ESG Report 2025

Creating Sustainable Value

AKSÌA

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Our vision of ESG

*The gradual and systematic **integration** of ESG criteria at all stages of the investment process enables Aksìa to support portfolio companies in their **transition** to innovative business models that generate shared value with stakeholders, maximizing **financial returns and positive impacts** on people and the environment, and managing any negative impacts that business activities may entail.*

FIVE LEVERS · THREE CHANNELS

Risk Management Fewer incidents, disruptions and liabilities	RISK	▶
Accreditation with customers Access to tenders and supply chains that screen on ESG	REVENUE	▶
Impact on productivity Lower energy and waste intensity, less absenteeism and turnover	COSTS	▶
Access to financial resources Sustainability-linked funding on better terms	COSTS	▶
Regulatory Compliance Penalties and retrofit capex avoided as rules tighten	RISK	▶

EBITDA

Our mission: **creating sustainable value**

Why we consider sustainability in our investments

Since the foundation of our private equity business in 1997, our goal has remained constant: to create sustainable value for investors and stakeholders. We believe that the integration of environmental, social, and governance (ESG) criteria into our investment strategy is a fundamental component of this mission. ESG integration strengthens our ability to assess risks, enhance long-term value, and support resilient, future-ready businesses.

Over the past few years, we have embedded ESG considerations across every phase of the investment process. This structured and consistent approach enables Aksìa to accompany its portfolio companies on a path of transformation—towards business models that are more innovative, responsible, and capable of generating both financial returns and positive impacts on society and the environment, while managing potential negative externalities.

How we do it

Since 2020, we have built a comprehensive ESG framework that makes this integration both measurable and effective. It is grounded in a strategic ESG Policy that defines our priorities, a governance structure that assigns clear responsibilities within Aksìa and across our portfolio companies, and a reporting system that ensures transparency and accountability throughout the investment lifecycle.

Action plans tailored to each company's specific characteristics are the pivotal element driving the transformation of each business model and the Fund's overall sustainability profile. The implementation of these initiatives has led to meaningful results. As of today, a large majority of portfolio companies had appointed ESG representatives at both board and management levels and adopted a formal Sustainability Policy. Most had also begun using renewable energy sources, launched targeted cybersecurity programs, and introduced organizational models to monitor processes to protect also environment, human rights and health and safety.

At the management company level, our latest fund, Aksìa Capital VI, was classified under Article 8 of the Sustainable Finance Disclosure Regulation (SFDR).

What's next

With our ESG strategy now firmly embedded and portfolio companies having been actively implementing their action plans, our focus is increasingly on consolidating progress and results.

In the year ahead, we will continue to drive the execution of our ESG plans, with particular attention to energy management, health and safety, environmental protection, and cybersecurity, while strengthening accountability, monitoring performance and supporting our portfolio companies in making ESG an increasingly integrated part of their day-to-day operations and long-term growth.

ENVIRONMENT E

90% **Invested companies using renewable energy**

59% **Average electricity consumption from renewable sources**

SOCIETY S

90% **Invested companies with cybersecurity programs**

80% **Invested companies with welfare systems**

GOVERNANCE G

100% **Deals that are evaluated from the ESG perspective**

90% **Invested companies with an ESG Governance at Board and organization level**

Who **we are**

Founded in 1997, Aksìa SGR S.p.A. ("Aksìa" or "SGR") is an independent operator active in private equity that invests in Italian small-medium enterprises (SMEs) and mid-caps companies that operate in "Made-in-Italy" sectors of excellence.

Over its longstanding activity, Aksìa has made more than 60 investments and its current portfolio includes eleven companies that operate in multiple sectors, managing €600 million through 3 active funds.

30 years

of private equity

7

Funds

60+

Investments

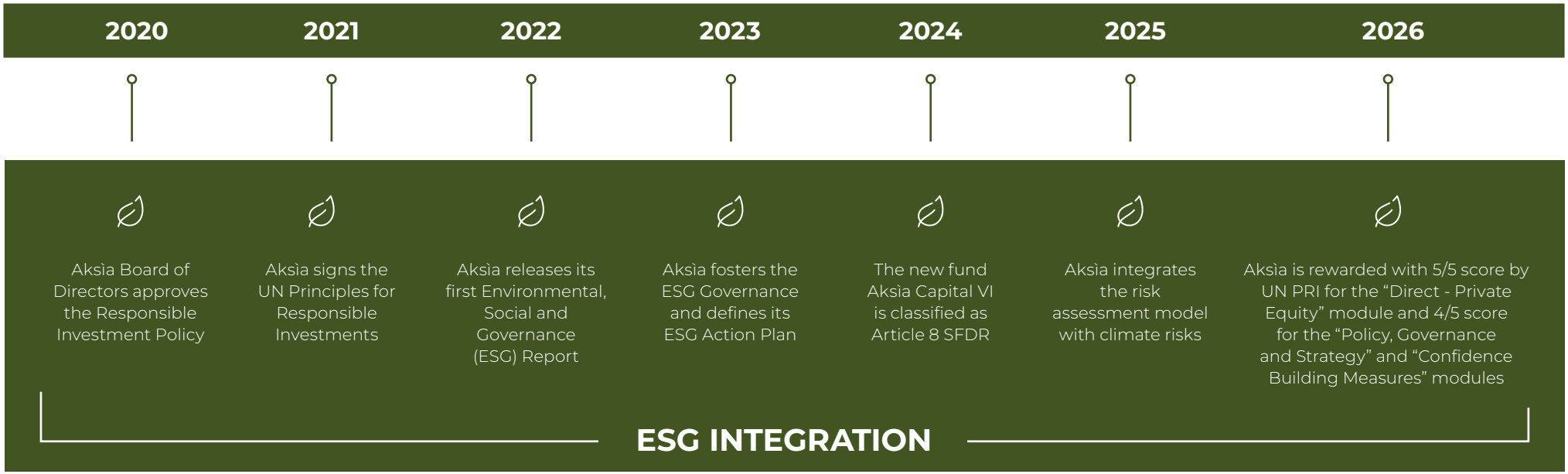
30+

Add-ons

600M €

asset under management

The ESG integration path



Aksìa's investment focus across successful industries

Light Industrial, Specialty Mechanics and Industry Automation

Company Name	Investment date	Stake	Sector
VOMM	2020	Majority	Industrial
IREX	2022	Majority	Industrial
ICAM	2023	Majority	Industrial
Kintek	2023	Majority	Industrial

Food Manufacturing & Nutrition

Company Name	Investment date	Stake	Sector
Valsa	2020	Majority	Food
Nappi	2020	Majority	Food
IFEX	2021	Majority	Food
Equipe del Casale	2025	Majority	Food

High-end B2B niche products & Services

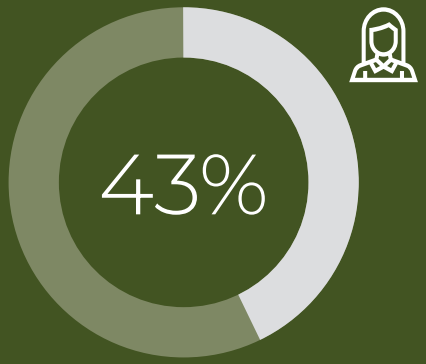
Company Name	Investment date	Stake	Sector
Gommatex	2022	Majority	Fashion & Luxury
Seasmart	2025	Majority	Majority Yachting

Pharma & Healthcare

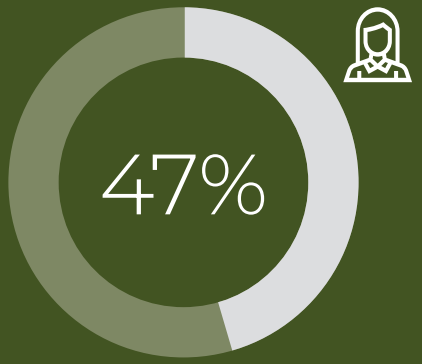
Company Name	Investment date	Stake	Sector
PCG	2019	Majority	Healthcare

The team behind our success

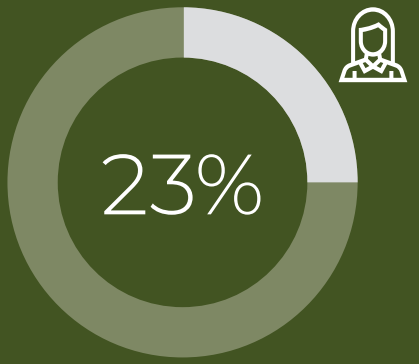
Aksìa can boast a team of dedicated and passionate investment professionals with a blend of financial, industrial, and consulting experience, backed up with an extensive knowledge of the sectors of reference and private equity business.



Women
in the BoD



Women
employeed



Women in the
Investment Team

2
Managing
Partners

2
Partners
50% women

9
Investments
team members
22% women

7
Administration,
finance & control
team members
71% women

Supporting the transition by creating sustainable value

We actively work to guide and support portfolio companies in each stage of the management transformation process, with the goal of increasing competitiveness and sustainability over the long term. We believe that the consideration of Environmental, Social, and Governance (ESG) criteria in investment strategy is crucial to properly assessing the potential risk of our investments and ensuring long-standing value of companies. Indeed, our investment strategy aims to create Sustainable Value by increasing the value of our companies in economic, social, and environmental dimensions over time by adopting responsible finance principles.

01

Platform for growth in the Italian mid-market

We invest in highly successful Italian mid-market companies, with a strong leadership positions in their reference markets and international growth potential, with the capability to become “growth platforms”. We build leading groups through a mix of organic growth and strategic acquisitions to consolidate their respective sectors.

02

A transitional investor

From family business to market leaders: a process of transformation and expansion under the experienced guidance of Aksìa is implemented through strategic investments aimed at increasing market share and company’s value through organic growth and M&A operations, coupled with a sales strategy focused on exports and internationalisation.

03

Partner for companies

As expert investors, we work in close partnership with family-run companies or led by a small management team, bringing the business expertise needed to manage generational transitions and further growth initiatives. We define development plans with the possibility for former shareholders to remain involved for the following expansion stages.

04

Close collaboration with portfolio companies

We actively participate in the management of our portfolio companies, working closely with top management.
From the earliest stages of investment, we establish strong relationships based on mutual trust and shared growth objectives.

05

Advanced management expertise

We support the existing management in implementing the business plan through a consolidated network of highly qualified sector experts. Where necessary, we build-up or reinforce the management team in order to deliver growth, operational and managerial improvements, taking into account shareholders’ interests.

06

Investor with the aim of creating sustainable value

Our strategy aims to create sustainable value by improving the economic, social, and environmental performance of our companies over time. Aksìa’s responsible investment policy defines the main ESG guidelines to be considered during the investment process, an integrated ESG governance model, and a dedicated reporting system. Our goal is to maximize financial returns and positive impacts on people and the environment and to limit the negative impacts that business activities might generate.

Creating
Sustainable
Value

ESG integration in our business model

Aksìa is dedicated to incorporating ESG considerations both within its internal structure and its investment strategy. It firmly believes that these aspects must be given due consideration in order to fulfill its mission of facilitating sustainable growth and generating long-term value for its portfolio companies.
Today, the Company has an ESG Framework that is made of the fundamental pillars to make a strategy effective:

.01

INTEGRATED INVESTMENT PROCESS

Evaluation of topics with material impacts in every investment phase

.02

INTEGRATED CORPORATE GOVERNANCE

Board and Investment Team accountable for ESG planning and execution

.03

INTEGRATED RISK MANAGEMENT SYSTEM

Sustainability risks monitored at fund and asset level during the whole investment lifecycle

.04

INTEGRATED REPORTING SYSTEM

Monitoring of ESG performance using acknowledged reporting standards

.05

ENGAGEMENT AND NETWORKING

Partnership with the most important initiatives in the private equity sector

Portfolio strategy

Aksìa plays its role as a transitional investor also when it comes to sustainability. Aksìa has defined a list of topics that may have material impacts on the investee or its stakeholders and therefore may need to be improved during the investment period through dedicated strategies and action plans. These topics are assessed in the pre-investment phase through a due diligence activity, monitored during the holding period and evaluated before the exit to evaluate the effectiveness of the improved actions implemented. Other topics may be monitored and addressed based on the specific business model of the portfolio companies. Finally, in addition, Aksìa excludes from the investable universe all companies that operate in sectors that may have particularly significant negative impacts on the environment and society. Those sectors are specified in the Responsible Investment Policy and the Fund Rules document.

ESG integration in our core business

ESG FOR COMPANIES' TRANSITION

SELECTION	HOLDING	EXIT
· Sector exclusion · Materiality Analysis · General and topic-specific due diligence	· ESG performance monitoring · Engagement with companies' management · Periodic reporting	· Sustainable Value Creation assessment · Engagement with investors/buyers
DEFINE →	STEER →	VERIFY

COMPANY-SPECIFIC ACTION PLAN

ESG CRITERIA - WHAT THE PLAN IS BUILT ON

E ENVIRONMENTAL
- Energy consumption and climate change management
- Waste management
- Use of raw materials and natural resources

S SOCIAL
- Health and safety of workers
- Human capital development and welfare
- Respect of human rights, diversity and equal opportunities

G GOVERNANCE
- Business ethics and integrity
- Sustainability Governance
- Risk protection

The application of this strategy has been even enforced in the ESG policy of the new fund Aksìa Capital VI, that is classified as Article 8 under EU's Sustainable Finance Disclosure Regulation ("SFDR"). It will actively promote a combination of environmental and social characteristics, selecting companies with a real commitment to the transition towards more sustainable business models in terms of climate change mitigation and adaptation, transition to a circular economy and protection of biodiversity and ecosystems, workers' health and safety and human capital development. Soundness of the management structures, employee relations, remuneration of staff and tax compliance will ensure also the good governance practice of the investees.

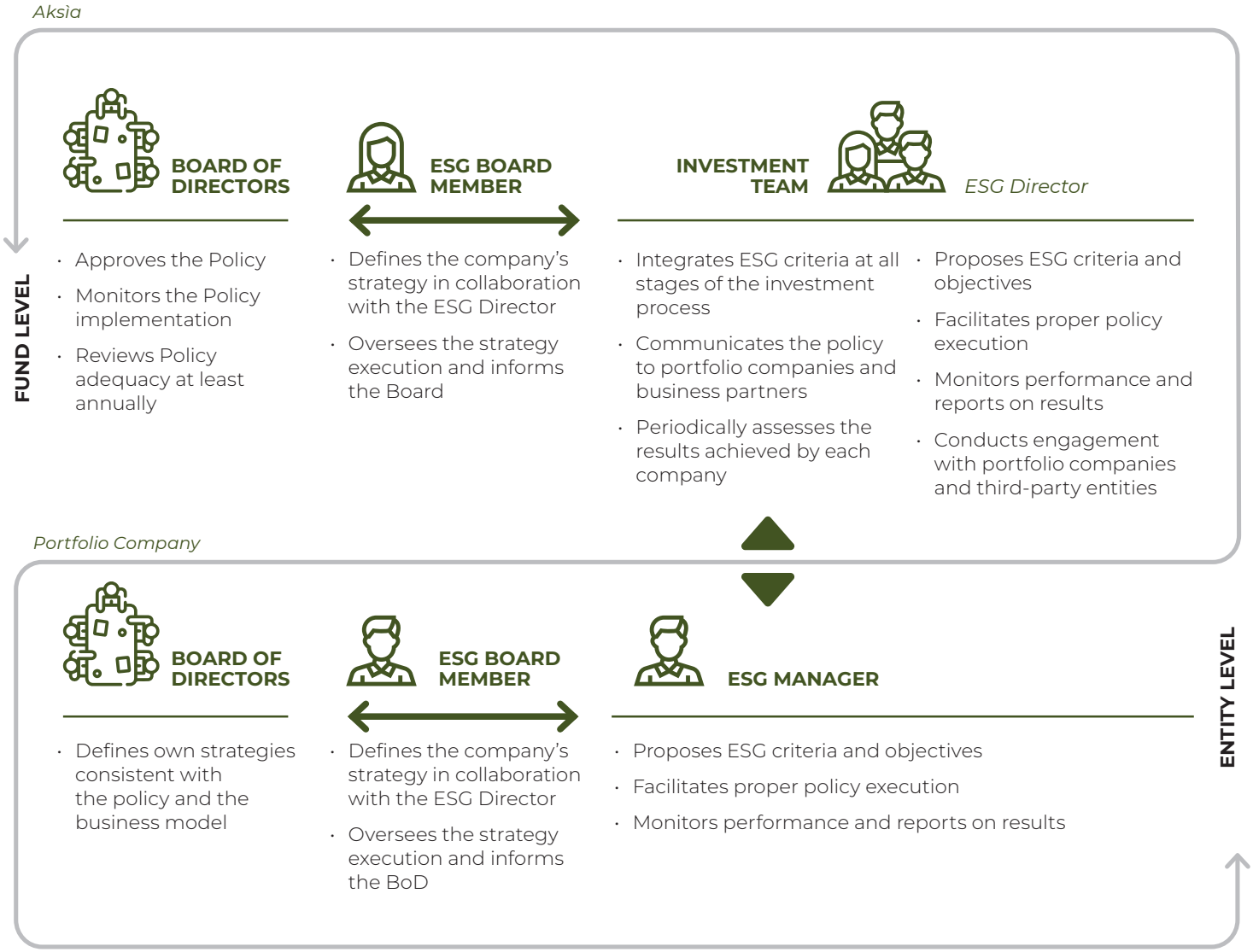
Governance

Aksìa opts for a widespread and fully integrated model of governance of ESG issues. This model entails responsibilities at all levels of the investment management process, from the Board of Directors of the SGR to the management of the portfolio companies.
It should be noted that the previous model was greatly enhanced in the first quarter of 2023, when the Investment Team was strengthened with the appointment of an ESG Director and in 2024, when the ESG-linked MBO for the Investment Team was introduced.

Skills empowerment

Every year all people involved in ESG management (both at the entity and portfolio level) will be involved in training sessions that specifically focus on sustainability issues and are taught by professors and lecturers from leading business schools. Every session is organized to update the management on external dynamics, regulatory news, market's practices and give it notions to manage specific ESG topics. In 2025, the annual training program addressed critical issues including Climate and Environmental Risks, Renewable Energy, Cybersecurity, Risk mitigation through insurance coverage

ESG Governance in Aksìa



Risk Management

The SGR's risk management and mitigation activities are an integral part of the control system and involve all levels of the corporate organization, including social bodies and key managers.

When implementing portfolio risk assessment models, ESG risks are considered. In this regard, the results of ESG due diligences and periodical assessments feed into the overall fund and single asset risk assessment models adopted by Aksìa, which consider exposure, among other risk factors, to sustainability risk.

With regard specifically to climate-related risks, current policies already consider elements that help top management understand whether significant risks are present or are arising within the portfolio; in particular, the presence of physical and transitional risks may come out from the due diligence process and the periodic monitoring of carbon emissions and regulatory developments. However, Aksìa has established a three-year action plan for the progressive improvement of the current risk management model in accordance with the Bank of Italy's Supervisory Expectations on Climate and Environmental Risks, which includes actions to improve the components of the model for assessing these risks, such as competencies, overall strategy and assessment tools. The execution of this plan has brought to training sessions for members of the Board of Directors, the Board of Auditors and the Investment Team of Aksìa and the managers of the portfolio companies, the introduction of the verification on the presence and permanence of ESG competencies in the corporate bodies in the Policy for the Assessment of Knowledge & Competence and the adoption of a new model to assess climate risks.

Membership

Since May 2021, Aksìa has been a signatory of the Principles for Responsible Investment of the United Nations ("UNPRI" or "PRI"), the leading initiatives for the financial sector globally. Only two years after the subscription, the PRI has evaluated the application of the six principles by the company with excellent scores.

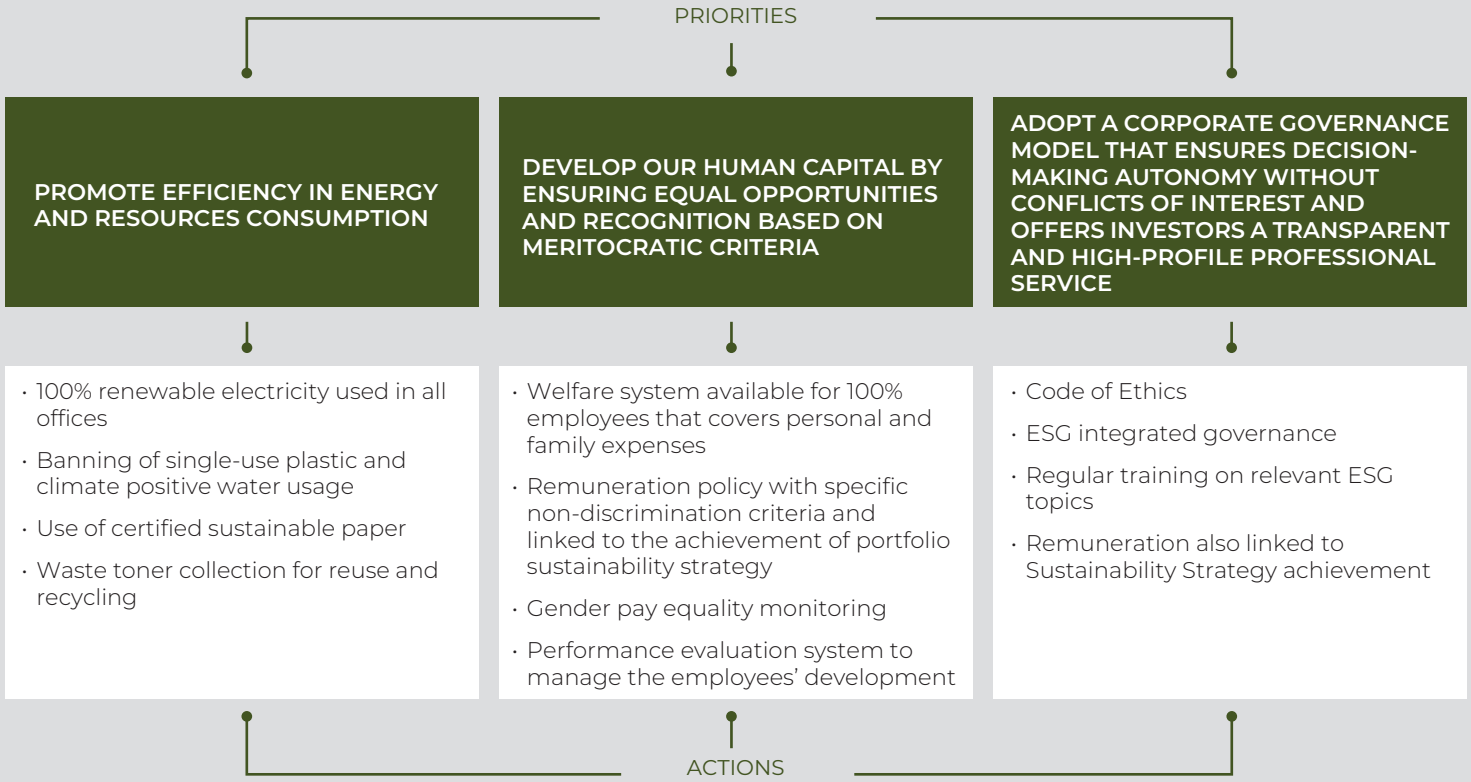
Signatory of:

PRI | Principles for Responsible Investment

Finally, it should be noted that Aksìa participates at the working groups organized by AIFI, the Italian Association of Private Equity, Venture Capital and Private Debt, to contribute to the development of best practices in the sector and to remain constantly updated on developments in the external environment.

Driving our internal activities

Despite Aksìa's small size and the limited direct impact of its business, the Group strongly believes that it is necessary to identify and implement concrete and sustainable actions within its own organization. For this reason, the Group strives to improve every day from an environmental, social and governance point of view.



Aksìa, considering the growing attention and importance of an issue such as climate change, continues to measure the GHG emissions related directly to its activities (Scope 1 and Scope 2) and those generated by its business travels (Scope 3 - Category 6).

Category	Unit of measure	2025	2024	2023
Scope 1 [1] - Company fleet (Gasoline and Diesel)	t CO_2e	26.3	19.4	17.4
Scope 2 - Electricity consumption (Market-based)	t CO_2e	0.0	0.0	2.6
Scope 3 - Business Travels	t CO_2e	35.3	22.8	21.1
Total GHG emission (Market-based)	t CO_2e	61.6	42.2	41.1

[1] Fuel consumption to heat/cool Aksìa office is considered not material. The company has only one office, which is located in a building managed by a real estate company that adopts its own environmental sustainability policy.

Sustainability of our portfolio

Aksìa monitors and evaluates issues that may represent risks or opportunities in the value creation process of all companies that enter its investment portfolio. These issues are clearly listed in the Responsible Investment Policy and are monitored at least once a year through KPIs that help address sustainability management in the best way possible. Monitoring takes place at two levels: at the fund level and at the portfolio company level. In this chapter you can see the performance of Aksìa Capital Fund V as a whole, leaving the analysis of each individual portfolio company to the next chapter.
Looking at the overall sustainability of the portfolio, it is worthwhile to see how portfolio companies are trying to contribute to various United Nations Sustainable Development Goals in two ways: by offering products or services that have a direct impact on these goals, or by changing the characteristics of business processes to make them more environmentally and people friendly.

In the first half of 2023, the strategies of the portfolio companies were boosted defining clear action plans that entailed the implementation of several projects that brought to a sensible improvement of the portfolio KPIs. In the following chapters the strategy and the main performance for each ESG dimension is summarized.

Our sustainability strategy creates shared value through products and processes

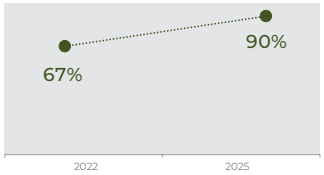
	Environment	Society	Governance
Core business	Water savings technologies (6 CLEAN WATER AND SANITATION)	Health services (3 GOOD HEALTH AND WELL-BEING)	
	Chemicals optimization technologies (15 LIFE ON LAND)	Food certified for safety and quality (3 GOOD HEALTH AND WELL-BEING)	
	Systems for soil and water decontamination (15 LIFE ON LAND)	Smart devices for respiratory care (3 GOOD HEALTH AND WELL-BEING)	
	Systems for bio-fuels production (7 AFFORDABLE AND CLEAN ENERGY; 13 CLIMATE ACTION)	Smart storage systems (9 INDUSTRY, INNOVATION AND INFRASTRUCTURE)	
	Sustainable textiles (12 RESPONSIBLE CONSUMPTION AND PRODUCTION)		
Processes	Production of PV energy (7 AFFORDABLE AND CLEAN ENERGY; 13 CLIMATE ACTION)	Welfare policies (8 DECENT WORK AND ECONOMIC GROWTH)	Sustainability Policy
	Purchasing of green energy (7 AFFORDABLE AND CLEAN ENERGY; 13 CLIMATE ACTION)	Health & Safety management (8 DECENT WORK AND ECONOMIC GROWTH)	Sustainability Report
	Circular energy models (12 RESPONSIBLE CONSUMPTION AND PRODUCTION)		Cyber resilience programs (9 INDUSTRY, INNOVATION AND INFRASTRUCTURE)
	Circular inflow/outflow models (12 RESPONSIBLE CONSUMPTION AND PRODUCTION)		

Environment

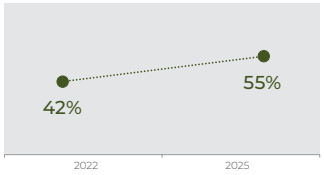
Performance at fund-level

Looking at the overall portfolio, the implementation of specific actions defined by each company based on the relevance of the environmental topics for the business activities carried out has led to the main following performance.

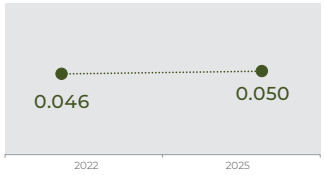
Invested Companies using renewable energy



Portfolio average electricity consumption from renewable sources



Portfolio GHG intensity (Scope 1 and 2 market based per GJ consumed)



Strategy

The strategy followed over the investment lifecycle is directed towards the proper management of three main topics:

- Energy consumption and climate change management, aiming at implementing solutions to improve energy efficiency and reduce related emissions.
- Waste management, promoting the reduction of waste and circular economy.
- Natural resources and raw materials consumption, promoting an efficient use of natural resources and guaranteeing the quality of raw materials.

ENVIRONMENT [2]	KPI	unit	2025	2024	2023	2022
Energy consumption and climate change management	Invested Companies that have used renewable energy (voluntarily purchased or auto produced)	%	90%	90%	80%	67%
	Average electricity consumption from renewable sources	%	55%	53%	46%	42%
	GHG emissions (Scope 1 and Scope 2 market based) per GJ consumed - excluding refrigerants	t CO_2e/ GJ	0.050	0.057	0.062	0.046
	Fund carbon intensity (Scope 1 and Scope 2 market-based), weighted average)	kg CO_2e/hour worked	3.93	5.20	4.59	n.a.
Waste management	Fund waste intensity (excluding waste for reuse/recycling/recovery) , weighted average)	kg/hour worked	1.549	1.507	1.049	n.a.
	Invested Companies that have started re-use, recycling and other circular initiatives	%	60%	50%	50%	50%
Use of raw materials and natural resources	Fund water intensity (weighted average)	mc/hour worked	0.094	0.087	0.094	n.a.

[2] The reporting boundary includes data from the portfolio companies held by the Aksìa Capital V fund as of 31 December 2025, unless the KPI refers to 'Invested Companies', in which case it includes all companies invested in by the fund to date.

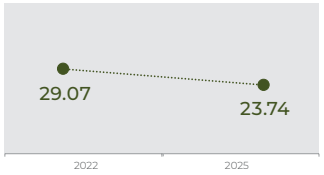
For this reporting cycle, Aksìa Capital VI's performance is not presented, as the investments were completed towards the end of the year and the 2025 results are therefore not yet representative of the transition pursued by the Fund.

Society

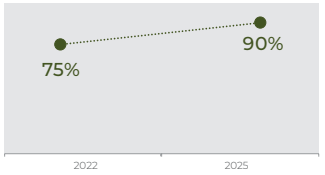
Performance at fund-level

The overall portfolio performances shows that the companies are continuing to care about their human capital, recording good performance in all the strategic areas defined in the Fund sustainability strategy

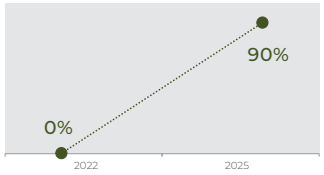
Portfolio Injury Frequency Rate (per 1.000 FTEs)



Invested Companies that have introduced welfare programs



Invested Companies that have started a cybersecurity programs



Strategy

The strategy followed over the investment lifecycle is directed towards the proper management of three main topics:

- Workers' health and safety, making safe the working environment and fostering the employees' culture of health and safety.
- Human capital development and welfare, fostering and strengthening employees' skills and ensuring the workers wellbeing.
- Respect of human rights, providing people with equal opportunities in managing their professional development and remuneration and promoting an anti-discrimination policy.

SOCIETY [2]	KPI	unit	2025	2024	2023	2022
Health & Safety	Injury frequency rate	n. of injuries per 1,000 FTEs	23.74	23.37	20.83	29.07
Human capital development and welfare	Invested Companies that have introduced welfare programs	%	90%	80%	80%	75%
Respect of human rights, diversity, and equal opportunities	Companies with women in the Board of Directors	%	67%	67%	60%	62%
Cybersecurity	Invested Companies that have started a cybersecurity programs	%	90%	90%	40%	0%

[2] The reporting boundary includes data from the portfolio companies held by the Aksìa Capital V fund as of 31 December 2025, unless the KPI refers to 'Invested Companies', in which case it includes all companies invested in by the fund to date.

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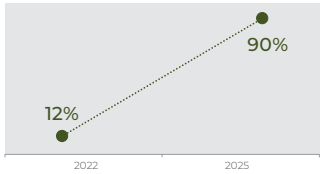
Governance

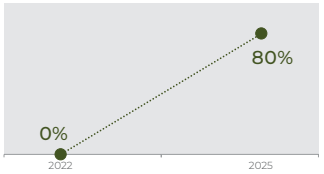
Performance at fund-level

Looking at the Governance area, portfolio companies have taken the most significant step in the past 24 months. The main reason for this progress is a clear vision of top management on the importance of having an organizational structure with specific roles dedicated to implementing the sustainability strategy.

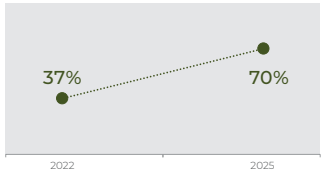
Invested Companies that have appointed an ESG Director and an ESG Manager



Invested Companies that have adopted a Sustainability Policy



Invested Companies that have adopted an Organisational Model



Strategy

The strategy followed over the investment lifecycle is directed towards the proper management of three main topics:

- Ethics and business integrity, ensuring compliance with law and regulations (including anti-corruption) and building the cybersecurity resilience.
- Sustainability governance, strengthening the company's corporate governance with an effective oversight and management of ESG topics.
- Risk protection, managing risks and opportunities in the supply chain and promoting the culture of sustainability in the value chain where relevant in the company's business model.

GOVERNANCE [2]	KPI	unit	2025	2024	2023	2022
Business ethics and integrity	Invested Companies that have adopted an Organisational Model	%	70%	70%	70%	37%
	Invested Companies that have adopted a Whistleblowing system	%	70%	70%	70%	37%
Sustainability governance	Invested Companies that have appointed an ESG Director (member of the Board of Directors)	%	90%	80%	80%	0%
	Invested Companies that have appointed an ESG Manager	%	90%	80%	80%	12%
	Invested Companies that have adopted a Sustainability Policy approved by the BoD	%	80%	70%	60%	0%

[2] The reporting boundary includes data from the portfolio companies held by the Aksìa Capital V fund as of 31 December 2025, unless the KPI refers to 'Invested Companies', in which case it includes all companies invested in by the fund to date.

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Sustainability of our portfolio companies

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FOOD SECTOR:
VALSA | NAPPI | IFEX

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INDUSTRIAL SECTOR:
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HEALTHCARE SECTOR:
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HIGH-END B2B SECTOR:
GOMMATEX

FOOD SECTOR
VALSA

Valsa is a group of well-established companies that are active in the production of frozen, chilled and ambient pizza, focaccia, pinsa and snacks. The product's high quality together with a significant focus on innovation and technology led to a solid market positioning.
The company has a strong international footprint and sells products both with its own brand and under private label agreements. Today, the Groups accounts for 8 production plants across the national territory.

Industry
Food – Frozen, chilled and ambient pizza, focaccia, pinsa and snacks

Employees
408

Operations
Italy

- Production of PV energy
- Purchasing of green energy

- Circular inflow/outflow models

ESG Management

The Group has a robust framework to manage sustainability since 2023. The Board of Directors has appointed the CEO as responsible for the definition and oversight of that strategy and the Head of Operations as responsible for the strategy execution and monitoring and has approved a Group Sustainability Policy that cover the most relevant topics grouped into four areas: satisfying consumers with safe, quality products; protecting the environment; creating human capital; adopting good governance models. Regarding human rights, a specific policy was adopted in the first quarter of 2026 to confirm the Company's commitment to respecting the dignity, freedom and fundamental rights of individuals, preventing discrimination and exploitation, promoting decent working conditions and ensuring equal opportunities.

Nonetheless, the Group has a strong sustainability management system. At governance level, the Group's companies have adopted a Code of Ethics and an Organization and Management Model (pursuant to Legislative Decree 231/01): today, they are equipped with procedures to prevent accident that may affect – among others – environment, human rights, health and safety. At the same time, those companies have a whistleblowing system to easily report alleged violations of laws and internal procedures and at the same time analyse them and find the right improvement actions. [3]

The Group's products embody exceptional quality and safety standards. In fact, several certifications are in place regarding both management systems and products: BRC and IFS food safety certifications, organic product certifications, ISO 22000 food safety certification and ISO 22005 traceability system certification.

Furthermore, the Group's companies show a longstanding commitment to reducing energy consumption and emissions. In 2025, 75% of the plants used renewable energy, either voluntarily purchased as backed by Guarantees of Origin (GoO) certificates or self-produced.

Finally, the Group also considers cybersecurity a key determinant of business continuity: after a first assessment in 2023, an action plan has been identified also following the prescriptions of NIS 2 Directive and specific projects have started to be implemented.

A **Sustainability Policy** that clarifies the Group strategic goals: satisfying consumers with safe, quality products; protecting the environment; creating human capital; adopting good governance models

Strong focus on **food safety and quality**, having processes and products certified in line with the most important schemes at international level: BRC, IFS, organic product, ISO 22000 and ISO 22005

Grey-to-green transformation as lever for innovation: **56%** of electricity demand is met by **renewable energy** (vs 39% in 2024)

[3] The new company, Yahm, which joined the Group in September 2025, is in the final stages of adopting its own 231 Organizational Model.

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes[4]	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	Yes
Cybersecurity	Specific projects	description	Yes	Yes	Yes
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	133,240	106,178	81,202
	Energy consumption intensity	GJ/hour worked	0.098	0.116	0.143
	Electricity consumed purchased/self-generated from renewable sources	%	56%	38%	51%
	- purchased as renewable (covered by GoOs)	%	54%	38%	50%
	- self-generated from renewable sources	%	2%	1%	1%
	Total energy consumed from renewable sources	%	35%	25%	31%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	7,864	11,196	6,117
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.049	0.067	0.057
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	0.904	1.135	1.487
Water	Water intensity	mc/hour worked	0.061	0.072	0.106

[4] The new company, Yahm, which joined the Group in September 2025, is in the final stages of adopting its own 231 Organizational Model.

SOCIETY	KPI	unit	2025	2024	2023
Employees	Employees	Headcount	408	422	308
	Women employed	%	41%	40%	49%
	Female executives and managers	%	0%	0%	0%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	30.42	37.45	24.76
	Injury severity rate	days of absence from work per injury occurred	22.56	22.60	24.07
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0	83
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	22.17	6.51	0.00
	Injury severity rate	days of absence from work per injury occurred	14.70	32.66	0.00
Welfare	Employees covered by collective bargaining	%	100%	86%	77%
	Hours of training per employee	h/employee	7.15	11.09	6.54

FOOD SECTOR
NAPPI

Nappi 1911, with headquarter in San Gennaro Vesuviano (Napoli), is a leading Italian company in the production of ingredients and semi-finished products for artisanal gelato and ice cream, pastry and general sweets industry. The company also produces Amarena-cherries, candied and dried fruit. Leveraging on the long-lasting relationship with important food multinationals, Nappi serves its customers in over 70 countries worldwide together with the recently developed retail channels.

Industry
Food - Ingredients for ice-cream and pastry

Employees
174

Operations
Italy

- Production of PV energy
- Purchasing of green energy

- Circular inflow/outflow models
- Circular energy models

ESG Management

The company's products reflect high standards of quality and safety, supported by a comprehensive set of certifications. These include BRC and IFS certifications for product safety. In addition, the company has obtained ISO 14001 certification for its environmental management system, confirming its structured approach to sustainability.

As part of its decarbonization approach, the company is actively working to reduce greenhouse gas emissions linked to production. In 2024, it began sourcing electricity exclusively from renewable sources, certified through Guarantees of Origin (GoO). The company also generates renewable energy on-site thanks to a photovoltaic system and has improved energy efficiency by replacing conventional lighting with LED fixtures, resulting in annual electricity savings.

Aligned with circular economy principles, the company has installed a biomass boiler generator that produces heat by burning biomass and production scraps such as hazelnut shells, walnut shells, and cherry pits. This approach reduces waste while contributing to sustainable energy use.

Environmental responsibility also extends to water management. To reduce water consumption, the company has installed cooling towers at its production site to enable the recovery and recycling of water used in industrial processes.

Finally, the Company also considers cybersecurity a key determinant of business continuity: after a first assessment in 2023, an action plan has been identified also following the prescriptions of NIS 2 Directive and specific projects have started to be implemented.

Strong focus on **food safety, quality and environmental safeguard**, having processes and products certified in line with the most important schemes at international level: BRC, IFS, ISO 9001 and ISO 14001

Grey-to-green transformation as lever for innovation: **100%** of electricity demand is met by **renewable energy**, also due to the biomass plant that uses production waste

Diversity as fundamental assets, with 49% of female employees

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	No	No	No
	Whistleblowing system	description	No	No	No
	ESG Director (member of the Board of Directors) appointed by the BoD	description	No	No	No
	ESG Manager appointed by the BoD	description	No	No	No
Policy	Sustainability Policy approved by the BoD	description	No	No	No
Cybersecurity	Specific projects	description	Yes	Yes	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	No	0	0

ENVIRONMENT [5]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Energy	Total energy consumed	GJ	71,991	60,330	65,823
	Energy consumption intensity	GJ/hour worked	0.253	0.124	0.155
	Electricity consumed purchased/self-generated from renewable sources	%	100%	100%	57%
	- purchased as renewable (covered by GoOs)	%	86%	87%	31%
	- self-generated from renewable sources	%	14%	13%	26%
	Total energy consumption from renewable sources [6]	%	38%	52%	16%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	2,377[6]	1,710	3,760
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.033	0.028	0.057
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	8.092	5.098 [7]	n.a.

[5] Water consumption calculation methodology is under review. The data will be available starting from the next reporting year.
[6] The figure includes also energy produced by the biomass plant.
[7] The biogenic CO_2 emissions produced by the biomass plant are not included in this figure (2,095 t CO_2 in 2025).

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	174	185	240
	Women employed	%	49%	48%	55%
	Female executives and managers	%	0%	0%	0%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	23.26	40.35	0
	Injury severity rate	days of absence from work per injury occurred	22.91	15.00	0
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	0.00
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	0.00
Welfare	Employees covered by collective bargaining	%	99%	100%	100%
	Hours of training per employee	h/employee	7.09	10.29	11.77

FOOD SECTOR
IFEX Group

ITALIAN FOOD EXCELLENCE

The Italian Food Excellence Group has a unique international positioning thanks to the reputation of its brands. The Group was created from the aggregation of four companies specialized in the production of high-end gnocchi and other regional specialties such as spatzle, production of fresh plain and stuffed pasta, , premium gastronomic products and ready meals.
Today, the Groups accounts for 9 production plants, including one in the United States.[8]

Industry
Food - gnocchi, fresh pasta, pesto and sauces, ready meals

Employees
504

Operations
Italy, United States

- Production of PV energy
- Purchasing of green energy

- Circular inflow/outflow models

[8] 2025 figures considers also Alba Tramezzini which enters the Group during the year.

ESG Management

In 2023 and early 2024, the Company made significant strides in enhancing its sustainability management system. At the governance level, all Group companies have adopted a Code of Ethics and an Organization and Management Model (pursuant to Legislative Decree 231/01), including procedures designed to prevent incidents that could impact sustainability-specifically in the areas of environmental protection, human rights, and health and safety.

At the same time, stakeholder engagement has been reinforced through the implementation of a whistleblowing system, which allows for the prompt and secure reporting of alleged violations of laws and internal procedures. This tool also supports the structured analysis of cases and the identification of appropriate corrective actions.

A key development also involved formalizing the Company's sustainability strategy. The Board of Directors appointed the CEO as the person responsible for defining and overseeing the strategy, while a manager was designated to ensure its execution and monitoring. As a next step, the firm adopted a Sustainability Policy structured around four key pillars: satisfying consumers with safe, quality products; protecting the environment; creating human capital; adopting good governance models. In addition, a Supplier Code of Conduct was adopted in 2024 in order to define social and environmental criteria that have to be considered in the suppliers qualification process.

The Group's commitment to product quality and safety is reflected in its wide range of certifications for both management systems and products. These include BRC certifications, IFS certifications, ISO 22000 certification for food safety, and organic product certifications.

In addition, several Group companies have long been engaged in reducing energy consumption and emissions, installing photovoltaic systems at their production sites, allowing to self-consume renewable electricity and sourcing its electricity from renewable sources, certified through Guarantees of Origin (GoO).

In terms of nature protection, 3 plants have obtained the ISO 14001 certification of its environmental management system.

Finally, the Group continues to pursue circular economy practices wherever feasible, like collecting organic by-products-mainly potato scraps from gnocchi production-and sending them to a biogas plant for energy recovery.

A **Sustainability Policy** that clarifies the Group strategic goals and a **Supplier Code of Conduct** that integrates sustainability evaluation in the procurement process.

Strong focus on **food safety and quality**, having processes and products certified in line with the most important schemes at international level: BRC, IFS, ISO 22000 and UNI 11020:02

75% of electricity demand is met by **renewable energy**, thanks to solar energy and certified purchased energy

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	Yes
Cybersecurity	Specific projects	description	Yes	Yes	Yes
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT[9]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	136,438	113,661	93,960
	Energy consumption intensity	GJ/hour worked	0.134	0.164	0.149
	Electricity consumed purchased/self-generated from renewable source	%	75%	45%	54%
	- purchased as renewable (covered by GoOs)	%	71%	42%	51%
	- self-generated from renewable sources	%	4%	3%	3%
	Total energy consumed from renewable sources	%	28%	16%	19%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	6,292	7,129	6,039
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.043	0.059	0.064
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	3.787	3.844	3.639
Water	Water intensity	mc/hour worked	0.252	0.267	0.250

[9] Increase in absolute values are mainly due to the inclusion of Savi Alimentari S.r.l. and Alba Tramezzini.

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	504	407	347
	Women employed	%	36%	39%	33%
	Female executives and managers	%	n.d.	9%	6%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	40.64	50.20	46.63
	Injury severity rate	days of absence from work per injury occurred	22.62	13.20	13.99
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	41.24	28.99	0.00
	Injury severity rate	days of absence from work per injury occurred	9.80	56.13	0.00
Welfare	Employees covered by collective bargaining	%	0%	100%	100%
	Hours of training per employee	h/employee	7.34	6.84	11.43

INDUSTRIAL SECTOR
VOMM

Founded in 1968 in Milan VOMM Impianti e Processi designes and produces plants for continuous industrial processes in the environmental, pharma-chemical and agri-food sectors. VOMM operates through the Turbo Technology, an owned and patented technology for heat treatments that creates a high turbulence thin film of material by means of a turbine rotating inside a horizontal cylindrical stator. This technology can be applied to drying, cooking and mixing processes and differentiates VOMM in its reference markets.

Industry
Industrial - Continuous plants for industrial processes

Operations
Italy

Employees
118

- Systems for soil and water decontamination
- Circular inflow/outflow models
- Systems for bio-fuels production

ESG Management

At the governance level, the company has implemented a Code of Ethics and an Organization and Management Model (pursuant to Legislative Decree 231/01) aimed at preventing incidents that could affect, among other things, the environment, human rights, and health and safety. In support of transparency and accountability, a whistleblowing system has been established to allow for the easy reporting of suspected violations of laws and internal procedures. This system also enables structured analysis and the identification of corrective actions.

A key development also involved the Group's sustainability strategy. The Board of Directors entrusted the CEO with responsibility for defining and overseeing the strategy, while a manager was appointed to ensure its implementation and monitoring. The next planned step is the adoption of a Group Sustainability Policy, which will outline the most material sustainability topics for the company.

VOMM has developed and patented applications that significantly contribute to environmental preservation. Their Turbo Technology enables the extraction of contaminants from polluted soils, effectively remediating areas affected by hydrocarbons, solvents, and dioxins/PCBs. Additionally, VOMM's Turbo Technology contributes to a more circular industry ecosystem. Specifically, the technology consists of a turbine where an input material (either raw material or waste from other industrial processes) is transformed into a thin material, thanks to the high speed created by the rotation of the turbine. Depending on the applications, the final output can be used as a component for another production line or to feed waste-to-energy plants and processes. Their anaerobic digestion technology further enhances waste management by treating the organic fraction of municipal solid waste, reducing landfill dependency and generating renewable energy.

Beyond product innovation, VOMM is also committed to improving sustainability within its own operations. The company holds certifications for its management systems in quality (ISO 9001:2015), environment (ISO 14001), health and safety (ISO 45000), as well as the SOA certification.

Innovation enabling sustainability is at the core of the company's strategy

The applications of Turbo Technology have allowed to develop **300 international patents** and help clients to align with **European Taxonomy of sustainable activities**

Quality, environment and health & safety systems certified in compliance with ISO schemes

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	No	No	No
Cybersecurity	Specific projects	description	Yes	Yes	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT [10]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	5,411	4,892	5,799
	Energy consumption intensity	GJ/hour worked	0.025	0.023	0.023
	Electricity consumed purchased/self-generated from renewable sources	%	0%	0%	0%
	- purchased as renewable (covered by GoOs)	%	0%	0%	0%
	- self-generated from renewable sources	%	0%	0%	0%
	Total energy consumption from renewable sources	%	0%	0%	0%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	368	366	435
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.068	0.075	0.075
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	0.575 [11]	0.075	0.170

[10] Water intensity is not material for the company's business model.
[11] Waste contained in equipment taken back from customers was disposed of.

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	118	120	147
	Women employed	%	11%	12%	10%
	Female executives and managers	%	4%	5%	4%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	43.48	8.70	36.23
	Injury severity rate	days of absence from work per injury occurred	29.40	80.00	39.80
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	n.a.
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	n.a.
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	n.a.
Welfare	Employees covered by collective bargaining	%	100%	100%	100%
	Hours of training per employee	h/employee	12.19	5.43	3.68

INDUSTRIAL SECTOR
IREX Group

IREX
IRRIGATION EXCELLENCE

The company is recognized in the market as a well-known provider of turnkey irrigation solutions for the agricultural and ornamental sectors, designed in line with customer needs at the highest standards of engineering. Thanks to the aggregation of multiple companies, as of today IREX Group has integrated its business starting from the design and production of irrigation components to the installation of large irrigation project.

Industry
Industrial – Irrigation

Operations
Italy, Spain, France, Chile

Employees
283

- Water savings technologies
- Chemicals optimization technologies

ESG Management

IREX contributes significantly to sustainable agriculture by providing advanced water-saving irrigation technologies, including precision irrigation systems and smart water meters. These innovations help farmers optimize water and fertilizer use.

In terms of the Group's primary environmental effects resulting from its operations, energy consumption stands out as the most significant factor. The companies have been committed to implementing energy efficiency measures to reduce total energy consumption and the related greenhouse gas emissions. Europlast and Scarabelli have endowed its factory roof of a photovoltaic system, for the auto-production of electricity.

For what concerns certifications, both Europlast and Scarabelli are UNI EN ISO 9001 certified, confirming their continuous focus on quality.

In the mid 2025, the Board of Directors has appointed the CEO as responsible for the definition and oversight of that strategy and the CFO as responsible for the strategy execution and monitoring. At the end of 2025, the Board of Directors has approved a Group Sustainability Policy that cover the most relevant topics grouped into four areas: provide sustainable irrigation systems; protecting the environment; creating human capital; adopting good governance models.

Finally, a big contribution has been made by Scarabelli to the sustainability improvement of the industry, joining the European Irrigation Association working group that has finalized the Position paper "Sustainable Irrigation – Focus on the framework of the EU Taxonomy", officially submitted to the European Commission in order to suggest a robust framework for the identification of economic activities and technical criteria to measure the potential contribution of the irrigation sector to the environmental objectives defined by the EU Taxonomy.

A **Sustainability Policy** that clarifies the Group strategic goals: provide sustainable irrigation systems; protecting the environment; creating human capital; adopting good governance models

A vertically integrated group that offers solutions to **water conservation**

Strong focus on **quality**, having processes certified in line with the and products certified in line with the most important scheme at international level: ISO 9001

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	No	No	No
	Whistleblowing system	description	No	No	No
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	No	No
	ESG Manager appointed by the BoD	description	Yes	No	No
Policy	Sustainability Policy approved by the BoD	description	Yes	No	No
Cybersecurity	Specific projects	description	No	No	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT [12]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	39,164	37,604	18,662
	Energy consumption intensity	GJ/hour worked	0.087	0.140	0.072
	Electricity consumed purchased/self-generated from renewable sources	%	7%	21%	27%
	- purchased as renewable (covered by GoOs)	%	7%	19%	26%
	- self-generated from renewable sources	%	0% [13]	2%	1%
	Total energy consumption from renewable sources	%	4%	13%	15%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	3,228	3,056	1,364
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.082	0.081	0.073
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	0.898	0.981	0.570

[12] The increase in absolute values are mainly due to the inclusion of Acquafert S.p.A. Water intensity is not material for the company's business model.
[13] The energy produced by PV plants installed on the sites is totally used by third-parties.

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	283	210	137
	Women employed	%	17%	22%	15%
	Female executives and managers	%	21%	0%	0%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	50.22	36.25	8.10
	Injury severity rate	days of absence from work per injury occurred	18.78	25.05	17.00
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0.00
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	n.a.
	Injury frequency rate	n. of injuries per 1,000 FTEs	68.97	0.00	n.a.
	Injury severity rate	days of absence from work per injury occurred	54.19	0.00	n.a.
Welfare	Employees covered by collective bargaining	%	63%	100%	100%
	Hours of training per employee	h/employee	5.75	4.35	2.55

INDUSTRIAL SECTOR
ICAM

ICAM
INTELLIGENT SPACE SOLUTIONS

ICAM designs and manufactures automated storage with a focus on multi-column vertical lift modules which stand out for their design and technological innovation. The Company has a unique business model characterized by a smart design of storage solutions (e.g., modularity) and no over-engineering and an industrial footprint with high level of automation.

Industry
Industrial – Automated storage and retrieval systems

Operations
Italy

Employees
132

- Smart storage systems
- Production of PV energy
- Welfare policy

ESG Management

It is the core business itself that makes ICAM a firm that can contribute to a sustainable ecosystem: automatic warehousing products enable the establishment of a smarter and cleaner industry with tangible benefits on productiveness, workers' safety and the environment. Research and development investments are made internally and externally: 20 FTEs are employed in R&D and various partnerships with universities and research centres fuel the innovation process of the company.

A key asset in the innovation process is human capital, and the company always cares about the welfare of employees. The two main initiatives in this area are training programs and a welfare system that contributes to their personal and family needs.

Looking at the general framework for ESG management, the company has a Code of Ethics and an Organization and Management Model (pursuant to Legislative Decree 231/01) to prevent accident that may affect – among others – environment, human rights, health and safety along with a whistleblowing system that enforces the dialogue with stakeholders that now can easily report alleged violations of laws and internal procedures related to sustainability topics, at the same time allowing the company to analyse them and find the right improvement actions. The Board of Directors has adopted a Sustainability Policy that set the strategic lines on the most relevant topics: smart technology; planet; people; governance. To oversight and implement this strategy the Board has appointed the CEO as director responsible for the definition and oversight of that strategy and a manger as ESG Manager responsible for the strategy execution and monitoring

Environmentally, the company is committed to reducing greenhouse gas emissions from its production through self-generation of renewable energy. Two photovoltaic power plants with a total capacity of 570 Kw are in operation on the company's facilities, allowing it to use half of electricity as renewable. Notably, an ISO 14001 certification is in place for the environmental management system adopted by the company.

Finally, the Group also considers cybersecurity a key determinant of business continuity: after a first assessment in 2023, an action plan has been identified also following the prescriptions of NIS 2 Directive and specific projects have started to be implemented.

Smart technology enabling sustainability is at the core of the company's business model

A **Sustainability Policy** that clarifies the Group strategic goals: smart technology; planet; people; governance

Strong focus on **innovation**: 20 people employed in R&D activities, 75% of workforce trained during the year

Grey-to-green transition towards renewable energy consumption (**50% of electricity consumption from renewable sources**)

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	Yes
Cybersecurity	Specific projects	description	Yes	Yes	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT [14]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	5,069	4,542	4,922
	Energy consumption intensity	GJ/hour worked	0.025	0.023	0.026
	Electricity consumed purchased/self-generated from renewable sources	%	50%	67%	71%
	- purchased as renewable (covered by GoOs)	%	4%	20%	28%
	- self-generated from renewable sources	%	46%	47%	43%
	Total energy consumption from renewable sources	%	18%	26%	25%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	285	239	250
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.056	0.053	0.051
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	1.045 [15]	0.128	0.150

[14] Water intensity is not material for the company's business model.
[15] In 2024, the panel production line was decommissioned, resulting in an exceptional amount of waste generated from its disposal.

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	132	119	113
	Women employed	%	20%	21%	19%
	Female executives and managers	%	7%	8%	0%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	8.59	0.00
	Injury severity rate	days of absence from work per injury occurred	0.00	11.00	0
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	0.00
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	0.00
Welfare	Employees covered by collective bargaining	%	100%	100%	100%
	Hours of training per employee	h/employee	15.01	18.39	9.44

INDUSTRIAL SECTOR
KINTEK

KINTEK
READY, ALWAYS.

Founded in 1989 and based in Mappano (Turin), Kintek is active in the design, production and distribution of precision mechanical engineering components, such as toolholders, chucks, clamps and other accessories. Today, Kintek is a group made of four companies that operate in Italy (Kintek S.p.A., Gait S.r.l. and Mictu S.r.l.) and Hungary (Kintek Tooling K.f.t.) and serve customers spread across almost all geographic areas, ranging from distributors to OEM tool and machine tool manufacturers, operating in different end markets (general mechanics, mechatronics, medical, aeronautics, agriculture).

Industry
Industrial – Precision machinery

Employees
116

Operations
Italy, Hungary

- Production of PV energy
- Circular inflow/outflow models

ESG Management

The Group has significantly improved its sustainability management system in 2023 after the acquisition by Aksìa Capital V. Firstly, a Code of Ethics and an Organization and Management Model (pursuant to Legislative Decree 231/01) to prevent accident that may affect – among others – environment, human rights, health and safety has been adopted along with a whistleblowing system that enforces the dialogue with stakeholders that now can easily report alleged violations of laws and internal procedures related to sustainability topics, at the same time allowing the company to analyse them and find the right improvement actions. Another very important action was addressed to the sustainability strategy. The Board of Directors has adopted a Sustainability Policy that set the strategic lines on the most relevant topics: quality and innovation; protecting the environment; creating human capital; adopting good governance models. To oversight and implement this strategy the Board has appointed the CEO as director responsible for the definition and oversight of that strategy and the CFO as ESG Manager responsible for the strategy.

A key pillar of the company's sustainability is the transition towards a low-impact production. In 2023, the company has voluntarily performed an energy audit with the support of expert consultants that has highlighted the improvement areas in terms of energy efficiency and decarbonisation and has led to the definition of actions on processes, machinery and energy sources. Looking at this plan, the installation of a new photovoltaic plan was considerable: at the end of the year, two out of three Group's operations consume renewable energy that is auto produced.

In 2025, the Group consumed 39% of electricity as produced from renewable sources.

A **Sustainability Policy** that clarifies the Group strategic goals: quality and innovation; protecting the environment; creating human capital; adopting good governance models

Grey-to-green transition towards renewable energy consumption: the action plan defined with external experts considers interventions on processes, machinery and energy sources

75% of Group's operations consume renewable energy that is auto produced from solar panels

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	Yes
Cybersecurity	Specific projects	description	No	Yes	Yes
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	7,261	5,718	5,670
	Energy consumption intensity	GJ/hour worked	0.038	0.035	0.036
	Electricity consumed purchased/self-generated from renewable sources	%	39%	32%	24%
	- purchased as renewable (covered by GoOs)	%	32%	25%	17%
	- self-generated from renewable sources	%	6%	8%	7%
	Total energy consumption from renewable sources	%	26%	19%	17%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	444	407	449
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.061	0.071	0.079
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	1.007	1.403	2.187
Water	Water intensity	mc/hour worked	0.005	0.010	0.013

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	116	97	94
	Women employed	%	17%	18%	15%
	Female executives and managers	%	0%	38%	29%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	21.31	0
	Injury severity rate	days of absence from work per injury occurred	0.00	1.00	0
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	0.00
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	0.00
Welfare	Employees covered by collective bargaining	%	63%	55%	53%
	Hours of training per employee	h/employee	1.09	1.52	1.84

HEALTHCARE SECTOR
PRIMO CAREDENT GROUP

PCG
PRIMO CAREDENT GROUP

PCG is a leading Italian Group actives in the Dental Clinics and Polyclinics market, created by the union of Primo Group, Caredent, Oasi Medica and Etica Dentale to bring together a wide range of services, a greater territorial presence – and complementary competences. The Group is characterized by high quality standards, clear high-end positioning among the Italian dental chains, high street locations and operational efficiency based on internal laboratory and technology integration.

Industry
Healthcare – dental clinics and polyclinics

Employees
902

Operations
Italy

- Health services
- Purchasing of green energy
- Welfare policy

ESG Management

In 2023, the Group made substantial progress in strengthening its sustainability management system. Building on previously established tools such as the Code of Ethics and the Organization and Management Model (pursuant to Legislative Decree 231/01) – aimed at preventing incidents that could impact the environment, human rights, and health and safety – the Group took further steps to reinforce stakeholder engagement. A whistleblowing system was introduced, enabling stakeholders to report alleged violations of laws and internal procedures related to these key sustainability areas. This tool also facilitates proper analysis and the identification of appropriate corrective actions.

Significant attention was also given to the Group's sustainability strategy. The Board of Directors appointed a dedicated Director responsible for defining and overseeing the strategy, as well as a Manager tasked with its implementation and monitoring. Subsequently, the Group adopted a Sustainability Policy structured around four priority areas: offering innovative and quality care; protecting the environment; creating human capital; adopting good governance models.

In terms of innovation, a notable step is the launch of Primo Lab. This facility ensures speed and quality in the production and delivery of products, especially in response to patient emergencies. Technicians receive ongoing training from specialists and use advanced technologies such as milling machines, 3D printers, and CAD/CAM systems, improving the design and manufacturing of dental devices. This enables the production of precise devices in reduced time. Primo Lab also supports dentists during intraoral scanning to ensure efficiency and accuracy.

Human capital remains a fundamental asset for Primo Caredent Group. Dedicated procedures govern the selection and recruitment of employees, dentists, and healthcare professionals, while ongoing training and a structured welfare system help nurture this capital. Diversity is also a strategic value: 86% of employees and 57% of executives and middle managers are women.

Lastly, all of PCG's energy demand is currently met through electricity. As part of its green transition, in 2024 the Group started purchasing 100% renewable electricity.

A **Sustainability Policy** that clarifies the Group strategic goals: offering innovative and quality care, protecting the environment, creating human capital and adopting good governance models

Innovation and customer care at the centre of business model: **Primo Lab**, a laboratory used to design and manufacture dental devices precisely and just in time, **10 people dedicated to R&D**

Grey-to-green transition towards renewable energy consumption (**100% of electricity consumption from renewable sources**)

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	Yes	Yes	Yes
	Whistleblowing system	description	Yes	Yes	Yes
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	Yes
Cybersecurity	Specific projects	description	Yes	Yes	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT [16]	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	20,734	20,341	19,197
	Energy consumption intensity	GJ/hour worked	0.012	0.011	0.010
	Electricity consumed purchased/self-generated from renewable sources	%	100%	71%	7%
	- purchased as renewable (covered by GoOs)	%	100%	71%	7%
	- self-generated from renewable sources	%	0%	0%	0%
	Total energy consumption from renewable sources	%	71%	49%	6%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	387	897	1,877
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.019	0.044	0.098
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	0.018	0.014	0.022

[16] Water intensity is not material for the company's business model.

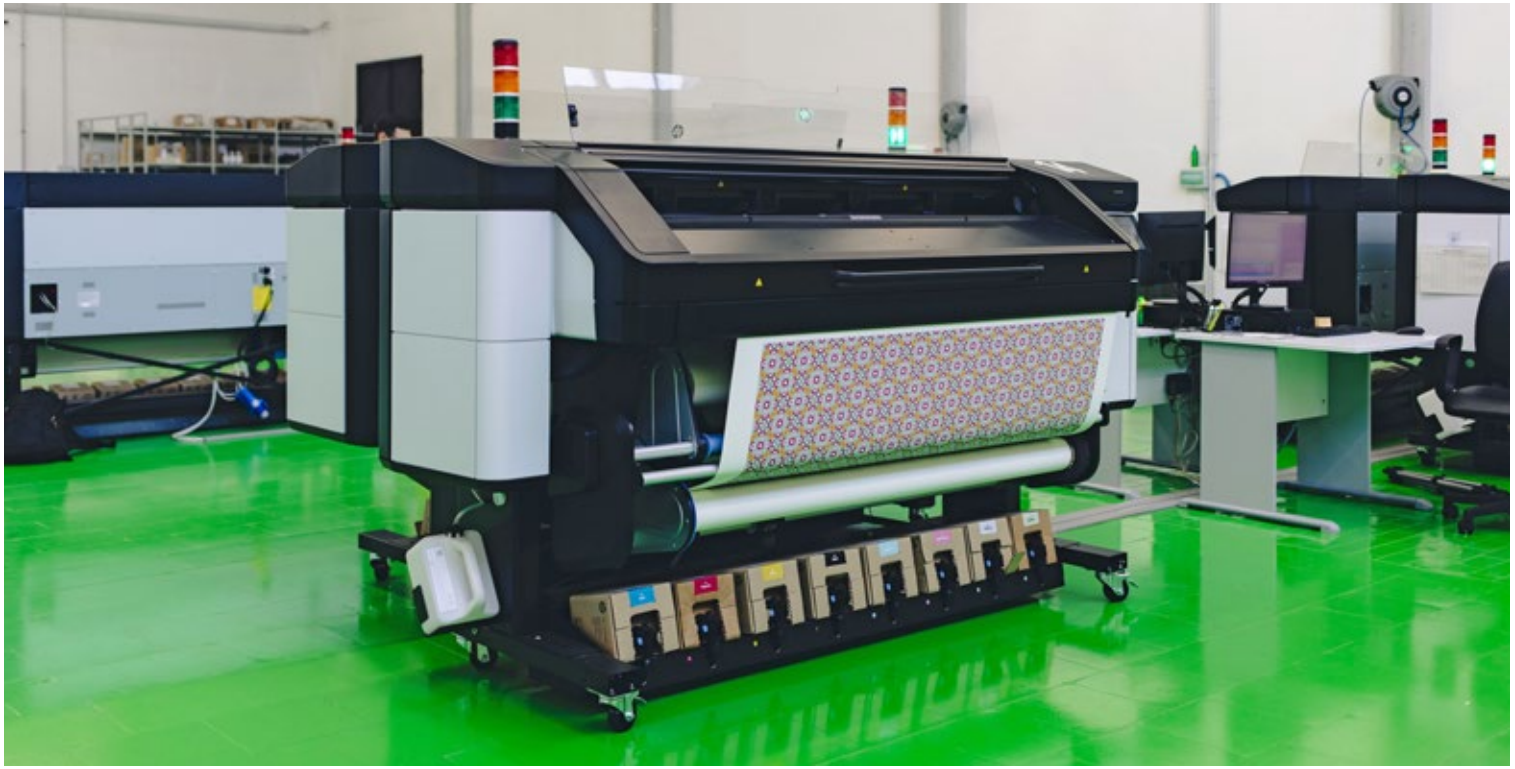
SOCIETY	KPI	unit	2025	2024	2023
Employees	Employees	Headcount	902	916	989
	Women employed	%	80%	80%	79%
	Female executives and managers	%	57%	60%	67%
	Fatalitiess due to occupational accidents and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	3.33	3.44	n.a. [17]
	Injury severity rate	days of absence from work per injury occurred	138.33 [18]	5.50	3.70
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	n.a.
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	n.a.
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	n.a.
Welfare	Employees covered by collective bargaining	%	89%	100%	100%
	Hours of training per employee	h/employee	11.10	6.44	9.66

[17] The comparison of 2022 and 2023 performance is not meaningful due to the change in methodology calculation.
[18] The increase is mainly attributable to a single particularly serious workplace accident, which resulted in a prolonged period of absence from work.

HIGH-END B2B SECTOR
GOMMATEX

Gommatex SPALMATI

Gommatex Spalmati has been actively engaged in the B2B production of quality fabrics for prominent High-End Luxury brands since 1960. Specializing in crafting coagulated, coated, and jacquard fabrics from raw polyurethane-based materials, the company primarily serves the leather goods, footwear, and apparel sectors. Gommatex Spalmati stands out for its dedicated focus on sustainability, as exemplified by the Akkadueo® brand, making a distinctive mark in the industry.



Industry
Fashion & Luxury – Textiles Manufacturing

Employees
41

Operations
Italy

- Sustainable Textiles
- Circular inflow/outflow models
- Circular energy models

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

- Production of PV energy
- Purchasing of green energy

7 AFFORDABLE AND CLEAN ENERGY

13 CLIMATE ACTION

ESG Management

Sustainability is integrated in the core business of the Company. For several years, the company has pursued a differentiation strategy through innovation, embarking on a significant transition journey. It has profoundly transformed its processes, governance, and use of materials with the goal of offering a sustainable alternative in the technical textiles sector for high-end fashion—particularly in leather goods and footwear.

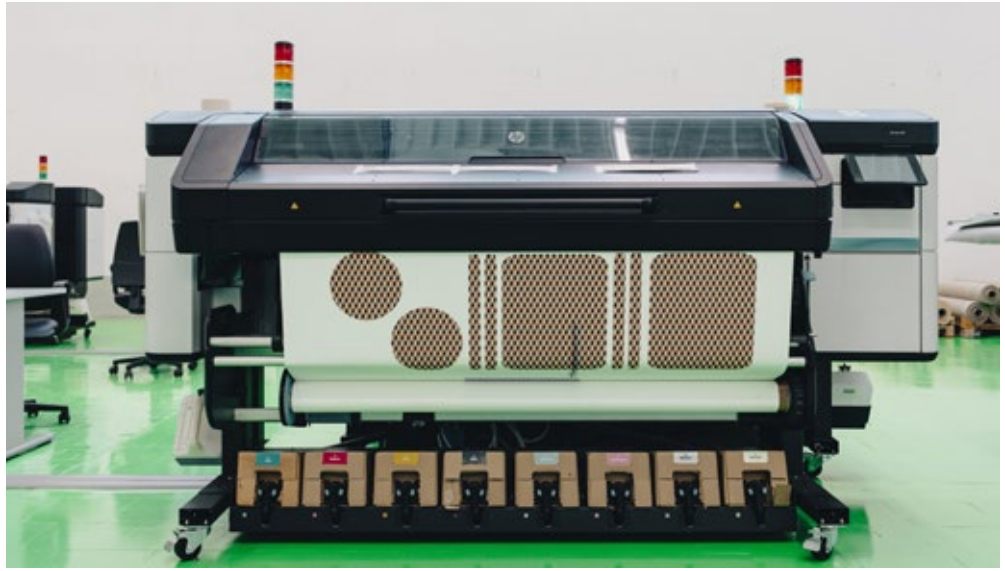
Today, Gommatex can produce fabrics that combine high performance and reproducibility with being **bio-based** and **solvent-free**.

These fabrics are made using fibers from Global Organic Textile Standard (GOTS)-certified organic farming or Global Recycled Standard (GRS)-certified recycled fibers and do not use highly hazardous chemicals such as DMF (Dimethylformamide).

Moreover, the sustainability of the final product also relies on process innovations: coagulation takes place in water and is carried out exclusively with water-based polyurethanes certified by GOTS and Bluesign. In the coating and printing phases, polyurethane products derived from hydroalcoholic solutions and plant-based sources are used, all completely free of hazardous substances like DMF or Toluene.

The company has further enhanced the sustainability of its processes from a circular economy perspective, using self-produced electricity from a photovoltaic system and thermal energy recovered via a regenerative thermal oxidizer. This system transforms the thermal content of the hydroalcoholic (organic) compounds used in production into “green” thermal energy, which is then reused within the process itself. These innovations have led to a reduction in electricity, methane, and water consumption by 50% to 90%, with a positive impact both on the environment and on the company’s energy costs.

Such a complex transformation process requires time and the right human resources. However, two fundamental success factors are the commitment of the ownership and the establishment of dedicated governance. It is no coincidence that Gommatex has set up an ESG Committee which is directly involved in promoting and coordinating the company’s sustainability strategy. Certified management systems SA8000, 14001, 45001 complete the sustainable Company’s framework, regulating processes to ensure human rights, environmental and health & safety safeguard.



Certified management systems SA8000, 14001, 45001 regulating processes to ensure human rights, environmental and health & safety safeguard

Recycled and bio-based materials that respect international certification schemes such as GOTS (Global Organic Textile Standard) and GRS (Global Recycle Standard)

100% of electricity demand is met by **renewable energy**, produced by the photovoltaic plant and sourced from external providers

KeyPerformanceIndicators

STRATEGY & GOVERNANCE	KPI	unit	2025	2024	2023
Governance	Organisational Model	description	No	No	No
	Whistleblowing system	description	No	No	No
	ESG Director (member of the Board of Directors) appointed by the BoD	description	Yes	Yes	Yes
	ESG Manager appointed by the BoD	description	Yes	Yes	Yes
Policy	Sustainability Policy approved by the BoD	description	Yes	Yes	No
Cybersecurity	Specific projects	description	Yes	Yes	No
	Incidents of data leakage, theft or loss	n.	0	0	0
	Incidents of personally identifiable information leakage, theft or loss	n.	0	0	0

ENVIRONMENT	KPI	unit	2025	2024	2023
Biodiversity	Operational sites located within or adjacent to protected areas that are affected	description	No	No	No
Total energy consumption	Total energy consumed	GJ	15,996	12,463	10,732
	Energy consumption intensity	GJ/hour worked	0.206	0.156	0.138
	Electricity consumed purchased/self-generated from renewable sources	%	100%	100%	100%
	- purchased as renewable (covered by GoOs)	%	77%	68%	67%
	- self-generated from renewable sources	%	23%	32%	33%
	Total energy consumption from renewable sources	%	33%	46%	46%
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	566	381	330
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	t CO_2e/GJ	0.035	0.031	0.031
Waste	Waste intensity (excluding waste for reuse/recycling/recovery)	kg/hour worked	2.835	2.785	3.378
Water	Water intensity	mc/hour worked	0.038	0.031	0.217

SOCIETY	KPI	unit	2025	2024	2023
Employee	Employees	Headcount	41	47	47
	Women employed	%	27%	23%	26%
	Female executives and managers	%	0%	0%	0%
	Fatalitiess due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	44.60	21.73	22.22
	Injury severity rate	days of absence from work per injury occurred	22.00	14.00	4.00
	Occupational disease severity rate	days of absence from work per case of disease	0.00	0.00	0
Other workers	Fatalities due to work-related injuries and diseases	n.	0	0	0
	Injury frequency rate	n. of injuries per 1,000 FTEs	0.00	0.00	0.00
	Injury severity rate	days of absence from work per injury occurred	0.00	0.00	0.00
Welfare	Employees covered by collective bargaining	%	100%	100%	100%
	Hours of training per employee	h/employee	9.66	7.00	12.18

Note on **methodology**

The primary objective of this ESG Report is to provide disclosure on Aksìa and its portfolio companies' performance and key actions concerning Environmental, Social, and Governance (ESG) matters over over the past 3 year. Therefore, the Reporting boundary includes, besides Askìa SGR, the data of the portfolio companies that are in Aksìa Capital V fund on 31st December 2025 ("Portfolio Companies"). Some portfolio-level KPIs are related to the company invested by the fund over its entire life ("Invested Companies") to fairly represent the sustainability management of the fund. They show performance since 2022, the year before the launch of Aksìa ESG Action Plan. Investments made by the Aksìa Capital VI Fund are presented only in terms of their 2025 KPIs, as they were completed during the reporting period. These KPIs will serve as the baseline against which the impact of the ESG strategy will be measured.

Investments of the Aksìa Capital IV fund are excluded due to the ongoing exit process they are currently in.

The process of gathering data and information to prepare the present ESG report has been coordinated and managed by Aksìa ESG working group, with the collaboration of the staff of each portfolio company.

The ESG Key Performance Indicators (KPIs) presented in this report are aligned with Aksìa's Responsible Investment Policy, wherein the SGR has identified the primary ESG themes considered in its investment strategy. The ESG KPIs reported in the document are derived from the most acknowledged standard for the private market sector: the European Sustainable Finance Disclosure Regulation (SFDR), the ESG Data Convergence Initiative (EDCI) and the Investeurope reporting framework.

KPI glossary and Calculation methodologies

STRATEGY & GOVERNANCE	KPI	UNIT	DEFINITION
Governance	Organisational Model	description	The company has formally adopted an Organisational Model pursuant to Italian Legislative Decree 231/2001 including a code of ethics, procedures and Supervisory Body.
	Whistleblowing system	description	The company has formally adopted a Whistleblowing system pursuant to Legislative Decree 10/2023.
	ESG Director (member of the Board of Directors) appointed by the BoD	description	The Company has formally appointed a member of the Board of Directors that defines and oversees the Sustainability Strategy.
	ESG Manager appointed by the BoD	description	The Company has formally appointed a manager that execute the Sustainability Strategy.
Policy	Sustainability Policy approved by the BoD	description	The company has formally adopted a document that set the Sustainability Strategy including objectives, roles and responsibilities and transparency commitment.
Cybersecurity	Incidents of data leakage, theft or loss	n.	Number of episodes of leakage, theft or loss of any data.
	Incidents of personally identifiable information leakage, theft or loss	n.	Number of episodes of leakage, theft or loss of personally identifiable information.

ENVIRONMENT	KPI	UNIT	DEFINITION
Biodiversity	Operational sites located within or adjacent to biodiversity-sensitive areas that are affected by company's activities	description	The company has operational sites in "Biodiversity-sensitive areas" as defined as protected areas of the Natura 2000 network, UNESCO World Heritage Sites and Key Biodiversity Areas ("KBAs"), and other protected areas, as listed in Annex II, Appendix D of Commission Delegated Regulation (EU) 2021/2139.
Energy	Total energy consumed	GJ	Sum of the direct and indirect energy used by the Company (e.g. fuels, electricity) measured in Giga Joule.
	Energy consumption intensity	GJ/hour worked	Total energy consumed over total hours worked by the company's employees, measured in Giga Joule.
	Electricity consumption from renewable sources	%	Electricity generated from renewable sources (internally or externally) consumed over the total electricity consumption.
	- of which purchases of certified renewable energy (covered by GoOs)	%	Electricity generated from renewable sources (externally, i.e. purchased from a supplier) consumed over the total electricity consumption.
	- of which self-generated from renewable sources	%	Electricity generated from renewable sources (internally, i.e. produced with proprietary plants) consumed over the total electricity consumption.
	Total energy consumption from renewable sources	%	Direct and indirect energy (i.e. electricity or heat) generated from renewable sources (internally or externally) consumed over the total energy consumed.
Emissions	Total GHG emissions (Scope 1 and Scope 2 market-based)	t CO_2e	Greenhouse gases produced by the production of the total energy consumed.
			Scope 1: direct GHG emissions that occur from sources that are owned or controlled by the company, for example, emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc. As for GHG Protocol, direct emissions from the combustion of biomass shall are not included in scope 1 but reported separately.
			Scope 2: indirect GHG emissions from the generation of purchased electricity consumed by the company. In this report, the "market-based" method is used to show how each company is committed in seeking clean energy. A "market-based" method quantify scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity.
	Carbon intensity (Scope 1 excluding refrigerants and Scope 2 market-based)	kg CO_2e/GJ	Direct and indirect greenhouse gases generated by the total energy consumed.
	Scope 3 GHG emissions	t CO_2e	Scope 3: Other indirect GHG emissions that are a consequence of the activities of the company but occur from sources not owned or controlled by the company. In this report, it is considered only the Category 6 of the GHG Protocol ("Business Travel").
Waste	Waste intensity (excluding waste for reuse/ recycling/recovery)	kg/hour worked	Waste sent to re-use, recycling and other recovery over total hours worked by the company's employees.
Water	Water intensity	mc/hour worked	Water consumed over total hours worked by the company's employees.

SOCIETY	KPI	UNIT	DEFINITION
Workforce	Employees	Headcount	People working in the company under an employment contract.
	Women employed	%	Female employees over total employees.
Employee health and safety	Cases of occupational diseases	n.	Illness resulting in death, days away from work, work restriction or transfer to another job, medical treatment beyond first aid or loss of consciousness, or serious illness diagnosed by a physician or other licensed health professional.
	Work-related injuries	n.	Work-related injuries that result in death, days away from work, work restriction or transfer to another job, medical treatment beyond first aid or loss of consciousness, or involves a significant injury diagnosed by a physician or other licensed health professional.
	Fatalitiess due to work-related injuries and diseases	n.	Work-related injuries and diseases that result in death.
	Injury frequency rate	n. of injuries per 200,000 hours worked	Work-related injuries that occur every 200,000 hours worked.
	Injury severity rate	days of absence from work per injury occurred	Average of days of absence from work per injury occurred.
	Occupational disease severity rate	days of absence from work per case of disease	Average of days of absence from work per diseases occurred.
Welfare	Employees covered by collective bargaining	%	Employees covered by a collective bargaining agreement over total employees.
	Hours of training per employee	h/employee	Total hours of training (mandatory and non-mandatory) over total employees.
Board of Directors	Women in the Board	%	Female board member over total number of board members.

SUPPLY CHAIN	KPI	UNIT	DEFINITION
External workers health & safety	Fatalitiess due to work-related injuries and diseases	n.	Work-related injuries and diseases of external/non-employee workers provided by companies whose main activity is temporary agency work (i.e. staffing agencies) or, more generally, workers who perform activities at the Company's sites on an ongoing basis (e.g. workers from cooperatives).
	Injury frequency rate	n. of accidents per 200,000 hours worked	Work-related injuries that occur every 200.000 hours worked to external/non-employee workers provided by companies whose main activity is temporary agency work (i.e. staffing agencies) or, more generally, workers who perform activities at the Company's sites on an ongoing basis (e.g. workers from cooperatives).

Creating Sustainable Value

AKSÌA

Aksìa SGR SpA
Via Brera 3 - 20121 - Milano
tel.: +39 02 8904631

www.**aksiasgr**.com