SUSTAINABILITY REPORT 2024







SUSTAINABILITY **REPORT** 2024

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LETTER TO STAKEHOLDERS

A STARTING POINT AND A CLEAR COMMITMENT TO A SUSTAINABLE FUTURE

We are proud to present the first edition of the ITAL G.E.T.E. Sustainability Report, a document that marks a fundamental step in our path towards an increasingly sustainable and responsible management of the company's activities.

This report represents our company's concrete and transparent commitment to communicating and sharing with you all the results achieved and future objectives, paying particular attention to the environmental, social and economic impacts of our work.

During 2024, we took important steps to strengthen our environmental, social and governance management system. We have joined the United Nations Global

Compact, formally confirming our willingness to actively contribute to the global Sustainable Development Goals.

Environmental stewardship is at the core of our activities: through major technological investments, such as the replacement of the boiler and the use of certified energy from renewable sources, we have significantly reduced CO₂ emissions. In addition, thanks to the collaboration with Omnisyst, we implemented a sustainable logistics system for waste management, offsetting transport-related emissions through a Carbon Offset certificate.

Over the last decade, we have promoted the professional and personal arowth of our team

through targeted training programs, constantly improving safety conditions at work and ensuring an inclusive and fair environment. as demonstrated by the Equal Opportunities Report.

This first Report represents for ITAL G.E.T.E. a starting point and a precise commitment towards a sustainable future. in which business growth and responsibility continue hand in hand. We sincerely thank you for the support, trust and attention you give us every day.

Enjoy reading,

Giulia Lombardi Chairman of the Board of Directors



SYSTEM

For several years, ITAL G.E.T.E. has been closely monitoring specific environmental KPIs, developed in accordance with the standards of the Global Reporting Initiative (GRI).

CONTRIBUTION TO THE SDGs







THE GOVERNANCE SYSTEM

ITAL G.E.T.E. was founded in 1985, the result of the vision of its founder, Samir Hamdoun, who decided to bring to Italy the many years of experience acquired in the United States, in the field of paints and chemical products. The company was born with a clear ambition: to become a European reference in the production of spray paints and technical products for domestic and industrial maintenance.

Production activities began in 1986, when the company officially inaugurated the first production plant in Viganò di Gaggiano, and then, after ten years, moved to the current production plant in Morimondo, in the province of Milan. Since the early years, ITAL G.E.T.E. has strongly focused on technological innovation and product quality, characterized by a strong ability to customize chemical formulations, to effectively meet the specific needs of its customers. The 2000s marked an important expansion of production and commercial activity. ITAL G.E.T.E. consolidates its national market and begins to distribute its products in several European countries, forging strategic partnerships with important distributors specialized in the DIY and professional sector. This expansion is accompanied by significant investments in research and development, which allow

the company to introduce innovative, highperformance and environmentally sustainable solutions to the market.

Since December 2020, ITAL G.E.T.E. has become part of the Technima Group, through the acquisition by Technima Italia S.r.l., a company that now holds 100% of the share capital. European leader in the aerosol and marking sector. Thanks to this synergy, the company has been able to benefit from important technological collaborations, sharing of know-how and expansion of markets, while maintaining full alignment with the group's quality and environmental standards. Corporate governance is managed by a Board of Directors, consisting of Giulia Lombardi, Chairman of the Board of Directors, and Paolo Barberis, Managing Director. Instead, financial and accounting supervision is carried out by a single auditor, Carlo Federico Manzoni, who guarantees internal control and consistency of economic and financial data.

The targets that determine the variable remuneration of the company's Board of Directors and top management are not currently linked to specific ESG indicators. However, sustainability issues are followed and overseen by a specialized consulting firm and a dedicated internal team, made up of several heads of

Table 1	A	. 70	70.50	. 50
Diversity in	Age range	>30	30-50	>50
governance bodies	Men	0%	0%	50%
	Women	0%	0%	50%





the main corporate functions. In addition, the company has a company policy that enshrines its commitment to sustainability.

For several years, ITAL G.E.T.E. has been carefully monitoring specific environmental KPIs, developed on the basis of the standards of the Global Reporting Initiative (GRI). These indicators have been systematically collected since 2005 and updated annually with the verification of the general management, to keep the company's environmental performance under control and continuously improve.

Specifically, the main environmental KPIs monitored are:

- **Packaging materials** (GRI 301-1 standard), including specific consumption of cardboard boxes and plastic films, expressed per unit of product (spray can).
- Energy consumption (GRI 302-3 standard), monitoring both the consumption of methane gas and electricity, always in relation to the quantities produced.
- Water consumption (GRI 303-3 standard), water expressed in liters per cylinder produced, considering that water is not used in production processes but only in sanitary ware.
- Emissions into the atmosphere (GRI 305-4 standard), considering direct emissions (Scope 1) deriving from the combustion of gases for heating and production processes, indirect emissions (Scope 2) associated with the purchase of electricity and indirect emissions (Scope 3) related to all company activities.
- **Waste** (GRI 306-2 standard), divided into hazardous and non-hazardous, carefully monitored to ensure proper management and minimization.
- **Biodiversity**, with particular attention to the proximity of the Ticino Park, thus ensuring the

protection of local biodiversity. The company carefully manages its areas to limit negative impacts as much as possible and has also developed specific protection initiatives, such as the installation of a beehive through donations to 3Bee.

This articulated monitoring system allows ITAL G.E.T.E. to maintain constant attention to the continuous improvement of its environmental performance, consolidating its commitment to truly sustainable business development.

Confirming the ethical and responsible approach adopted by the company, in 2024, no episodes of corruption, violations of antitrust rules, or other significant regulatory non-compliance were detected.

In addition, to strengthen its commitment to transparency and sustainability, ITAL G.E.T.E. actively participates in the activities of Confindustria, the main representative organization of manufacturing and service companies in Italy, and AIA (Italian Aerosol Association), a national reference body for the aerosol sector that actively promotes high standards of safety, sustainability and quality throughout the production chain.

With a consolidated commercial presence on various European and non-European markets, ITAL G.E.T.E. continues to pursue quality, safety and operational excellence in the production of spray paints and specialized technical products, integrating technological innovation, customization of solutions and respect for the environment.

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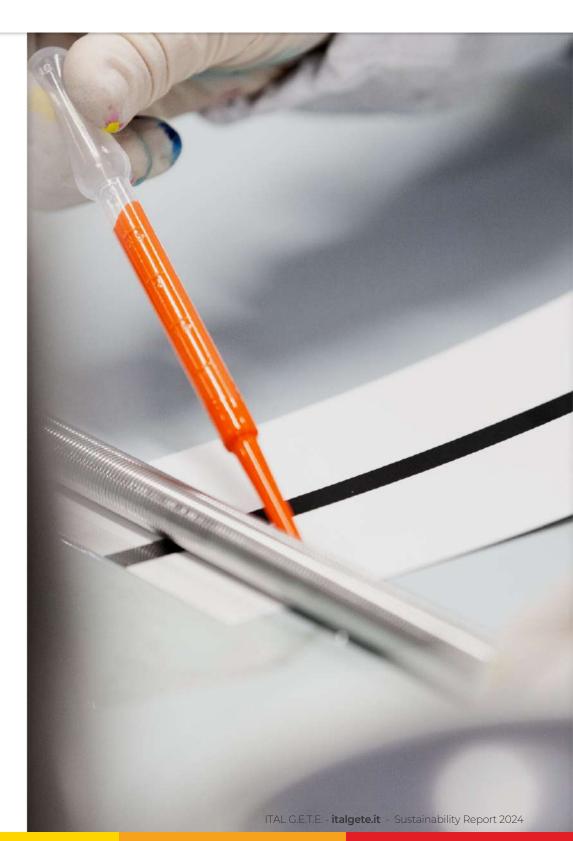
BUSINESS ETHICS AND CERTIFICATIONS

Ethics are a fundamental and indispensable element for ITAL G.E.T.E. of its way of doing business. In an increasingly interconnected and reputation-conscious industrial context, the company has consciously chosen to base its work on principles of integrity, fairness and transparency, adopting concrete tools to ensure their implementation.

The main one of these tools is the Code of Ethics, updated in 2024, which is an essential reference for all staff, suppliers, customers and stakeholders with whom the company enters relationships. The document is inspired by the main international regulations and conventions on human rights, labor equity and legality, and clearly outlines the expected behaviors in every area of the company's activities.

At the same time, the company has updated its Integrated Policy, which brings together the objectives and principles of quality, environment and safety. The latter further consolidates the ethical framework of ITAL G.E.T.E., highlighting the synergies between the reduction of environmental impacts, the protection of health and safety in the workplace and the commitment to fair and transparent business practices. The Integrated Policy acts as a strategic framework for all the initiatives undertaken, offering operational guidelines to staff and those who collaborate with the company. Like the Code of Ethics, it sets well-defined rules for the dayto-day conduct of the business, promoting a culture of shared responsibility and ensuring that values such as integrity, transparency and respect for the environment guide both management and production choices

Confirming its willingness to take an active position in the global debate on sustainable development, in 2024 ITAL G.E.T.E. formalized its adhesion to the United Nations Global Compact, sharing the ten fundamental principles relating to human rights, labor, the environment and the fight against corruption. In parallel, the company



is committed to complying with the Women's Empowerment Principles (WEPs), developed by the United Nations Global Compact and UN Women, which promote gender equality and women's empowerment in the workplace, market and community. This two-



pronged commitment represents an important step that further strengthens the alignment of the company's strategy with international expectations for responsible governance, diversity, equity and inclusion.

In addition, ITAL G.E.T.E's commitment to responsible management is expressed in a concrete way through the adoption of an integrated management system validated by internationally recognized certifications. Each certification acquired is not merely a formal requirement, but a strategic choice to ensure that the company operates in compliance with high standards in terms of process quality, environmental protection and safety at work.

Over the years, ITAL G.E.T.E. has progressively consolidated its management system, starting from quality, and then extending its attention to environmental aspects and the health and safety of workers:

- ISO 9001:2015 Quality: the certification, active since 2020, certifies that the company has implemented a structured system to ensure the continuous improvement of processes, with a constant focus on operational efficiency and customer satisfaction. The certified activity includes the entire cycle of research, development and production of paints and technical spray and brush products.
- ISO 14001:2015 Environment: obtained for the first time in 2008, it confirms the company's commitment to monitoring and reducing the environmental impacts of its activities. The approach is oriented towards a conscious management of resources and the prevention of pollution, through environmental indicators that are updated and analyzed regularly.
- **ISO 45001:2018** Health and safety at work: since 2021,

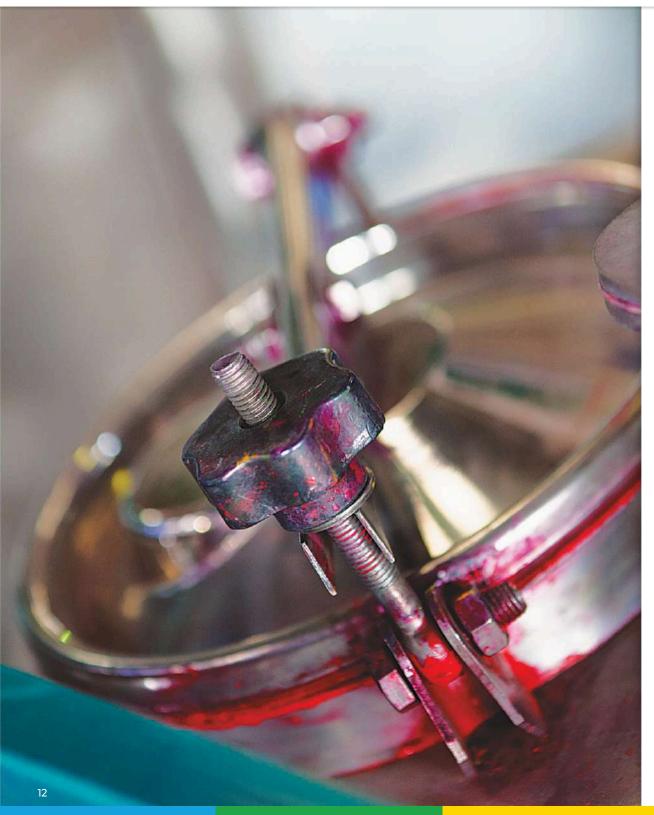
ITAL G.E.T.E. has also been certified in this area, testifying to the desire to protect the well-being of its employees through effective risk prevention measures and a deep-rooted and participatory safety culture. control processes, through technologies that improve efficiency and reduce energy and water consumption.

All certifications are issued by Certiquality and accredited internationally through IQNet, to guarantee the reliability of the path



• FEA Certification – Alternative method to hot bath: the company has also obtained certification for the application of an alternative method to the hot bath test for the control of aerosol cans, in accordance with the guidelines of the European Aerosol Federation. This recognition highlights the ability to innovate also in guality followed.

In addition to formal aspects, the value of the management system lies in guiding daily choices: from the selection of raw materials to the punctual control of emissions, from waste management to staff training. An effective management system is not a set of procedures, but a work model that promotes solid,



sustainable growth that respects people and the environment. In addition. ITAL G.E.T.E. has been participating for years in the EcoVadis sustainability assessment, the main international rating system for the environmental. ethical and social performance of companies. Starting from 2021 and up to and including 2024, the company has obtained the gold medal, confirming itself, year after year, in the top 5% of the best companies in the spray coatings sector globally. This continuous commitment reflects ITAL G.F.T.F.'s desire to maintain high ethical and environmental standards, promoting a constant and transparent improvement of its performance.

In addition to the standards already mentioned, ITAL G.E.T.E. has obtained a Carbon Offset certificate that attests to its commitment to offsetting greenhouse gas emissions deriving specifically from the transport and management of industrial waste. Thanks to the collaboration with Omnisyst, a specialist in sustainable waste management, Omnisyst has implemented an advanced logistics system, accurately measuring, through an algorithm certified according to UNI standards, the CO2 footprint generated by the transport of its industrial waste.

The emissions quantified in this way were converted into carbon credits certified by CO2 Advisor and invested by ITAL G.E.T.E. in the Parbati Hydroelectric Project in India, a hydroelectric energy production project that involves the diversion of a canal of the Parbati River and the construction of a gravity dam. This initiative ensures concrete environmental benefits through the generation of clean energy and the reduction of greenhouse gas emissions, effectively offsetting the environmental impact resulting from the company's transport and waste management.







PRODUCTS AND SERVICES OFFERED

Today ITAL G.E.T.E. is recognized at European level for the quality, innovation and sustainability of its products, marketed through a widespread commercial network both in Europe and outside Europe. With know-how developed in forty years of activity, the company combines quality and innovation, distinguishing itself on the European market for its tailor-made approach: over 60% of the formulations, in fact, are developed on specific customer request. This production flexibility is made possible by a cutting-edge Research & Development department, in which chemists and specialized technicians analyze new solutions, capable of combining aesthetic performance, technical performance and sustainability.

ITAL G.E.T.E. has an extremely wide range of spray paints and technical products, formulated to meet the most diversified needs in the industrial, decoration and urban art sectors. Starting from tailor-made



solutions, the company focuses its research and development work on formulations that combine high performance, reduction of chemical risks and practicality of use, allowing rapid and reliable applications.

An important chapter is represented by decorative paints, designed to offer an excellent aesthetic result and at the same time withstand demanding

conditions. For example, enamels specially formulated for particular surfaces such as polystyrene or ceramics stand out, capable of enhancing delicate materials with bright and uniform finishes. In the same way, "fascia" enamels allow you to renew bumpers and external components of vehicles, while maintaining high resistance to atmospheric agents and wear. Then there are the paints for bodywork, developed for touch-up or complete recoloring, and a line dedicated to marking and road markings, with paints capable of firmly adhering to the ground and resisting intense passages, temperature variations and external agents over time. The offer also includes paints for high temperatures, ideal for elements subjected to thermal stress such as ovens, stoves or engine parts:

these formulations maintain both the color and the protective properties even in extreme thermal conditions.

Particular attention is paid to tailor-made products, for which every specific request (in terms of aesthetic appearance, drying times or chemicalphysical characteristics) is evaluated and satisfied with customized formulas. Thanks to this flexibility, the company is able to respond promptly to needs ranging from DIY to restoration, up to large-scale industrial processing.

The company also offers products specifically designed for the writing and street art sector, thanks to innovative solutions such as the Kobra different surfaces and maintain color brilliance over time.

Loop demonstrates its commitment to environmental sustainability through careful selection of raw materials and production processes that guarantee high ecological standards. Its paints are free of heavy metals such



and Loop brands. Kobra is appreciated for its ranges of high- and low-pressure spray paints, ideal for quick and uniform application, while Loop offers a wide range of acrylic shades, characterized by high coverage, satin finish and a special valve that ensures precise and modular dispensing. Both brands are designed to adhere effectively to as lead and hexavalent chromium, do not contain aromatic solvents such as xylene and toluene, and use recyclable materials for the cans. The company pays particular attention to the use of selected raw materials and environmentally optimized production processes, thus reducing the overall ecological impact and ensuring that the use of its









paints does not damage the ozone layer.

Production Structure and Research & Development

The tailor-made philosophy of ITAL G.E.T.E. finds maximum expression in the production plant, where the color preparation and mixing lines, the aerosol can department and the final packaging are concentrated. To support these activities, an internal laboratory is responsible for:

• Development of new formulations, adapted to the specific needs of the customer.

• Yield and durability tests on real samples (metals, plastics, masonry).

• Chemical-physical and quality controls, to verify the absence of unwanted substances and ensure maximum compliance with current regulations.

The high level of integration allows for a lean and responsive work cycle, which allows delivery times to be kept short while ensuring constant quality monitoring on





each production batch.

Services, Safety and Quality

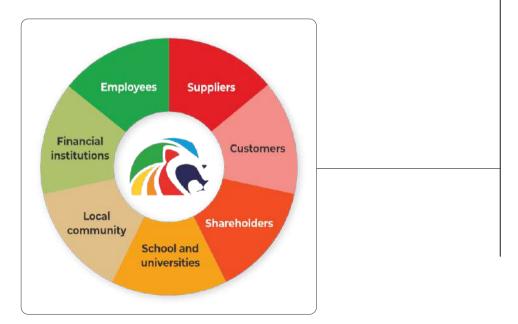
ITAL G.E.T.E. supports its customers at every stage of the product life cycle, offering a 360-degree service that combines technical assistance and safety supervision. In the pre-sales phase, the specialized team supports the customer in identifying the most suitable solutions, providing complete technical sheets and advice aimed at optimizing application procedures.





STAKEHOLDER

ITAL G.E.T.E. assigns a fundamental role to its stakeholders. The analysis of their expectations and needs is considered essential by the company, as it helps define strategies and projects capable of combining economic growth, social responsibility, and environmental sustainability.



ITAL G.E.T.E. attributes a fundamental role to stakeholders, i.e. all those subjects who, in different forms, influence and are influenced by company activities. The analysis of the expectations and needs of these stakeholders is an essential requirement for the company, useful for defining strategies and projects capable of combining economic growth, social responsibility and environmental sustainability.

Among the most important interlocutors are, first of all, the employees, towards whom ITAL G.E.T.E. is committed to guaranteeing a safe working environment, respectful of diversity and oriented towards continuous training. Customers are a constant driver to improve the quality and effectiveness of products: through direct comparison and listening to feedback, the company consolidates its reputation and remains competitive in an evolving market. Alongside customers and employees, suppliers collaborate closely with the purchasing department and the Research & Development department, contributing with their expertise to the innovation of processes and solutions offered, in compliance with the company's Code of Ethics.

A crucial role is then played by shareholders, who direct strategic decisions towards increasingly sustainable development, and by financial institutions, which provide the necessary resources for the expansion of the company and the strengthening of services.

On the external scene, particular attention is paid to the local community, with which ITAL G.E.T.E. maintains a close bond, through social and environmental projects that enhance the territory of reference. Schools and universities, on the other hand, form the basis for the training of future professionals and the creation of collaborations on research and development projects, laying the foundations for long-term innovation.

In this context, ITAL G.E.T.E. intends to build relationships of trust and collaboration with every stakeholder: only a continuous and transparent dialogue, in fact, makes it possible to identify effective solutions and generate a positive impact on an economic, social and environmental level.





FROM EMPLOYEES TO CUSTOMERS, FROM SUPPLIERS TO SHAREHOLDERS: EVERY STAKEHOLDER IS A PILLAR IN OUR COMMITMENT TO A SUSTAINABLE FUTURE, WHERE DIALOGUE BECOMES COLLABORATION AND COLLABORATION TURNS INTO SHARED GROWTH.

Floriano Liguoro Chief Operating Officer

MATERIALITY ANALYSISAND STAKEHOLDER ENGAGEMENT

In 2024, ITAL G.E.T.E. carried out a materiality analysis for the first time, to identify the most significant environmental, social, and economic impacts for the company and its stakeholders. This procedure is part of a broader sustainability path, aimed at guiding strategic and operational choices towards a responsible growth model.

The process began with the internal mapping of the possible impacts, which were then classified

according to criteria of importance/severity and probability of occurrence, taking into account the typical activities of ITAL G.E.T.E. and the context in which it operates. Subsequently, to compare the internal perspective with the external one, a Stakeholder Engagement activity was launched: a questionnaire was sent to a sample of customers and suppliers, asking them to attribute to each impact an evaluation based on perceived relevance and probability of occurrence. The answers



obtained made it possible to define the company's priorities more accurately, integrating the results of the internal analysis with the expectations of external stakeholders.

From the cross-referencing of the assessments, a materiality matrix emerged shown in Figure 1 in which each impact is positioned according to the level of importance for the company (horizontal axis) and for stakeholders (vertical axis). At the top right are the most strategically relevant aspects, such as compliance with laws and regulations, employee training and development, technical education and environmental and social assessment of suppliers.

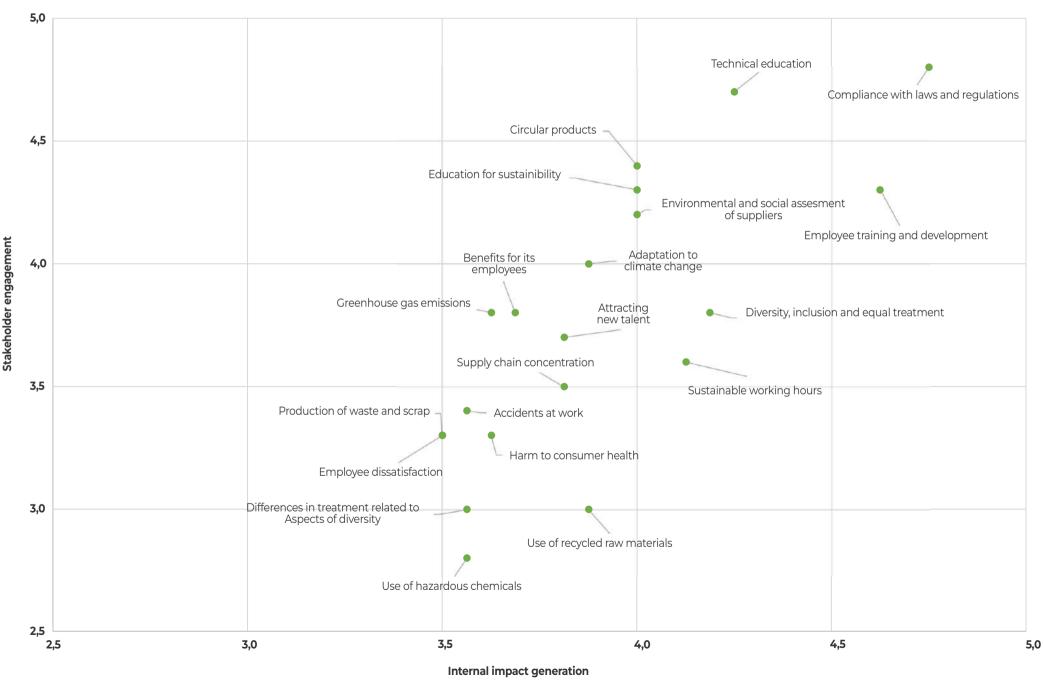
Other issues, while significant, score slightly lower, such as the use of recycled raw materials, waste sorting and the management of any harm to consumer health.

Overall, the analysis highlighted ITAL G.E.T.E.'s strong focus on business ethics, staff training, employee well-being, the traceable supply chain and climate change. In addition, the importance of issues such as diversity and inclusion, company benefits and the prevention of accidents at work, considered central to internal satisfaction and the company's external reputation, was confirmed.





MATERIALITY MATRIX





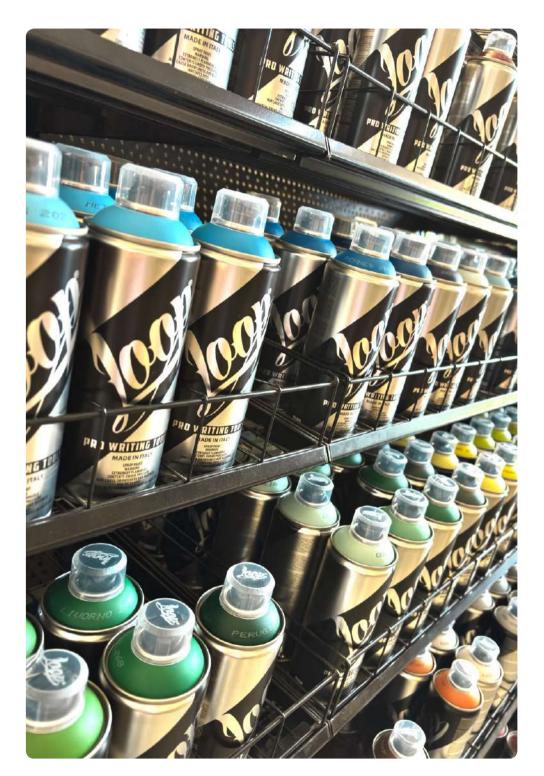
During the materiality analysis, the impacts that emerged were grouped into key issues that offer a complete overview of the areas in which ITAL G.E.T.E. generates or can generate significant impacts, both within the company perimeter and along the supply chain. The focus on Business Ethics, for example, highlights the importance of complying with rules and regulations, thus preventing reputational risks and ensuring integrity in business relationships. In parallel, the Training and Equal Opportunities sphere underlines the company's commitment to enhancing the skills of employees, promoting professional development, inclusion and equal treatment.

Another central aspect concerns the traceable and sustainable supply chain: ITAL G.E.T.E. recognizes the monitoring of its suppliers as strategic, not only to ensure quality and safety standards, but also to promote a responsible approach, reducing negative impacts in environmental and social terms. On the internal front, employee wellbeing and health and safety in the workplace are essential priorities: from the organization of sustainable working hours to the prevention of accidents. The importance of these issues is also strongly emphasized in the ITAL G.E.T.E. Code of Ethics, which reaffirms their strategic and binding

value at all levels of the organization. The issue of Climate Change and emissions emerged strongly, indicating how crucial it is for the company to act to limit its carbon footprint, reduce greenhouse gas emissions and prepare for any climate adaptation phenomena, in line with what the company expressed in the update of the Company Policy. The production of waste and scraps requires constant attention, both in terms of reduction and proper management of residues. No less significant is the impact on the health of customers, especially in relation to possible damage related to incorrect use or exposure to chemicals: hence the need to ensure adequate information to customers and distributors to whom the company relies.

Overall, this set of issues reflects an integrated vision of sustainability, where social (well-being, training, equality), environmental (climate change, resource use, waste) and economic (supply chain integrity, regulatory compliance) aspects are intertwined, indicating the direction in which ITAL G.E.T.E. directs its actions.

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SUSTAINABILITY REPORT 2024

Table 2 Materiality analysis Issues	Impacts
Business ethic	s Compliance with laws and regulations
Z	Employee training and development
<u><u><u></u></u></u>	Technical education
Training and equa opportunitie	
Щ — П	Education for sustainability
Training and equal opportunities	Differences in treatment related to aspects of diversity
ō	Supply chain traceability
Traceable and sustainabl supply chai	
Z	Supply chain concentration
	Sustainable working hours
Employee well-bein	Benefits for its employees
	Attracting new talent
5	Employee dissatisfaction
Climate change an	
emission	(CO2, methane,, N2O, etc.)
Climate change and emission	Use of recycled raw materials
Materials and product	s Circular products
1	Use of hazardous chemicals
Customer healt	h Harm to consumer health
Production of wast and scra Employee healt And safet	
Employee healt. And safet	



CONTRIBUTION TO THE SDGs

ITAL G.E.T.E. contributes to six of the Sustainable Development Goals.

CONTRIBUTION TO THE SDGs





WHAT ARE SDGs

The 2030 Agenda for Sustainable Development, signed in September 2015 by the governments of the 193 UN member countries, is an action program for people, the planet and prosperity. The agenda includes 17 Sustainable Development Goals (SDGs) which in turn are divided into 169 specific targets. Given the activities of ITAL G.E.T.E., the company contributes to six of the Sustainable Development Goals. In particular, the objectives to which it contributes are the following.



Goal 3: **Good health and well being** aims to ensure healthy lives and promote well-being for all, at all ages. It is about ensuring universal access to basic health services, improving maternal and child health and combating communicable diseases. It also emphasizes mental health and access to essential medicines.



Goal 5: **Gender equality** promotes gender equality and the empowerment of women and girls. This means ending all forms of gender-based discrimination and violence, ensuring equal opportunities for economic and political participation. In addition, it is committed to recognizing and valuing the roles of women in society and ensuring their access to education and health services.



Goal 8: **Decent work and economic growth** aims to promote sustainable and inclusive economic growth, together with decent work for all. This involves creating job opportunities and adopting employment-friendly policies, as well as

protecting workers' rights and combating forced labour and exploitation.



Goal 9: **Industry, innovation and infrastructure** focuses on the development of resilient, sustainable and quality infrastructure, promoting innovation and the construction of an inclusive industry. This includes investment in research and development, encouraging technological innovation, and equitable and sustainable access to basic services, such as energy and water.



Goal 12: **Responsible consumption and production** aims to promote sustainable consumption and production patterns. This goal aims to reduce food waste, sustainably manage natural resources, and encourage resource efficiency. It also encourages recycling and the reduction of emissions and waste to contribute to a cleaner and healthier environment.



Goal 13: **Climate action** addresses the urgency of climate change, taking steps to combat its effects and adapt to the impacts already present. This includes implementing policies to reduce greenhouse gas emissions, promote the use of renewable energy, protect vulnerable ecosystems, and promote awareness of climate change.





ENVIRONMENTAL SUSTAINABILITY

CONTRIBUTION TO THE SDGs



SE OF ENERGY RESOURCES

ITAL G.F.T.F. has an environmental policy that directs all its actions towards environmental sustainability, integrating innovative practices and constant monitoring since 2005. The

company, located in the heart of the Ticino Park – an area of high environmental value - operates in compliance with ISO 14001 certification. maintaining an environmental

management system aimed at continuous improvement and reducing the impact of its production activities. This attention translates into strategies aimed at reducing emissions into the atmosphere, optimizing energy consumption and increasing operational efficiency, with relevance to REACH regulations, given that the company imports chemicals that are used in production processes. In 2024, ITAL G.E.T.E. joined the United Nations Global Compact, confirming

its desire to align with the principles of universal sustainability and corporate responsibility. In addition, since 2023 ITAL G.E.T.E. has carefully monitored its Scope 1, 2



With regard to Scope 3 emissions.

ITAL G.E.T.E. has carefully monitored the following categories: the purchase of products and services, the immobilization of assets. waste management, the transport of goods upstream, professional travel, the transport of goods downstream, the use of products sold and home-



and 3 emissions thanks to the

collaboration with the French

VSMF standards and the

strategy of transparency and

regard to Scope 1 and 2. For this type

of emissions, the 2023 data were

collected again by ITAL G.E.T.E. and

company CARBO.

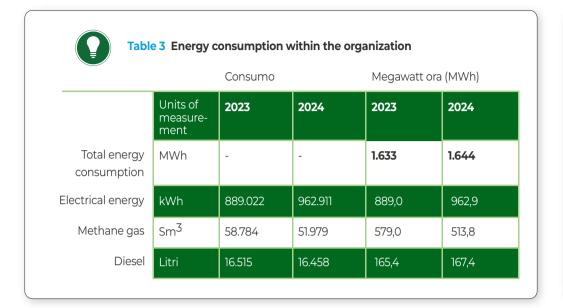
work travel. Total emissions (Scope 1, 2 and 3) amount to 10.455.52 tons of CO2 in 2024. In particular, the Scope 3 categories that most influence the tons of CO2 generated are

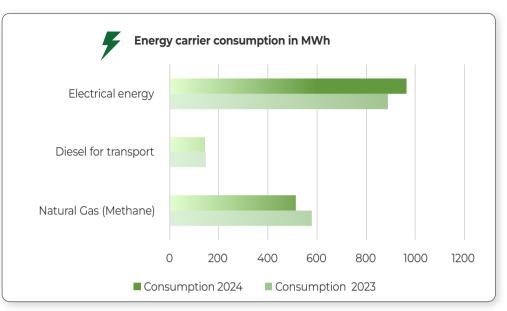
related to the purchase of products and services, the transport of goods downstream and home-work travel, With the recent adoption of the highlighting how the expansion of production activities, the increase in consequent drafting of the first the workforce recorded in the two Sustainability Report, the company years and logistics activities has formalized and integrated this influence the company's indirect monitoring method into a broader environmental impact along the entire value chain. environmental management with

> Figures 2 Extraction of 2024 Scope 1, 2 and 3 emissions from the CARBO portal



ITAL G.E.T.E. - italgete.it - Sustainability Report 2024





As far as the company's direct consumption is concerned, electricity is the primary vector, mainly used in the paint mixing departments and in the aerosol filling and pressurization lines. Energy consumption increased from 895,234 MWh in 2023 to 962,911 MWh in 2024 – an increase of 8% – against production growing by 11.5% thanks to higher market demand. Additionally, halogen bulbs were replaced with LED lamps throughout the plant.

Methane gas, which is the second largest energy carrier, is mainly used for drying caps that are painted and for heating the departments. Its

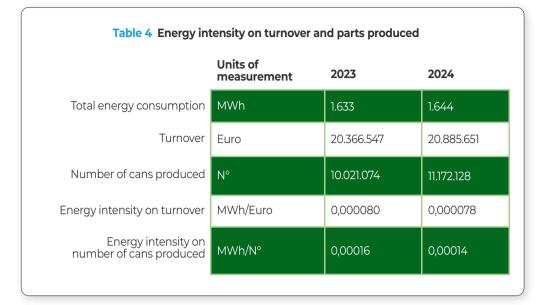


consumption in 2024 was 51,979 Sm³ (equal to 513.8 MWh), recording a reduction of 11.3% compared to 2023, thanks to the lower need to heat rooms during 2024 thanks to a milder climate.

As for fuels for company vehicles, the use of diesel decreased slightly, from 165.4 MWh to 167 MWh, reflecting the adoption of more efficient vehicles and better organization of travel. Overall, total energy consumption remained broadly stable, growing by only 0.24% (from 1640 MWh to 1644 MWh). The company constantly monitors the trend of its consumption through the updating of energy intensity metrics, using standard parameters published by ISPRA (Higher Institute for Environmental Protection and Research) for conversion into Gigajoule, subsequently, the data are converted into megawatthours through the use of the converter provided by the International Energy Agency (IEA). While for liquid fuels, the conversion factors from liters to kg published by DEFRA (Department for Environment, Food and Rural Affairs) are used.

Below are some metrics that recall the values in MWh of the energy carriers





used with respect to turnover and the number of cans produced, a KPI monitored by the company. This information makes it possible to assess the energy efficiency of the company, highlighting the relationship between the energy consumed and the actual production, both in terms of economic value and production volume. This approach allows for a more precise and transparent assessment of energy performance, facilitating comparison with other companies in the sector.

In 2024, the company maintained excellent

energy performance:

despite a slight increase in total energy consumption from 1,640 MWh in 2023 to 1.644 MWh in 2024 - the continuous increase in turnover and production has made it possible to achieve very positive results in terms of energy intensity. In particular, energy intensity per unit of turnover has remained almost **unchanged**, rising from 0.000081 to 0.000078 MWh/ Euro, while that per unit of product has even decreased. from 0.00015 MWh per can in 2023 to 0.00014 MWh in 2024.

These results highlight the

effectiveness of economies of scale and the company's ongoing commitment to improving energy management.

- https://www.isprambiente.gov.it/it
 https://www.iea.org/data-and-statistics/ data-tools/unit-converter
- 3 https://www.gov.uk/government/ publications/greenhouse-gas-reportingconversion-factors-2024

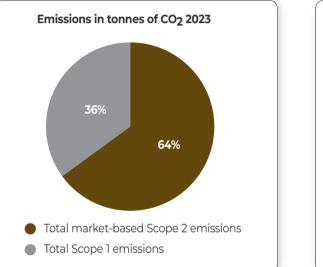




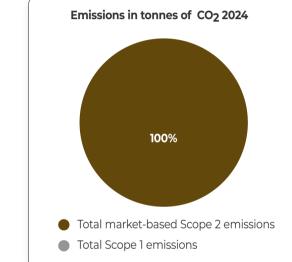
CO2 EMISSIONS IN ATMOSPHERE

Scope 2 emissions calculated using the Market-Based method have been reduced by 100% thanks to the purchase of Guarantees of Origin (GOs). Greenhouse gas emissions into the atmosphere are closely linked to the company's energy consumption. For this reason, fossil fuel-powered machinery is subjected to routine checks to verify its vehicles decreased to 44 tons.

Indirect CO2 emissions related to electricity purchased from the grid represent a significant part of emissions and are



the supply of electricity that comes 100% from renewable sources. There are two main approaches to calculating Scope 2 emissions: the "Location-based" method which calculates emissions



proper functioning and efficiency levels.

In 2024, ITAL G.E.T.E.'s Scope 1 emissions decreased, from 162 tons of CO₂ in 2023 to 149 tons of CO₂. Emissions due to the use of methane gas, used in the production process and for heating the departments, fell from 118 tons to 105 tons of CO₂. While those relating to the use of petrol for company defined as indirect because they are not generated directly by the company but derive from the processes of electricity production by energy suppliers. These emissions are defined as Scope 2 and, in the case of ITAL G.E.T.E., have increased slightly following the increase in production. ITAL G.E.T.E. has chosen to purchase energy from a supplier that guarantees based on the type of energy used and the average emissions in the geographical region where the energy is consumed. Instead, the "Market-based" method considers the emissions associated with the energy purchased but takes into account renewable or low-carbon energy purchase options, thus attributing a different value based on the type of

energy actually purchased by the company. For the calculation of greenhouse gas emissions, the emission factors published by ISPRA in the Table of standard parameters were used. According to this calculation method. emissions are expressed in tons of CO2. The locationbased method, which uses the average coefficients of the electricity grid, attributed to ITAL G.E.T.E. emissions of 212 tons of CO_2 in 2023 and 231 tons of CO₂ in 2024, an increase of about 9%. If calculated according to the marketbased method, ITAL G.E.T.E.'s emissions in 2024 were equal to 0 tons of CO2, reducing emissions by 100% thanks to the purchase of Guarantees of Origin (GO). The GO

certificates certify that a significant share of the electricity purchased comes from renewable sources and, therefore, has almost zero impact on emissions. The company not only carefully monitors its energy consumption but also makes sure to purchase energy from renewable

sources, thus contributing to a low-emission production model and a significant reduction in environmental impact, an issue that plays a prominent role for both stakeholders and the company in the materiality analysis. For the location-based calculation method. the coefficients published by ISPRA were used, while for the market-based calculations the source of the emission factors is AIB.

Adding up direct Scope 1 emissions and indirect Scope 2 emissions according to the locationbased method, ITAL G.E.T.E. emitted a total of 380 tons of CO2, increasing emissions by 2%.

As has been done for energy consumption, to make overall Scope 1 and 2 emissions even more comparable with those of other companies, some emission intensity metrics are also reported. These metrics relate the CO2 equivalent values of emissions with the turnover and the quantity of cans produced in the year. The





Table 5 Direct greenhouse gas (GHG) emissions (Scope 1)

		2023	2024
Emissions from non-renewable fuels	Tons CO2	162	149
Methane gas	Tons CO2	118	105
Diesel	Tons CO2	45	44

use of emission intensity metrics is important because it allows you to assess the environmental efficiency of the company in a more accurate and contextualized way.

In 2023. ITAL G.E.T.E. recorded total emissions (Scope 1 + Scope 2 market-based) of 442 tons of CO_2 , with an emission intensity on turnover of 0.000022 tons CO₂ per Euro and an intensity of 0.000040 tons CO₂ per can. With the adoption of Guarantee of Origin (GO) certificates in 2024, market-based emissions have been drastically reduced, bringing the total to 149 tons of CO₂. As a result, the emission intensity fell to 0.0000071 tonnes CO₂ per euro and 0.000013 tonnes CO₂ per can produced.

These results represent a significant improvement and highlight ITAL G.E.T.E.'s strong commitment to pursuing efficient environmental management. Despite a slight increase in turnover and production volume, the company has managed to significantly reduce its environmental impact, thanks also to the strategic choice to purchase certified energy.

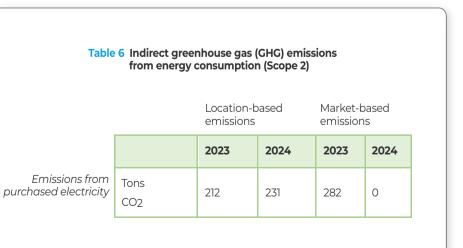


Table 7 Scope 1 + Scope 2 greenhouse gas (GHG) emissions			
	Units of measurement	2023	2024
Total emissions (Scope 1 + Scope 2 location-based)	Tons CO2	373	380
Total emission (Scope 1 + Scope 2 market-based)	Tons CO2	444	149

Table 8 Greenhouse gas (GHG) emission intensity			
	Units of measurement	2023	2024
Total emissions (Scope 1 + Scope 2 market-based)	Tons CO2	442	149
Turnover	Euro	20.366.547	20.885.651
Number of cans produced	N°	10.021.074	11.172.128
Emissions intensity on turnover	Tons CO2/Euro	0,000021	0,0000071
Amission intensity per Number of cans produced	Tons CO2/N°	0,000044	0,000013

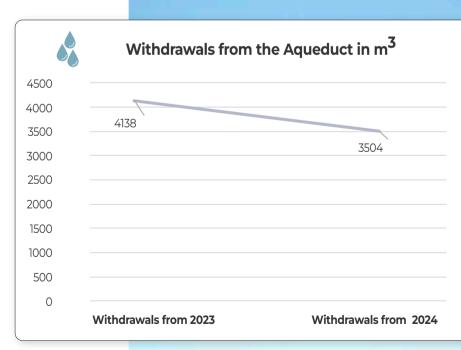


CUR WATER Resources

For ITAL G.E.T.E. Water is an important resource, especially in view of the severe drought that has characterized recent years. All the water used is drinkable and withdrawals take place exclusively from the municipal aqueduct, as evidenced by the Context and Environmental Analysis (rev. 07 of 20 March 2024). ITAL G.E.T.E. It is located in an area that is considered to be low water stress. The online tool Acqueduct, developed by the World Resources Institute (WRI), was used to assess water stress. The water withdrawn in this way is mainly intended for services and maintenance of the company's green areas: it is used for toilets, changing rooms and showers and for irrigation of the company's green areas.

An important aspect concerns the evolution of internal processes: **starting from November 2016 ITAL G.E.T.E. has switched from a cooling system with disposable water to cooling of production processes with a closed-circuit system with chillers, thus eliminating the use of water in technological processes**. This change, completed with further optimisation measures in 2018, helped to avoid any water waste in the production cycle. Water withdrawal in 2024 amounted to 3,504 m3, a decrease of 15%.

Table 9 Water withdrawal Of which water stress Total Units of Measure-ment 2023 2023 2024 2024 Water withdrawal From groundwater m³ 0 0 0 0 Aqueduct water withdrawal m³ 4.138 3.504 4.138 3.504 m³ Total water 4.138 3.504 4.138 3.504 withdrawal





OUR INPUT MATERIALS

In the production of paints and aerosol products, ITAL G.E.T.E. makes use of a rigorous supply of semifinished products and materials, which are essential to guarantee the high quality and performance of its products.

Among the essential materials used in the production processes of ITAL G.E.T.E. it is possible to distinguish two main macro-categories: chemical raw materials and components. Both recorded an overall increase between 2023 and 2024, reflecting the positive trend in production.

The category of chemical raw materials includes substances that are indispensable for the formulation of spray products. Solvents are the heart of the process, as they allow the effective mixing of active ingredients; they are managed through closed-circuit systems, to guarantee safety and emission control. LPG, on the other hand, is used to pressurize the cans and allow uniform

dispensing of the product: its dosage takes place in an automated and calibrated way. Resins give strength and adhesion to the substrate, while titanium dioxide is used in the production of concentrated white body. The formulation is completed by additives, useful for improving the stability and preservation of mixtures.

The second macro-category, that of components, includes both the fundamental structural elements of the finished product and the materials intended for packaging. The tinplate cylinders form the main container and undergo rigorous quality controls before filling. Next to them, there are functional components such as valves, caps and caps, which guarantee the safety and efficiency of the product. Packaging also plays a strategic role: wooden pallets, cardboard boxes and other protective materials ensure the integrity of the product throughout the distribution chain.

Overall, the weight of chemical raw materials increased from about 3,364 to 3,390 tons between 2023 and 2024, while components increased from about 1,893 to 1,979 tons. These moderate changes confirm the efficiency of supply management in

	Table 10 Input materials					
	2023	2024	Units of measurement			
Chemical Raw Materials	3.363,95	3.390,48	Ton			
Components	1.892,99	1.978,73	Ton			

the context of production growth.

To support increasingly conscious and integrated management, in 2024 the purchasing department took part in two important training courses: a 32-hour basic course organized by ADACI on sustainable procurement and a workshop entitled "The Paradoxes of Sustainability for Marketing Procurement", focused on the integration of ESG criteria in purchasing decisions. These training moments represented an important step towards the adoption of increasingly sustainable practices along the supply chain.

With respect to the content of recycled materials in the products purchased, the company has chosen to omit this information in the current year's sustainability report, due to the failure to receive certified data from its partners, with the intention of finding and integrating them into the next reporting cycle, in view of the 2025 Report.

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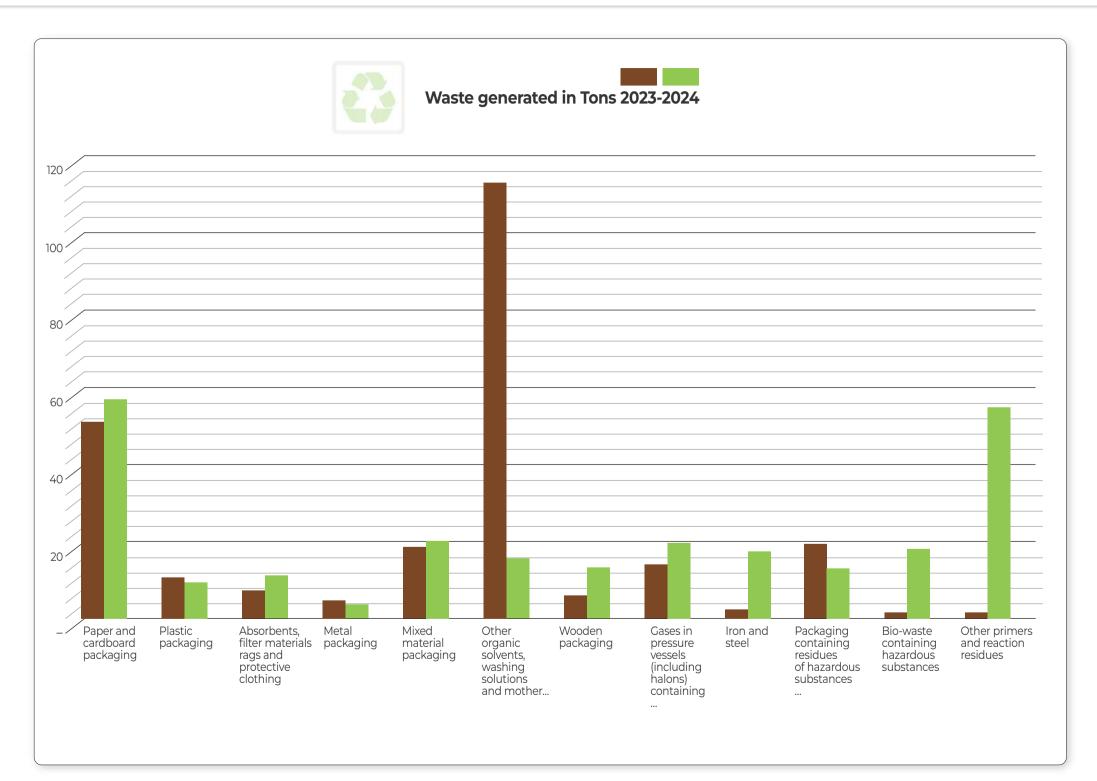


COUR WASTE MANAGE MENT

ITAL G.E.T.E. adopts a well-structured system for waste management, clearly distinguishing between non-hazardous and hazardous waste based on CER codes. In addition, **the fate of the waste produced is also controlled, which can follow two paths: R13 and D15**. The R13 code identifies waste "destined for recovery", while the D15 code indicates waste destined to be disposed of, for example in landfills, after its preliminary deposit. The company constantly monitors these flows to optimize recovery and reduce the overall environmental impact.

From a quantitative point of view, in 2023 ITAL G.E.T.E. produced 263 tons of waste, given that in 2024 the total was reduced to 257 tons, with an overall decrease of about 2.3%. The types most generated are represented by packaging, which constitutes a significant fraction of the total. For example, paper and cardboard packaging recorded a production of 57 tons in 2024, while plastic packaging

Table 11 General waste		Non-h	azardous	Dang	erous	Total		Destination
Type of waste - EWC Code	Units of measure ment	2023	2024	2023	2024	2023	2024	Recovery/ landfill
Paper & cardboard packaging-150101	Ton	51	57	-	-	51	57	R13
Plastic packaging-150102	Ton	11	9	-	-	11	9	R13
Sanitary napkins, filter materials, rags and protective clothing-150203	Ton	7	11	-	-	7	11	R13
Metal packaging-150104	Ton	5	4	-	-	5	4	R13
Mixed material packaging-150106	Ton	19	20	-	-	19	20	R13
Other organic solvents, washing solutions & mother liquors-070304	Ton	-	-	113	16	113	16	R13
Wooden packaging-150103	Ton	6	13	-	-	6	13	R13
Packaging containing or contaminated with hazardous substance residues-150110*	Ton	-	-	7	2	7	2	R13
Gas in pressure vessels (including halons) containing hazardous substances-160504*	Ton	-	-	14	20	14	20	D15
Fluorescent tubes and other wastes containing mercusy-200101*	Ton	-	-	0,1	0,1	O,1	0,1	R13
Iron & steel-170405	Ton	2	17	-	-	2	17	R13
Alkaline batteries-160604	Ton	-	0,1	-	-	-	0,1	D15
End-of-life equipment-160214	Ton	-	0,2	-	-	-	0,2	R13
Printing toners sold out-080318	Ton	-	0,1	-	-	-	0,1	D15
Waste paints and varnishes, containing organic solvents or other hazardous substances-080111*	Ton	-	-	4	1	4	1	D15
Packaging containing or contaminated with hazardous substance residues-150110*	Ton	-	-	19	13	19	13	D15
Other fuels (including mixtures) -130703*	Ton	-	-	0,1	-	0,1	-	D15
Bulky waste-200307	Ton	0,2	0,4	-	-	0,2	0,4	R13
Biodegradable waste-200201	Ton	0	-	-	0,02	0	0,02	D15
Bio-waste containing hazardous Substances-160305*	Ton	-	-	0,5	-	0,5	-	D15
Wood-170201*	Ton	1	-	-	-	1	-	R13
Bio-waste containing hazardous substances-160305*	Ton	-	-	2	18	2	18	D15
Other primers and reactions residues-070308*	Ton	-	-	2	55	2	55	D15
Total	Ton					263	257	



amounted to 11 tons in 2023 and 9 tons in 2024, all destined for recovery (R13). An important element that has contributed to the decline in overall waste production concerns the activation, starting from September 2023, of a distiller designed to directly recover the spent solvent used in washing cycles, disposed of with the code 070304* This intervention has led to a clear reduction in waste from spent solvents. which went from 113 tons to 16 tons in 2024. In fact, the washed solvent returns to being process solvent, which is used for further washing. This is complemented by another important aspect of circular management of process residues and circular economy. The distiller, in fact, in addition to regenerating the solvent, separates a solid part called sludge. This residue is classified as waste with a code 070308* but its destination is not to be disposed of in landfills: the supplier in charge, Omnysist, takes care of sending it to third-party companies that use it as an alternative fuel for heat generation.

In addition, many types of hazardous waste are sent for disposal. This is the case of "Other organic solvents, washing solutions and mother liquors" (code 070304) and some contaminated packaging (code 150110), which are partly sent for recovery thanks to processes that allow the recovery of the components, thus reducing the quantity destined for final disposal. This approach, which integrates separate collection and recovery, confirms the management's commitment to limit landfills and promote a circular economy. The attached graphs clearly illustrate this trend: in addition to the overall decrease in waste production – from 263 to 257 tonnes – there is a particular decrease in the share of hazardous waste, while the share of nonhazardous waste destined for recovery (R13) has increased slightly.

Ultimately, ITAL G.E.T.E.'s waste management system is structured to maximize the recovery of materials, especially recyclable materials such as paper, cardboard, plastic, metal and wood, limiting sending to landfills only to that fraction of hazardous waste that cannot be recovered. This approach, combined with constant monitoring and the introduction of the distiller that facilitates the recovery of the spent solvent, confirms the company's commitment to responsible and sustainable management of the entire waste cycle, in line with what was highlighted by the materiality analysis.









SOCIAL **SUSTAINABILITY**

The approach adopted by ITAL G.E.T.E. fosters a constructive and transparent dialogue with all the company's employees.

CONTRIBUTION TO THE SDGs







SUPPLY CHAIN

ITAL G.E.T.E.'s supply chain represents an integrated system that is based on a strict company policy aimed at ensuring that every actor along the process, from the suppliers of raw materials to the logistics partners and suppliers who deal with the lithography of cylinders, adopts virtuous practices in terms of social sustainability as well as environmental and social responsibility.

In this context, the company requires the signing of a Supplier Code of Conduct from the beginning of the supply relationship. Transparency in transactions and the implementation of procedures to reduce environmental impact and prevent illegal behaviour are fundamental for ITAL G.E.T.E.

During 2024, the company launched an update of the supplier evaluation questionnaire, introducing new sections dedicated to environmental and social issues with a view to 360-degree sustainability. Among the main issues addressed in the questionnaire are:

- Environmental management: request for information on the presence of environmental policies, calculations and targets for the reduction of greenhouse gas emissions, waste management and responsible use of natural resources.
- Social responsibility: verification of the adoption of practices aimed at ensuring decent working conditions, respect for human rights, promotion of diversity and inclusion, and prevention of child and forced labor.
- Sustainability certifications: questions related to the possession of internationally recognized ratings and certifications, such as the EcoVadis rating, which assesses the sustainability performance of companies in four areas: environment, labor

and human rights, ethics and sustainable procurement.

At the end of 2024, about 19% of ITAL G.E.T.E.'s suppliers were already EcoVadis certified, demonstrating a growing shared commitment throughout the production chain. This percentage is destined to increase, thanks also to the internal dissemination of evaluation tools and the strengthening of dialogue with suppliers.

The Integrated Corporate Policy is designed in line with the principles set out in the United Nations 2030 Agenda and translates into a series of commitments that include the periodic verification of suppliers' compliance, the promotion of circular economy practices and respect for human rights throughout the supply chain. The approach adopted by ITAL G.E.T.E. fosters a constructive and transparent dialogue, aimed at creating long-term collaborations with suppliers who share high ethical and environmental standards, thus contributing decisively to the transition to a sustainable and responsible business model.



HUMAN RESOURCE MANAGEMENT

Table 12 Diversity in the organisation bodies

(
	Mei	n	Wo	men	Total		
Daum	2023	2024	2023	2024	2023	2024	
Total employees	28	29	27	30	55	59	
Executives	0	0	0	0	0	0	
Middle managers	0	0	0	0	0	0	
Employees	9	10	7	8	16	18	
Workers	19	19	20	22	39	41	
Percentage of employees	51%	49%	49%	51%	100%	100%	
Executives	0%	0%	0%	0%	0%	0%	
Middle managers	0%	0%	0%	0%	0%	0%	
Employees	16%	17%	13%	14%	29%	31%	
Workers	35%	32%	36%	37%	71%	69%	

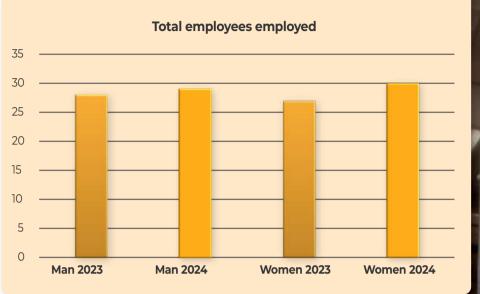
Table 13 Age diversity of organs of the organization

	<30				>	50	Totale	
Datum	2023	2024	2023	2024	2023	2024	2023	2024
Total employees	8	6	25	29	22	24	55	59
Executives	0	0	0	0	0	0	0	0
Middle managers	0	0	0	0	0	0	0	0
Employees	4	3	7	10	5	5	16	18
Workers	4	3	18	19	17	19	39	41
Percentage of employees	15%	10%	45%	49%	40%	41%	100%	100%
Executives	0%	0%	0%	0%	0%	0%	0%	0%
Middle managers	0%	0%	0%	0%	0%	0%	0%	0%
Employees	7%	5%	13%	17%	9%	8%	29%	31%
Workers	7%	5%	33%	32%	31%	32%	71%	69%

Employees represent a strategic pillar for ITAL G.E.T.E., contributing in an essential way to the success of the company and its sustainable growth in the long term. The company recognizes the importance of its human resources and is committed to ensuring a fair, inclusive and stimulating work environment, based on respect for workers' rights, safety and the enhancement of individual skills. Furthermore. as emerged during the materiality analysis, gratifying its employees is essential for ITAL G.E.T.E., which recognizes the importance of its workforce to continue in sustainable economic growth. In the two-year period under review. the total number of employees increased by 7%, from 55 units in 2023 to 59 in 2024. The composition by gender shows a balanced distribution: in 2023 the workforce was divided into 28 men and 27 women, while in 2024 there were 29 men and 30 women. This parity demonstrates the

company's constant

commitment to promoting fairness and the enhancement of all employees. Prior to the drafting of the Sustainability Report. ITAL G.E.T.E. had structured a Report on Equal **Opportunities**. This document attests to ITAL G.F.T.F.'s social and organizational commitment to ensuring a fair distribution of opportunities within the company. It thoroughly verifies that recruitment, promotion and training policies are based on objective and transparent criteria, ensuring that men and women have the same opportunities for professional development and personal growth. The aim was therefore to attest to the search for an inclusive and responsible culture, where gender equality is at the heart of human resource management policy. To avoid discrimination at the time of hiring, the company undertakes to evaluate new hires through parameters that are as objective as possible, focusing on the candidates'



skills and suitability for the job position. In addition, ITAL G.E.T.E. makes use of the National Collective Labour Agreement (CCNL) with regard to the rules governing employment relationships, which include trade union relations and contractual models. In particular, the company uses Chemical-Pharmaceutical CCNL. With regard to remuneration, two managers are provided with a bonus linked to results, an element that underlines the desire to reward performance. At the same time, the company is exploring and intends to implement performance-based pay incentive policies for other categories of employees as well, a policy to be be developed in close collaboration with the company's Unitary Trade Union Representation, to ensure transparency and fairness. Finally, the offer of comprehensive health insurance is in addition to the measures to protect the wellbeing and safety of employees. In addition, employees who are part of the business administration, have the option of working from



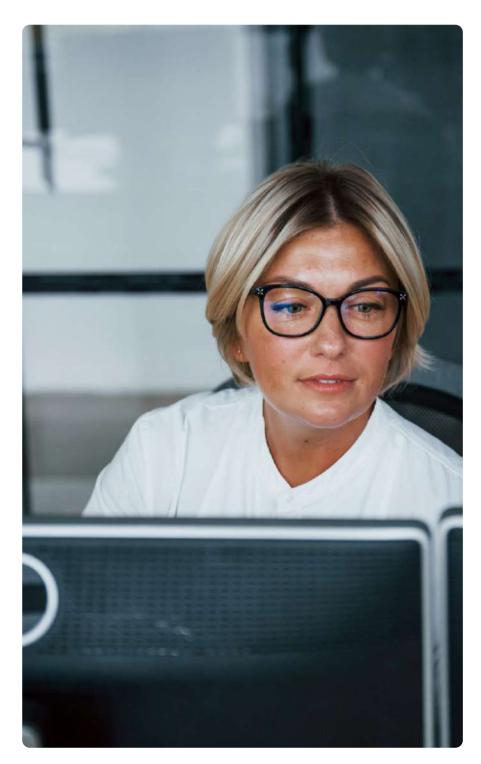
*		Table 14 Distribution of fixed-term and permanent contracts Men Women							
Datum	2023	n 2024	2023	2024	Total	2024			
Total of employees	28	29	27	30	55	59			
Indeterminate	28	28	27	30	55	58			
Determined	0	1	0	0	0	1			

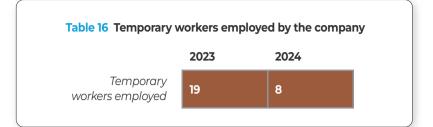
	Table 15 Distribution of part-time and full-time contracts								
T II	M	en	Wo	men	Total				
Datum	2023	2024	2023	2024	2023	2024			
Total of employees	28	29	27	30	55	59			
Full-time	28	29	26	28	54	57			
Part-time	0	0	1	2	1	2			

home 5 days a month. In order to be able to combine work and personal needs, with a view to a healthy home-work life balance.

Table 13 shows the distribution by age group, where the company's desire to have a generational turnover while maintaining the enhancement of experience can be seen: in 2023, 8 employees were under 30 years old, 25 were in the 30–50 age group and 22 were over 50 years old; in 2024, while recording a slight decrease in the younger age group (6 units), there is an increase in resources in the 30-50 age group, which goes to 29, and of the over 50s, which rise to 24. These data attest not only to the propensity to renew the team with young talents, but also to the recognition of the value of the experience gained, representing a strong lever for the transfer of skills and innovation.

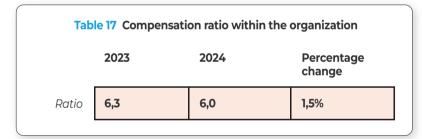
In the first version of the report, ITAL G.E.T.E. illustrates its contractual policy oriented towards stability and employment security, fundamental elements to support the long-term growth and development of the company. In fact, almost all employees enjoy a permanent contract, a tangible sign of continuity and employment





security. A significant figure concerns the presence of women in the company: all employees have a permanent contract, thus demonstrating ITAL G.E.T.E.'s commitment to ensuring equal

employees. In quantitative terms, there is a predominance of full-time positions, with 57 workers out of 59 employed fulltime. At the same time, the presence of some part-time positions (1 in 2023 and 2 in 2024) underlines the



opportunities and stable working conditions for all workers, regardless of gender.

As far as the method of employment is concerned, ITAL G.E.T.E. demonstrates a strong commitment not only to ensuring job stability, but also to responding to the individual needs of its company's desire to offer flexible solutions, to facilitate a balanced relationship between private and professional life. This dual focus, on stability and flexibility, highlights ITAL G.E.T.E.'s policy aimed at promoting a work environment that respects the needs of employees and contributes to a healthy work-life balance, a fundamental element for the well-being and productivity of the entire workforce.

In 2024, the company embarked on a path aimed at strengthening employment stability, with a significant reduction in the number of temporary workers, from 19 units in 2023 to 8 in 2024 This change reflects ITAL G.F.T.F.'s commitment to consolidating its workforce, favoring permanent contracts and solutions that promote business continuity. This strategy not only helps to ensure a more stable and safe working environment but also allows you to offer opportunities for professional growth and development, promoting a

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healthy balance between private life and work commitment.

In order to measure the differences in wages within the organization, the pay ratio between the highestpaid individual in the company and the median of employee pay is shown below. This indicator provides a snapshot of pay equity within the company. In 2024, this ratio stood at 6. If we look at the relationship between the two years, we can see that this has decreased, since the median wages has increased in 2024 compared to 2023, since ITAL G.E.T.E. has increased the minimum wage of employees who have been part of the company

workforce for several years.

Table 18 shows the ratio of basic salary to total remuneration between men and women for each occupational category. This ratio is obtained by dividing, for each category, the basic salary (or total remuneration) of a female employee by that of a male employee: a value close to one indicates a pay alignment that reflects gender equality.

*The data in the table refer only to full-time employees as at 31/12 of each year. Table 18 Ratio of basic wages to remuneration by gender and classification

For the category of bluecollar workers, the results

Table 18 Ratio of basic wages to remuneration by gender and classification

	Base salary ratio		Remuneration ratio				
	2023	2024	2023	2024			
mployees	0,57	0,52	0,50	0,51			
Workers	0,88	0,92	0,87	0,89			

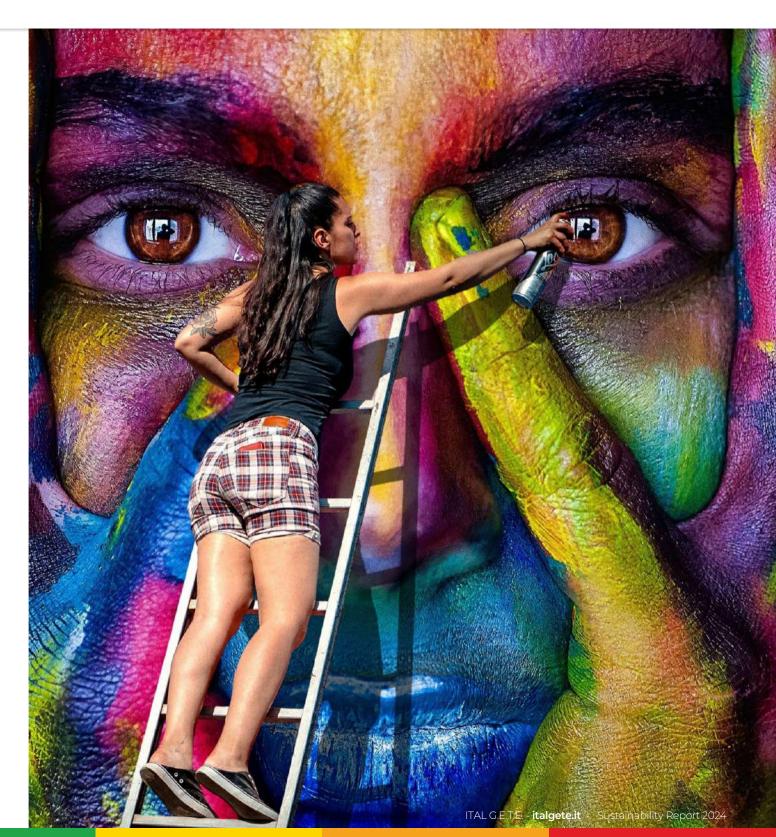
*The data in the table refer only to ful-time employees as at 31/12 of each year.

are particularly significant. In 2023, the ratio for the basic salary was 0.88, while the ratio for total remuneration stood at 0.87. In 2024. a clear improvement is observed, with ratios rising to 0.92 and 0.89 respectively. These data show that, dividing the basic salary of a female worker by that of a blue-collar worker, a value close to 1 is obtained, confirming substantial pay equity. In addition, the progressive improvement from 2023 to 2024 reflects the company's ongoing commitment to reducing wage differences and ensuring uniform pay conditions for all employees. In the category of white-collar workers, the ratio is lower than that of blue-collar workers, reflecting the higher incidence of contracts with different levels among women and men, resulting from the different timing of the stay in the company and the different level of classification, which derives from the tasks carried out in the company over the years. ITAL G.E.T.E. is aware of this dynamic and continues to monitor the situation, with the aim of ensuring increasingly homogeneous pay equity in all professional categories.

In addition, the company RSU (Unitary Trade Union Representation) has recently been activated, with which a discussion has been started for a second-level agreement that will further lead to better wage condition for all employees.

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EMPLOYEE TRAINING AND DEVELOPMENT

As highlighted by the materiality analysis, ITAL G.E.T.E. It attaches great value to continuous training, recognizing that the development of internal skills is a key factor for the growth of the company and the improvement of production efficiency. The company actively invests in the professional development of its employees, adopting a structured approach that allows it to meet both operational needs and regulatory obligations regarding safety.

The "ADR" course was essential to prepare the staff for the management of dangerous goods arriving and shipping. Training provided by external consultants, the course provided the necessary skills for the safe handling of solvents, propellants and paints, including aspects concerning labelling, packaging and compliance with regulatory requirements. This training course ensures that each operator knows how to correctly handle hazardous material, helping to ensure safety conditions for all and compliance with current regulations. At the same time, the course for



Workers' Representatives for Safety, Health and the Environment included an initial course lasting 32 hours, followed by annual updates of 8 hours. This training course, designed specifically to address the peculiarities of companies in the chemical sector, aims to provide elected representatives with the necessary knowledge to monitor and manage risks in the field of health, safety and the environment, strengthening the culture of prevention and safety among all company figures.

As a company classified as high risk, a fundamental element is represented by the training of the firefighting team, which saw the participation in an intensive 16-hour course, with subsequent periodic updates. This training, which is essential for high-risk companies, allows participants to acquire specific skills in emergency management and coordination of actions in the event of a fire, ensuring that the company always has adequately trained personnel to intervene promptly.

All new hires follow a basic course on company risks, which is subsequently supplemented by specific training on the task performed, with a five-year update. This approach guarantees full knowledge of the general and specific risks present in the various company departments, encouraging the adoption of safe and conscious behaviors from the first entry into the company. Particular attention is paid to the training of line, laboratory and maintenance workers, in accordance with the State-Regions Agreement. Each employee receives a general training of 4 hours (without expiration) and a specific training of 12 hours, to be updated every 5 years.



The content covers job-related risks, the correct use of PPE, emergency procedures and aspects related to the work environment, such as noise, vibrations, microclimate, chemicals and explosive atmospheres.

For supervisors, i.e. figures with supervisory responsibilities, an initial training of 8 hours is provided, with periodic refresher courses. The most recent legislation (Legislative Decree 215/2022) indicates a biennial update, pending transposition into the new State-Regions agreements. The courses for supervisors also deal with communicative. relational and control aspects of workers' compliance with the rules. Other specialized courses include training for mechanical forklift drivers (12 hours with periodic renewal), the PRSES course for shelving managers, "on the job" training for chief maintenance workers with direct support from supervisors, as well as courses for managers and RSPP (with updates of 6 and 40 hours respectively every 5 years).

This articulated training system not only ensures regulatory compliance, but demonstrates a real commitment to promoting a culture of prevention and continuous improvement. Each training activity is designed to ensure that every company figure, at all levels, is aware of their roles and responsibilities, enhancing the technical and behavioral skills necessary to work in a complex environment, such as that of industrial chemistry, in complete safety.



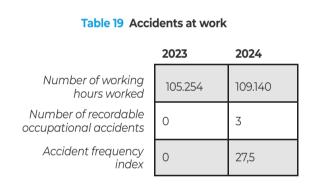


HEALTH AND SAFETY IN ITAL G.E.T.E.

ITAL G.E.T.E. considers the protection of the health and safety of its employees an absolute priority, adopting preventive measures and continuous improvement

strategies to minimize the risk of accidents at work. The company has implemented a rigorous health and safety management system, based on risk identification and assessment, accident prevention and staff training. This system provides for hazard identification and risk assessment according to the Risk Assessment Document (DVR), the accident

investigation, with the aim of preventing occupational injuries and diseases. Health and safety risk management is ensured through the appointment of an in-house Head of the Prevention and Protection Service (RSPP). All workers, both direct employees and external workers, are included within the same health and safety management system and have access to the health services of the health insurance funds included in the relevant CCNL. In addition, ITAL G.E.T.E. actively promotes the participation and consultation of workers regarding occupational health and safety programs, allowing them to contribute to the definition of company policies and processes. In 2024, the number of accidents recorded was higher than in the previous year, rising



from zero to three cases. These occurred due to brief lapses in attention by employees and resulted in crushing trauma. There have been no cases of occupational diseases.

As indicated in the GRI 403-9 (Occupational Health and Safety) standard and in the Italian standard UNI 7249:2007, the frequency index of accidents at work of the Trasporti Romagna Group was calculated using a multiplier of 1,000,000 hours worked. This multiplier makes it possible to express the number of accidents that have occurred per



million hours worked, thus facilitating comparability and interpretation of the data at an international level. The use of the multiplier of 1,000,000 hours stems from the need to standardize the calculation of accidents regardless of company size or national specificities relating to average annual working time. By expressing the accident rate per million hours worked, it is possible to make direct and consistent comparisons between different companies and in different time periods. For example, an injury rate of 1.0 indicates that on average one injury occurs per million hours worked over a year, making this approach particularly effective for managing and monitoring occupational safety.













PROJECTS TOWARDS THE LOCAL COMMUNITY

ITAL G.E.T.E. contributes to the creation of habitats that support biodiversity.



In 2024, ITAL G.E.T.E. confirmed its commitment to the local community, continue to support 3Bee's initiative with a donation. This collaboration expresses the company's sensitivity towards the protection of biodiversity and the promotion of sustainable models for the benefit of local ecosystems. 3Bee represents an innovative project that, since its foundation in 2014, aims to create oases of biodiversity aimed at protecting pollinators and improving the health of natural environments. 3Bee's mission is to develop and implement technological solutions that monitor and support the well-being of pollinators, which are essential for the balance of ecosystems. Its vision aims to combine technological progress and respect for the environment, laying the foundations for a future in which industrial development and nature protection can coexist in harmony. The initiative aims to turn environmental challenges into concrete opportunities, promoting sustainable practices that

can be shared and replicated locally and beyond. With the support offered to 3Bee, ITAL G.E.T.E. not only contributes to the creation of habitats favorable to biodiversity, but also demonstrates a commitment to biodiversity management, strengthening its role as a protagonist in promoting a greener and more inclusive future for the local community.

At the following link you can monitor the status of the hive supported by ITAL G.E.T.E.:

https://player.vimeo.com/ progressive_redirect/ playback/1041257151/ rendition/720p/file.mp4? loc=external&oauth2_token_ id=1365554039&signature=4 4537d89b1dc4a8d78282e4fff 159ad7a0c3fd74e2f911e6e3b







METHODOLOGICAL NOTE

This document is the first edition of the ITAL G.E.T.E. Sustainability Report, prepared according to the voluntary standard VSME (Voluntary Standard for non-listed micro-, small- and medium-sized undertakings), in its Basic Module version, defined by EFRAG. The Report reports on the company's performance in the field of environmental, social and economic sustainability for the 2024 financial year (from 1 January to 31 December). To ensure comparability of data over time, this document also includes a comparison with data for the year 2023. The choice of the VSME Basic Module reflects the desire to provide clear, essential and proportionate information to the size and characteristics of the company, ensuring adequate transparency towards all stakeholders (customers, suppliers, banks, investors, local communities).

The scope of economic data and information follows the company's consolidated financial statements. For the plant considered in the following financial statements, located in Strada per Caselle, 16, 20081 Morimondo (MI), all the data necessary for correct reporting have been made available.

This document has been reviewed

and approved by the CEO and the project team that worked on the preparation of the Sustainability Report. The document was not audited externally but was instead reviewed by the company's internal sustainability team. If the reported data was generated through estimates, there is a report in the text. Any restatement of data relating to previous years shall be clearly indicated as such.

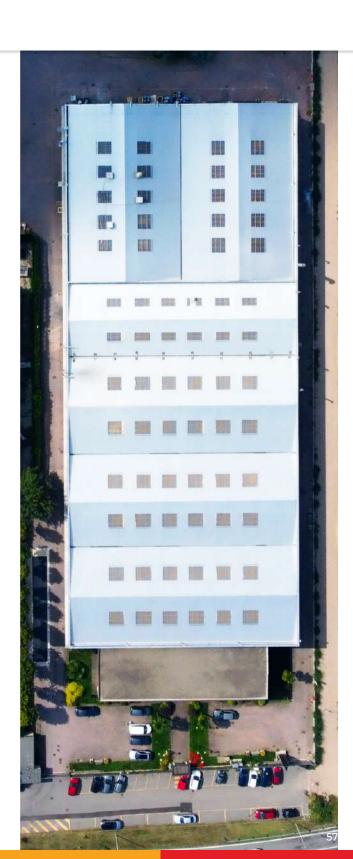
For information regarding this document, please write to: f.liguoro@technima.com







Governance information required	Data about ITAL G.E.T.E. S.r.I. a Socio Unico
Legal form	Limited liability company (S.r.l.)
NACE code	20.41 (Manufacture of paints, varnishes and enamens, printing inks and synthetic adhesives
Size of the budget	Available in the stautory financial statements (not indicated here For confidentiality)
Turnover	20.885.651 Euro
Number of employees (FTE)	59
Main caountry of operation	Italy
Main location	Strada per Caselle 16, 20081 Morimondo (MI), Italia
Sustainability certifications	ISO 14001:2015 (Certificate nº 60423), ISO 9001:2015
and/or labels	(Certificate n° 60422), ISO 45001:2018 (Certificate n° 60424),
	Alternative method to hot bath certification for aerosol cans (Certificate n° P4866), Ecovadis.



# VSME	VSME Standards/ Other source	Information	Location	Omi	ssion		
CONTENT			Page	Requirements omitted	Reason	Explanation	Ref. No. VSME industry standards
INDEX	Basic Module – General information	B1- Basis for preparation					
ITALGETE		B2- Practices, policies and future initiatives for transitioning towards a more sustainable economy	8-12/20- 27/55				
Statement of Use: ITAL G.E.T.E. has reported in	Basic Module – Environment metrics	B3- Energy and greenhouse gas emissions	29-35				
accordance with the VSME Standard – Basic Module defined	Basic Module – Social metric	B6- Water	36				
by EFRAG for the period from January 1 to December 31, 2024.		B7- Resource use, circular economy and waste management	37-40				
Module used: VSME Basic Module,							
2024 version Relevant sector standards: N/A		B8- Workforce –General characteristics	44-48				
		B9- Workforce –Health and safety	49-53				
		B10- Workforce -Remuneration, collective bargaining and training	47				
	Basic Module – Governance metrics	B11- Convictions and fines for corruption and bribery	9				

SUSTAINABILITY REPORT 2024

This Sustainability Report was prepared with the contribution of:







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