 Certification	Internationally recognized standard for achieving carbon neutrality through CO_2 measurement, reduction, and offset verification.
	Alliance for Water Stewardship (AWS) Certification	Global framework for sustainable water management, promoting responsible practices for community and environmental benefit.
	ISO 14001 Certification	International standard aiding in environmental management, compliance, and corporate sustainability efforts.
	ISO 45001 Certification	Ensures safe workplaces, preventing injuries and improving occupational health while ensuring compliance with OH&S regulations.
	EcoVadis Bronze Medal	Recognizes commitment to sustainability, ethics, and responsible sourcing, rewarding continuous environmental improvement.

RELATIONSHIP WITH STAKEHOLDERS

At Galvanina, we recognize that **strong and transparent relationships with our stakeholders are fundamental to our long-term success** and our commitment to sustainability. Engaging with both internal and external stakeholders allows us to foster trust, align our business strategies with industry challenges, and create shared value.

Our stakeholders include employees, customers, suppliers, financial institutions, labor unions, non-governmental organizations (NGOs), non-profit organizations, local institutions and communities, as well as academic institutions. Their involvement is crucial not only for shaping our corporate social responsibility initiatives but also for **guiding key strategic decisions**, such as our **double materiality assessment**.

Stakeholder engagement takes place through a variety of structured channels. Internally, we maintain an ongoing dialogue with employees via internal communication, periodic company-wide analyses, dedicated events, regular team meetings, and management committees.

CUSTOMERS

LABOR UNIONS

SCHOOLS AND UNIVERSITIES

EMPLOYERS

"Our goal is to create alliances which produce a competitive advantage and benefits for everyone."

SUPPLIERS

FINANCIAL INSTITUTION

LOCAL INSTITUTIONS / COMMUNITIES

NON-PROFIT ORGANIZATIONS

RELATIONSHIP WITH STAKEHOLDERS

Customers are actively involved through factory visits, participation in internal and external events, direct interactions with our business departments (sales, logistics, quality, R&D), and engagement via social media and satisfaction surveys.

Suppliers work closely with our procurement team as well as with logistics, quality, and research and development departments, ensuring strong operational alignment.

Financial institutions, including national and international banks that finance the group's main investments, engage with us through regular meetings with company management to align on financial strategy and investment planning.

Non-profit organizations (NGOs), such as associations promoting social, cultural, and sports-related activities (e.g., Food Bank), are engaged through sponsorships, sale of goods or services, and partnership projects that align with our corporate social responsibility efforts.

Certification bodies play a key role in ensuring compliance with regulatory and sustainability standards. Their engagement includes third-party verification, validation, and certification of documentation and reporting related to administrative, economic-financial, sustainability, and regulated management systems.

We also foster relationships with **institutions and local communities** through factory visits for regulatory approvals and collaboration on institutional projects. Our partnerships with **schools and universities** focus on training initiatives, innovative projects, and on-site learning experiences.

Additionally, we maintain an **open dialogue with labor unions and trade associations** through regular meetings with representatives, fostering collaboration and the exchange of best practices.

By continuously exchanging insights with our stakeholders, we strengthen our commitment to sustainability, ethical business practices, and continuous improvement. Their input has played a key role in our **double materiality assessment**, where we engaged both internal stakeholders (top management) and external stakeholders (key suppliers and customers) to ensure a well-rounded evaluation of the most relevant economic, environmental, and social issues.

At Galvanina, stakeholder engagement is not just a process—it is a cornerstone of our strategic vision, driving positive impact and long-term value for all parties involved.

DOUBLE MATERIALITY ASSESSMENT

LOW PRIORITY

1. Communities' social rights
2. Corruption and bribery
3. Management of suppliers
4. Pollution of soil
5. Responsible marketing practices
6. VC2 - Working conditions

MEDIUM PRIORITY

7. Corporate culture
8. Energy
9. OW1 - Equal treatment and opportunities for all
10. OW1 - Working conditions

HIGH PRIORITY

11. Access to quality information
12. Climate change adaptation
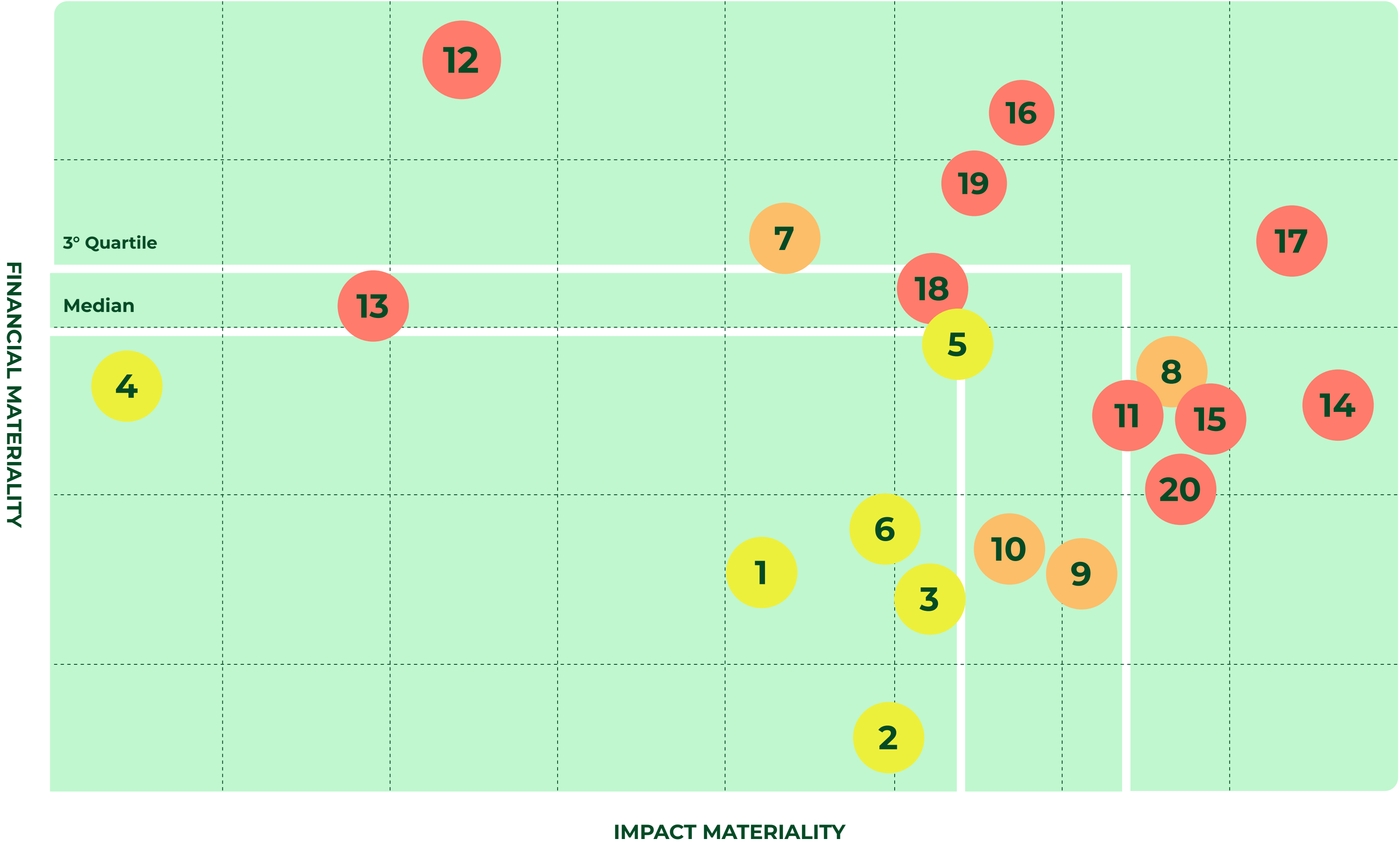13. Climate change mitigation
14. Microplastics
15. Pollution of water
16. Resource inflows
17. Resource outflows
18. User health and safety
19. Waste
20. Water

FINANCIAL MATERIALITY

3° Quartile

Median

IMPACT MATERIALITY

DOUBLE MATERIALITY ASSESSMENT

As part of its ongoing commitment to sustainability, Galvanina has conducted a **double materiality assessment (DMA)** to enhance our strategic approach. This assessment, conducted in alignment with the **EU Corporate Sustainability Reporting Directive** (CSRD), deepened our understanding of the industry's most pressing challenges and emerging opportunities.

The analysis considered both "impact" and "financial" materiality, as defined by the European Sustainability Reporting Standards (ESRS):

Galvanina began by mapping its entire value chain to identify the most relevant players who would be included in the scope of the **Double Materiality Analysis** (DMA). This step provided a clear understanding of the **company's operations and its sustainability impacts**, encompassing both upstream and downstream operations within the supply chain.

Then, using the European Sustainability Reporting Standards (ESRS) as a reference, the company identified potential sustainability issues that are most relevant to its business and industry. The **ESRS** table of topics and sub-topics served as the foundation for this analysis, from which a tailored list of sustainability themes was extracted:

- **Climate change mitigation**
- **Climate change adaptation**
- **Energy**
- **Pollution of water**
- **Pollution of soil**
- **Microplastics**
- **Water**
- **Resource inflows**
- **Resource outflows**
- **Waste**
- **Own workforce - Working conditions**
- **Own workforce - Equal treatment and opportunities for all**
- **Value Chain - Working conditions**
- **Communities' social rights**
- **User health and safety**
- **Access to quality information**
- **Responsible marketing practices**
- **Management of suppliers**
- **Corruption and bribery**
- **Corporate culture**

Once sustainability matters were shortlisted, Galvanina mapped the **potential impacts, risks, and opportunities** (IROs) across the value chain. This assessment helped to capture all relevant dimensions of sustainability, distinguishing between impact and financial materiality. The evaluation considered:

- **Environmental and social impacts** of business activities
- **ESG-related risks** that may affect financial performance
- **Opportunities** to enhance sustainability-driven value creation

To ensure a well-rounded perspective, we actively engaged **internal** and **external** stakeholders, integrating diverse viewpoints into the materiality analysis. This process involved a structured **survey** in which stakeholders were asked to rank **the impact and financial relevance** of each sustainability topic on a **Likert scale** (0 = not important to 5 = extremely important).

The **key stakeholders** involved in the assessment included: internal top management, key suppliers and customers. Stakeholder engagement was a critical component in ensuring that material issues reflect both business realities and external expectations.

Following the survey, **in-depth interviews** were conducted with key internal roles to further validate and refine the findings. These discussions provided additional insights into how sustainability matters align with Galvanina's strategic objectives and operational context.

The outcome of this structured process was the development of the **Double Materiality Matrix**, which highlights the most significant sustainability issues for Galvanina.

By leveraging both internal and external sources, engaging stakeholders, and conducting a thorough impact and risk assessment, Galvanina is well-positioned to enhance its sustainability practices. The findings from this process will guide our ongoing efforts to address **key challenges** and **opportunities** within our industry, ensuring a **sustainable and responsible business approach**.

For Galvanina, sustainability
is not merely about compliance
but a transformative force
and a strategic lever
for long-term value creation.

ECONOMIC SUSTAINABILITY AND TRANSFORMATIVE GROWTH

In an era defined by complexity and rapid change, organizations are increasingly judged on their ability to navigate crises and anticipate global transformations. **Galvanina embraces this challenge with a commitment to being transparent and responsible** in its interactions with business partners, clients, and stakeholders. **Sustainable growth is a priority**, and the company places significant value on cultivating strong, trust-based relationships with both internal and external stakeholders.

By embedding sustainability into every aspect of its business, Galvanina has achieved significant milestones that have **strengthened its competitive positioning, enhanced transparency**, and **driven tangible results** across multiple domains. **The proactive pursuit of sustainability certifications, such as SA8000 and EcoVadis**, has not only allowed Galvanina to meet regulatory requirements but also **ensured access to key international markets, reinforcing its premium positioning and supporting business continuity**.

A core element of Galvanina's strategy is open, honest, and transparent communication with stakeholders, understanding their diverse needs, interests, and expectations. **By fostering a culture of collaboration**, the company ensures its decisions and initiatives align with stakeholder priorities, **a critical component of its value creation process. This commitment is reflected in its sustainability reporting**, which highlights issues that matter most to its stakeholders and **addresses the social and environmental impacts** of the company's actions.

Sustainability has also been a catalyst for innovation and efficiency. By rethinking product design and reducing material usage, Galvanina has optimized production costs while **delivering higher value to its customers. Investments in renewable energy and energy-efficient technologies**—such as solar panels implemented through EPC (Engineering, Procurement, and Construction) contracts and advanced production line equipment—**demonstrate the company's commitment to reducing operational costs and minimizing** environmental impact. **Energy optimization in production is expected to reduce emissions by 200 tCO$_2$e by 2025**, generating **annual savings of approximately €43,000**, with a **payback period of 6.6 months**. The results will be evaluated at the end of 2025.

Moreover, **the adoption of sustainability practices has fostered a culture of introspection and improvement**, driving the company to become **more structured, transparent, and aligned with stakeholder expectations. This transformation has been pivotal in creating a differentiated selling proposition**, particularly in the **growing market for organic and sustainable beverages**.

By leveraging sustainability as a competitive advantage, Galvanina ensures its decisions not only **promote long-term growth** but also **contribute positively to society and the environment.**

Galvanina S.p.A. annual revenues (mln €)		
2022	**2023**	**2024**
75,9	77,9	94,3

OUR ENVIRONMENTAL COMMITMENT

SDGs

OUR IMPACT ON CLIMATE CHANGE

Approach

Climate change, influenced by greenhouse gas (GHG) emissions, is a significant global issue with extensive effects on natural ecosystems and human societies. In response, governments, institutions, and businesses worldwide are implementing measures to reduce emissions and mitigate global warming. The European Union and international organizations have set ambitious targets, aligned with scientific recommendations, to limit temperature rise and achieve carbon neutrality by 2050, in line with the Paris Agreement.

Galvanina has embraced this commitment by actively measuring and reducing its carbon footprint in accordance with internationally recognized standards. Since 2021, the company has adhered to the GHG Protocol and the PAS 2060 Carbon Neutrality Standard, consistently working to maintain its carbon-neutral status through sustainability initiatives.

A key element of Galvanina's sustainability strategy is its resilience analysis, which evaluates the company's ability to adapt to and effectively respond to environmental, social, and economic risks. In the beverage industry, where sustainability is a fundamental pillar, ensuring business continuity while preserving product quality, responsibly managing natural resources, and maintaining a harmonious relationship with the local environment is paramount.

One of the company's top priorities is the sustainable management of water resources. Galvanina is committed to using the water it sources responsibly, ensuring long-term hydrogeological balance of the basins in which it operates. To this end, the company conducts sustainability assessments and detailed studies to monitor water extraction, evaluating both the quantitative and qualitative aspects of hydrogeological efficiency. These assessments confirm that water resources are managed rationally and sustainably, safeguarding the hydrological balance of the region.

Galvanina is also focused on investing in renewable energy sources, such as photovoltaic systems, the company is reducing its reliance on external energy markets and further minimizing its environmental impact.

Galvanina's resilience analysis and sustainability initiatives are primarily communicated through its corporate website, which serves as a central platform for sharing in-depth information on the company's efforts and achievements. Transparency is reinforced through direct references to the certifications obtained, which validate the robustness of Galvanina's sustainability approach.

OUR IMPACT ON CLIMATE CHANGE

GALVANINA ACHIEVED CARBON NEUTRALITY IN 2024

Actions

Galvanina's commitment to environmental sustainability is reflected in its ambitious transition plan, which is particularly focused on reducing greenhouse gas (GHG) emissions. In 2024, the company again achieved carbon neutrality for emissions derived from activities under its operational and/or financial control. This milestone was reached through a combination of key actions:

- **GHG emission reductions** resulting from the transition to an energy mix with a higher share of renewable sources
- **Offsetting of residual GHG emissions** for the period from January 1, 2022, to December 31, 2023 (as part of the biennial monitoring required under PAS 2060 certification; emissions for 2024 will be reviewed and addressed in the following year
- **Commitment to maintaining carbon neutrality** by implementing a structured Carbon Management Plan, which includes dedicated projects to further reduce emissions
- **Continuous monitoring and reporting** of the company's carbon footprint

The Carbon Management Plan has been designed to extend until 2025, ensuring a long-term commitment to sustainability. Galvanina has aligned its business model with the goals of the **Paris Agreement (COP 21)**, aiming to keep the increase in global average temperature well below 2°C above pre-industrial levels (1850-1900). To achieve this, the company has set a biennial reduction target of at least 5% and a total reduction goal of **at least 10% by 2025** compared to the baseline year (2021).

To support its decarbonization strategy, Galvanina has identified three key areas of intervention:

- Procurement of electricity from certified renewable sources through **Guarantees of Origin**
- Installation of **photovoltaic systems** for self-production and consumption of electricity. Renewable energy production from photovoltaic panels totaled **51,083 MWh** in **2023** and **136,22 MWh** in **2024**
- **Energy efficiency improvements** in machinery included an intervention at the Val di Meti plant in late October 2024, optimizing the blow molding machines and replacing conventional lamps with innovative technology ones. This will lead to average **energy savings** of 22 kWh, further contributing to the company's efforts to reduce greenhouse gas emissions

As part of its proactive approach to climate risk management, Galvanina initiated a **Climate Risk Assessment Process** in 2024. This process lays the foundation for a strategic plan covering the period **2024-2027**. The ultimate **objectives of the plan** include:

- **Identifying and assessing climate-related risks**, both physical and transition-related, across the entire operational and supply chain
- **Mapping critical suppliers** and evaluating their exposure to similar physical and transition risks
- **Assessing potential impacts** on core business operations, including financial implications and possible disruptions

These initiatives are part of a structured roadmap extending to 2027, aimed at consolidating a resilient approach to climate change. The ultimate goal is to strengthen Galvanina's positioning as a **sustainable and resilient company**, deeply rooted in its local community and well-equipped to face future challenges while safeguarding natural resources, people, and the broader environment.

OUR IMPACT ON CLIMATE CHANGE

Calculation approach

The consistency of Galvanina's greenhouse gas (GHG) reduction targets with the boundaries of its GHG inventory has been ensured through a **controlled and standardized calculation approach**. The company accounts for all quantified emissions and/or removals from installations under its **operational and/or financial control**.

The **carbon footprint calculation** includes all greenhouse gases, covering the **seven types** specified in the Kyoto Protocol at the **United Nations Climate Change Conference**.

To maintain consistency, the **quantification methodology** is based on a **standardized formula**, ensuring a clear and transparent measurement of emissions:

By aligning the emission reduction targets with the **same inventory boundaries and calculation methodology,** Galvanina guarantees the integrity, comparability, and reliability of its climate strategy. This approach ensures that all reduction efforts are **measured, tracked, and reported consistently** within the defined organizational and operational limits.

The selection of **2021** as the **baseline year** for the GHG inventory ensures comprehensive and up-to-date data of the company's activities. Additionally, a new decarbonization roadmap with specific targets and timelines will be developed during 2025 based on the results of the previous plan.

$$\text{GHG Emissions} = \text{Activity Data} \times \text{GHG Emission Factor}$$
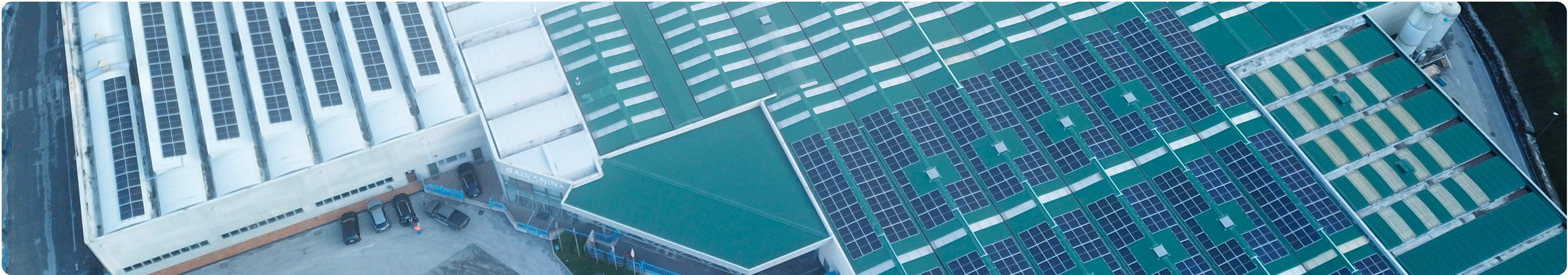
OUR IMPACT ON CLIMATE CHANGE

Indicators

	2021	2022	2023	2024
Gross Scope 1 GHG emissions (ton CO2eq)	812,15	896,15	925,93	975,44
Gross market-based Scope 2 GHG emissions (ton CO2eq)	919,49	1.493	303,95	175,04

	2022	2023	2024
Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year 2021) (%)	-9,37	-14,01	-20,11
Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year 2021) (%)	-62,37	66,94	80,96

	2022	2023	2024
Total energy consumption related to own operations (MWh)	6.955	7.220	8.535
Total energy consumption from fossil sources (MWh)	3.152	627,77	3,541
Total energy consumption from renewable sources (MWh)	3.802	6.592	8.532

	2022	2023	2024
Share of renewable sources in total energy consumption (%)	54,68	91,30	99,96
Fuel consumption from natural gas (mc)	399.141	430.419	485.850
Share of fossil fuels in total energy consumption (%)	45,32	8,70	0,04
Coverage of purchased electricity with Guarantees of Origin (GO) (%)	54,68	91,30	99,34

POLLUTION

Galvanina is committed to reducing emissions, preventing pollution, and implementing sustainable practices to mitigate its environmental impact. The company takes a comprehensive approach to addressing air, water, and soil pollution, ensuring that its operations minimize harm to both the ecosystem and human health. By continuously evaluating and refining its environmental strategies, Galvanina seeks to enhance sustainability efforts and develop more responsible business practices.

In addition, the company is dedicated to full compliance with all applicable regulations and legal obligations, integrating stringent environmental standards into its operational framework. Through proactive monitoring, responsible resource management, and adherence to best practices, Galvanina strives to uphold its commitment to environmental stewardship while fostering a more sustainable future.

The monitoring of various environmental parameters, along with their corresponding limit values, is defined within the **Single Environmental Authorizations** ("Autorizzazione Unica Ambientale, AUA") to which the three production sites are subject, making compliance with these requirements mandatory.

Policies

Galvanina has established **policies** aimed at mitigating the environmental impact of its operations, particularly concerning **air, water, and soil pollution**. The company integrates **strict environmental regulations** into its business strategy through policies such as the **Health, Safety and Environmental Policy** and the **Alliance for Water Stewardship (AWS) Policy**. These policies outline the company's commitment to **mitigating negative impacts** on air, water, and soil by implementing pollution control measures and responsible resource management.

These policies serve as the foundation for the company's ongoing efforts to reduce pollution and uphold environmental stewardship across all operational processes.

Actions

As part of its **pollution mitigation strategy**, Galvanina conducts **environmental impact assessments** across its **three production sites** to identify and evaluate **real and potential risks and opportunities** related to pollution, waste management, energy consumption, water usage, and air, water, and soil contamination. The company maintains a **detailed environmental impact registry,** mapping out how its activities and processes affect the surrounding environment and proactively implementing solutions to minimize their footprint.

The company's **environmental analysis process** assesses the **entire lifecycle of its activities**, ensuring compliance with pollution prevention standards while optimizing resource use. Specifically, the **AWS Policy** reinforces the company's responsibility in **preventing and controlling water emissions**, addressing pollution risks, and implementing sustainable water management practices. To minimize **water pollution**, Galvanina regularly monitors **water quality** in its operational areas, ensuring that local water resources remain **uncompromised** by industrial activities.

Through these initiatives, Galvanina strengthens its commitment to **safeguarding the environment**, reducing pollution, and fostering a more sustainable future for both the company and the communities in which it operates.

RESPECTING WATER RESOURCES

Approach

Water management is one of the most **critical and essential aspects** of Galvanina's operations, playing a fundamental role in ensuring both the sustainability of its business and the preservation of natural resources. As a company deeply committed to responsible water stewardship, Galvanina continuously works to identify, assess, and mitigate the actual and potential impacts, risks, and opportunities related to water and marine resources across its operations.

To ensure **sustainable water use**, Galvanina has implemented a **comprehensive screening process** across its production sites. Since **2023**, the company has started conducting **annual geological studies** at the **Val di Meti** facility, extending the same practice to its **Rimini** facilities in **2024**. These studies assess the level of water extraction in relation to the surrounding basins, evaluating both the quantitative and qualitative hydrogeological efficiency of the water sources and the technical condition of the abstraction points. The primary objective of these assessments is to ensure that Galvanina operates in full compliance with hydrogeological and hydrological sustainability principles, aligning its water use with the availability of local resources.

Galvanina reinforces its **commitment to water sustainability** through the **implementation of the Alliance for Water Stewardship (AWS) standard**, a globally recognized framework for responsible water management. In **2023**, the company obtained AWS certification for its **Apecchio facility**, with a clear goal of achieving the same certification for its **Rimini production sites by 2025**. To further support this initiative, Galvanina has developed and made publicly available its **Alliance for Water Stewardship (AWS) Policy**, which outlines specific water management objectives, ensuring they are measurable, monitored, and continuously improved.

Through these proactive measures, Galvanina not only ensures efficient and responsible water use but also reinforces its dedication to minimizing environmental impact, safeguarding local water ecosystems, and securing a sustainable future for its business and the communities in which it operates.

ALLIANCE FOR
WATER STEWARDSHIP
CORE CERTIFIED

RESPECTING WATER RESOURCES

Policies

Galvanina recognizes **water stewardship** as a fundamental responsibility and has established a **comprehensive water management policy** to ensure **efficient use, conservation, and protection** of this critical resource. The company's **Alliance for Water Stewardship (AWS) Policy** outlines key commitments, including transparent progress reporting on water management programs, alignment with basin sustainability plans, active stakeholder engagement, and the allocation of necessary resources for implementing the AWS standard. Galvanina's leadership emphasizes that water protection is a **shared responsibility**, requiring a structured management system that assigns clear responsibilities across all organizational levels while addressing compliance obligations, shared challenges, and associated risks and opportunities.

To support these commitments, Galvanina has developed a **Water Stewardship Plan**, publicly available on its corporate website (https://www.galvanina.com/chi-siamo/certificazioni/). This plan outlines the company's initiatives to:

- Enhance **accountability and awareness** among employees regarding water conservation
- Monitor and improve the efficiency and quality of water use through **regular controls and periodic water analysis** at intake and discharge points

- Refine **water footprint calculations** for packaging raw materials by leveraging real supplier data and benchmarking it against industry standards
- Organize **awareness campaigns** with stakeholders and educational programs with schools to emphasize the importance of water and environmental sustainability

Galvanina is also committed to **ensuring proper wastewater treatment** in compliance with environmental regulations. Each production facility follows a detailed control plan, specifying the required analyses, sampling frequency, methodologies, critical limits, and corrective actions in case of deviations. The company ensures that all water used in production processes is treated responsibly, maintaining high environmental standards.

While none of Galvanina's production facilities are currently located in high water-stress areas, the company remains dedicated to transparency and stakeholder engagement on all water-related matters. It provides regular sustainability updates and actively collaborates with local communities, suppliers, and industry partners to promote sustainable water management practices. This commitment extends to end consumers, encouraging shared responsibility in the transition toward a more sustainable production model.

RESPECTING WATER RESOURCES

Actions

Galvanina is committed to implementing **comprehensive water management** strategies, ensuring the sustainable use and protection of this vital resource. One of the company's key initiatives is the **ongoing assessment** of water abstraction points, analyzing both quantitative and qualitative hydrogeological efficiency. Through detailed sustainability studies and reports, Galvanina verifies that water resources are utilized responsibly, maintaining the hydrogeological and hydrological balance of the surrounding basins.

To ensure the effectiveness of its water policies and actions, Galvanina has established **clear objectives that are monitored** annually by the Water Team. These objectives, publicly available on the company's website, include a continuous assessment of water quality and efficiency, as well as the goal to adopt the best available techniques for water resource management and protection.

In addition to overseeing water use, Galvanina takes a responsible approach to managing risks and opportunities related to marine resources, ensuring that all operations align with the AWS "Sustainable Water Stewardship Principles." In line with this framework, Galvanina supports the core intent of the AWS Standard: to provide a credible, globally applicable structure for understanding water use and impacts, while promoting collaboration and transparency for sustainable water management at the catchment level. This commitment is reflected through five key outcomes that serve as the foundational pillars of water stewardship:

- **Good water governance**
  ensuring accountability and responsible water management through effective policies, regulations, and stakeholder engagement;
- **Sustainable water balance**
  managing the quantity and timing of water withdrawals and returns to maintain a sustainable balance;
- **Good water quality**
  protecting and improving the physical, chemical, and biological characteristics of water;
- **Protection of Important Water-Related Areas (IWRAs)**
  safeguarding ecosystems and areas critical for maintaining water-related benefits and services;
- **Access to safe water, sanitation, and hygiene (WASH) for all**
  ensuring equitable access to these essential services across communities.

The company also prioritizes reducing overall water consumption, a goal that is monitored and reviewed annually by the Water Team. The progress and performance related to these objectives are internally communicated through annual training sessions and the company's internal website, while external stakeholders receive updates via the corporate website.

Furthermore, Galvanina's water and marine resource management goals are mandatory, as they align with legal and regulatory requirements. By integrating continuous monitoring, stakeholder engagement, and regulatory compliance, Galvanina reinforces its commitment to responsible water management, ensuring the long-term sustainability of its operations and the ecosystems in which it operates.

RESPECTING WATER RESOURCES

Indicators

GALVANINA	2022*	2023	2024
Total water drawn for industrial purposes (m3)	-	11.173	23.524
Total bottled water (m3)	-	3.335	4.686

SAN GIULIANO	2022	2023	2024
Total water drawn for industrial purposes (m3)	114.797	91.433	100.660
Total bottled water (m3)	16.364	8.231	12.767

VAL DI METI	2022	2023	2024
Total water drawn for industrial purposes (m3)	153.907	202.559	212.753
Total bottled water (m3)	71.142	78.814	98.988

The data shows a general increase in water withdrawals for industrial purposes, particularly at the Galvanina and Val di Meti sites. While bottled water volumes have grown moderately, withdrawals have increased at a significantly faster rate, indicating a rising ratio of water withdrawn per cubic meter of bottled product. This trend is primarily attributable to the expansion of the product range in recent years—including a greater variety of flavors for both flavored waters and soft drinks—which has led to more frequent rinsing and cleaning cycles between production batches.

Despite this increase, Galvanina is making a number of significant efforts to rationalize its production processes by reorganizing operations across different facilities: some plants are now dedicated exclusively to the production of water and flavored water, while others focus solely on soft drinks. This strategic separation is in the final stages of implementation and will help to improve production efficiency, reducing the number of product changes and, as a result, helping to mitigate the overall impact on water consumption.

* There are no indicators for the Galvanina plant in 2022 because the plant was under reconstruction

RESOURCE USE & CIRCULAR ECONOMY

Approach and policies

Galvanina is committed to improving resource efficiency and promoting circular economy principles across its operations. In collaboration with key raw material suppliers, we are finalizing a virtuous cycle to transform plastic waste (stretch and shrink films), paper and cardboard, and glass into recycled materials. These materials will be used to produce new goods that Galvanina will repurchase, ensuring a closed-loop system. This process will be tracked through proper waste management, mass balance assessments, and supplier declarations. While there is no specific waste management policy in place, optimizing waste handling and minimizing production waste are core objectives of our environmental policy. We continuously seek to reduce waste generation and explore initiatives that add value by giving new life to discarded materials.

For the sourcing and sustainable use of renewable resources, all packaging suppliers selected by Galvanina are evaluated based on key business pillars: sustainable pricing, responsible material selection, and ethical corporate management. Approval processes involve the Packaging & Sustainability Manager, Quality Assurance and Purchasing team.

Additionally, resource efficiency and consumption control are key aspects of our **Health, Safety & Environmental Policy**, reinforcing our commitment to responsible resource management.

Actions

As part of our commitment to sustainability, Galvanina has progressively increased the use of secondary raw materials in its packaging to reduce reliance on virgin resources. Our shrink films now contain **up to 50% recycled polyethylene** (rPE), significantly lowering the demand for new plastic materials. Since 2022, our PET bottles have incorporated **between 25% and 50% recycled content** (depending on client's requests), further decreasing our environmental impact. Additionally, our glass bottles include a variable percentage of recycled material, depending on the color, while our cardboard packaging contains recycled content in different proportions based on the type of board, whether low-flute or micro-triple wave.

Circular design principles are a core part of our product development strategy. We integrate high percentages of recycled materials across different packaging components, including PET bottles, shrink films, and aluminum caps, to minimize the use of virgin resources. In addition, we collaborate closely with suppliers and waste management companies to support material recycling and recovery. This strong network of partnerships ensures that our products, at the end of their life cycle, can either be reintegrated into production processes or disposed of correctly, aligning with circular economy principles.

Beyond packaging, Galvanina actively implements circular business practices to minimize waste and maximize efficiency throughout its operations. We are developing a **closing-the-loop system** for materials, aiming to return post-production waste directly to our packaging suppliers. This initiative fosters a more sustainable supply chain by ensuring a steady source of recycled material while reducing landfill waste.

Our commitment to circularity extends beyond our production processes. We believe in fostering environmental awareness and educating future generations on sustainability. In this regard, we are launching educational initiatives in collaboration with schools in Apecchio, home to our Val di Meti plant. These programs aim to teach children the importance of sustainability and circular economy principles, encouraging responsible environmental behavior from an early age.

By integrating recycled materials, strengthening collaborations across the supply chain, and promoting sustainability education, Galvanina continues to advance its circular economy strategy—ensuring responsible resource use while fostering long-term positive impacts for both the environment and the community.

RESOURCE USE & CIRCULAR ECONOMY

Material resource inflows indicators

The objective of implementing a **closing-the-loop system** for materials ranks high in the **waste hierarchy[1]**, primarily at the levels of **prevention** and **preparation for reuse**. By actively reducing the amount of waste requiring disposal, we are committed to minimizing waste generation at its source. This approach ensures that resources remain within the production cycle, supporting a **sustainable supply of recycled materials** and reinforcing a more circular and efficient use of resources.

Between 2022 and 2024, total material usage increased significantly (+33.6%), primarily driven by higher production volumes, which led to a greater use of technical materials.

1. Waste management options ranked from best to worst in terms of environmental impact

Material resource outflows indicators

The main products manufactured by La Galvanina S.p.A. include Natural Mineral Water and Non-Alcoholic Beverages. The Natural Mineral Water is bottled in various PET, glass bottles and aluminum cans formats and is marketed both under the company's own brand and as Private Label for international clients.

The Non-Alcoholic Beverages, including Flavored Waters, are produced using high-quality ingredients such as fruit juices, sugar, flavorings, acidifiers, and colorants. These beverages are packaged in aluminum cans and glass bottles and are distributed both in the Italian and international markets, with a strong emphasis on quality and food safety.

	2022	2023	2024
Overall total weight of products and technical and biological materials used during the reporting period (kg)	20.276.973	20.596.088	27.111.730
Percentage of biological materials (and biofuels used for non-energy purposes) (%)	11,3	11,9	10,6

	2022	2023	2024
The rates of recyclable content in products (%)	97,5	97,5	97,5
The rates of recyclable content in products packaging (%)	99	99	99

RESOURCE USE & CIRCULAR ECONOMY

Waste indicators

The company's management system includes a procedure that defines waste classification, management, and responsibilities. Waste streams relevant to the company are identified for each production facility. To ensure proper disposal or recovery, chemical analysis or technical assessments of waste are conducted by qualified laboratories at intervals specified by facility authorizations and/or applicable regulations.

	2022	2023	2024
Total Waste generated (kg)	1.732.760	1.255.032	603.392
Waste diverted from disposal (kg)	1.592.750	1.178.440	596.315
Hazardous Waste diverted from disposal (kg)	13.390	6.930	4.718
Non-hazardous waste diverted form disposal (kg)	1.579.360	1.171.510	591.597
Waste directed to disposal (kg)	140.010	76.592	7.077
Hazardous waste directed to disposal (kg)	13.100	4.705	7.077
Non-hazardous waste directed to disposal (kg)	126.910	71.887	0
Non-recycled waste (kg)	140.010	76.592	7.077
Percentage of non-recycled waste (%)	8,10	6,10	1,2

PEOPLE, COMMUNITIES AND CONSUMERS

SDGs

3 GOOD HEALTH AND WELL-BEING

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

17 PARTNERSHIPS FOR THE GOALS

OUR OWN WORKFORCE

The company has implemented specific policies to mitigate material risks and optimize opportunities related to labor and human rights, diversity and inclusion, as well as health and safety. Galvanina's policies align with internationally recognized frameworks, reinforcing the company's continuous commitment to human rights, ethical business practices, and the well-being of its workforce.
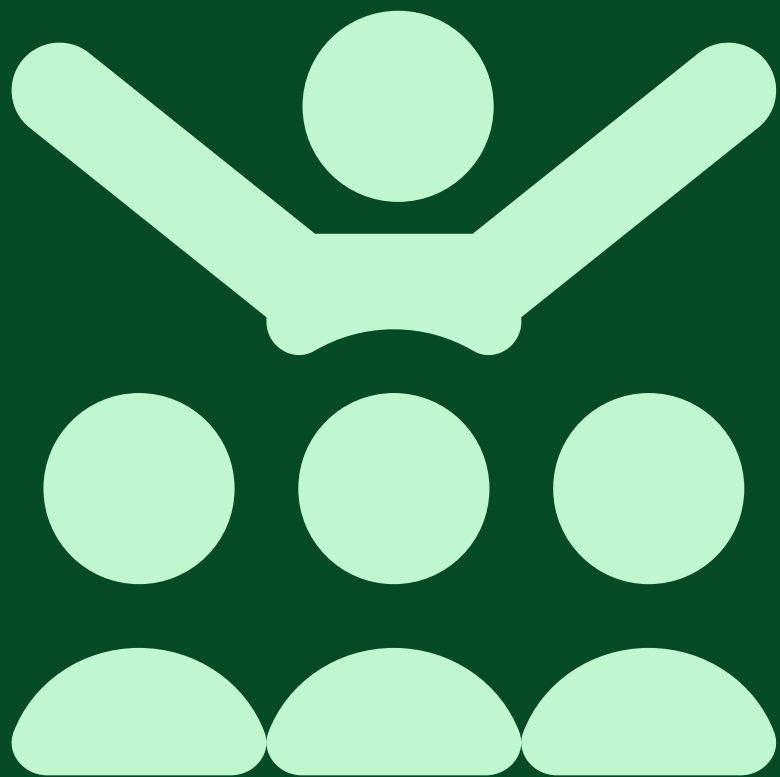
HUMAN RIGHTS & SOCIAL RESPONSIBILITY

0 serious issues or incidents related to human rights within Galvanina's workforce.

0 cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises were recorded.
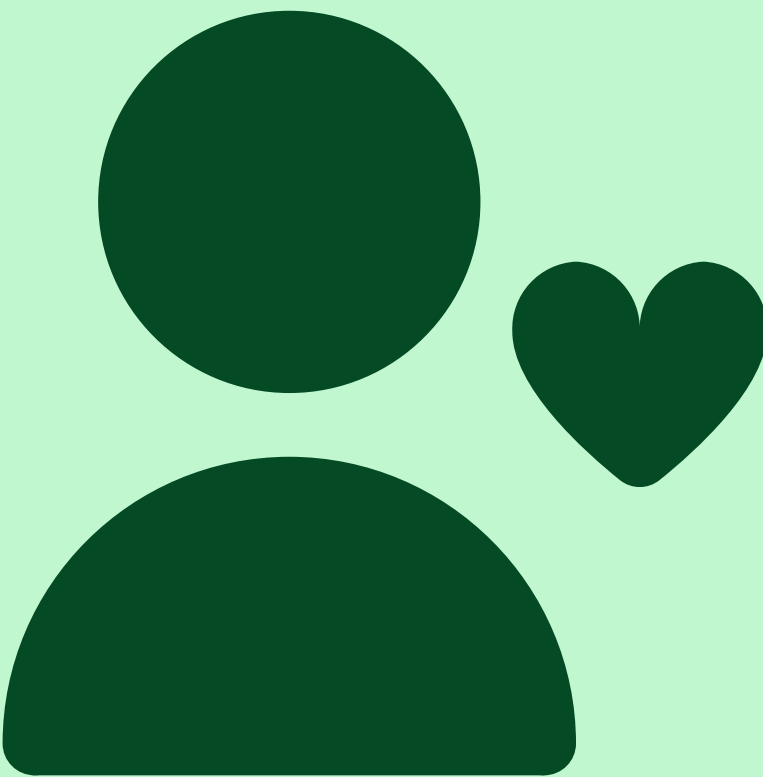
OUR OWN WORKFORCE

Approach

Galvanina is deeply committed to upholding human rights and fostering a socially responsible work environment. To ensure compliance with international labor and human rights standards, the company has adopted and is certified under the **SA8000 standard**, a globally recognized framework based on conventions from the International Labour Organization (ILO), the Universal Declaration of Human Rights, the United Nations Convention on the Rights of the Child, and the UN Convention on the Elimination of All Forms of Discrimination Against Women. The SA8000 framework also explicitly promotes non-discrimination on the basis of gender, religion, age, sexual orientation, ethnicity, and other personal characteristics. Through this certification, Galvanina systematically manages and monitors labor conditions, ensuring the protection, development, and well-being of all employees and workers throughout its supply chain.

Policies

Galvanina's commitment to human rights and ethical labor practices is outlined in several key documents, which establish clear principles and compliance measures:

· The **SA8000 Corporate Management Manual** defines a standardized approach to implementing international human rights principles and national labor laws, safeguarding all personnel under the company's influence, including direct employees, suppliers, and subcontractors
· The **Social Responsibility Policy** reinforces Galvanina's dedication to maintaining a workplace that prioritizes well-being and upholds fundamental human rights, ensuring continuous improvement in social responsibility measures in alignment with SA8000 and relevant legal requirements
· The **Social Responsibility Risk Analysis Report**, developed in accordance with SA8000:2014, identifies and assesses potential social responsibility risks within the company and across its supply chain

Actions

To bring these policies to life, Galvanina has implemented concrete actions to monitor compliance, enhance awareness, and create an open and transparent reporting culture:

• **Internal training sessions** educate employees on their rights, reporting mechanisms, and the role of the **Social Performance Team**, a dedicated body addressing labor and human rights concerns
· Employees can submit **anonymous reports** via a dedicated email or through **physical complaint boxes** placed at each facility, ensuring **accessibility and confidentiality**.
· The company's **grievance procedures are transparently disclosed on its website**, reinforcing a commitment to **ethical accountability**. These procedures are designed to be anonymous and confidential, ensuring that individuals can report concerns without fear of retaliation
• **Supplier assessments and audits** are conducted as part of the **due diligence process** to verify compliance with SA8000 and ensure that partners uphold the same **high ethical standards**.

OUR OWN WORKFORCE

Approach

At Galvanina, we prioritize the protection of **workers' health**, recognizing that a **safe and healthy work environment** is essential for both individuals and overall business success. Our commitment goes beyond regulatory compliance, we foster a **workplace culture where health and safety** are fundamental values embedded in daily operations. By proactively identifying risks and **prioritizing accident prevention**, we ensure that employees, contractors, and stakeholders operate in a **secure environment**. Our strong commitment to workplace safety and well-being is reinforced by **adherence to international labor standards** and **recognized certifications**, ensuring the highest standards of **worker protection**.

Policies

Galvanina's **Health, Safety, and Environment (HSE) Policy** establishes a structured framework to mitigate workplace risks and promote employee well-being. The policy includes:

- **A proactive approach to risk prevention**, accident reduction, and continuous improvement in workplace safety
- **Implementation of strict operational controls and risk assessments** to minimize hazards
- **Safety leadership as a shared responsibility**, involving safety managers, supervisors, and worker's safety representatives (RLS) in enforcing protocols and monitoring compliance

Actions

To put these principles into practice, Galvanina has developed **concrete actions** aimed at fostering a culture of **safety and prevention**:

- **Regular awareness programs, information sessions**, and targeted training initiatives ensure that employees understand their role in maintaining a safe workplace
- **A structured process for identifying and addressing risks** before they cause harm, enabling a preventive approach to workplace hazards
- **Continuously monitors and evaluates key safety indicators** to ensure compliance with established standards, allowing for the ongoing improvement and enhancement of workplace safety measures

Health and safety

100% of the workforce

is covered by the **health and safety management system**, based on **legal requirements** and the standards defined in the **national collective labor agreement (CCNL) for the sector.**

HEALTH AND SAFETY INDICATORS	2022	2023	2024
Total recordable incidents	1	3	4
Fatalities	0	0	0
Lost workdays due to work related injuries, occupational diseases and fatalities	17	28,5	39
Severity rate	0,09	0,15	0,17
Frequency rate	5,47	15,45	18,01

A **Health and Safety Committee** is in place to regularly monitor these indicators. Moreover, for each recorded incident, **corrective actions** have already been implemented, and **specific training sessions** have been provided for personnel as needed. These efforts are part of our ongoing commitment to ensuring a safe and healthy working environment for all employees.

OUR OWN WORKFORCE

Approach

Creating a culture of gender equality at Galvanina is a core pillar of its **human capital strategy**, essential for driving excellence in performance, attracting top talent, and ensuring long-term sustainability. The company is committed to fostering an inclusive, diverse, and equitable work environment, ensuring equal opportunities for all employees while actively preventing and addressing discrimination.

Galvanina recognizes that gender diversity in leadership, fair career progression, and work-life balance are crucial factors in creating an environment where all employees can thrive, free from discrimination and bias. The company takes a proactive approach to supporting individuals facing workplace challenges, ensuring they have the necessary resources to balance personal and professional responsibilities effectively.

Policies

To solidify its commitment to gender equality, Galvanina has implemented a **Gender Equality Policy**, which establishes:

- Equal professional growth opportunities for all employees, regardless of gender
- Inclusive recruitment and selection practices, ensuring gender-balanced shortlists and a merit-based hiring framework
- Providing equal development opportunities without gender discrimination,

- Commitment to equal pay, ensuring salary equity across comparable roles

Additionally, Galvanina has implemented in its policies work-life balance issues to support employees at different stages of their personal and professional journeys. These include fair parental leave practices, reintegration programs after long absences, and measures to prevent workplace harassment and discrimination.

Actions

To operationalize the policies, Galvanina has established a **Gender Equality Management System**, structured in accordance with **UNI/PdR 125:2022 certification**. This system defines the methodology and Key Performance Indicators (KPIs) necessary to ensure compliance with gender equality standards. Specific KPIs related to inclusivity and gender parity are reviewed quarterly through internal assessments and annually by the chief financial officer (CFO), Human resources manager, ESG manager, Chief Executive Officer (CEO) .

Furthermore, Galvanina has participated in **events and webinars** dedicated to the **UNI/PdR 125:2022 gender equality certification**, aiming to **raise awareness** about its **importance, available tools, and benefits**.

Other actions we have implemented include:

- Inclusive Recruitment & Career Development:

- At the core of Galvanina's approach is an inclusive recruitment and selection process, which actively seeks diverse talent while ensuring gender-balanced shortlists, in line with a merit-based selection framework
- The company is committed to equal pay, ensuring salary equity across comparable roles
- Proactive Employee Well-being Initiatives:
- Galvanina has established a partnership with MEDOC, a medical consultancy, to provide a dedicated listening and support channel for employees in need. Through this initiative, employees receive personalized guidance and assistance, safeguarding their well-being
- Grievance and support mechanisms are in place to allow employees to report concerns related to gender discrimination, harassment, or work-life balance challenges confidentially

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Gender equality, inclusion, and well being of our workforce

0 incidents
of discrimination
in the **last three years.**

OUR OWN WORKFORCE

The gender pay gap at Galvanina has shown a significant and consistent reduction over the past three years. This positive trend reflects the effectiveness of the company's efforts in fostering diversity, equity, and inclusion, as well as its commitment to ensuring fair and transparent compensation practices.

	2022	2023	2024
Gender pay gap (unadjusted) (%)	20	13	9

FAMILY LEAVE	2022	2023	2024
Percentage of employees entitled to family leave (%)	21	18	19
Percentage of eligible employees who took family leave (%)	21	18	19
Percentage of eligible employees who took family leave by gender (Female) (%)	41	28	21
Percentage of eligible employees who took family leave by gender (Male) (%)	14	14	19

NEW HIRES	2022	2023	2024
Female	3	12	6
Male	4	19	25
Total	7	31	31

OUR OWN WORKFORCE

Workforce engagement & employee representation

100% of employees

are covered by the national collective labor agreement (CCNL) for the food industry.

Approach

Galvanina actively integrates the perspectives of its workforce into decision-making processes, ensuring that actual and potential impacts on employees are effectively managed. The company fosters open and structured communication, allowing employees to express concerns, provide feedback, and actively contribute to shaping workplace policies and initiatives.

Employee engagement occurs at multiple levels and throughout various stages of policy development, implementation, and review. By maintaining continuous dialogue with workers' representatives (RSU) and trade unions, Galvanina ensures that workplace conditions, operational needs, and workforce challenges are addressed systematically. This collaborative approach strengthens trust, transparency, and responsiveness within the organization.

Policies

Workforce engagement at Galvanina is guided by the **Social Responsibility Policy**, which reinforces the company's commitment to collective bargaining and freedom of association. The policy ensures that:

- Employees have the right to join and form unions of their choice and engage in collective bargaining without interference
- Trade union representatives are protected from discrimination and can carry out their roles without restrictions
- Union representatives have the right to communicate freely with their members, fostering a transparent and open dialogue.

Actions

To institutionalize these principles, Galvanina has also established:

- Frequent meetings with RSU representatives, aligned with operational needs such as overtime planning and shift adjustments
- At least two formal meetings per year with trade unions and RSU representatives to discuss broader workforce-related matters, labor conditions, and policy effectiveness
- Multiple communication channels, including corporate regulations, workplace notice boards, and structured engagement forums, ensuring employees remain informed and connected.

The HR management and operational leadership teams are responsible for ensuring that employee engagement remains a core aspect of Galvanina's workforce strategy, continuously monitoring the effectiveness of policies and making adjustments when necessary.

OUR OWN WORKFORCE

Remedy in case of negative impacts

Galvanina has established comprehensive mechanisms to ensure that its workforce can raise concerns and report any issues in a confidential, transparent, and effective manner. While the company has not caused or contributed to any material negative impacts on its workforce, it remains committed to providing accessible and secure channels for employees to voice their concerns. Employees can address their issues through multiple avenues, including HR personnel, workers' representatives (RSU), and the Social Performance Team, which is dedicated to handling social concerns. Additionally, employees can submit reports anonymously via a designated email address or secure complaint boxes located at each facility. These reporting mechanisms are also clearly outlined on the company's website, ensuring accessibility for all employees.

Galvanina has implemented a **Whistleblowing Procedure**, aligned with Legislative Decree 24/2023 and other relevant national and international regulations. This procedure ensures that all reports are handled with professionalism, transparency, and integrity, in compliance with the company's Code of Ethics and Organizational Management and Control Model (D.Lgs. 231/2001). The whistleblowing system guarantees confidentiality and protection against retaliation for whistleblowers, fostering a workplace culture built on trust and accountability. The procedure is publicly accessible via the company's intranet, ensuring that all employees are informed about their rights and the available reporting channels.

Galvanina actively monitors and evaluates the effectiveness of its reporting mechanisms. All concerns raised are systematically tracked, reviewed, and addressed, with findings used to enhance internal processes and strengthen corporate governance.

The company conducts annual employee satisfaction surveys to assess workforce awareness and confidence in these structures, ensuring that employees trust the systems in place to safeguard their rights.

OUR OWN WORKFORCE

Indicators

N.B.: The number of employees is reported at the end of the reference period Temporary workers and employees from cooperatives.

GALVANINA S.P.A	2022	2023	2024
Female	29	32	34
Male	84	90	106
Total	113	122	140

TEMPORARY WORKERS	2022	2023	2024
Female	1	2	3
Male	10	11	12
Total	11	13	15

CONTRACT TYPE (GALVANINA S.P.A.)	2022	2023	2024
Full Time	110	119	136
Part Time	3	3	4

Although the report focuses on the scope of Galvanina S.p.A., we have included below the personnel data for the other company sites for the period 2022–2024. As for Galvanina Canada, there have been no employees in the past three years.

AGE DISTRIBUTION	2022	%	2023	%	2024	%
< 30	11	10	18	15	18	13
30 - 50	70	62	66	54	87	62
> 50	32	28	38	31	35	25

GALVANINA POLAND	2022	2023	2024
Female	0	0	0
Male	0	2	1
Total	0	2	1

	2022	2023	2024
Turnover rate (%)	10	19	10
Number of employees who left the company	12	22	13
Average number of employees	115,5	117,5	135

GALVANINA USA	2022	2023	2024
Female	0	0	0
Male	0	1	0
Total	0	1	0

WORKERS IN THE VALUE CHAIN

Approach

Galvanina is committed to ensuring that all workers within its **value chain**, including those employed by **suppliers and subcontractors**, are treated with **dignity and respect**. Recognizing the importance of **fair and safe working conditions** across its supply chain, the company ensures that its partners **adhere to ethical labor standards** and uphold **workers' rights** at every stage of their operations.

By aligning with internationally recognized standards, such as **SA8000, ISO 45001, and UNI/PdR 125**, Galvanina extends its commitment to **human rights, fair labor practices, and workplace safety** beyond its direct employees to its entire supply chain.

Workers in the value chain may face **material risks**, including:

- **Unsafe working conditions** due to lack of safety measures or training
- **Unfair treatment** resulting from discriminatory or exploitative labor practices
- **Regulatory non-compliance** by third-party employers, which can create legal, financial, and reputational risks for Galvanina.

To mitigate these risks, Galvanina **monitors compliance** across its supply chain, ensuring that suppliers and contractors uphold the same **ethical and operational standards** as the company itself. Failure to maintain fair labor conditions within the value chain could result in **legal risks, reputational damage, and operational instability**, particularly if external workforce providers fail to comply with required labor standards.

On the other hand, **responsible workforce management** presents significant **opportunities**. Ensuring **safe, fair, and ethical working conditions** for external workers strengthens Galvanina's **corporate reputation** and builds **stronger relationships with suppliers** who share the company's ethical principles.

Policies

To safeguard **workers' rights** across its supply chain, Galvanina has implemented several **key policies**:

- **Social Responsibility Policy**
  Ensures that all workers, including those in the value chain, are treated ethically, with a strong focus on human rights, fair wages, and safe working conditions
- **Supplier Code of Conduct**
  Requires all suppliers and subcontractors to comply with international labor standards, ILO conventions, and SA8000 requirements, explicitly prohibiting forced labor, child labor, and discrimination
- **Code of ethics**
  defines Galvanina's core values that workers in the value chain are expected to uphold
- **Whistleblowing Policy**
  Provides a secure, anonymous, and retaliation-free channel for reporting violations within the company and its supply chain, in compliance with Legislative Decree 24/2023
- **The Social Responsibility Risk Analysis Report**
  guides supplier due diligence processes to ensure ethical alignment with Galvanina's values.

WORKERS IN THE VALUE CHAIN

Actions

Galvanina also ensures **active engagement with workers in the value chain** by conducting **regular consultations** with suppliers and labor representatives. **The Social Performance Team (SPT)**, which includes **worker representatives and company leadership**, meets **biannually** to discuss **workplace conditions and necessary improvements** across the supply chain.

If a **negative impact** on value chain workers is identified, Galvanina follows a **remediation process:**

- The **SPT Committee** assesses reported concerns, implements **corrective actions**, and maintains **ongoing dialogue** with affected workers
- Workers in the value chain can report issues confidentially via internal HR contacts, worker representatives, anonymous reporting channels
- These grievance mechanisms are clearly outlined on the company's website and internal communications, ensuring accessibility and transparency.

To **manage risks, ensure compliance, and promote fair working conditions** across its supply chain, Galvanina implements the following **actions:**

Compliance Audits & Assessments

- Conducts **internal and third-party audits** to verify compliance with **SA8000 and ISO 45001 standards.**
- Evaluates suppliers against ethical labor standards, with **non-compliant partners subject to corrective actions or contract termination.**

Monitoring & Performance Evaluation

- Ensures **continuous monitoring** through **social performance indicators**, which are **published annually in the Sustainability Report.**
- Uses **engagement meetings with suppliers and workers' representatives** to assess and address labor-related risks.

Supply Chain Transparency & Accountability

- Requires suppliers to adhere to **Galvanina's ethical labor policies**, ensuring that human rights and workplace safety are prioritized.
- Engages suppliers in **continuous dialogue and collaboration**, reinforcing compliance expectations.

OUR COMMITMENT WITH LOCAL COMMUNITIES

At Galvanina, we recognize the profound impact that our operations have on local communities, including **residents near our production sites, farmers reliant on natural resources, employees and their families, and small businesses within our supply chain**. Our commitment is to mitigate any potential negative impacts and actively contribute to the economic, social, and environmental well-being of the communities in which we operate. Through sustainable practices, social responsibility initiatives, and community engagement, we aim to foster long-term positive change and shared value.

As part of our commitment to responsible resource management, Galvanina **monitors and evaluates the use of natural resources**, particularly water, to ensure that our operations do not deplete or disrupt local ecosystems. Our **Water Stewardship Plan**, published on our official website, outlines the strategies and investments dedicated to sustainable water management, ensuring the protection and responsible use of this vital resource. We conduct annual environmental impact assessments to verify that our **water consumption remains within sustainable limits, preventing conflicts with local communities and safeguarding access to clean water**. These efforts are further reinforced by certifications such as AWS (Alliance for Water Stewardship), which Galvanina obtained for its Apecchio site in 2023 and is actively working towards for its Rimini site by 2024.

Galvanina actively engages with local communities through **educational programs, awareness campaigns, and collaborative projects**. We believe in fostering open dialogue and encourage participation from local stakeholders to ensure our initiatives align with community needs. One of our key initiatives includes collaborations with schools, where we promote awareness on sustainability, responsible water use, and environmental protection. Additionally, Galvanina is actively involved in cultural events, local fairs, and economic development programs, strengthening our ties with the community and supporting regional tourism and commerce.

Furthermore, Galvanina is a proud supporter of the **"Città ad Impatto Positivo" (Positive Impact City) project** in Rimini, in collaboration with **PMG Italia**. This initiative reflects our commitment to enhancing local quality of life, focusing on inclusive mobility solutions and environmental sustainability.

Also, Galvanina is a member of the **"We Save & Care"** initiative in collaboration with

contributing to the reduction of food waste and hunger in local communities. Through this program, we donate surplus food and beverages to organizations that distribute them to those in need. Over the past years, Galvanina has provided significant quantities of food donations, reinforcing our commitment to social solidarity and responsible resource management. This initiative aligns with our broader sustainability strategy, ensuring that excess food is redirected to support vulnerable communities rather than being wasted.

Galvanina believes in maintaining **transparent and continuous dialogue** with the communities we impact. Our stakeholder engagement processes involve **regular consultations with local representatives and public discussions on key projects**, ensuring that community voices are heard. While we do not have a formalized community involvement structure in defining our sustainability objectives, we **actively collect feedback** through community interactions, which helps shape our initiatives and policies.

To ensure **accessibility and transparency**, Galvanina has implemented **grievance and feedback mechanisms**, allowing communities to report concerns via our **website, dedicated complaint channels, and local engagement sessions**. These mechanisms are designed to be **accessible, confidential, and effective**, ensuring that all concerns are addressed responsibly.

By integrating **sustainability, ethical business practices, and strong community relations**, Galvanina strives to be a **responsible corporate citizen**, ensuring that our operations contribute to the **economic, social, and environmental resilience of the communities we are part of**.

	2022	2023	2024
Food and beverages donated over the years (kg)	218.639	203.293	55.521

DEDICATION TO OUR CONSUMERS

People today assess products with increasing attention, carefully evaluating their **quality, benefits, and impact**. At Galvanina, **quality is the foundation of everything we do**. We are committed to providing high quality beverages that not only meet but exceed consumer expectations. To uphold these standards, we implement **rigorous testing procedures** and adhere to **internationally recognized food safety and quality certifications**, including **ISO 9001 and BRCGS**. These certifications ensure consistency and excellence, reinforcing **consumer trust and satisfaction**.

Recognizing that **non-compliance with quality standards** could pose risks to **product safety and customer confidence**, we enforce **strict quality control measures** throughout the entire production process.

However, Galvanina's commitment to consumers goes far beyond product quality, it is deeply rooted in safety, sustainability, transparency, and ethical responsibility. Every aspect of production is designed to guarantee products of the highest standard, created with care, integrity, and respect for both people and the environment.

Sustainability is a **key pillar** of our approach to consumer well-being. We prioritize **responsible sourcing**, using **organic ingredients** and implementing **sustainable production practices**, such as **water conservation and waste reduction, to minimize environmental impact**. Our compliance with **ISO 14001, PAS 2060, and AWS standards** further underscores

our commitment to **environmental stewardship**, ensuring consumers can trust our dedication to sustainability.

Transparency and **consumer engagement** are central to our philosophy. Through **accessible communication channels**, including our official website, consumers can easily provide feedback and inquiries. We address any concerns through a secure whistleblowing procedure, ensuring a retaliation-free process that strengthens consumer confidence. Additionally, regular performance updates and sustainability reports showcase our ongoing commitment to improvement and accountability.

To support conscious and responsible consumption, we continuously innovate in packaging solutions, integrating recycled materials to align with the growing demand for **eco-friendly products**. By promoting a **circular economy**, we empower consumers to make **sustainable choices** while actively reducing environmental impact.

Ultimately, Galvanina's mission is not just to produce beverages, but to **offer a meaningful and responsible consumer experience**. Every product reflects our unwavering dedication to **quality, sustainability, and consumer well-being.**

TOWARDS A MORE INCLUSIVE CULTURE

For Galvanina, culture represents a fundamental pillar for sustainable development and innovation, not only within the company but also in the broader context of the community in which it operates. Promoting the dissemination of knowledge means investing in the future, strengthening the connection between the academic and industrial worlds to foster skill development, youth employability, and technological progress.

In this direction, Galvanina reaffirms its commitment through strategic collaborations with Italian universities, enhancing knowledge exchange and technology transfer. In particular:

Through these partnerships, Galvanina not only contributes to the education of new generations of professionals but also strengthens its commitment to research and innovation, key elements for sustainable and responsible growth.

With the **University of Bologna**, the company has launched an **internship program** that allows students to gain direct experience in the sector, developing practical skills in a dynamic corporate environment.

With the **University of Camerino** focuses on conducting **chemical-physical and microbiological analyses** of water, ensuring the highest level of quality control and product safety.

GOVERNANCE AND RESPONSIBLE PROCUREMENT

SDGs

ORGANIZATIONAL CHART
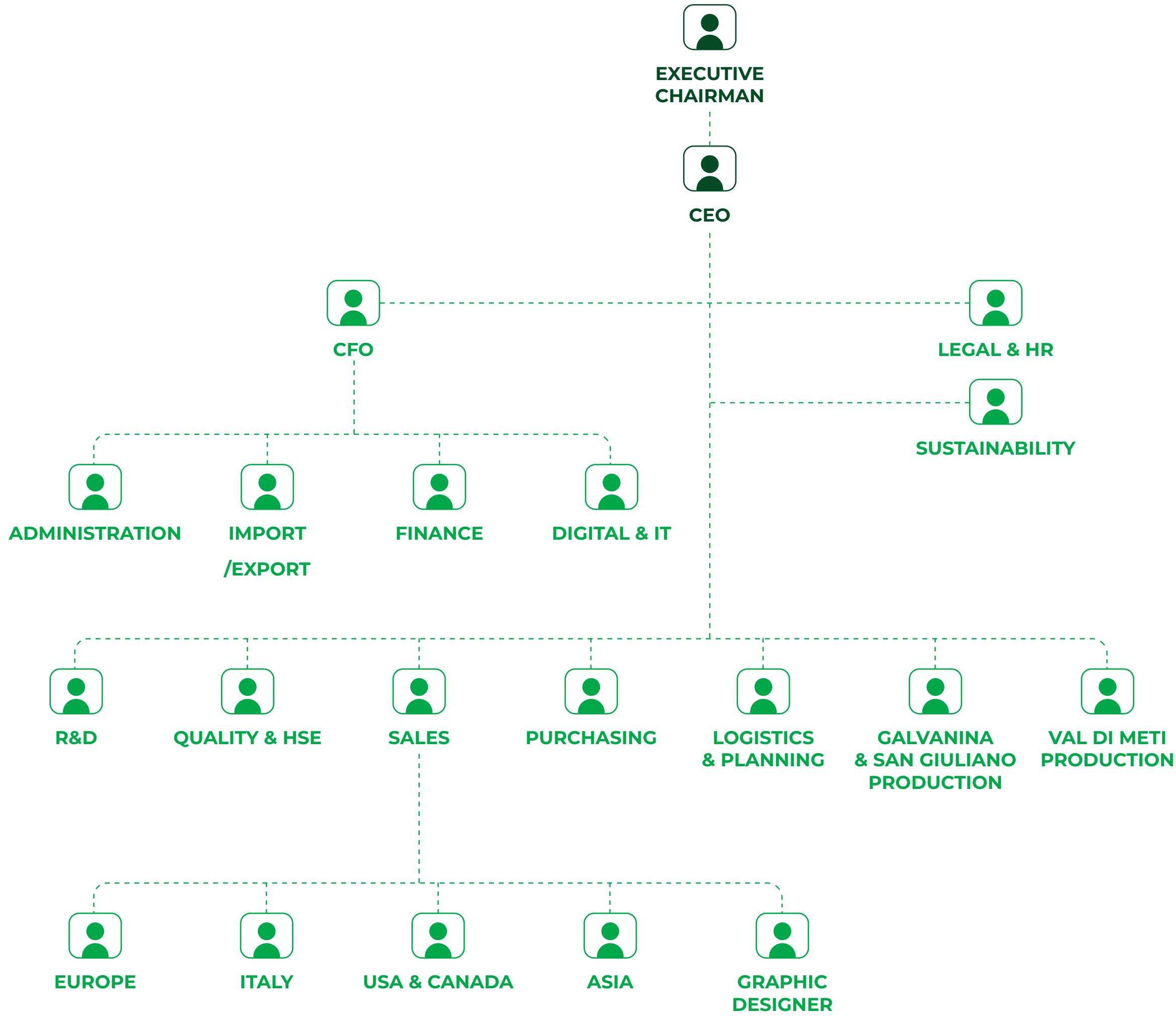
Galvanina's corporate governance system is based on a functional organizational structure designed to ensure efficient management and oversight. At the core of this system is the **Board of Directors**, which is responsible for both ordinary and extraordinary management activities, with the authority to take all necessary actions to achieve the company's objectives. Composed of three directors and appointed annually by the Shareholders' Assembly, the Board plays a key role in **strategic, economic, and financial decision-making**.

The Board also oversees the company's **internal control and risk management system**, ensuring alignment with corporate objectives and fostering informed decision-making. It identifies and appoints directors responsible for establishing and maintaining an effective internal control framework, while other corporate functions contribute to risk monitoring based on the company's size, complexity, and risk profile. Additionally, the Board works in coordination with the **Supervisory Body (OdV)**, which supervises the effectiveness of internal control and risk management systems.

To ensure **transparency and accountability**, the company has established clear reporting lines for governance bodies. The **Supervisory Body** reports to the Board of Directors both on an as-needed basis and through an annual review.

Furthermore, sustainability falls under the **direct responsibility of the CEO**, reinforcing Galvanina's commitment to integrating governance with environmental and social objectives.

Recognizing the importance of expertise in its key sectors, products, and operational regions, Galvanina actively supports **employee development through industry-specific training and courses**. The company ensures that relevant personnel acquire the necessary skills by providing ongoing learning opportunities. In response to the **new Corporate Sustainability Reporting Directive (CSRD) and ESRS standards**, Galvanina has conducted both **general and specialized training** for its Leadership Team, with support from external consultants. These initiatives reinforce Galvanina's commitment to equipping its leadership with the knowledge and skills needed to navigate evolving regulatory and sustainability landscapes effectively.

MANAGEMENT AND CONTROL SYSTEM

Corporate Governance and Compliance Framework

Galvanina adopts a structured and transparent governance model to ensure compliance with corporate policies, promote ethical decision-making, and enhance risk mitigation strategies. We are committed to fostering a culture of integrity, sustainability, and accountability while driving long-term business success through continuous evaluation and improvement of its internal controls.

In line with the Italian Civil Code, Galvanina follows the Traditional Model under Article 2380, which assigns corporate management responsibilities to the Board of Directors while entrusting legal compliance oversight to the Supervisory Body. The statutory audit of accounts is conducted by an independent auditing firm registered with the Ministry of Economy and Finance.

To ensure effective governance and regulatory compliance, Galvanina has implemented a robust management and control system designed to identify, measure, manage, and monitor key corporate risks. This system is structured around three key reference documents:

- **The Code of Ethics**: defines the company's core values and ethical principles, serving as a benchmark for employees, suppliers, and external partners. It emphasizes integrity, fairness, transparency, and legal compliance. The Code of Ethics is periodically reviewed and reinforced through internal communication and training initiatives to align with evolving corporate and regulatory requirements
- **The Whistleblowing Procedure**: This mechanism allows employees and stakeholders to report violations of laws, regulations, or internal policies confidentially and securely. Designed to protect whistleblowers from retaliation, this procedure ensures that concerns related to unethical or illegal activities are addressed in a timely and impartial manner. The company actively promotes awareness of this system to foster a culture of accountability and ethical responsibility
- **The Organizational, Management, and Control Model (MOGC 231)**: Implemented in accordance with Legislative Decree 231/2001, this model provides a structured framework to prevent corporate offenses and ensure regulatory compliance. It defines specific risk prevention and control procedures, assigns responsibilities across corporate functions, and includes a disciplinary system for addressing non-compliance.

MANAGEMENT AND CONTROL SYSTEM

Internal Control and Risk Management System

Galvanina's internal control and risk management system is designed to safeguard corporate assets, ensure operational efficiency, and guarantee the reliability of financial and non-financial information. The system operates through the following governance bodies:

- **The Board of Directors (BoD)**
  Provides strategic direction and oversight, ensuring the adequacy and continuous improvement of internal controls and risk management.
- **Corporate Functions**
  Assigned specific responsibilities for monitoring compliance and managing risks, tailored to the company's size, complexity, and risk exposure.
- **The Supervisory Body (OdV)**
  Ensures the effectiveness of the internal control and risk management framework to ensure alignment with corporate and regulatory requirements. Furthermore, it plays a critical role in verifying the effectiveness of MOGC 231, ensuring compliance with legal requirements and internal policies. It monitors the model's adequacy over time, recommends updates when necessary, and ensures that employees and key stakeholders are well-informed about compliance expectations.

The OdV maintains two reporting lines to the Board of Directors:

1. **Ad hoc reporting** to address urgent compliance issues as they arise.
2. **Annual structured reporting**, providing a comprehensive review of internal controls, risk assessments, and areas for improvement.

All company functions identified as high-risk for corporate offenses under MOGC 231 are required to report any anomalies or irregularities to the OdV through structured periodic reports or individual notifications. This ensures early detection and resolution of potential risks that could impact business operations or regulatory compliance.

Additionally, employees, executives, consultants, and business partners are required to notify the OdV of any events that may result in liability for Galvanina under Legislative Decree 231/2001. These include:

- Information periodically requested by the OdV regarding the implementation of the compliance model
- Any third-party reports concerning the application of MOGC 231 in risk-sensitive activities
- Notifications regarding law enforcement or regulatory investigations that may impact Galvanina
- Employee notifications about legal proceedings initiated against them for relevant offenses
- Reports from corporate control structures identifying potential compliance risks
- Regular updates on the effectiveness of MOGC 231 at all organizational levels
- Information regarding investigations into non-compliance with the model and any sanctions imposed.

MANAGEMENT AND CONTROL SYSTEM

Integration of Sustainability in Governance

Galvanina integrates sustainability considerations into its governance framework, recognizing the critical role of ESG factors in risk management and long-term value creation.

ESG performance is assigned to the ESG Manager, who operates under the direct supervision of the CEO. In addition, overall business performance is discussed and closely monitored during Leadership Team meetings, where each function head, including the ESG Manager, presents the progress of their key performance indicators. This integrated approach ensures that sustainability is fully embedded within the company's corporate governance framework.

To reinforce corporate integrity and sustainability efforts, Galvanina has introduced an incentive system for the ESG Manager, linking annual performance-based rewards to the achievement of sustainability-related goals, such as maintaining environmental certifications and improving stakeholder engagement. The approval of these annual bonuses is overseen by the company's legal representative.

Training and Awareness Initiatives

Ensuring awareness and understanding of corporate compliance obligations is a key priority for Galvanina.

The company delivers structured training and awareness programs on MOG 231 to all relevant personnel, with a particular focus on managers.

Regular training sessions are held, particularly for employees in high-risk functions, to ensure awareness of compliance obligations. The most recent training session took place in October 2024, allowing function heads to review best practices and address potential areas of concern.

Key training initiatives include:

· An initial company-wide communication regarding the adoption or update of MOGC 231
· Delivery of an informational package to all new employees, including the Code of Ethics, environmental and social certifications
· Mandatory acknowledgment by employees of the receipt and acceptance of these documents, as well as access to the full Legislative Decree 231/2001 on the company intranet.

In line with its commitment to corporate integrity, Galvanina promptly, independently, and objectively investigates any incidents related to corporate conduct. The company remains dedicated to maintaining a governance structure that supports regulatory compliance, ethical decision-making, and sustainable business growth.

BOARD OF DIRECTORS COMPOSITION	2022 (N.)	2022 (%)	2023 (N.)	2023 (%)	2024 (N.)	2024 (%)
Independent members of Riverside fund	3	60	3	60	2	67
Galvanina employees	2	40	2	40	1	33
Total	5		5		3	
Gender (male)		100		100		100
Gender (female)		0		0		0

CORRUPTION AND BRIBERY

Galvanina upholds a **zero-tolerance approach to corruption and bribery**, reinforcing ethical conduct and transparency across all business operations. The company ensures that all employees, collaborators, and members of governing bodies act with integrity, honesty, and fairness in their professional relationships, both internally and externally. Galvanina strictly prohibits any behavior involving the direct or indirect offering, promising, or giving of money or other benefits to clients, suppliers, public officials, public service representatives, or their family members in exchange for any advantage for the company. Employees must conduct business interactions with the highest ethical standards, ensuring that all decisions are made independently and without undue influence.

To detect, prevent, and address corruption risks, Galvanina has implemented a robust compliance framework based on Legislative Decree 231/2001 made of the **Code of Ethics, and the Organizational, Management, and Control Model (MOGC 231)**. The company has also adopted a **whistleblowing system**, allowing employees and stakeholders to confidentially report any suspected misconduct or unethical behavior. Reports can be made without fear of retaliation, ensuring a safe and transparent working environment.

Investigations into potential corruption cases are conducted independently by external experts, who operate separately from the company's management and financial oversight bodies. These **external investigators** ensure impartiality in assessing allegations and provide a direct line of communication with law enforcement or regulatory authorities when necessary. Additionally, Galvanina has established formalized procedures for interfacing with external investigative bodies, including requests for information, document submission, and reporting to the appropriate authorities when required.

To strengthen ethical awareness, Galvanina offers thorough anti-corruption training to relevant personnel. These training sessions, conducted by external experts in compliance and corporate integrity, are designed to enhance awareness of corruption risks and best practices for mitigation. Employees in high-risk roles receive specialized anti-corruption training, covering **95%** of identified risk functions, ensuring they are well-equipped to recognize and prevent unethical practices.

Policies and procedures related to corruption prevention are **publicly accessible** on the company's intranet and displayed on notice boards. Those assuming administrative, managerial, or supervisory roles undergo a thorough assessment of their professional background, including prior work experience and affiliations, to mitigate any potential risks of conflicts of interest.

Furthermore, Galvanina recognizes that the exchange of gifts, hospitality, or benefits beyond reasonable business courtesy can create situations of undue influence, potentially affecting the impartiality of professional relationships. Employees and their family members are strictly prohibited from accepting or requesting gifts, benefits, or favors from business partners that could compromise their independence of judgment or create even the perception of bias. Similarly, Galvanina employees are not permitted to offer gifts or benefits that exceed standard business courtesy and could be perceived as attempts to influence decisions or behaviors.

Through these proactive measures, Galvanina maintains a strong commitment to ethical business conduct, ensuring full compliance with anti-corruption regulations while fostering a corporate culture grounded in integrity, responsibility, and transparency.

	2022	2023	2024
Number of convictions for violation of anti-corruption and anti-bribery laws	0	0	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0	0	0
Number of confirmed incidents of corruption or bribery	0	0	0
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0	0	0
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0	0	0

SUSTAINABLE PROCUREMENT

Galvanina adopts a strategic and sustainable approach to supplier management, ensuring that procurement processes align with the highest quality, ethical, and environmental standards. The company implements rigorous monitoring and evaluation procedures in compliance with BRC and SA8000 standards, continuously assessing supply chain risks to promote responsible practices that safeguard environmental sustainability and human rights.

Galvanina's **Procurement Process and Procedure** outlines the general criteria, responsibilities, and operational methods for controlling procurement activities. This document ensures that technical, environmental, and energy-related requirements for products and services are clearly defined, communicated, and fully accepted by suppliers. It also guarantees that procurement activities do not disrupt production schedules and that purchased products comply with specified requirements. To ensure business continuity, Galvanina strategically seeks, where possible, to engage multiple suppliers capable of delivering the same products in parallel, particularly for raw materials, with a focus on the most critical ones.

Supplier selection at Galvanina is based on objective criteria, including quality, reliability, and adherence to ethical and environmental principles. Upon onboarding, every new supplier must sign the **Supplier Code of Conduct**, a document aligned with the SA8000 standard, reinforcing Galvanina's commitment to ethical and responsible business conduct. The company reserves the right to monitor compliance with this code and take necessary actions in cases of non-compliance.

Furthermore, Galvanina follows a structured **Supplier Qualification, Evaluation, and Monitoring** process to ensure that all partners uphold its sustainability commitments. By assessing potential risks in the supply chain and fostering long-term partnerships with like-minded suppliers, Galvanina strengthens its responsible procurement strategy while ensuring product quality and service reliability.

ESRS INDEX TABLE

ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
ESRS 2 - General disclosures	BP - 1	Basis for preparation of sustainability statement	Sustainability at Galvanina - methodological note
ESRS 2 - General disclosures	BP - 1	Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	Sustainability at Galvanina - methodological note
ESRS 2 - General disclosures	BP - 2	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	Sustainability at Galvanina - methodological note
ESRS 2 - General disclosures	BP - 2	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	Sustainability at Galvanina - methodological note
ESRS 2 - General disclosures	BP - 2	List of sustainability matters assessed to be material (phase-in)	Sustainability at Galvanina - Double materiality assessment
ESRS 2 - General disclosures	GOV - 1	Number of executive members	Governance and responsible procurement - Organizational chart
ESRS 2 - General disclosures	GOV - 1	Number of non-executive members	Governance and responsible procurement - Organizational chart
ESRS 2 - General disclosures	GOV - 1	Information about representation of employees and other workers	Sustainability at Galvanina - Relationship with stakeholders
ESRS 2 - General disclosures	GOV - 1	Board's gender diversity ratio	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 1	Percentage of independent board members	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 1	Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 1	Information about reporting lines to administrative, management and supervisory bodies	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 1	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	Governance and responsible procurement - Management and control system

ESRS INDEX TABLE

ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
ESRS 2 - General disclosures	GOV - 2	Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 3	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 3	Description of key characteristics of incentive schemes	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 3	Description of level in undertaking at which terms of incentive schemes are approved and updated	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	GOV - 5	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	Governance and responsible procurement - Management and control system
ESRS 2 - General disclosures	SBM - 1	Total number of employees (head count)	People, communities and consumers - Our own workforce - Indicators
ESRS 2 - General disclosures	SBM - 1	Number of employees (head count)	People, communities and consumers - Our own workforce - Indicators
ESRS 2 - General disclosures	SBM - 1	Description of products and services that are banned in certain markets	Sustainability at Galvanina - Our products and awards
ESRS 2 - General disclosures	SBM - 1	Total revenue	Sustainability at Galvanina - Economic sustainability and transformative growth
ESRS 2 - General disclosures	SBM - 2	Description of stakeholder engagement	Sustainability at Galvanina - Relationship with stakeholders
ESRS 2 - General disclosures	SBM - 2	Description of key stakeholders	Sustainability at Galvanina - Relationship with stakeholders
ESRS 2 - General disclosures	SBM - 2	Description of categories of stakeholders for which engagement occurs	Sustainability at Galvanina - Relationship with stakeholders
ESRS 2 - General disclosures	SBM - 2	Description of how stakeholder engagement is organised	Sustainability at Galvanina - Relationship with stakeholders
ESRS 2 - General disclosures	SBM - 2	Description of purpose of stakeholder engagement	Sustainability at Galvanina - Relationship with stakeholders

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
ESRS 2 - General disclosures	**SBM - 2**	Description of how outcome of stakeholder engagement is taken into account	**Sustainability at Galvanina - Relationship with stakeholders**
ESRS 2 - General disclosures	**SBM - 2**	Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model	**Sustainability at Galvanina - Relationship with stakeholders**
ESRS 2 - General disclosures	**SBM - 2**	Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts	**Governance and responsible procurement - Management and control system**
ESRS 2 - General disclosures	**IRO - 1**	Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	**Sustainability at Galvanina - Double materiality assessment**
E1 - Climate change	**E1 - 3**	Decarbonisation lever type	**Chapter 2: Our environmental commitment - Our impact on climate change - actions**
E1 - Climate change	**E1 - 3**	Achieved GHG emission reductions	**Chapter 2: Our environmental commitment - Our impact on climate change - actions**
E1 - Climate change	**E1 - 3**	Expected GHG emission reductions	**Chapter 2: Our environmental commitment - Our impact on climate change - actions**
E1 - Climate change	**E1 - 4**	Disclosure of whether and how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	**Chapter 2: Our environmental commitment - Our impact on climate change - actions**
E1 - Climate change	**E1 - 4**	Absolute value of total Greenhouse gas emissions reduction	**Chapter 2: Our environmental commitment - Our impact on climate change - indicators**
E1 - Climate change	**E1 - 4**	Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	**Chapter 2: Our environmental commitment - Our impact on climate change - indicators**
E1 - Climate change	**E1 - 4**	Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	**Chapter 2: Our environmental commitment - Our impact on climate change - indicators**
E1 - Climate change	**E1 - 4**	Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	**Chapter 2: Our environmental commitment - Our impact on climate change - indicators**

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
E1 - Climate change	E1 - 4	Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured	Chapter 2: Our environmental commitment - Our impact on climate change - calculation approach
E1 - Climate change	E1 - 4	Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors	Chapter 2: Our environmental commitment - Our impact on climate change - calculation approach
E1 - Climate change	E1 - 4	Description of how new baseline value affects new target, its achievement and presentation of progress over time	Chapter 2: Our environmental commitment - Our impact on climate change - calculation approach
E1 - Climate change	E1 - 4	GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius	Chapter 2: Our environmental commitment - Our impact on climate change - calculation approach
E1 - Climate change	E1 - 4	Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target	Chapter 2: Our environmental commitment - Our impact on climate change - calculation approach
E1 - Climate change	E1 - 5	Total energy consumption related to own operations	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Total energy consumption from fossil sources	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Total energy consumption from renewable sources	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Consumption of self-generated non-fuel renewable energy	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Percentage of renewable sources in total energy consumption	Chapter 2: Our environmental commitment - Our impact on climate change - indicators

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
E1 - Climate change	E1 - 5	Fuel consumption from natural gas	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Share of fossil sources in total energy consumption	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 5	Non-renewable energy production	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E1 - Climate change	E1 - 6	Percentage of contractual instruments, Scope 2 GHG emissions	Chapter 2: Our environmental commitment - Our impact on climate change - indicators
E2 - Pollution	E2 - 1	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	Chapter 2: Our environmental commitment - Pollution - Policies
E2 - Pollution	E2 - 1	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	Chapter 2: Our environmental commitment - Pollution - Actions
E2 - Pollution	E2 - 1	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phasing out substances of very high concern	Chapter 2: Our environmental commitment - Pollution - Actions
E2 - Pollution	E2 - 1	Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and environment	Chapter 2: Our environmental commitment - Pollution - Actions
E2 - Pollution	E2 - 3	Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific loads	Chapter 2: Our environmental commitment - Pollution - Actions
E2 - Pollution	E2 - 3	Pollution-related target is mandatory (required by legislation)/voluntary	Chapter 2: Our environmental commitment - Pollution - Actions
E3 - Water and marine resources	E3 - 1	Policies to manage its material impacts, risks and opportunities related to water and marine resources [see ESRS 2 MDR-P]	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses water management	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses the use and sourcing of water and marine resources in own operations	Chapter 2: Our environmental commitment - Respecting water resources - Policies

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses water treatment	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses prevention and abatment of water pollution	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses product and service design in view of addressing water-related issues and preservation of marine resources	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of whether and how policy adresses commitment to reduce material water consumption in areas at water risk	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Disclosure of reasons for not having adopted policies in areas of high-water stress	Chapter 2: Our environmental commitment - Respecting water resources - Policies
E3 - Water and marine resources	E3 - 1	Adopted and presented water and marine resources-related target is mandatory (based on legislation)	Chapter 2: Our environmental commitment - Respecting water resources - Actions
E5 - Resource use and circular economy	E5 - 2	Description of higher rates of use of secondary raw materials	Chapter 2: Our environmental commitment - Resource use & circular economy - Actions
E5 - Resource use and circular economy	E5 - 2	Description of application of circular design	Chapter 2: Our environmental commitment - Resource use & circular economy - Actions
E5 - Resource use and circular economy	E5 - 2	Description of application of circular business practices	Chapter 2: Our environmental commitment - Resource use & circular economy - Actions
E5 - Resource use and circular economy	E5 - 2	Description of actions taken to prevent waste generation in the undertaking's upstream and downstram value chain	Chapter 2: Our environmental commitment - Resource use & circular economy - Actions
E5 - Resource use and circular economy	E5 - 4	Disclosure of information on material resource inflows	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource inflows indicators
E5 - Resource use and circular economy	E5 - 4	Overall total weight of products and technical and biological materials used during the reporting period	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource inflows indicators

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
E5 - Resource use and circular economy	E5 - 4	Percentage of biological materials (and biofuels used for non-energy purposes)	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource inflows indicators
E5 - Resource use and circular economy	E5 - 4	Description of methodologies used to calculate data and key assumptions used	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource inflows indicators
E5 - Resource use and circular economy	E5 - 4	Description of how double counting was avoided and of choices made	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource inflows indicators
E5 - Resource use and circular economy	E5 - 5	Description of the key products and materials that come out of the undertaking's production process	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource outflows indicators
E5 - Resource use and circular economy	E5 - 5	The rates of recyclable content in products	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource outflows indicators
E5 - Resource use and circular economy	E5 - 5	The rates of recyclable content in products packaging	Chapter 2: Our environmental commitment - Resource use & circular economy - Material resource outflows indicators
E5 - Resource use and circular economy	E5 - 5	Total Waste generated	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
E5 - Resource use and circular economy	E5 - 5	Non-recycled waste	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Percentage of non-recycled waste	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Disclosure of composition of waste	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Disclosure of waste streams relevant to undertaking's sector or activities	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Disclosure of materials that are present in waste	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
E5 - Resource use and circular economy	E5 - 5	Description of methodologies used to calculate data (waste generated)	Chapter 2: Our environmental commitment - Resource use & circular economy - Waste indicators
S1 - Own workforce	S1 - 1	Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Description of relevant human rights policy commitments relevant to own workforce	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	S1 - 1	Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Disclosure of general approach in relation to engagement with people in its own workforce	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility
S1 - Own workforce	S1 - 1	Workplace accident prevention policy or management system is in place	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 1	Specific policies aimed at elimination of discrimination are in place	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 1	Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 2	Engagement occurs with own workforce or their representatives	Chapter 3: People, communities and consumers - Our own workforce - Workforce engangement & employee representation
S1 - Own workforce	S1 - 2	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	Chapter 3: People, communities and consumers - Our own workforce - Workforce engangement & employee representation

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	S1 - 2	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertaking's approach	Chapter 3: People, communities and consumers - Our own workforce - Workforce engagement & employee representation
S1 - Own workforce	S1 - 2	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	Chapter 3: People, communities and consumers - Our own workforce - Workforce engagement & employee representation
S1 - Own workforce	S1 - 3	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	Chapter 3: People, communities and consumers - Our own workforce - Remedy in case of negative impact
S1 - Own workforce	S1 - 3	Grievance or complaints handling mechanisms related to employee matters exist	Chapter 3: People, communities and consumers - Our own workforce - Remedy in case of negative impact
S1 - Own workforce	S1 - 3	Disclosure of processes through which undertaking supports or requires availability of channels	Chapter 3: People, communities and consumers - Our own workforce - Remedy in case of negative impact
S1 - Own workforce	S1 - 3	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	Chapter 3: People, communities and consumers - Our own workforce - Remedy in case of negative impact
S1 - Own workforce	S1 - 3	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Chapter 3: People, communities and consumers - Our own workforce - Remedy in case of negative impact
S1 - Own workforce	S1 - 6	Characteristics of undertaking's employees - number of employees by gender [table]	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Number of employees (head count)	Chapter 3: People, communities and consumers - Our own workforce - Indicators

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	S1 - 6	Average number of employees (head count)	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Number of employees (head count or full-time equivalent)	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Average number of employees (head count or full-time equivalent)	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Number of employee who have left undertaking	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Percentage of employee turnover	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 6	Employees numbers are reported at end of reporting period/average/other methodology	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Number of non-employees in own workforce	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Number of non-employees in own workforce - self-employed people	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Description of methodologies and assumptions used to compile data (non-employees)	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Non-employees numbers are reported in head count/full time equivalent	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 7	Non-employees numbers are reported at end of reporting period/average/other methodology	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 8	Percentage of total employees covered by collective bargaining agreements	Chapter 3: People, communities and consumers - Our own workforce - Workforce engangement & employee representation

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	S1 - 8	Percentage of own employees covered by collective bargaining agreements are within coverage rate by country with significant employment (in the EEA)	Chapter 3: People, communities and consumers - Our own workforce - Workforce engangement & employee representation
S1 - Own workforce	S1 - 9	Gender distribution in number of employees (head count) at top management level	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 9	Gender distribution in percentage of employees at top management level	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 9	Distribution of employees (head count) under 30 years old	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 9	Distribution of employees (head count) between 30 and 50 years old	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 9	Distribution of employees (head count) over 50 years old	Chapter 3: People, communities and consumers - Our own workforce - Indicators
S1 - Own workforce	S1 - 11	All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to sickness	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 11	All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to parental leave	Chapter 3: People, communities and consumers - Gender equality, Inclusion and Wellbeing of our workforce
S1 - Own workforce	S1 - 14	Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 14	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 14	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	Chapter 3: People, communities and consumers - Our own workforce - Health and safety

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	S1 - 14	Number of recordable work-related accidents for own workforce	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 14	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	Chapter 3: People, communities and consumers - Our own workforce - Health and safety
S1 - Own workforce	S1 - 15	Percentage of employees entitled to take family-related leave	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 15	Percentage of entitled employees that took family-related leave	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 15	Percentage of entitled employees that took family-related leave by gender [table]	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 15	All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 15	Gender pay gap	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce
S1 - Own workforce	S1 - 17	Number of severe human rights issues and incidents connected to own workforce	Chapter 3: People, communities and consumers - Our own workforce - Gender equality, Inclusion, and Wellbeing of our workforce

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S1 - Own workforce	**S1 - 17**	Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	**Chapter 3: People, communities and consumers - Our own workforce - Human rights and social responsibility**
S2 - Workers in the value chain	**S2.SBM - 3**	Type of value chain workers subject to material impacts by own operations or through value chain	**Chapter 3: People, communities and consumers - Workers in the value chain - approach**
S2 - Workers in the value chain	**S2 - 1**	Policies to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 MDR-P]	**Chapter 3: People, communities and consumers - Workers in the value chain - Policies**
S2 - Workers in the value chain	**S2 - 1**	Description of relevant human rights policy commitments relevant to value chain workers	**Chapter 3: People, communities and consumers - Workers in the value chain - Policies**
S2 - Workers in the value chain	**S2 - 1**	Disclosure of general approach in relation to respect for human rights relevant to value chain workers	**Chapter 3: People, communities and consumers - Workers in the value chain - policies**
S2 - Workers in the value chain	**S2 - 1**	Disclosure of general approach in relation to engagement with value chain workers	**Chapter 3: People, communities and consumers - Workers in the value chain - policies**
S2 - Workers in the value chain	**S2 - 1**	Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**Chapter 3: People, communities and consumers - Workers in the value chain - policies**
S2 - Workers in the value chain	**S2 - 1**	Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	**Chapter 3: People, communities and consumers - Workers in the value chain - policies**
S2 - Workers in the value chain	**S2 - 1**	Undertaking has supplier code of conduct	**Chapter 3: People, communities and consumers - Workers in the value chain - policies**

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S2 - Workers in the value chain	S2 - 1	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	Chapter 3: People, communities and consumers - Workers in the value chain - policies
S2 - Workers in the value chain	S2 - 1	Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve value chain workers	Chapter 3: People, communities and consumers - Workers in the value chain - policies
S2 - Workers in the value chain	S2 - 2	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	Chapter 3: People, communities and consumers - Workers in the value chain - Approach
S2 - Workers in the value chain	S2 - 3	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on value chain workers	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions
S2 - Workers in the value chain	S2 - 3	Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them addressed	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions
S2 - Workers in the value chain	S2 - 3	Disclosure of processes through which undertaking supports or requires availability of channels	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions
S2 - Workers in the value chain	S2 - 3	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions
S2 - Workers in the value chain	S2 - 3	Disclosure of whether and how it is assessed that value chain workers are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions
S2 - Workers in the value chain	S2 - 3	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Chapter 3: People, communities and consumers - Workers in the value chain - policies, actions

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S2 - Workers in the value chain	**S2 - 4**	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers	**Chapter 3: People, communities and consumers - Workers in the value chain - actions**
S2 - Workers in the value chain	**S2 - 4**	Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers	**Chapter 3: People, communities and consumers - Workers in the value chain - actions**
S2 - Workers in the value chain	**S2 - 4**	Description of how effectiveness of actions or initiatives in delivering outcomes for value chain workersis tracked and assessed	**Chapter 3: People, communities and consumers - Workers in the value chain - actions**
S3 - Affected communities	**S3.SBM - 3**	Description of types of affected communities subject to material impacts	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3.SBM - 3**	Type of communities subject to material impacts by own operations or through value chain	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3.SBM - 3**	Description of activities that result in positive impacts and types of affected communities that are positively affected or could be positively affected	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3 - 1**	Policies to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 MDR-P]	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3 - 1**	Description of relevant human rights policy commitments relevant to affected communities	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3 - 1**	Disclosure of general approach in relation to engagement with affected communities	**Chapter 3: People, communities and consumers - Our commitment with local communities**
S3 - Affected communities	**S3 - 1**	Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**Chapter 3: People, communities and consumers - Our commitment with local communities**

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S3 - Affected communities	S3 - 1	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 2	Disclosure of whether and how perspectives of affected communities inform decisions or activities aimed at managing actual and potential impacts	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 2	Engagement occurs with affected communities or their legitimate representatives directly, or with credible proxies	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 2	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 2	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 2	Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities	Chapter 3: People, communities and consumers - Our commitment with local communities
S3 - Affected communities	S3 - 3	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on affected communities	Chapter 3: People, communities and consumers - Our commitment with local communities
S4 - Consumers and end-users	S4 - 2	Disclosure of whether and how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 2	Engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 3	Disclosure of specific channels in place for consumers and end-users to raise concerns or needs directly with undertaking and have them addressed	Chapter 3: People, communities and consumers - Dedication to our consumers

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
S4 - Consumers and end-users	S4 - 3	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 4	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 4	Description of additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 4	Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on consumers and end-users are available and effective in their implementation and outcomes	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 4	Description of what action is planned or underway to pursue material opportunities in relation to consumers and end-users	Chapter 3: People, communities and consumers - Dedication to our consumers
S4 - Consumers and end-users	S4 - 4	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on consumers and end-users	Chapter 3: People, communities and consumers - Dedication to our consumers
G1 - Business conduct	G1.GOV - 1	Disclosure of role of administrative, management and supervisory bodies related to business conduct	Governance and responsible procurement - Organizational chart
G1 - Business conduct	G1.GOV - 1	Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	Governance and responsible procurement - Organizational chart
G1 - Business conduct	G1-1	Policies in place to manage its material impacts, risks and opportunities related to business conduct and corporate culture [see ESRS 2 MDR-P]	Governance and responsible procurement - Management and control system
G1 - Business conduct	G1-1	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	Governance and responsible procurement - Management and control system
G1 - Business conduct	G1-1	Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules	Governance and responsible procurement - Management and control system

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
G1 - Business conduct	G1 - 1	Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	Governance and responsible procurement - Management and control system
G1 - Business conduct	G1 - 1	Information about policy for training within organisation on business conduct	Governance and responsible procurement - Management and control system
G1 - Business conduct	G1 - 2	Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	Governance and responsible procurement - Sustainable procurement
G1 - Business conduct	G1 - 2	Disclosure of whether and how social and environmental criteria are taken into account for selection of supply-side contractual partners	Governance and responsible procurement - Sustainable procurement
G1 - Business conduct	G1 - 3	Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Information about process to report outcomes to administrative, management and supervisory bodies	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Percentage of functions-at-risk covered by training programmes	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 3	Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 4	Number of convictions for violation of anti-corruption and anti- bribery laws	Governance and responsible procurement - Corruption and bribery

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ESRS	DISCLOSURE REQUIREMENT	DESCRIPTION	CHAPTER - PARAGRAPH
G1 - Business conduct	G1 - 4	Amount of fines for violation of anti-corruption and anti- bribery laws	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 4	Number of confirmed incidents of corruption or bribery	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 4	Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 4	Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	Governance and responsible procurement - Corruption and bribery
G1 - Business conduct	G1 - 4	Information about details of public legal cases regarding corruption or bribery brought against undertaking and own workers and about outcomes of such cases	Governance and responsible procurement - Corruption and bribery