

SUSTAINABILITY REPORT 2023



COMET

**C O M P O U N D E R
O F I N N O V A T I O N**

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WELCOME TO OUR SUSTAINABILITY REPORT

Dear *stakeholders*,

It is with great pleasure that we present to you our Sustainability Report, a document that talks about us, about the principles and values that have guided our work for over 40 years.

We are confident that we can offer you interesting perspectives on the economic, social and environmental dimensions and at the same time that you will continue to accompany us on the path we have taken in recent years, a path that is increasingly integrated into our way of working and that involves all of you, from suppliers to customers, as we are convinced that lasting relationships along the entire value chain represent an essential value.

The year 2023 opened up in a climate of uncertainty, which highlighted the importance of keeping the three dimensions of sustainability in balance: social, environmental and economic. The instability of the financial markets and the tragic consequences of the Russian-Ukrainian and the Middle East conflicts are causing strong changes on a global level, but the values and the attention that we employ daily in the production steps of our compounds have not changed, in order to offer products of the highest consistency of quality, assistance, customization and experience.

During the year, the works for the expansion of the production plant in Coccaglio continued, which will allow the introduction of new lines and a new warehouse for finished materials, which will be added to the current warehouse, used instead for the storage of the incoming raw materials. There will also be an automated transport system for materials and mixtures to and from the two warehouses. In conjunction with this innovation and once the enlargement work planned for 2025 has been completed, a further important step will be to certify the health and safety management system, as done in the past for quality and environmental schemes. The possibility of having more working space will allow us to respond more quickly to the market's demands, always maintaining our high quality standards thanks to the consultancy and product customization service that has always characterized us.

An important new feature of the year was the entry of the new HR Manager starting from October 2023. The introduction of a dedicated resource will allow a better organization of company human resources, also thanks to the many initiatives that will be carried out during 2024, such as the definition of a company regulation and the definition of a new training plan.

The Company is also fully aware of the importance, moreover, of all that is connected to the environment and to its protection. For years we have been researching and implementing state-of-the-art solutions that foresee the reduction of packaging materials, in agreement with customers and suppliers, and new ideas for recycling as well as a constant commitment to the reduction of the energy impact of the production process.

It is therefore with great pleasure, that we present our third Sustainability Report, an additional tool to disclose and summarize the efforts and commitment to building a responsible business.

Good reading

Chief Executive Officer Matteo Bernini



COMET

COMPOUNDER
OF INNOVATION

• A LOOK AT 2023 •



€81 million
The turnover

€9 million
Net profit



4,167 tCO₂e
Emissions (scope 1 +
scope 2 Market Based
Methodology)

85%
Waste sent for
recovery



123
Employees

31%
Employees under 30

- Compounder of innovation •

01. THE COMPANY

“Comet is committed to being the reference point in the market for organic and silicone compounds

Being a reliable and quality partner for our customers is at the heart of our innovative formulas”

1. THE COMPANY

1.1 THE REALITY OF COMET

Comet S.r.l. has always been dedicated to the production of elastomeric mixtures for many applications - cables, pipes, seals, coatings, electrical, thermal and sound insulators - which have enabled the Company to become a *leader* in the field of organic, silicone and fluorosilicon rubber compounds.

Comet's compounds are used in various scopes and industrial sectors, including automotive, household appliance, building, lighting, the gas and water sectors, the mining and footwear industries, as well as the pharmaceutical and food industries.

The Company, founded in 1980, is synonymous with reliability and quality for its customers and markets its products in Italy and Europe, mainly in Poland, Germany, Spain, Portugal, Serbia and Slovakia. The impact on foreign turnover was around 32% in 2023, an increase of 4% compared to 2022.

The plant in Coccaglio (BS) is known for the high automation of production lines and the variety of compounds available, developed in synergy with customers. Comet, which has more than forty years of experience, has always been involved in every step of the production process, from the design to the production of compounds, to guarantee the achievement of flexible and performant solutions. Research, innovation and know-how are the levers for responding to customers' needs in an increasingly wide market.

During 2023, the works for the expansion of the production plant were started and continued, which will allow the Company to expand its operating and production spaces. Moreover, this important investment will lead to the realization of a new warehouse dedicated to the finished goods, as well as to the reorganization of the logistic aspects thanks to the introduction of an automated transport mechanism for materials from the raw materials warehouse to the productive departments and for compounds from the same departments to the finished products warehouse. The end of the works is scheduled for 2025.

The production processes, which allow the production of more than 30,000 tons of compounds per year, are divided into different processing stages between organic compounds and those in silicone and fluorosilicone. Both the production process and the logistic process are highly automated and controlled to guarantee the best level of qualitative constancy of the compounds for the different industrial applications. The innovation that has always distinguished the Company integrates the historical reality that produces organic compounds with the most recent silicones division.

The Company also adheres to the trade association of the rubber and plastic sector – “Federazione Gomma Plastica” - as well as to Confindustria and the “Associazione Produttori of Guarnizioni del Sebino” (APGS).

1.2 THE STORY IN STAGES

1980

Comet was founded on November 3, 1980



YEARS 90

Over the years, Comet faced a progressive increase in production and its production site. In 1991 it was **the first company in the world to use a "Banbury" closed chamber mixer with hydraulic motors**. In 1994 it became the first company in the national sector to obtain **the UNI EN ISO 9001 quality certification**



2000

In 2000, it reached **three production lines** (in addition to the robotized handling of the reels). During these years **Comet entered the world of extrusion compounds** and established its presence on an increasingly broader market



2003

BHF S.r.l., owned by the Bernini family, **acquires 100% of Comet**



2006

Laborsil was born on 12 June 2006 as a trading company



2010

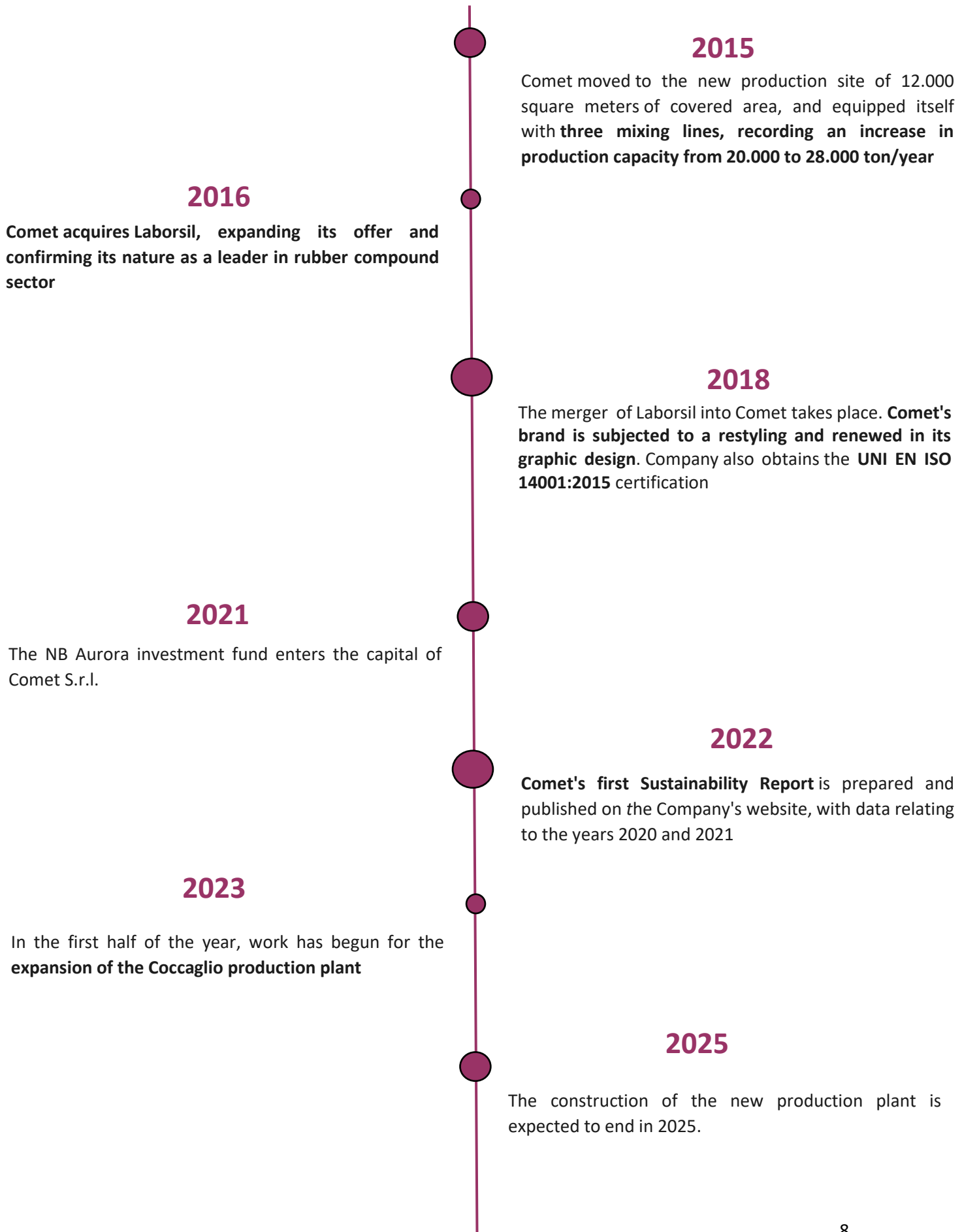
Laborsil starts **the production of silicone compounds**



2012

Comet begins **construction of new plant** in Coccaglio (BS)





1.3 CORPORATE STRUCTURE AND GOVERNANCE

Comet is a company in which the correctness, honesty, fairness and impartiality of behaviour within and outside the enterprise are a common way of feeling and acting. These principles make it possible to build long-term relationships with customers and suppliers, ensure transparency in relation with third parties, and ensure the correct and fair evaluation of the employees' work.

The Company recognizes the need to ensure fair and transparent conditions in the performance of business activities in order to protect its position and image, the work of the employees and the sector in which it operates. Therefore, since 2022, Comet has adopted the Organization, Management and Control Model – hereinafter “Model 231” – with the aim of creating a structured, integrated and organic system of prevention and control aimed at reducing the risk of commission of offences.







The Corporate Governance system is currently as follows:

- **Members:** 70% of the Comet’s share capital is held by BHF S.r.l. and 30% by Rubber Club S.r.l.
- **Board of Directors:** the Board of Directors (“BoD”) has the widest powers for the Company's administration and for the implementation and achievement of its social purpose, within the limits allowed by Law and the Articles of Association, without prejudice to the prior request for approval by the Shareholders' Meeting for the performance of certain social operations. The Comet Board of Directors adopts a “traditional” administrative system and performs functions of strategic direction and organizational coordination. The Board of Directors is vested with all the powers of ordinary and extraordinary administration. The members of the Board of Directors are elected by the Shareholders' Meeting, also taking into account the participation of the *NB Aurora* private equity fund. In fact, two members of the fund are also part of the Board of Directors. Currently there is no formalized procedure with specific criteria for the appointment and selection of BoD members. According to the law in force, the director who has an interest, on his own behalf or on behalf of third parties, in conflict with the interests of the Company in a particular transaction, must inform the other directors and the Board of Statutory Auditors, specifying its nature, terms, origin and scope. There is also a procedure for transactions with related parties, approved by Comet’s Board of Directors in March 2022.

Comet’s Board of Directors renewed in April 2024 at the meeting convened for the approval of the financial statements for the financial year 2023¹ and is in office until the approval of the financial statements at 31/12/2026.






The current Board of Directors is composed of 6 members, 5 men and 1 woman, with the following roles:

¹ With respect to the previous Board of Directors, we note the exit of the director Sogaro Francesco Nicola Massimo, non-executive and non-independent, in place of which the non-executive and non-independent Director Vigano Alessandro has been appointed.

| Position | Member of the Board of Directors | Details |
|-------------------------|---|-----------------------------------|
| Chairman |  Bernini Lorenzo | Non-executive and non-independent |
| Chief Executive Officer |  Bernini Matteo | Executive and non-independent |
| Managing Director |  Bernini Simona | Executive and non-independent |
| Councilor |  Bernini Alberto | Non-executive and non-independent |
| Councilor |  Vigano Alessandro | Non-executive and non-independent |
| Councilor |  Migliorini Piero | Non-executive and non-independent |

For the members of the Board of Directors a fixed remuneration is defined according to the position. For executives, however, remuneration has a fixed component and a variable component, there are no engagement premiums and clawback clauses, and retirement benefits are those established by law. As regard the variable part, it is linked to a system of variable remuneration which monitors the Company's qualitative, productive and sales performance. There is also a further variable compensation linked to Comet's economic performance.

- **Board of Statutory Auditors:** Comet has appointed a Board of Statutory Auditors composed of five members, including Chairman, two Statutory Auditors and two Alternate Auditors.

| Load | Member of the Board of Statutory Auditors |
|--------------|---|
| President |  Agoliati Cristiano |
| Mayor |  Ficarelli Stefano |
| Mayor |  Brambilla Ludovico Lorenzo |
| Deputy Mayor |  Gelmetti Matteo |
| Deputy Mayor |  Cazzola Andrea |

The company's mission is to offer its customers, through innovative processes ranging from the formulation of the compound to the finished product, high quality products in order to establish itself among the top players of an increasingly competitive market.

Comet recognizes that a company is measured not only by the quality of the products and services it is able to offer, but also by its ability to create value and well-being for the community, with full compliance with ethical principles. In fact, the Company is aware that the consideration of social and environmental concerns contributes to minimizing exposure to compliance and reputational risks, strengthening the sense of belonging among its interlocutors.

As a demonstration of this commitment, Comet has prepared, starting from 2020, its own Code of Ethics, containing the set of rights, duties and responsibilities of the Company with respect to all the

subjects with whom it enters into relation. Comet's Code of Ethics is available on the Company's *website*, in its most up-to-date version.

All persons in an apical position, such as Directors, Auditors or persons with management functions, as well as all employees, collaborators, consultants and more generally all third parties who enter into relationship with Comet must respect the principles of behavior and the values mentioned in the Code, also sent to new suppliers at the time of the conclusion of the supply contracts.

THE VALUES AND PRINCIPLES OF BEHAVIOR OF THE CODE OF ETHICS

The following are Comet's values set out in the Code of Ethics:



TRANSPARENCY

The principle of transparency is based on the truthfulness, accuracy and completeness of information both outside and inside Comet



INTEGRITY

In Comet, fairness, honesty, fairness and impartiality of conduct within and outside the enterprise are a common way of feeling and acting



RESPECT

People are the key resource of the Company: respect, opportunities for growth and development, and recognition of personal merits are the guidelines

In the realization of the corporate mission the behavior of all the recipients of the Code must be inspired by the ethics of responsibility and, within the document, are described the general principles of behavior regarding:

- Honesty, moral integrity, fairness, transparency and objectivity;
- Equal opportunities;
- Unfair competition;
- Quality of services and products;
- Child labor.

With the aim of promoting the full application of the Code of Ethics and the compliance with the Model 231 and reporting any violations, Comet has set up a Supervisory Board, composed of an internal member, with in-depth knowledge of the Company's reality, and an external member, with expertise in the field of health and safety in the workplace, the environment and the application of control and management systems.

The members of the Supervisory Board are not subject, in the performance of their duties, to the hierarchical and disciplinary power of any Body or function and remain in office for three years from the date of acceptance of the appointment.

In 2022, a specific procedure for reporting offenses or irregularities in employment relationship (whistleblowing) has been formalized and it has been provided training for all employees, in which the appropriate methods and channels for reporting has been deepened, ensuring confidentiality. No reports of illegal activity were reported in the whistleblowing system during 2023.

CYBERSECURITY AND THE PROTECTION OF YOUR CUSTOMERS' DATA

The strong impulse to the online movement of business activities, determined by greater development opportunities and market needs, has also indirectly caused an increase in the number and magnitude of cyber-attacks. The risk of these attacks, which can compromise information security, is a reality that all organizations must face.

Therefore, particular attention is paid to the topic of Cybersecurity, an area in which the Company has invested and planned actions for the coming years.

In terms of technological infrastructure aimed at cybersecurity, Comet has equipped itself with a system of protection against cyber-attacks, which is periodically adapted and updated based on developments in operational scenarios and the evolution of possible threats.

In November 2023 the Company was victim of an attack on its informatic system, following which further initiatives were taken in terms of computer security and system protection, which will be implemented in the near future thanks to the increase in the budget allocated to the topic. However, during the reporting period of this financial statement, no substantiated claims have been received regarding breaches of customer privacy and leakage, theft or loss of customer data.

The main actions envisaged include:



The implementation of the current defense system, in order to increase coverage in the event of cyber attacks.










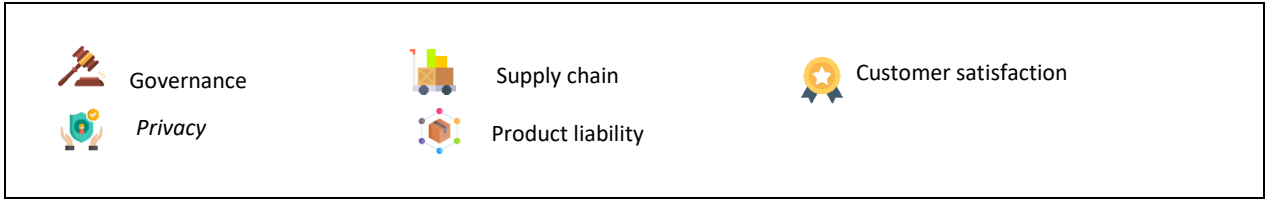
The creation, with an external company, of a vulnerability Assessment for the search of gaps with respect to the best practices of the sector



The upgrading of the company's disaster recovery system, in order to ensure an increasing business continuity

The following table shows the main policies and guidelines adopted by Comet, which outline the Company's commitment to ensuring responsible business conduct, shared internally and/or externally through appropriate communication channels.

| POLICY / GUIDELINES | SCOPE | OBJECTIVES AND CONTENT | APPLICATION | COMMUNICATION |
|---|---|---|------------------------------------|--|
| Code of Ethics |  | The Code of Ethics promotes principles and values, such as fairness, equity, integrity, loyalty and professional rigor in operations, both inside and outside the Company. Compliance with laws and regulations, as well as compliance with company procedures, is crucial. | Employees and suppliers | Corporate website |
| Model 231 |  | Model 231 represents an organic set of principles, rules, regulations, organizational schemes, functional to the implementation and diligent management of a system of control and monitoring of sensitive activities, in order to prevent the commission, even attempted, of the crimes foreseen by Legislative Decree 231/2001. | Employees | Training courses and internal management |
| Whistleblowing |  | The Whistleblowing system is a corporate compliance tool, through which employees or third parties can report, in a confidential and secure manner, any wrongdoing encountered during their business. | Employees | Dedicated email address and ad-hoc system managed by a specialized external supplier |
| Privacy Policy |  | Comet wants to respect and protect the confidentiality of employees and customers by informing them about how data is processed. | Employees and customers | Corporate website and communications sent by mail |
| Supplier Evaluation Questionnaire |  | Comet prepares a questionnaire for the evaluation of its suppliers to guarantee high quality standards, taking into account aspects relevant to the organization. | Suppliers | Internal |
| Integrated policy |  | It represents a document in which Comet's principles, guidelines and objectives relating to quality, environment and safety issues are formalized. | Employees, customers and suppliers | Corporate website |
| Customer satisfaction monitoring system |  | Comet continuously monitors customer satisfaction through meetings and telephone calls and performs internal audits to ensure quality standards that meet customer' needs. | Customers | Internal and audit |



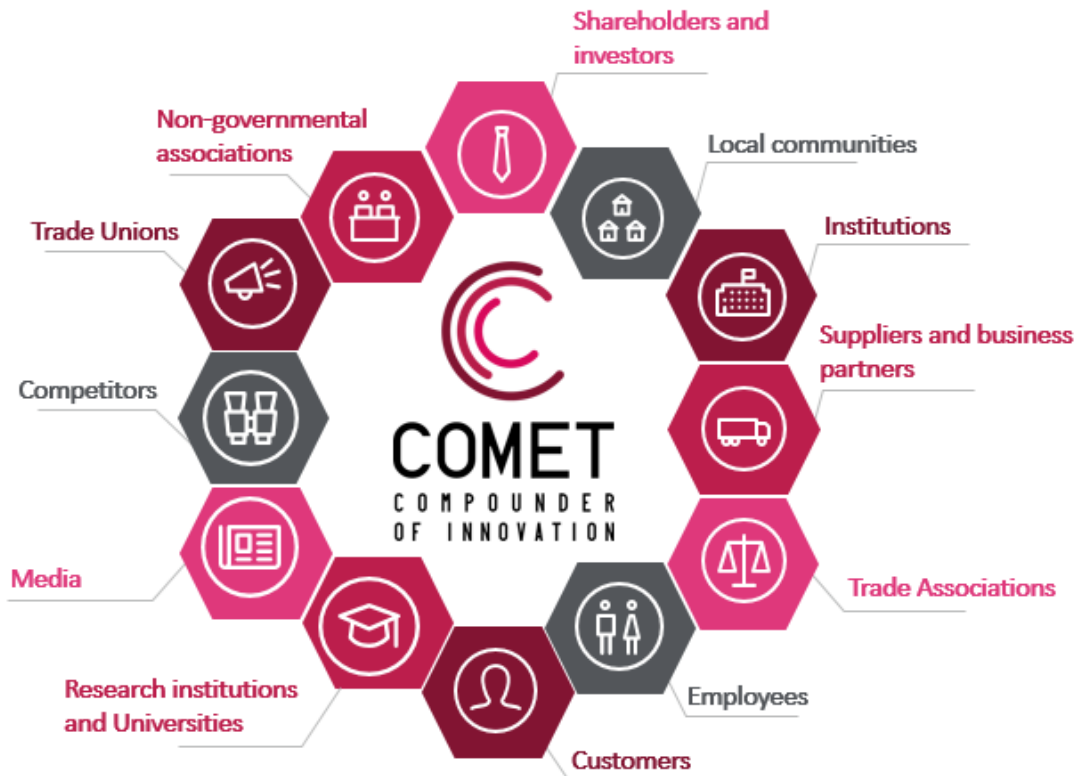
1.4 SUSTAINABILITY AS ADDED VALUE

Comet's goal is to create value for all stakeholders by offering quality products with management choices that are socially and environmentally sustainable.

For years, the Company has been committed to responsible management of the business activity, not limiting itself to regulatory compliance and the containment of negative externalities, but also focusing on the promotion of a corporate culture oriented to the creation of lasting value for its stakeholders.

Comet's stakeholders

In carrying out its activities, Comet interacts with different categories of stakeholders, subjects with which the Company cooperates and periodically dialogs, which are directly and/or indirectly influenced by the Company's activities or which actively affect its operations.



Comet is aware that the involvement of its stakeholders is at the basis of the daily and constructive dialog that allows to better understand their needs and expectations. In this regard, the Company adopts a constant and transparent communication with them in a participatory and constructive way and intends to involve its stakeholders more and more in its sustainability path, in order to progressively include them in this path and to consolidate even more the strong bond that binds them to it.

For each stakeholder category, the main methods of dialogue and engagement adopted are outlined belows:

| Comet stakeholders | Main expectations | How to engage |
|--------------------------------------|---|---|
| Shareholders and investors | Long-term financial economic sustainability | Meetings with the top-management |
| Local communities | Operate in accordance with the environment and the environmental legislation in force and avoid environmental pollution incidents | Initiatives on the territory and liberality |
| Institutions | Operate in compliance with the environment and the regulations in force, both in the environmental and social field | Dialog with authorities for permissions and authorizations |
| Suppliers and business partners | Mutual benefit and continuity of the relationship | Regular meetings and ongoing dialog in the business management |
| Trade associations | Be transparent and provide information on business issues | Regular meetings and shares of best practice |
| Employees | Stability of employment and a safe and secure working environment | Internal communication platforms (mail, intranet, TV, totem) |
| Customers | Have the opportunity to buy a quality product, also in line with environmental and social aspects | Continuous dialog through customer service channels |
| Research institutes and Universities | Identify innovative solutions and share know-how | Channels of dialog and collaboration with research entities and universities |
| Media | Operate in compliance with the environment and the regulations in force, both in the environmental and social field | Interviews and contacts with the Company |
| Competitors | Respect for anti-competitive policies and promotion of a fair market | Exchange of opinions and monitoring the performance of the parties |
| Trade unions | Full compliance with regulations regarding the optimal working conditions of the staff | Dialog with trade union representatives in the management of employment relationships |
| Non-governmental associations | Operate in compliance with the environment and the regulations in force, both in the environmental and social field | Initiatives on the territory and liberality |

The Materiality analysis

Since the first Sustainability Report, Comet has conducted and periodically updated its Materiality analysis, in order to identify the most relevant aspects, so-called “materials”, on which to focus the reporting, in line with the GRI Sustainability Reporting Standards. Every year, Comet is committed to reproposing these assessments to improve sustainability performance and to ensure transparent communication with its stakeholders.

In order to ensure constant updating, for the preparation of the 2023 Sustainability Report, the Company continued its sustainability journey, reviewing the positive and negative impacts, both potential and actual, on the economy, environment and people generated by the organization. In order to carry out this activity, Comet updated its analysis of the reference context and the benchmark analysis of the main players in the sector. That allowed the definition of a mapping of the impacts² relevant to the Company, subsequently shared and confirmed by the Company Top Management in an ad hoc meeting, and the updating of the material topics for the reporting of the Sustainability Report 2023³.

In particular, Materiality’s analysis has led to the identification of the theme “Support to the local community”, which includes aspects and values that have always been respected by Comet, such as the promotion of activities, initiatives and projects in the social, cultural and regional fields.

The analysis also showed Comet's willingness to include among its material topics information security and respect for human rights, now recognized as being of primary importance in the context of current and social issues.

For this reason, these aspects have been included in two topics already present in the previous sustainability report: “Ethics and Compliance” and “Development, staff well-being and inclusiveness,” which have received a rewording in “Ethics, Compliance and Cybersecurity” and “Development, staff well-being, inclusiveness and respect for human rights”.

The result of the update of the Materiality analysis is presented in the following table, which shows the material topics and the relative description, around which Comet draws up its Sustainability Report:

| Scope | Material Theme | Description |
|---------------------------|--------------------------------------|--|
| Governance and compliance | Ethics, Compliance and Cybersecurity | Promotion of a business model oriented toward ethics, transparency and the prevention of corruption through the adoption of internal policies and procedures. Business activities are conducted in full compliance with the principles of honesty and good faith, through the adoption of tools for reporting irregularities and illegal behavior and in full compliance with applicable |

² For the complete list of impacts, their description and the link with material topics, please refer to the section “perimeter of topics” contained in the annex of this document.

³ Among Comet's objectives, for future Sustainability Reports, is to submit its impacts to an evaluation, also with the involvement of stakeholders, in such a way as to arrive at the definition of a prioritized list of topics, based on the impacts of the organization.

| | | |
|-------------------------|---|---|
| | | laws and regulations. Guarantee the protection of customer data and computer systems in order to prevent access and/or loss of confidential information |
| Economic responsibility | Value creation | Allocation of resources in investments capable of generating medium-long-term shared economic value for all <i>stakeholder</i> categories. Application of the concept of sustainable development to financial activity, investing in activities that not only generate added economic value, but are at the same time useful to the Company and not burden by the environmental system |
| Social responsibility | Supply chain management | Responsible management of procurement processes throughout the organization's supply chain, through ongoing dialog with suppliers, evaluation and screening of suppliers based on social and environmental performance |
| Social responsibility | Customer satisfaction | Offer products and services that meet customer needs and monitoring their satisfaction to pursue continuous improvement |
| Social responsibility | Occupational Health and Safety | Development of practices and programs to promote the protection of Health and Safety in the workplace, promotion of training and specific initiatives on the health and safety of employees and co-workers, and monitoring and prevention of accidents in the workplace |
| Social responsibility | Development, staff well-being, inclusiveness and respect for Human Rights | Development, training and professional growth activities aimed at strengthening the technical, managerial and organizational skills of staff. Development of appropriate working practices and conditions to ensure inclusion and equal opportunities and to avoid discrimination in the workplace, also capable of attracting new resources and talent. Management of diversity and multiculturalism (e.g. disability, gender, nationality, religion) in the workplace. Respect for human rights within the organization and along the supply chain. |
| Social responsibility | Local community support | Promotion of activities, initiatives, and projects in the social, cultural, and related fields to the enhancement of the territory. |

| | | |
|-------------------------|----------------------------------|--|
| Environmental liability | Energy consumption and emissions | Monitoring, preventing and reducing of GHG emissions, by reducing energy consumption from fossil fuel. Contribution to the mitigation and adaptation to the effects of climate change through the provision of products and services with low environmental impact. |
| Environmental liability | Waste management | Management of the waste produced by the organization, monitoring of the correct disposal process and promotion of recycling activities of production waste, also with a view to a circular economy. |
| Environmental liability | Materials | Selection and use of materials for production and packaging, with a focus on quality and sustainability of the final product and on the reduction of waste. |
| Product liability | Innovation and product quality | Promotion of innovative products that are attentive to market trends and needs and implementation of Research and development activities with impacts on the <i>stakeholder' expectations</i> and the organization's competitiveness, always ensuring full compliance with quality and safety criteria aligned with industry <i>best practices</i> . |

- Compounder of innovation •

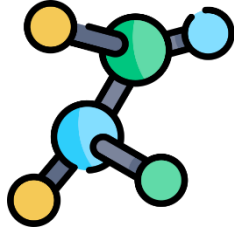
SERVICES: INNOVATION AND SECURITY FOR CONSUMERS

"We always find the right formula.

We carefully study every step in the design and production of our compounds, to offer our customers top quality products.

Research, innovation and deep know-how drive the production of our compounds and constitute a valuable synergy that distinguishes us in the market"

2. SERVICES: INNOVATION AND SECURITY FOR CUSTOMERS

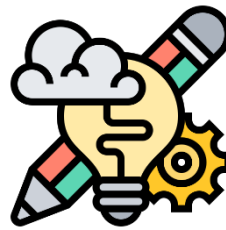


MORE THAN 5,000 DIFFERENT FORMULATIONS

“We always find the right formula.”

ABOUT 300 NEW RECIPES CREATED EACH YEAR

“Research and development’s business is our added value.”



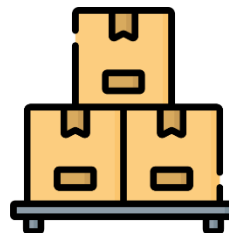
OVER 1,000 SAMPLES CHECKED DAILY

“Attention to the quality of our compounds”



MORE THAN 30,000 TONS OF COMPOUNDS PRODUCED PER YEAR

“Our productive strength.”



2.1 COMPOUNDS AND COMMITMENT TO RESEARCH AND DEVELOPMENT

Comet has always been committed to providing state-of-the-art solutions that respond efficiently to the needs of its customers. Over the years, the Company has accumulated experience and expertise in the sector and has developed its own cutting-edge production structure, in order to achieve its goals.

In Comet experience, design creativity and research drive are combined in one great recipe to create customized solutions for safe and efficient applications that take into account customer needs and expectations.

From the design to the production of the compounds, the Company is committed to ensuring high quality standards, which allow to propose products in line with consumer expectations. This is possible not only through the skills acquired during the production phase, but also thanks to a timely and competent technical service and a punctual and precise commercial service. These pillars have enabled the Company to consolidate its relationship with its customers over the years, to which a service of consulting and technical assistance is provided, which distinguishes Comet in the market.

There are two main production processes, one for organic compounds and one for silicone and fluorosilicone compounds.

The organic compounds undergo a process divided into the following stages:

1. **Recipe:** in the initial phase Comet receives from the customer the technical specifications and the type of article to be manufactured. In the laboratory, the Technical Office assesses compatibility with an existing recipe or defines a new one.
2. **Dosing:** the small ingredients present in the recipe are automatically dosed with a carousel that prepares the bags intended for production.
3. **Banbury:** all the components necessary for the recipe are prepared and mixed in banbury where the mixture reaches temperatures higher than 100°C.
4. **Mixing:** the mixture undergoes a first cooling and is processed to the mixer to obtain a homogeneous compound.
5. **Cooling:** the leaf generated by the mixer is cut and inserted in a water and air cooler, Batch-off.
6. **Packaging:** the rubber compound produced is packaged according to the customer's choice in strips, reels, calendared plates or continuous strip.
7. **Checking:** all the compounds are subjected to different series of control tests (rheometric curve, hardness, density, mechanical characteristics) carried out by the "Certificate of Analysis".
8. **Storage:** Comet has two automated warehouses in fully air-conditioned rooms. It carries out temperature-controlled storage (between 18° C and 25° C) of raw materials, intermediate products and finished products before shipping.
9. **Shipment:** packaged pallets are stored at a maximum temperature of 25°C, ready to be shipped to customers.

Silicone and fluorosilicone compounds have slightly different phases from the organics, listed below:

1. **Recipe:** identical to organic compounds;

2. **Dosing:** small ingredients and dyes are prepared;
3. **Preparation:** by mixing ingredients in open or twin-screw mixer;
4. **Packaging:** customized according to the product made;
5. **Checking:** identical to organic compounds;
6. **Storage:** identical to organic compounds;
7. **Shipment:** identical to organic compounds.

THE CONSTANT COMMITMENT TO R&D

Constant global challenges and the needs of an evolving market drive the Company to constantly invest in **Research and development activities**. In 2023, Comet carried out innovative pre-competitive activities, focusing its efforts on the following projects:

- **Technological innovation activities with ecological transition elements⁴**
 - Functional fillers from renewable sources;
 - Devulcanized high value added material;
 - Functional fillers from industrial process slag.
- **Activities of technological innovation**
 - Study and experimentation of innovative compounds in ACM-based rubbers.

⁴ Projects relating to technological innovation activities with ecological transition elements refer to pre-competitive activities of an innovative “green” nature aimed at achieving ecological transition objectives in accordance with the principles of the circular economy as set out in the European Commission Communication 98 of 11 March 2020.

2.2 PRODUCT QUALITY FOR CUSTOMER SATISFACTION

The final product of the Comet's process is a semi-finished product, used by customers in their production processes. It is fundamental for Comet to guarantee the homogeneity and consistency of quality of its compounds, to guarantee products in line with customer requirements and expectations. The constant commitment to innovation and customer satisfaction is an element considered fundamental by the Company to be successful in the market.

For this purpose, the necessary checks are regularly carried out in the various phases of the production process. In order to ensure an ever greater efficiency of the process, the Company has dedicated to this purpose specific professional figures. Moreover, before delivery to the customer, a simulation of the vulcanization of the compounds is carried out, a practical test which simulates the behavior of the material under certain conditions, and a sample check to verify the hardness and density, followed by a visual check on the product's wrapping and packaging.

WE ALWAYS FIND THE RIGHT FORMULA

Comet is always ready to meet the needs of the market. When a customer relies on Comet for a new project, the Company develops feasibility study aimed at identifying the characteristics that make the product suitable to satisfying the needs. The analysis originates from technical, commercial and process considerations, with a view to defining a well-planned and effective process.

Precision

Comet expert team carefully selects the polymer base that is best suited to the environment in which the article will be installed.

Speed

Involving Comet team in consulting for the development of new projects, ensures a transparent, rapid, effective and successful relationship, essential characteristics for an increasingly competitive market.

Counter typing

The Company's laboratories are equipped with all the instruments useful to the reverse engineering process, which allow also the realization of compounds whose composition is inspired by vulcanized products already present in the market or of compounds already in use.

Confidentiality

Comet is also available to sign confidentiality agreements to protect sensitive information, to guarantee the maximum confidentiality and protection of the customer's privacy.

The attention paid by the Company to the quality of its products is confirmed by the data relating to total internal and external non-conformities, recorded in the reference year. Comet aims to keep this data below the 1% threshold.



0.96%

Non-conformities on products during 2023

Comet has adopted a Quality, Environment and Safety System to monitor the business processes, guaranteeing high quality standards in full respect of the environment and safety. Currently, quality and environment systems are certified according to ISO 9001:2015 and 14001:2015, respectively, while as regard safety, the Company aims to achieve ISO 45001:2018 certification once the work of expansion of the production plant has been completed. Based on the “Plan-do-Check-Act” methodology, the system provides a systematic framework for integrating environmental protection practices, preventing pollution, reducing waste, energy and material consumption, as well as best practices to ensure quality throughout the compound production process.

For Comet, the certification of the Quality and Environment System is not an obligation imposed by international corporate circuits, but a conscious choice and a daily philosophy. The Company strongly believes that the adoption of an efficient System can enable high standards to be maintained in every business process and to guarantee a product in accordance with specifications.

Moreover, Comet, over the years has acquired important skills in material transformation process, thus allowing to respond professionally to customer needs and to minimize difficulties in the production phase, optimizing costs and performances.

Customer satisfaction and loyalty are a key part of business success and Comet is fully aware of this. In offering top quality products and handling complaints, attention to its customers is an important element, which can affect both positively and negatively the morale of the employees and the economic results of the Company.

Comet monitors the satisfaction of its customers through a constant dialog, favoring direct interactions rather than sending questionnaires.

The Company also actively engages in participation in events of international importance, such as trade fairs, which represent privileged moments to establish contacts with new potential customers and to strengthen the links with those already acquired.

Among the most important, in March 2023, Comet participated at the *silicone Expo Europe* exhibition in Amsterdam, a leading event dedicated entirely to the world of silicone, which offered important opportunities to update on the most innovative products in the market and to acquire technical knowledge. In addition, the Company participated in the renowned *DKT German Rubber Conference* held in July 2024, during which the most important innovations and products of the rubber industry were presented and where it was also possible to address highly topical industrial issues.

THE PILLARS AT THE BASIS OF THE CORPORATE STRATEGY

Comet's constant commitment to the satisfaction of its customers is based on the four main pillars underlying the Company's strategy:

Quality



Comet uses certified quality raw materials which are selected with an accurate process and in full compliance with the required specifications. The entire production and service process of Comet is UNI EN ISO 9001 certified for the “Design, production and sale of organic, silicon and fluorosilicon compounds for the manufacturing of industrial articles”.

Experience



The Company boasts more than 40 years of experience in the sector and uses the expertise of professionals and new generation technologies, which allow the study and realization of solutions suitable for every specific customer request.

Customer service



Comet pays attention to listening to the customer and to the creation of a solid relationship of mutual trust with the aim of developing personalized and effective solutions. In particular, the Company assists its customers from the analysis and design phase of the product to the transformation phase of the finished articles.

Customization



Comet supports its customers through an ad hoc design able to satisfy every type of need and overcoming any technical criticalities, working exclusively to order.

- Compounder of innovation •

03. THE VALUE OF PEOPLE

“We are made of people, not just rubber.

For Comet, people are the most precious treasure and everyday we strive to ensure that our values, such as respect, equal opportunities, trust and solidarity, are properly integrated ingredients in everyday work.

This recipe then translates into constant attention to the needs of our workers and into training plans that allow them to grow.”

3. THE VALUE OF PEOPLE



123 EMPLOYEES

“The value of a company is a reflection of the people who make it up”

1 NEW HR MANAGER

“The expression of the Company’s will to value its resources”



30.9 % EMPLOYEES UNDER 30 YEARS OF AGE

“We believe in the value of young resources and their growth.”

OVER 250 HOURS OF TRAINING

“We support the development and training of our workers.”



3.1 THE PEOPLE OF COMET

Comet has always recognized the centrality of employees and co-workers, considering them as a precious resource for the continuous growth and innovation of its business. For this reason, the Company is committed to promoting a serene and stimulating working environment, respecting the fundamental principles of non-discrimination and equal opportunities.

In order to develop and organize personnel management, in October 2023, Comet introduced a dedicated resource to its staff, with the role of HR Manager. With this important innovation, the Company aims to improve the management of processes related to personnel issues, to improve the organization and integration of employees, in order to meet the needs of individuals and to improve the synergy between work and private life.

With her joining the Company, the #COMETichiami initiative was launched, which provided for ad hoc meetings between the HR Manager and the employees, with the aim of knowing and understanding their history, telling their experience in Comet, from the moment of hiring to everyday life, to become aware of your role and capture any training needs.

Comet is also defining its own company rules, within which specific aspects of company life will be regulated such as rules of conduct, with a view to promoting a respectful and productive working environment, as well as policies related to working hours, lunch breaks, permits, holidays, use business devices and work security, creating a clear, shared framework.

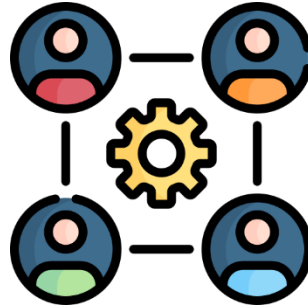
At December 31, 2023, the Company has 123 employees⁵, of which 68.3% are workers.

5 Executives

Of which 4 men and 1 woman

29 White-collar workers

Of which 19 men and 10 women



5 Middle managers

Of which 3 men and 2 women

84 Blue-collar workers

Of which 84 men

On the basis of the staff at 31 December 2023, women amounted to 13 and account for 10.6% of the staff. Gender inequality is mainly due to difficulties in finding female workers in the labor market. Considering only the professional categories of Executives, Middle managers and White-collar workers, the percentage of female workers rises to 33.3%.

⁵ 100% of Comet's workers are covered by a collective bargaining agreement ("Gomma – Plastica")

There are also 9 persons in the protected categories, representing 7.3% of the total workers.



100%
Permanent employees

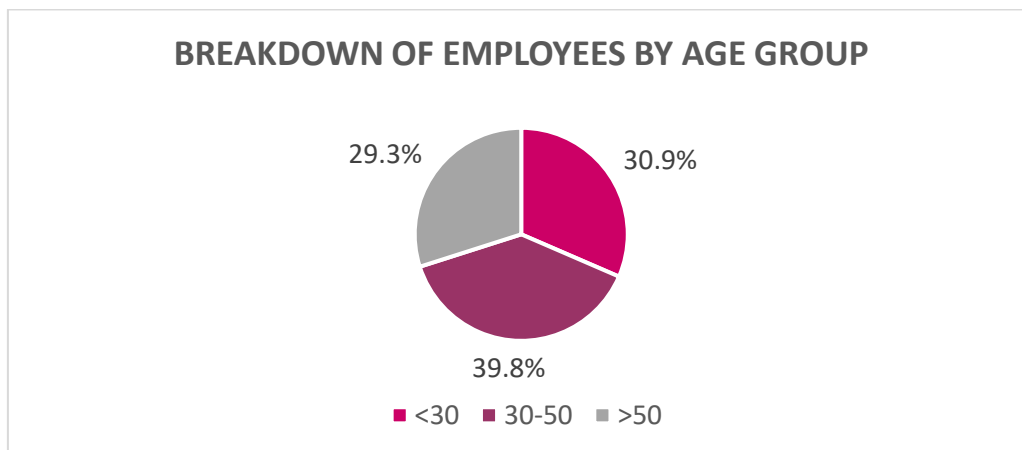


9
Employees in protected categories

In addition to employees, other co-workers involved in civil and industrial cleaning services participate in the company's success. Their presence is considered very important by the Company as they make the working environment clean and in line with company standards.

At Comet, 96.7% of employees do their business in full time and 100% have a permanent contract: this represents a strong incentive of retention toward the persons who make up the Company, considered fundamental to its success and at the same time it guarantees greater stability and security to its staff. At Comet attention to detail is very important, as is the commitment to ensure that employees feel satisfied and engaged throughout their work experience.

As regards the composition of employees by age group, 30.9% of employees belong to the under 30 category (31.5% in 2022), 39.8% to the 30-50 category (38.6% in 2022), while the remaining 29.3% of employees are over 50 (29.9% in 2022).



For young people it has become fundamental, even more than in the past to seek for work in a solid company, with ideas and future prospects in line with the career aspirations of young workers, as well as a stimulating and dynamic working environment.

Comet selects, hires, pays and manages staff according to merit and competence criteria. In order to involve its people more closely, making them feel an active part of its process, the Company has established a variable remuneration quota, based on the company's production results.

Thanks to the introduction of the new HR Manager, the Company is progressively internalizing the recruitment process, in order to achieve higher levels of efficiency and responding more precisely to the needs of Company and candidates.

In 2023, 5 new resources were added to Comet, representing 4.1% of the total number of employees, of which 3 men and 2 women. In the previous year, the number of recruits was 6, corresponding to

4.7%. As regards turnover, in 2023, 9 people ceased their employment relationship in Comet (7.3%), compared to 4 in 2022 (3%).

SYNERGY WITH YOUNG PEOPLE AND THE TERRITORY

Like a tree that takes strength from a seed, Comet believes that cultivating a healthy relationship with young people shall create great opportunities. For years the Company has been committed to providing training and guidance for the young people of the territory, through support and collaboration with the community. This is also achieved through various initiatives promoted on the territory:



Transmission of competences

With the aim of transmitting the passion and introducing the skills necessary to operate in the sector, the Company plays an active role in the training of the students of *ITS Nuove Tecnologie della Vita Academy*. In particular, some of Comet's employees play the role of teacher of the training course in polymer materials technologies.



On the job Training

In its workplace, Comet hosts secondary school students for school-work alternation projects and students of ITS training courses during their internship periods. The Company is committed to enhance young people who decide to undertake this experience, also with a view to possible recruitment.



Youth orientation

The Company's commitment to promoting youth orientation measures is also realized through participation in various open days organized by schools in the territory.



Talent Attraction

In addition to engaging in the training of students, Comet actively interacts with young people of the territory to recruit new talents. This is thanks to the collaboration started with the University of Brescia, which allows Comet to promote, within the university portal, advertisements for specific job positions.

3.2 COMMITMENT TO THE DEVELOPMENT AND WELL-BEING OF EMPLOYEES

Comet considers its employees and co-workers as a valuable resource in the light of the continuous growth and innovation of its business; therefore the professional growth and development of its employees is a central issue. The relationship that is built between the workers and the Company is fundamental to ensuring products and services qualitatively in line with the customer's expectations and for this reason particular attention is given to the training and the well-being of the resources in the workforce.

During 2023, thanks also to the launch of the #COMETichiami initiative, which gave rise to a series of meetings between employees and the HR Manager, it was possible to gather training requirements and define a new training plan 2024.



264

Training hours provided during
2023

During 2023, the Company provided 264 hours of training, compared to 717 the previous year, with an average of 2.1 training hours per capita. The reason for the decrease is that the year 2022 coincided with several deadlines for specific compulsory training in terms of health and safety, and that training was organized specifically for all staff, relating to the new "Model 231" and the presence of dedicated channels for reporting.

The quantification of training "on the job" has also contributed to the quantification of training hours, as well as the provision of courses financed through interprofessional funds aimed at increasing staff skills in certain areas, such as language courses, to enhance the mastery of the language of your employees in relationships with suppliers and customers.

THE "ON THE JOB" TRAINING



Comet believes that "on the job" training is a valuable and effective means for the professional growth of employees. With the dual purpose of keeping employees motivated and ensuring production continuity, the rotation of workers' production is carried out.

During their working days, each worker has the opportunity to occupy different positions, using different machines. This concept of the way of working is in line with the Company's quality consistency goals.

As for the Company's initiatives in favor of its employees, in line with previous years a voucher has been provided for the Christmas period, available on the Edenred digital platform for all employees.

Among the important novelties, as required by the renewal of the *CCNL Gomma plastica*, from 1 January 2024 for all the workers to which the national collective contract applies, has become compulsory the entry to the “Fondo di categoria” FasG&P.

This membership allows workers to benefit from health benefits that are integrated with those of the National Health System in exchange for a monthly contribution paid by the company. It also provides the possibility for the worker to register his own household at his expense and for the worker to take on additional guarantees, on a voluntary basis.

Comet employees can also access the sector’s complementary fund (“*Fondo Gomma Plastica*”), to which about 20% of employees have joined.

The pension fund can be accessed to workers covered by the contract “*Gomma Plastica Cavi Elettrici e affini*” with an employment relationship, not under trial and not less than 6 months⁶, for a temporary, permanent period, insertion contract, apprenticeship, and with the qualifications of:

- Blue-collars;
- Special qualifications;
- White-collars and Middle managers.

In the recruitment stage, Comet provides the means to better understand the information relating to the participation in the fund, so as to ensure that new employees are informed and more aware of the supplementary pension instrument they can access.

⁶ Workers covered by the “*CCNL Gomma Plastica Industria*” with a non-probationary employment contract and even less than six months also join if the worker had a previously enrolled in a supplementary pension scheme.

3.3 HEALTH AND SAFETY AT WORK

Comet believes that the moral and physical protection of its employees is a necessary condition for the performance of their work. In fact, the best risk prevention derives from the assessment of dangers and the constant attention of its employees comes the reduction of accidents.

Based on this consideration, the Company strives to ensure the health and safety of its employees and is committed to strengthening and spreading the culture of safety, encouraging risk awareness and promoting responsible behavior among all employees.



OBJECTIVE: SYSTEM CERTIFIED ACCORDING TO UNI EN ISO 45001 STANDARD

Comet is not currently certified according to the UNI EN ISO 45001:2018 standard but has decided to formalize the management model already in force for several years according to the “*Linee Guida UNI INAIL ISPESL per un sistema di gestione della salute e sicurezza sul lavoro (SGSL)*”. The Company’s goal is to certify this system by 2025, at the end of the plant’s expansion work. The current system applies to all personnel, departments, and machinery, and is also extended to suppliers and external contractors performing their services within the Comet plant.

Regarding hazard identification, risk measurement and accident investigations, the Company has prepared its DVR (“Documento di Valutazione dei Rischi”). Starting from this document, all persons who hold responsibilities are involved with reports of possible near-miss and related analysis, corrective actions and modifications to the work instructions.

On the identification, management and investigation of possible incidents, audits are periodically carried out in the production departments. Any observations or non-compliances are reported in the audit report and shared with the various managers, as well as entered in a record for their management. In addition, instrumental assessments are carried out for the evaluation of specific risks: in 2023, the noise risk assessment was updated, with results confirming the effectiveness of the interventions carried out in recent years.

Since the end of 2023, a monthly meeting has also been introduced to discuss possible improvement actions or non-compliance resolutions. Again, the meeting report is then shared and the reports entered in the above log.

The management system also provides specific procedures for the management and reporting of dangerous circumstances, accidents and injuries. The Company considers it essential to have proper and exhaustive training and information on the importance of reporting any anomaly that may generate risks. In this regard, the Company has delivered over 100 hours of training courses for health and safety at work for supervisors, fire fighting trainings, first aid and use of lift trucks during the year.

The Company also considers the correct communication and participation of workers in health and safety and environmental issues to be of fundamental importance. Therefore, it has prepared screens and company totems, as well as information on the portal dedicated to workers. In addition to communication, the Company also believes that training on the subject is essential.

Therefore, in addition to the compulsory courses related to Legislative Decree 81/2008, training meetings are organized for workers for particular work phases or procedures that require a specific sharing of information.

During 2023, with nearly 200,000 hours worked, 3 accidents were recorded for employees, none of which had serious consequences, mainly due to the use of pallet trucks, which is why training courses have been proposed for the correct use of handling tools.

The accident rate for 2023 was 3.0, decreasing compared with 3.9 in 2022. As far as non-employees are concerned⁷, there have been no cases of accidents during the reporting periods of this Sustainability Report.

The Company provides and organizes monthly visits in the various areas of the department, which include visits and structured interviews by senior management representatives to operators and managers of operational units and services on safety issues and causes that can lead to adverse events or critical situations, in addition to collecting ideas for improvement.

As further actions to contribute to the identification and elimination/minimization of risks, Comet carries out environmental analyzes of airborne in the workplace, as required by current regulations.

THE ATTENTION TO OUR COLLABORATORS



For Comet, the health and safety of its employees are essential requirements and therefore, in addition to the usual visit by the competent doctor carried out in accordance with the timescales established by the Health Plan, all employees are offered an annual check-up service with blood tests.



On the other hand, the operative staff is obliged to undergo blood and urine tests for the search of potential tumor markers. The results of these analyses are delivered to each ensuring confidentiality.

⁷ The data refer to the Framar cleaning company, present at the Comet site and plant both for office and industrial cleaning. It was decided to monitor only Framar operators working in the production department as they are managed directly by Comet.

- Compounder of innovation •

04. ECONOMIC SUSTAINABILITY AND THE RELATIONSHIP WITH THE TERRITORY

“Creating a strong and transparent bond with all our stakeholders is the secret ingredient of our success.”

The importance of creating a link with all, from suppliers to customers, is developed through careful management of economic and financial resources and the adoption of processes that are capable of guaranteeing high quality standards.

”

4. ECONOMIC SUSTAINABILITY AND THE RELATIONSHIP WITH THE TERRITORY



**ECONOMIC VALUE GENERATED
OF MORE THAN 83 MILLION**

"We strive daily to create value for our stakeholders."

**62.9 % SPENDING ON LOCAL
SUPPLIERS**

"Close, not only territorially"

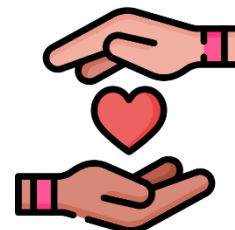


**10 PROJECTS AND ASSOCIATIONS
SUPPORTED**

"Our constant support for local initiatives"

**OVER 43,000€ OF DONATIONS FOR
THE COMMUNITY**

"The importance of doing the right thing."



4.1 THE VALUE GENERATED

Comet is aware that the success and growth of the company must not only be measured in terms of immediate profit, but also through the development and implementation of sustainable long-term strategies. The creation of added value is based on the definition of its own internal policy which integrates the concepts of the three spheres of environmental, economic and social sustainability, and is then reflected in concrete actions linked to the achievement of the goals defined by the Company.

From this perspective, the economic strategy has also been shaped by including social and environmental dimensions in its business, aiming to achieve economic results in full respect for the environment and maintaining an inclusive work environment, in which all people can freely express themselves.

For this reason, the Company has continued to report its results in the Sustainability Report, strongly convinced that it can represent a growth stimulus not only for Comet, but also for its stakeholders.

With this transparency in mind, the desire to communicate, also with its local community, the will for sustainable development and the idea of moving from a linear economy to a circular one as born.

After the exceptional recovery in 2021, production of the Italian rubber industry stopped in 2022, with a fall in profitability, all due to generalized increases in the costs of raw materials, freight, transport and energy products. The instability at international level, caused by the years of the pandemic and the conflict in Ukraine, has inevitably generated numerous criticalities, especially for the manufacturing sectors, in terms of energy costs, raw materials shortages and logistical problems.

In particular, with regard to the Ukraine crisis, although Comet does not have a significant direct exposure to the countries and the markets involved, this latter event has negative effects, since Russia is historically a major producer of raw materials used in the production of rubber compounds, in particular polymers (SBR, BR, IIR and IR) and carbon black, for which it covers 30% of European needs. Comet is carefully monitoring this situation and trying to calm the effects of this event through measures which cannot go beyond the world context in which it operates, also considering the European Union's measures against Russia, which have established a quota for the maximum quantities which can be imported from February 2023 to July 2024.

In 2023, the Company achieved a decrease in turnover of about 19%, from 100,386,924 Euro, recorded in the previous year, to 81,326,181 Euro.

The decrease was not caused by a loss of market share, but by a realignment of product sales prices with the reduction in the cost of raw materials, energy costs, and inflation, which had been raised in previous years as a result of the Russian-Ukrainian pandemic and conflict.

It is the Company's intention to continue its growth path by proposing to its customers solutions and services in line with their expectations, applying costs and policies adapted to market trends.

The economic value generated by Comet in 2023 amounted to € 83 million, of which about 87.9% is distributed while about 12.1% is retained in the company.

In particular, the value generated during 2023 was distributed mainly to suppliers and employees. In fact, 71.7% of the value was distributed to suppliers, while employees received 8.3% of the value

generated. The remaining part of the value generated was distributed to shareholders, providers of capital, Public Administration in the form of taxes and local communities in the form of donations.

| ECONOMIC VALUE GENERATED, DISTRIBUTED AND RETAINED (in thousands of euros) | | |
|---|----------------|---------------|
| | 2022 | 2023 |
| Economic value generated | 103,009 | 83,687 |
| Retained economic value | 13,057 | 10,149 |
| Distributed economic value, of which: | 89,952 | 75,537 |
| Value distributed to suppliers | 78,453 | 60,030 |
| Value distributed to employees | 7,384 | 6,952 |
| Value distributed to providers of capitals | 284 | 541 |
| Value distributed to shareholders | 2,000 | 3,000 |
| Value distributed to Public Administration | 1,791 | 2,971 |
| Value distributed to the community | 40 | 44 |

4.2 THE SUPPLY CHAIN

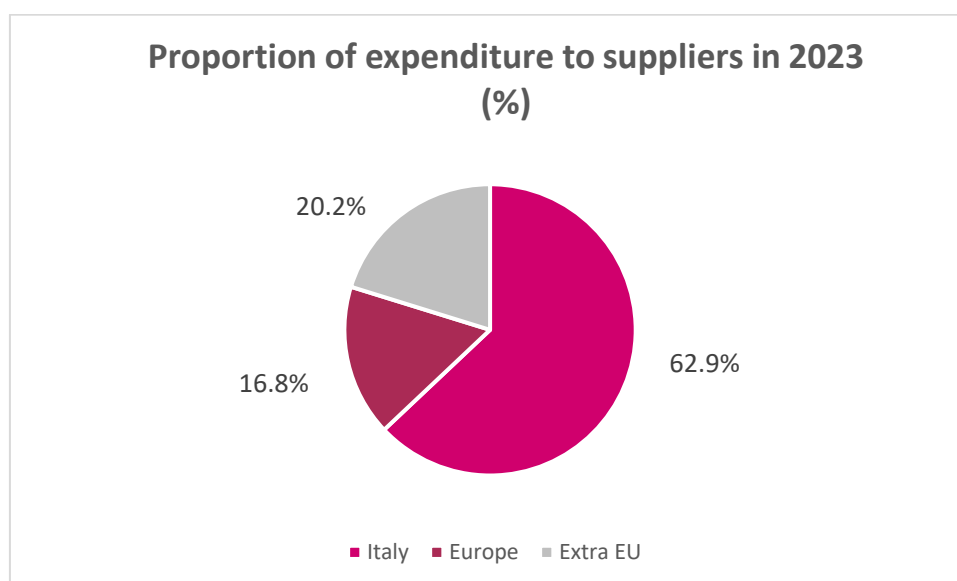
For Comet, sustainability also means managing the entire value chain responsibly, adopting responsible practices for its own procurement processes. The Company pays particular attention to maintaining relations and conducting negotiations with its suppliers, seeking to establish a solid partnership characterized by mutual trust, transparency and convenience. In fact, in order to guarantee the consistency of quality for its customers, Comet favors long-term relationships with its suppliers.

The Company considers it essential that the relationship with suppliers is based on the principles of loyalty, integrity and diligence, in full compliance with all the regulations and the Corporate Code of Ethics. Transparency, fairness and diligence in the execution of contracts guide the relation between Comet and its suppliers and are fundamental to create added value to which the Company aspires.

The Company's supply chain consists mainly of large, national and international suppliers, present on the market for many years. Comet is aware of the importance of maintaining strong relations with its suppliers, also because the sales conditions of the main market players are difficult to reach by new potential companies present in the sector for a short time.

In the current social context, the issue of respect for human rights throughout the supply chain is becoming increasingly important: Comet recognizes these values and, for the supply of raw materials, relies on suppliers recognized for a long time as reliable on the market. The Company's attention is mainly focused on suppliers coming from geographical areas most at risk, such as Asia and Africa.

In 2023, the Company procured from 79 suppliers the raw materials to be used in the production process. Of these, 31 come from Italy, 20 from other European countries and 28 from non-European countries.



The incidence of local suppliers⁸ was 62.9% in 2023 compared to 69.8% in the previous year, while European suppliers represent 16.8% compared to 20.2% in 2022. The rate of expenditure on Non-EU suppliers has increased from 10.0% to 20.2% due to an increase in purchases from China, largely for raw materials related to silicone compounds.

THE SUPPLIER EVALUATION PROCESS

Periodically, in order to maintain high quality standards, Comet carries out an evaluation on its suppliers. This analysis considers the following aspects:



Logistical, such as the respect of delivery schedules, correctness of documentation, the integrity of the packaging and the cleanliness of the vehicle.



Quality, relating to non-conformities.



Documents, concerning the presence of certifications such as ISO 9001, ISO 14001 and IATF 16949.

In 2023, Comet has launched an audit plan for suppliers with the aim of assessing performance, identifying possible areas for improvement, and ensuring that suppliers comply with contractual obligations.

As evidence of the importance that Comet reserves to the values of transparency and collaboration with its suppliers, in 2024, following the denial of the possibility of carrying out an audit, the Company decided not to start the relationship with a new potential supplier.

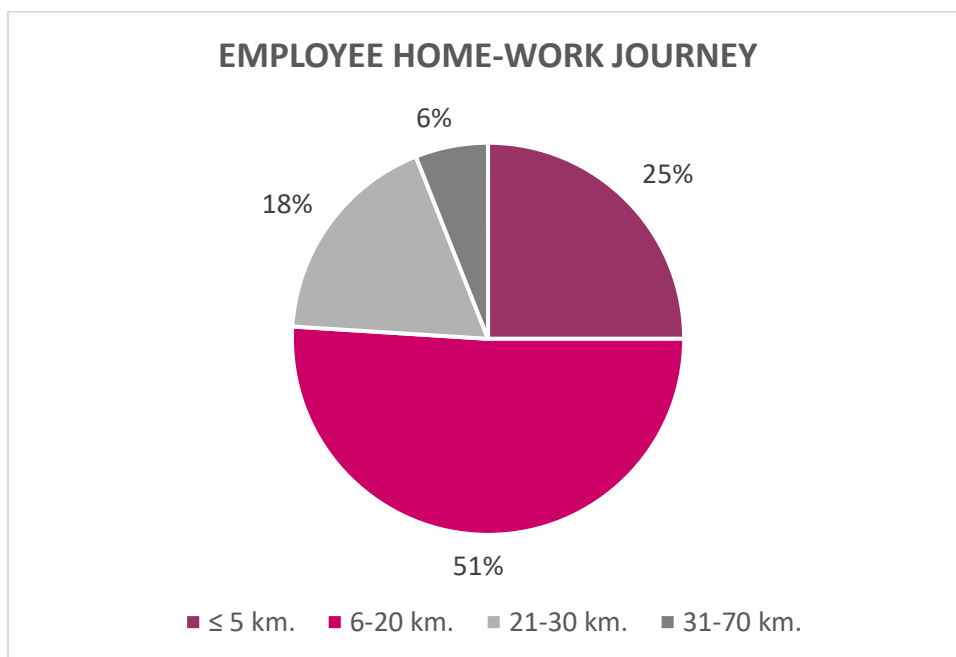
Comet is also considering the possibility to update the entire supplier evaluation process, updating the current evaluation criteria, and introducing new ones, also from a social and environmental perspective.

⁸ The term "local suppliers" refers to all those suppliers that have the geographical headquarters of their warehouse in the Italian territory.

4.3 THE RELATIONSHIP WITH THE TERRITORY AND DONATIONS

Comet recognizes the importance of maintaining a healthy and synergistic relationship with communities of the territory in which it operates, and is committed to supporting them through active participation in initiatives with social aims.

As proof of the link that Comet has established with the territory, most of the employees are resident in the municipality of Coccaglio (BS), where the Company is based, or in neighboring cities. In fact, one employee out of four⁹ has to travel less than 5 km to reach his workplace. This is an added value for Comet because people work and contribute to the development of their own country and territory.



The Company also contributes, through donations, to a series of projects, institution and associations to support initiatives and activities in the social field. During 2023 Comet supported 10 projects for a total of over € 43.000.

“Gruppo Volontari del Soccorso di Coccaglio”

Voluntary association specialized in emergency and urgent health care, in particular health transport.

⁹ The data reported are updated to May 31, 2024.

| | |
|--|--|
| <p>“Istituto comprensivo Statale di Coccaglio”</p> | <p>The comprehensive institute is located in the municipality of Coccaglio and offers various services for educational development. Among the study paths proposed are those related to nursery school, primary school and lower secondary school.</p> |
| <p>“Associazione Tradizioni Agricole”</p> | <p>The Association aims to maintain and rediscover the typical agricultural traditions of the province of Brescia, through the organization of festivals, events and conviviality for the whole community, making the territory known and promoted.</p> |
| <p>“Associazione Banco Alimentare della Lombardia Danilo Fossati”</p> | <p>One of the 21 national territorial organizations, which belong to the “Fondazione Banco Alimentare”, based in Milan. The mission of the “network” is summarized in the motto “Against waste and hunger” and in the educational concern to “Sharing needs to share the meaning of life.”</p> |
| <p>“Associazione Lombarda Fibrosi Cistica”</p> | <p>The association was established with the aim of spreading knowledge about the disease and making possible its early diagnosis and the inclusion to diagnosed children into a therapeutic program. The Association contributes with its constant and lasting commitment to improving the quality of life of patients and their families through fundraising for assistance for the costs related to the indicated professionals and for targeted research and structural interventions.</p> |
| <p>“Simpatria Cooperativa Sociale Solidarietà”</p> | <p>The cooperative was founded in 1995 with the aim of managing services for public and private bodies, favoring the employment of disadvantaged people. Today it is a group with approximately 340 employees, of which more than 30% belong to protected categories. The quality of its services combines social solidarity and efficiency, encouraging on the one hand the employment integration of people with disadvantages and, on the other hand, allowing public and private entities to comply with the regulations relating to their recruitment.</p> |
| <p>“Fondazione della Comunità Bresciana”</p> | <p>The Association promotes philanthropy and the culture of donation, listening to and serving the whole community. A special feature of the Foundation is the ability to serve any purpose of social utility considered relevant to the Brescian community, developing a global vision of the needs present in the territory. Alongside the traditional support of socially useful projects, the Foundation is committed to the creation of new opportunities for community development, through the attraction of new resources and the involvement of public, profit and non-profit organizations belonging to the territory.</p> |

| | |
|--|--|
| <p>“Associazione culturale Rudiano e la sua Musica”</p> | <p>The Association of social promotion, with a small local music school, offers training courses aimed at sharpening the musical skills of children, young people and adults.</p> |
| <p>“Associazione Italiana Sclerosi Multipla”</p> | <p>The only organization in Italy that deals with all aspects related to multiple sclerosis in a structured and organic way, through an overall perspective that embraces the topic of human rights, health and social health services, the promotion, the direction and funding of scientific research.</p> |
| <p>“Associazione Sindrome di Sturge Weber”</p> | <p>The non-profit organization of social utility, mainly consisting of parents whose children are affected by Sturge-Weber syndrome, a rare and serious disease of genetic origin that currently has no cure and is still undiagnosed. The Association was founded to help parents in the difficult path of their children’s growth and to improve the quality of their lives, by supporting families with meetings, exchanging information and connecting them to each other.</p> |

- Compounder of innovation •

05. COMMITMENT TO THE ENVIRONMENT

"In the different stage of the production of our compounds, from design to sale, we pay attention the protection of environmental resources.

We are committed to ensuring that both our processes and our products have the least possible impact on the environment, and we translate these efforts into innovative solutions that look to the future."

5. COMMITMENT TO THE ENVIRONMENT



4,167 T CO₂ EMITTED

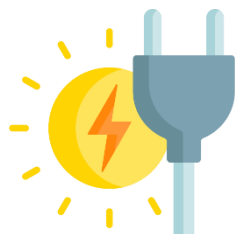
(SCOPE 1 + SCOPE 2 MARKET-BASED)

“Environmental protection is the basis of our daily commitment.”

133 T CO₂ AVOIDED THANKS TO THE RENEWABLE ENERGY PRODUCTION OF THE PHOTOVOLTAIC SYSTEM

(SCOPE 2 MARKET-BASED)

“Our contribution in terms of clean energy.”



34,267 GJ TOTAL ENERGY CONSUMPTION

“In our processes we try to optimize energy consumption, aware that environmental protection also involves the important concepts of awareness and sensitization”

85% OF WASTE PRODUCED SENT TO RECOVERY

“Circular economy: The future of our planet.”



5.1 ENERGY CONSUMPTION AND EMISSIONS

Comet is committed every year to improving its environmental performance and reducing its impact on the planet. The Company believes that employee awareness of environmental issues and compliance with national and EU environmental legislation and regulation are fundamental elements in achieving this goal.



CERTIFIED SYSTEM ACCORDING TO UNI EN ISO 14001 SINCE 2018

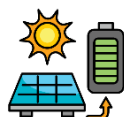
The Company reserves particular attention to the monitoring of energy consumption, especially in relation to the relevant energy demand that is used throughout the production process.

In 2023, Comet had a total energy consumption of 34,267 GJ, which includes consumption by the vehicle fleet, purchased electricity and the self-generated electricity thanks to the photovoltaic plant and consumed directly by the Company.

The consumption trend is down 11% compared to the previous period, also as a result of a decrease in electrical energy, directly linked to the reduction in production activity and a consequent reduction in the quantity of compounds produced.

In detail, the highest consumption is due to the use of electrical energy in the production process, equal to 32,408 GJ in 2023 (with a decrease of 11.1% compared to 2022), followed by the consumption of the Company's car fleet, 815 GJ in total deriving from the sum of the consumption of vehicles powered by gasoline and diesel, and in a decrease of 1.5% compared to 2022. Comet has a car fleet consisting of 17 vehicles for promiscuous use, of which 11 are diesel vehicles and 6 are gasoline powered. In 2023, some diesel-powered cars were replaced by gasoline or hybrid ones. This resulted in a 15% decrease in diesel fuel consumption and a 66% increase in gasoline fuel consumption.

The Company also has its own photovoltaic system, which produces renewable energy that can cover part of its consumption and contribute to the reduction of CO₂ emissions and energy costs. The plant has a capacity of 195 kWp and its use allowed the Company to produce 1,049 GJ of electricity during 2023, a decrease of 14% compared to 2022, due to unfavorable weather conditions. The energy produced by the plant was almost totally self-consumed by the Company (99.5%) and partly sold on the grid (0.5%).



1,049 GJ

The production of the photovoltaic plant

Based on energy consumption, the Company has calculated its direct and indirect CO₂ emissions: direct emissions (Scope 1) are generated from consumption of diesel and gasoline in the car fleet; indirect emissions (scope 2) derived from electricity consumption. For the calculation method of indirect emissions, two different methodologies were used, the “Location-based” and the “Market-based”: the “Location-based” approach involves the use of average emission factors relating to the specific national energy mix of electricity production, while the “Market-based” approach involves the use of emission factors defined on a contractual basis with the electricity supplier.

In line with the reduction of energy consumption, emissions were also reduced during the year. In detail, Scope 1 + Scope 2, calculated using the “Location-based” and “Market-based” methodology, both decreased by 11.1%.



2,889 tCO₂e

Direct and indirect emissions - Scope 1 + Scope 2 “Location based”

4,167 tCO₂e

Direct and indirect emissions - Scope 1 + Scope 2 “Market based”

For space heating and cooling, the Company uses the thermal energy of the fire-fighting tank containing 600 m³ of water. This tank acts as a heat store in winter and cold storage in summer: in particular, during winter the heat produced by the production lines heats the water of the tank which is in turn used by a heat pump to heat the plant. On the other hand, in summer the production lines are cooled by the evaporative towers to avoid excessive overheating of the tank. If the temperature of the water in the tank is not low enough, Comet could use well’s water for cooling...

Comet also has a “Autorizzazione Unica Ambientale, issued by the Province of Brescia and fully complies with the emission limits imposed by the authorization requirements.

5.2 MATERIALS AND INNOVATION

In 2023, 98.8% of the material purchased by Comet consists of process raw materials, i.e. polymers, fillers, oils and other process materials (anti-adhesive), while 1.2% consisted of materials for packaging products, including packaging of various types such as wooden, plastic, cardboard boxes and other types of packaging such as reels, caps, labels, nets and scotch.



8,274 tons of Polymers

Rubber materials, natural or synthetic, at the basis for the transformation of the product into a compound



10,574 tons of Fillers

Powdery ingredients capable of giving certain mechanical characteristics to the compounds



3,370 tons of Oil

Plasticizers useful for homogenizing the blend, also making it more resistant

Polymers account for 37.2% of the process materials, while fillers and oils account for 47.5% and 15.1%, respectively. The remaining 0.2% relates to the other process materials, i.e. anti-adhesive.

The Company manufactures “tailor-made” products, providing them in the form of packaging that is most suitable for the configuration of each individual production process. All of Comet’s products, whether reels, strips, festooned, plates with and without anti-adhesive, continuous strips, billets or sheets, have a precise and designed packaging system, able to guarantee and preserve the quality of the product and also careful to the environmental aspects.

TOWARD A SUPPLY CHAIN WITHOUT WASTE

Comet delivers its compounds packaged in different types of packaging. The Company is particularly sensitive to the issue of environmental sustainability and prefers the use of reusable packaging, such as collapsible boxes or plastic pallets, both to render.

With the aim of optimizing the use of packaging materials, Comet has been promoting for several years with its customers an initiative that allows the reuse of plastic pallets and containers. In fact, the material is transported to the customer using reusable packaging to avoid wasting material such as plastic and wood packaging. The Company is also proposing the adoption of this best practice to some suppliers.

5.3 RESPONSIBLE WASTE MANAGEMENT

Incorrect waste management can cause very serious impacts in terms of contamination of environmental resources such as air, water and soil. In addition to direct impacts, inadequate waste management can cause indirect damage to the environment. In fact, what is not recovered or reused is a potential loss of raw materials.



585 tons

Waste produced in 2023, of which 98.2% are non-hazardous

During 2023, Comet produced a total of 585.4 tons of waste, a decrease of 12.8% compared to the previous year, due to lower production. Of these, almost all waste belongs to the non-hazardous waste category (98.2%), while hazardous waste amounted to 10.5 tons (1.8% of the total).

In particular, with regard to hazardous waste, the main types deriving from the Company's activities is the organic waste used in the production process, while regarding non-hazardous waste, the main types are paper packaging, wood packaging, scrap and rubber, iron and steel and aqueous liquid waste from the evaporative tower. The Company, since 2022, has also begun to reuse these waste water in floor washing machines, before disposing as waste.



85%

The percentage of waste produced sent to recovery

In 2023, the Company initiated recovery operation for 85% of the waste produced, in line with the previous year. Comet uses qualified and constantly monitored suppliers for the transport and disposal phases of its waste, in order to correctly safeguard the environment and respect the regulations in force, favoring disposal solutions that allow the recovery of productive waste, if possible.

COMET'S INITIATIVES

Comet has been active for some years with various initiatives aimed at reducing its environmental impact on the recovery and reuse of resources and waste.

These initiatives include:



Elimination of the rubber waste from extrusion processes, for each change of processing and **creation** of by-product for the production of specific items.



Elimination of powder waste from in-line processing and **creation** of by-product as additive in the production of new compounds.

These initiatives have been carried out with some customers and have allowed a reuse of materials that would otherwise have been considered waste.

In addition to all these important initiatives, the Company has been carrying out research on the devulcanization of rubber for many years. The goal is to implement this aspect more and more in order to start recovery and reuse projects, in collaboration with customers.

- **Compounder of innovation** •

ATTACHMENTS

ATTACHMENTS

Methodological Note

This document represents the Sustainability Report of Comet S.r.l. (in this document also “the Company” or “Comet”), drafted on a voluntary basis in order to describe the activities, initiatives and main results achieved in relation to economic, environmental and social aspects, and it refers to the period from 1 January to December 31, 2023.

The document, drawn up annually, responds to the Company’s will to share the most significant qualitative and quantitative information on its corporate responsibility model with its stakeholders, with a view to increasing transparency.

For the purposes of drafting the Sustainability Report, the reporting content were selected on the basis of the results of the materiality analysis, which made it possible to identify the relevant aspects, so-called “materials”, for Comet S.r.l. and *its* stakeholders, taking into account the guidelines of the GRI - Global Reporting Initiative (hereinafter also “GRI”), focused on the Materiality principle. For details on the materiality analysis conducted by the Company, refer to the “Sustainability as Added Value” paragraph of this document.

The document was drawn up in compliance with the “Global Reporting Initiative Sustainability Reporting Standards” defined by GRI, according to the “In accordance” option.

The reporting perimeter refers to Comet S.r.l. and includes the offices and plant owned by the Company, both located in Coccaglio (BS) in via Fogliano Traversa I,12. In order to allow comparability of data over time and to assess the performance of business activities, a comparison with data for the previous year is shown. To guarantee the integrity of the document and to give a correct representation of performances, the use of estimates has been limited as much as possible, which, if present, are appropriately reported and based on the best available methodologies.

This document and the materiality analysis were presented to the Board of Directors of Comet S.r.l. on September 26, 2024.

The Sustainability Report 2023 has not been audited by an independent third party and is also published on the Company's website, which can be consulted at the following address: <https://www.cometsrl.com/>

For information about this document, please refer to the following contact: italy@cometsrl.it

Supplier Data

Procurement practices¹⁰

| NUMBER OF SUPPLIERS BY GEOGRAPHICAL AREA, TOTAL EXPENDITURE VALUE BY GEOGRAPHICAL AREA, AND PERCENTAGE OF EXPENDITURE AT DECEMBER 31 | | | | | | |
|--|--------------------------------------|---|------------------|--------------------------------------|---|------------------|
| Country | 2022 | | | 2023 | | |
| | N° of suppliers by geographical area | Value of total annual expenditure by geographical area in € | % of expenditure | N° of suppliers by geographical area | Value of total annual expenditure by geographical area in € | % of expenditure |
| Italy | 35 | 43,874,226 | 69.8% | 31 | 32,080,482 | 62.9% |
| Europe | 28 | 12,722,619 | 20.2% | 20 | 8,568,845 | 16.8% |
| Extra EU | 4 | 6,271,320 | 10.0% | 28 | 10,312,784 | 20.2% |
| Total | 67 | 62,868,165 | 100% | 79 | 50,962,111 | 100% |

¹⁰ The data on purchases and number of suppliers only take into account the suppliers of raw materials as these are considered significant by the organization, in terms of economic purchase value.

Human Resources Data

DISCLOSURE 2-7 and 2-8 Information on employees and other workers

| EMPLOYEES BY TYPE OF CONTRACT AND GENDER AS OF DECEMBER 31 | | | | | | |
|--|------------|-----------|------------|------------|-----------|------------|
| Type of contract | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Temporary employees | 2 | - | 2 | - | - | - |
| Permanent employees | 113 | 12 | 125 | 110 | 13 | 123 |
| Non-guaranteed hours employees | - | - | - | - | - | - |
| Total | 115 | 12 | 127 | 110 | 13 | 123 |

| EMPLOYEES BY TYPE OF EMPLOYMENT AND GENDER AS OF DECEMBER 31 | | | | | | |
|--|------------|-----------|------------|------------|-----------|------------|
| Type of employment | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Full-time | 114 | 8 | 122 | 110 | 9 | 119 |
| Part-time | 1 | 4 | 5 | - | 4 | 4 |
| Percentage part-time | 0.9% | 33.3% | 3.9% | - | 30.8% | 3.3% |
| Total | 115 | 12 | 127 | 110 | 13 | 123 |

| WORKERS WHO ARE NOT EMPLOYEES BY GENDER AS AT 31 DECEMBER | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Type of contract | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Other collaborators | 3 | 5 | 8 | 4 | 5 | 9 |
| Total | 3 | 5 | 8 | 4 | 5 | 9 |

DISCLOSURE 2-30 Collective bargaining agreements

| PERCENTAGE OF TOTAL EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS AT DECEMBER 31 | | |
|--|-------|-------|
| Number of employees | 2022 | 2023 |
| | Total | Total |
| Number of employees with a collective employment contract | 127 | 123 |
| Percentage of employees with a collective employment contract | 100% | 100% |

DISCLOSURE 401-1 New hires and turnover

| RECRUITMENT RATE AND TURNOVER BY GENDER ¹¹ | | | | | | | | |
|---|----------|-------------|----------|-------------|----------|-------------|----------|-------------|
| | 2022 | | | | 2023 | | | |
| | Hires | | Turnover | | Hires | | Turnover | |
| | Number | % | Number | % | Number | % | Number | % |
| Men | 6 | 4.7% | 3 | 2.4% | 3 | 2.4% | 8 | 6.5% |
| Women | - | 0.0% | 1 | 0.8% | 2 | 1.6% | 1 | 0.8% |
| Total | 6 | 4.7% | 4 | 3.1% | 5 | 4.1% | 9 | 7.3% |

| RECRUITMENT AND TURNOVER BY AGE GROUPS ¹² | | | | | | | | |
|--|----------|-------------|----------|-------------|----------|-------------|----------|-------------|
| | 2022 | | | | 2023 | | | |
| | Hires | | Turnover | | Hires | | Turnover | |
| | Number | % | Number | % | Number | % | Number | % |
| < 30 years | 6 | 4.7% | - | 0.0% | 1 | 0.8% | 3 | 2.4% |
| 30 - 50 years | - | 0.0% | 2 | 1.6% | 2 | 1.6% | 4 | 3.2% |
| > 50 years | - | 0.0% | 2 | 1.6% | 2 | 1.6% | 2 | 1.6% |
| Total | 6 | 4.7% | 4 | 3.1% | 5 | 4.1% | 9 | 7.3% |

DISCLOSURE 405-1 Diversity of governance bodies and employees

| COMPOSITION OF THE BOARD OF DIRECTORS BY GENDER AND AGE GROUPS AT DECEMBER 31 | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|
| Number | 2022 | | | | 2023 | | | |
| | <30 | 30-50 | >50 | Total | <30 | 30-50 | >50 | Total |
| Men | - | 1 | 4 | 5 | - | 1 | 4 | 5 |
| Women | - | 1 | - | 1 | - | - | 1 | 1 |
| Total | - | 2 | 4 | 6 | - | 1 | 5 | 6 |

COMPOSITION OF THE BOARD OF DIRECTORS BY GENDER AND AGE GROUPS AT DECEMBER 31¹³

¹¹ It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate result.

¹² It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate result.

¹³ It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate result.

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| Percentage | 2022 | | | | 2023 | | | |
|--------------|-----------|--------------|--------------|--------------|-----------|--------------|--------------|--------------|
| | <30 | 30-50 | >50 | Total | <30 | 30-50 | >50 | Total |
| Men | 0% | 16.7% | 66.7% | 83.3% | 0% | 16.7% | 66.7% | 83.3% |
| Women | 0% | 16.7% | 0% | 16.7% | 0% | 0% | 16.7 | 16.7% |
| Total | 0% | 33.3% | 66.7% | 100% | 0% | 16.7% | 83.3% | 100% |

| NUMBER OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER AT DECEMBER 31 | | | | | | |
|--|------------|-----------|------------|------------|-----------|------------|
| Number of employees | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Executives | 4 | - | 4 | 4 | 1 | 5 |
| Middle managers | 3 | 1 | 4 | 3 | 2 | 5 |
| White-collar workers | 17 | 11 | 28 | 19 | 10 | 29 |
| Blue-collar workers | 91 | - | 91 | 84 | - | 84 |
| Total | 115 | 12 | 127 | 110 | 13 | 123 |

| % OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER AS AT DECEMBER 31 ¹⁴ | | | | | | |
|--|--------------|-------------|---------------|--------------|--------------|---------------|
| Number of employees | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Executives | 3.1% | 0.0% | 3.1% | 3.3% | 0.8% | 4.1% |
| Middle managers | 2.4% | 0.8% | 3.1% | 2.4% | 1.6% | 4.1% |
| White-collar workers | 13.4% | 8.7% | 22.0% | 15.4% | 8.1% | 23.6% |
| Blue-collar workers | 71.7% | 0.0% | 71.7% | 68.3% | 0.0% | 68.3% |
| Total | 90.6% | 9.4% | 100.0% | 89.4% | 10.6% | 100.0% |

¹⁴ It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate result.

| NUMBER OF EMPLOYEES BY PROFESSIONAL CATEGORY AND AGE GROUP AT DECEMBER 31 | | | | | | | | |
|---|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| Number of employees | 2022 | | | | 2023 | | | |
| | <30 | 30-50 | >50 | Total | <30 | 30-50 | >50 | Total |
| Executives | - | 1 | 3 | 4 | - | 1 | 4 | 5 |
| Middle managers | - | 4 | - | 4 | - | 5 | - | 5 |
| White-collar workers | 4 | 13 | 11 | 28 | 5 | 14 | 10 | 29 |
| Blue-collar workers | 36 | 31 | 24 | 91 | 33 | 29 | 22 | 84 |
| Total | 40 | 49 | 38 | 127 | 38 | 49 | 36 | 123 |

| % OF EMPLOYEES BY PROFESSIONAL CATEGORY AND AGE GROUP AT 31 DECEMBER ¹⁵ | | | | | | | | |
|--|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|
| Percentage | 2022 | | | | 2023 | | | |
| | <30 | 30-50 | >50 | Total | <30 | 30-50 | >50 | Total |
| Executives | 0.0% | 0.8% | 2.4% | 3.1% | 0.0% | 0.8% | 3.3% | 4.1% |
| Middle managers | 0.0% | 3.1% | 0.0% | 3.1% | 0.0% | 4.1% | 0.0% | 4.1% |
| White-collar workers | 3.1% | 10.2% | 8.7% | 22.0% | 4.1% | 11.4% | 8.1% | 23.6% |
| Blue-collar workers | 28.3% | 24.4% | 18.9% | 71.7% | 26.8% | 23.6% | 17.9% | 68.3% |
| Total | 31.5% | 38.6% | 29.9% | 100.0% | 30.9% | 39.8% | 29.3% | 100.0% |

| PROTECTED CLASSES BY PROFESSIONAL CATEGORY AND GENDER AS AT 31 DECEMBER | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Number of employees | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Executives | - | - | - | - | - | - |
| Middle managers | - | - | - | - | 1 | 1 |
| White-collar workers | 3 | 1 | 4 | 3 | 1 | 4 |
| Blue-collar workers | 4 | - | 4 | 4 | - | 4 |
| Total | 7 | 1 | 8 | 7 | 2 | 9 |

¹⁵ It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate figure.

| PROTECTED CLASSES BY PROFESSIONAL CATEGORY AND GENDER AS AT 31 DECEMBER ¹⁶ | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Percentage of total | 2022 | | | 2023 | | |
| | Men | Women | Total | Men | Women | Total |
| Executives | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Middle managers | 0.0% | 0.0% | 0.0% | 0.0% | 0.8% | 0.8% |
| White-collar workers | 2.4% | 0.8% | 3.1% | 2.4% | 0.8% | 3.3% |
| Blue-collar workers | 3.1% | 0.0% | 3.1% | 3.3% | 0.0% | 3.3% |
| Total | 5.5% | 0.8% | 6.3% | 5.7% | 1.6% | 7.3% |

DISCLOSURE 404-1 Average number of training hours per capita per year by gender and professional category

| TOTAL COMPULSORY TRAINING HOURS BY PROFESSIONAL CATEGORY AND GENDER | | | | | | | | | |
|---|---------------|----------------------|--------------------------|-----------------|------------------------|----------------------------|--------------------|-----------------|----------------------|
| Training hours | 2023 | | | | | | | | |
| | No. Hours Men | Total male employees | No. hours per capita men | No. Hours Women | Total female employees | No. hours per capita women | No. of Total Hours | Total employees | No. hours per capita |
| Executives | - | 4 | - | 4 | 1 | 4 | 4 | 5 | 0.8 |
| Middle managers | 8 | 3 | 2.7 | - | 2 | - | 8 | 5 | 1.6 |
| White-collar workers | 13 | 19 | 0.7 | - | 10 | - | 13 | 29 | 0.4 |
| Blue-collar workers | 239 | 84 | 2.8 | - | - | - | 239 | 84 | 2.8 |
| Total | 260 | 110 | 2.4 | 4 | 13 | 0.3 | 264 | 123 | 2.1 |
| Training hours | 2022 | | | | | | | | |
| | No. Hours Men | Total male employees | No. hours per capita men | No. Hours Women | Total female employees | No. hours per capita women | No. of Total Hours | Total employees | No. hours per capita |
| Executives | 16 | 4 | 4.0 | - | - | 0.0 | 16 | 4 | 4.0 |
| Middle managers | 26 | 3 | 8.5 | 3 | 1 | 2.5 | 28 | 4 | 7.0 |
| White-collar workers | 112 | 17 | 6.6 | 58 | 11 | 5.3 | 170 | 28 | 6.1 |
| Blue-collar workers | 504 | 91 | 5.5 | - | - | 0.0 | 504 | 91 | 5.5 |
| Total | 657 | 115 | 5.7 | 61 | 12 | 5.0 | 717 | 127 | 5.6 |

¹⁶ It should be noted that the percentage data in the table have been exposed with a decimal place. For this reason, the sum of the individual percentage entries may return an approximate result.

DISCLOSURE 403-9 Work-related injuries of employees and external collaborators

| WORK-RELATED INJURIES | | |
|---|---------|---------|
| Number of incidents | 2022 | 2023 |
| Total number of fatalities as a result of work-related injuries | | |
| <i>Employees</i> | - | - |
| <i>Workers who are not employees</i> | - | - |
| Total number of high-consequence work-related injuries (excluding fatalities) ¹⁷ | | |
| <i>Employees</i> | - | - |
| <i>Workers who are not employees</i> | - | - |
| Total number of recordable work-related injuries | | |
| <i>Employees</i> | 4 | 3 |
| <i>Workers who are not employees</i> | - | - |
| INJURY RATES ¹⁸ | | |
| Rate of fatalities as a result of accidents at work | | |
| <i>Employees</i> | - | - |
| <i>Workers who are not employees</i> | - | - |
| Rate of high-consequence work-related injuries (excluding fatalities) | | |
| <i>Employees</i> | - | - |
| <i>Workers who are not employees</i> | - | - |
| Rate of recordable work-related injuries | | |
| <i>Employees</i> | 3.9 | 3.0 |
| <i>Workers who are not employees</i> | - | - |
| HOURS WORKED | | |
| Total hours worked | | |
| <i>Employees</i> | 205,487 | 197,404 |
| <i>Workers who are not employees</i> | 9,381 | 10,569 |

¹⁷ High-consequence work-related injuries refer to work-related injuries that result in a fatality or injury such that the worker cannot, or does not expect, fully recover from the pre-injury state of health within 6 months.

¹⁸ The work-related injuries rate was calculated as the ratio between the total number of injuries and the total hours worked, using a multiplication factor of 200,000.

Environmental Data

DISCLOSURE 301-1 Materials used by weight or volume¹⁹

| MATERIALS USED BY THE ORGANIZATION ²⁰ | | | | |
|---|-----------------|---------------|---------------|--|
| Type of material | Unit of measure | 2022 | 2023 | |
| Total materials | t | 26,499 | 22,528 | |
| Raw materials | t | 26,169 | 22,252 | |
| of which polymers | t | 9,813 | 8,274 | |
| of which fillers | t | 12,443 | 10,574 | |
| of which oils | t | 3,875 | 3,370 | |
| of which other process materials (anti-adhesive) | t | 39 | 34 | |
| Packaging material | t | 330 | 276 | |
| of which wooden packaging | t | 209 | 143 | |
| of which cardboard and plastic packaging (Eva, polythene, extendible, embossed, bags) | t | 74 | 93 | |
| of which other packaging (sockets, labels, holders, nets, scotch) | t | 47 | 40 | |
| Total renewable materials | t | 283 | 236 | |
| Total non-renewable materials | t | 26,217 | 22,292 | |

DISCLOSURE 302-1 Energy consumed within the organization

| ENERGY CONSUMPTION WITHIN THE ORGANIZATION | | | | | |
|---|-----------------|-------------------|---------------|------------------|---------------|
| Type of consumption | Unit of measure | 2022 | | 2023 | |
| | | Total | Total GJ | Total | Total GJ |
| Diesel ²¹ | l | 17,819 | 680 | 15,119 | 572 |
| Gasoline ²² | l | 4,295 | 147 | 7,141 | 243 |
| Purchased electricity | KWh | 10,127,996 | 36,461 | 9,002,288 | 32,408 |
| of which from non-renewable sources | KWh | 10,127,996 | 36,461 | 9,002,288 | 32,408 |
| of which from renewable sources | KWh | - | - | . | . |
| Self-produced and consumed electricity | KWh | 339,865 | 1,224 | 289,855 | 1,043 |

¹⁹ Following a process of improving the reporting system, the materials data used by the organization have been restated from those published in the previous Sustainability Report. For the previously published data, please refer to the Sustainability Report 2022.

²⁰ The quantities of materials refer to the total purchased during the reference period, not the amount consumed. The organization plans to better structure its data collection in future Reports in order to present in the Report the data of the material used in the reporting period and no longer the purchased one.

²¹ By convention, the data for diesel fuel consumption has been estimated at 70% of the total fuel consumption, since it refers to means for promiscuous use.

²² By convention, the data for gasoline consumption has been estimated at 70 % of the total fuel consumption, since it refers to means for promiscuous use.

| ENERGY CONSUMPTION WITHIN THE ORGANIZATION | | | | | |
|--|-----------------|-------|---------------|-------|---------------|
| Type of consumption | Unit of measure | 2022 | | 2023 | |
| | | Total | Total GJ | Total | Total GJ |
| Self-produced and sold electricity | KWh | 1,935 | 7 | 1,576 | 6 |
| Total consumption²³ | | | 38,512 | | 34,267 |

| TOTAL CONSUMPTION WITHIN THE ORGANIZATION | | | | |
|---|-----------------|---------------|---------------|--|
| Type of consumption | Unit of measure | 2022 | 2023 | |
| Renewable energy | GJ | 1,224 | 1,043 | |
| Non-renewable energy | GJ | 37,288 | 33,223 | |
| Total energy consumption | GJ | 38,512 | 34,267 | |
| % of renewable energy on total | | 3.2% | 3.0% | |

DISCLOSURE 305-1 Direct (Scope 1) GHG emissions

| DIRECT EMISSIONS | | | |
|--------------------------------|-------------------------|-----------|-----------|
| | Unit of measure | 2022 | 2023 |
| Diesel | tCO ₂ e | 46 | 38 |
| Gasoline | tCO ₂ e | 9 | 15 |
| Total Scope 1 emissions | tCO₂e | 55 | 53 |

DISCLOSURE 305-2 Energy indirect (Scope 2) GHG emissions

| INDIRECT EMISSIONS ²⁴ | | | |
|---|------------------------|--------------|--------------|
| | Unit of measure | 2022 | 2023 |
| Total Scope 2 emissions – Location based | tCO₂ | 3,190 | 2,836 |
| Total Scope 2 emissions– Market based | tCO₂ | 4,628 | 4,114 |

| TOTAL EMISSIONS | | | |
|---|-------------------------|--------------|--------------|
| | Unit of measure | 2022 | 2023 |
| TOTAL EMISSIONS (SCOPE 1 + SCOPE 2 - Location based) | tCO₂e | 3,245 | 2,889 |
| TOTAL EMISSIONS (SCOPE 1 + SCOPE 2 - Market based) | tCO₂e | 4,683 | 4,167 |

²³ The total consumption includes energy deriving from the use of the vehicle fleet, purchased electrical energy and self-produced and consumed electrical energy. It does not include self-produced and sold electricity, as it is not directly consumed by Comet S.r.l.

²⁴ Scope 2 emissions are expressed in tons of CO₂; however, the percentage of methane and nitrous oxide has a negligible effect on total greenhouse gas emissions (CO₂equivalents) as can be deduced from the technical reference literature.

| Energy consumption emission factors | | | | |
|-------------------------------------|------------------------|---------|---------|---|
| | Conversion unit | 2022 | 2023 | Source |
| Electricity (Location based) | KgCO ₂ /kWh | 0.315 | 0.315 | Terna, Confronti Internazionali, 2019 |
| Electricity (Market based) | KgCO ₂ /kWh | 0.457 | 0.457 | AIB, European residual mixes, 2023 and 2022 |
| Diesel for automotive use | TCO ₂ e/l | 0.00256 | 0.00251 | UK Government - GHG Conversion factors for Company Reporting, 2023 and 2022 |
| Gasoline | TCO ₂ e/l | 0.00216 | 0.00210 | UK Government - GHG Conversion factors for Company Reporting, 2023 and 2022 |

| Energy consumption conversion factors | | | | |
|---------------------------------------|-----------------|--------|--------|---|
| | Conversion unit | 2022 | 2023 | Source |
| Electricity | GJ/kWh | 0.0036 | 0.0036 | Constant |
| Diesel | GJ/l | 0.0382 | 0.0382 | UK Government - GHG Conversion factors for Company Reporting, 2023 and 2022 |
| Gasoline | GJ/l | 0.0343 | 0.0341 | UK Government - GHG Conversion factors for Company Reporting, 2023 and 2022 |

DISCLOSURE 306-3 Waste generated

| WASTE GENERATED AT 31 DECEMBER 2023 | | | | |
|---|-----------------|-----------------|---------------------|-------|
| | Unit of measure | Hazardous waste | Non-hazardous waste | Total |
| CER 07.02.99_waste not otherwise specified (waste and scrap rubber) | t | - | 63.1 | 63.1 |
| CER 13.02.08*_other engine, gear and lubrication oils | t | - | 4.3 | 4.3 |
| CER 15.01.01_Paper and cardboard packaging | t | - | 168.9 | 168.9 |
| CER 15.01.02_Plastic packaging | t | - | 53.5 | 53.5 |
| CER 15.01.03_Wooden packaging | t | - | 92.6 | 92.6 |
| CER 15.01.06_Mixed materials packaging | t | - | 16.5 | 16.5 |

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| | | | | |
|--|------------------------|------------------------|----------------------------|--------------|
| CER 15.02.02*_absorbent, filter materials (including oil filters not otherwise specified), rags and protective clothing contaminated with hazardous substances | t | 0.3 | - | 0.3 |
| CER 16.03.05* organic waste, containing dangerous substances | t | 10.2 | - | 10.2 |
| CER 16.10.02 aqueous waste solution, other than those mentioned in 16 10 01 | t | - | 86.2 | 86.2 |
| CER 17.04.05 Iron and steel | t | - | 89.8 | 89.8 |
| Total | t | 10.5 | 575.0 | 585.5 |
| WASTE GENERATED AT 31 DECEMBER 2022 | | | | |
| | Unit of measure | Hazardous waste | Non-hazardous waste | Total |
| CER 07.02.99_waste not otherwise specified (waste and scrap rubber) | t | - | 62.8 | 62.8 |
| CER 13.02.08*_other engine, gear and lubrication oils | t | 6.3 | - | 6.3 |
| CER 15.01.01_Paperaper and cardboard packaging | t | - | 199.9 | 199.9 |
| CER 15.01.02_Plastic packaging | t | - | 51.4 | 51.4 |
| CER 15.01.03_Wooden packaging | t | - | 126.1 | 126.1 |
| CER 15.01.06_Mixed materials packaging | t | - | 16.8 | 16.8 |
| CER 15.02.02*_absorbent, filter materials (including oil filters not otherwise specified), rags and protective clothing contaminated with hazardous substances | t | 0.4 | - | 0.4 |
| CER 16.02.13*_Discarded equipment, containing hazardous components | t | 0.1 | - | 0.1 |
| CER 16.03.05* organic waste, containing dangerous substances | t | 10.2 | - | 10.2 |
| CER 16.10.02 aqueous waste solution, other than those mentioned in 16 10 01 | t | - | 97.3 | 97.3 |
| CER 17.04.05 Iron and steel | t | - | 100.4 | 100.4 |
| Total | t | 16.9 | 654.6 | 671.6 |

Perimeter of Topics

| Material topics | Impact and description ²⁵ | Type of impact | Disclosure GRI | Perimeter of impact | Involvement of the Company |
|--------------------------------------|---|---------------------------|----------------|---|----------------------------|
| GOVERNANCE AND COMPLIANCE | | | | | |
| Ethics, Compliance and Cybersecurity | Impact: Non-ethical business conduct Description: Incidents of corruption with negative impacts on people and economic systems | Negative Potential | GRI 205-3 | Companies Shareholders Investors employees | Caused by the Company |
| | Impact: Anti-competitive behavior and monopolistic practices Description: Anti-competitive behavior and monopolistic practices with negative impacts on the economy and markets | Negative Potential | GRI 206-1 | | |
| | Impact: Non-compliance with laws, regulations, standards Description: Non-compliance with applicable laws, regulations, internal and external standards with indirect economic impacts on employees, customers and suppliers | Negative Potential | GRI 2-27 | | |
| | Impact: Privacy violation Description: Violation of the privacy and security of customers and employees with negative impacts on people | Negative Potential | GRI 418-1 | | |
| ECONOMIC RESPONSIBILITY | | | | | |
| Value creation | Impact: Generation and distribution of economic value Description: Positive economic impacts generated by the organization through its business activities for employees, local communities and other stakeholders | Positive Actual | GRI 201-1 | Company Shareholders | Caused by the Company |
| SOCIAL RESPONSIBILITY | | | | | |

²⁵ The involvement and actions taken in remedying the negative impacts that the organization has caused or contributed to are detailed in the specific sections of this Report.

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| | | | | | |
|---|---|--------------------|--|---------------------------------|--|
| Supply chain management | <p>Impact: Negative environmental impacts along the supply chain</p> <p>Description: Negative impacts related to the supply of goods and services from suppliers, in particular with regard to the impacts generated by them on environmental aspects</p> | Negative Potential | GRI 308-1 | Supplier Company | Caused by the Company and related to it through its business relations |
| | <p>Impact: Negative social impacts along the supply chain</p> <p>Description: Negative impacts related to the supply of goods and services from suppliers, in particular with regard to impacts generated by them on social aspects</p> | Negative Potential | GRI 414-1 | | |
| Customer satisfaction | <p>Impact: Customer dissatisfaction and market unreliability</p> <p>Description: Lack of customer satisfaction in terms of product quality and service provided</p> | Negative Potential | N/A. | Company Customers | Caused by the Company |
| Occupational Health and Safety | <p>Impact: Work-related injuries</p> <p>Description: Accidents or other incidents at the workplace, with negative consequences for the health of direct employees or external collaborators</p> | Negative Actual | GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-4 GRI 403-5 GRI 403-6 GRI 403-7 GRI 403-9 | Company Employees Collaborators | Caused by the Company |
| Development, staff well-being, inclusiveness and respect for Human Rights | <p>Impact: Training and growth of workers</p> <p>Description: Improvement of workers' skills through training and professional development activities, general and technical programs, also linked to personalized growth and evaluation objectives (e.g. career development plans)</p> | Positive Actual | GRI 404-1 | Company Employees Collaborators | Caused by the Company |
| | <p>Impact: Recruiting and talent attraction</p> <p>Description: Company growth and development enable recruitment initiatives to attract new resources and talent</p> | Positive Actual | GRI 401-1 | | |

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| | | | | | |
|-------------------------------------|---|-----------------------|-------------------------------------|----------------------------|-----------------------|
| | <p>Impact: Diversity in governing bodies and among employees</p> <p>Description: Lack of diversity in governing bodies and among employees with direct and indirect impacts on the affirmation of equality</p> | Negative Potential | GRI 405-1 | | |
| | <p>Impact: Discrimination and non-inclusive practices in the workplace</p> <p>Description: Negative impacts on employee satisfaction and motivation due to discrimination (e.g. gender, age, ethnicity, etc.) or other non-inclusive practices</p> | Negative Potential | GRI 406-1 | | |
| | <p>Impact: Violation of human rights</p> <p>Description: Violation of human rights (e.g. right to freedom of assembly and collective bargaining, child labor, forced or compulsory labor) along the supply chain and within the company</p> | Negative Potential | GRI 408-1 GRI 409-1 | | |
| Local community support | <p>Impact: Local community support</p> <p>Description: Support and promotion of initiatives and projects in the social, cultural and related fields to the enhancement of the territory</p> | Positive Actual | N/A. | Company Local community | Caused by the Company |
| ENVIRONMENTAL RESPONSIBILITY | | | | | |
| Energy consumption and emissions | <p>Impact: Energy consumption</p> <p>Description: Energy consumption from renewable and non-renewable sources, with consequent negative impacts on the environment and reduction of the energy stock</p> | Negative Actual | GRI 302-1 | Company | Caused by the Company |
| | <p>Impact: Generation of direct and indirect GHG emissions (Scope 1 and 2)</p> <p>Description: Contribution to climate change through direct and indirect GHG energy emissions, related to activities carried out in the organization's offices and sites</p> | Negative Actual | GRI 305-1 GRI 305-2 | | |
| Waste management | <p>Impact: Waste generation</p> <p>Description: Environmental impacts related to the production of hazardous and non-hazardous waste and its inadequate disposal</p> | Negative Actual | GRI 306-1 GRI 306-2 GRI 306-3 | | |

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| | | | | | |
|--------------------------------|---|--------------------|-----------|-------------------|-----------------------|
| Materials | <p>Impact: Use of materials</p> <p>Description: Environmental impact related to the use of materials for production, even along the supply chain</p> | Negative Actual | GRI 301-1 | | |
| | PRODUCT RESPONSIBILITY | | | | |
| Innovation and product quality | <p>Impact: Non-compliance for health and safety of products</p> <p>Description: Development of products that do not meet quality and safety standards that aligned with industry best practices</p> | Negative Potential | GRI 416-2 | | |
| | <p>Impact: Promotion of Research and Development activities</p> <p>Description: Promotion of innovative products attentive to market trends and needs and implementation of Research and Development activities with impacts on stakeholders' expectations and the organization's competitiveness</p> | Positive Actual | N/A. | Company Customers | Caused by the Company |

GRI CONTENT INDEX

| | |
|--------------------|--|
| DECLARATION OF USE | Comet S.r.l. has reported in accordance with the GRI Standards for the period from 01.01.2023 to 31.12.2023. |
| GRI 1 | GRI 1 – Foundation 2021 |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | |
|---|---|-----------------|----------------------|--------|-------------|
| | | | REQUIREMENTS OMITTED | REASON | EXPLANATION |
| GRI 2: General Disclosures (2021) | | | | | |
| The organization and its reporting practices | | | | | |
| 2-1 | Organizational details | 6, 52 | | | |
| 2-2 | Entities included in the organization's sustainability reporting | 52 | | | |
| 2-3 | Reporting period, frequency, and contact point | 52 | | | |
| 2-4 | Restatement of information | 60 | | | |
| 2-5 | External Assurance | 52 | | | |
| Activities and workers | | | | | |
| 2-6 | Activities, value chain, and other business relationships | 6, 21-22, 39-40 | | | |
| 2-7 | Employees | 54 | | | |
| 2-8 | Workers who are not employees | 54 | | | |
| Governance | | | | | |
| 2-9 | Governance structure and composition | 9-10, 52 | | | |
| 2-10 | Nomination and selection of the highest governance body | 9-10 | | | |
| 2-11 | Chair of the highest governance body | 9-10 | | | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 16, 52 | | | |

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| | | | | | |
|---|---|---|----------------------------|-----------------------------|---|
| 2-13 | Delegation of responsibility for managing impacts | 52 | | | |
| 2-14 | Role of the highest governance body in sustainability reporting | 52 | | | |
| 2-15 | Conflicts of interest | 9 | | | |
| 2-16 | Communication of critical concerns | 11-12 | | | |
| 2-17 | Collective knowledge of the highest governance body | 15-16 | | | |
| 2-18 | Evaluation of the performance of the highest governance body | At present, a procedure for the evaluation of members of the Board of Directors which takes into account environmental and social criteria has not been formalized. | | | |
| 2-19 | Remuneration policies | 10 | | | |
| 2-20 | Process to determine remuneration | At present, a procedure for overseeing the process of determining the remuneration of the Board of Directors has not been formalized. | | | |
| 2-21 | Annual total compensation ratio | | 2-21.a 2-21.b 2-21.c | Confidentiality constraints | Disclosure 2-21 has not been reported for reasons of confidentiality. Comet S.r.l. does not have a public disclosure on remuneration and is not subject to any regulatory obligation. |
| Strategy, policies and practices | | | | | |
| 2-22 | Statement on sustainable development strategy | 3 | | | |
| 2-23 | Policy commitments | 13-14 | | | |
| 2-24 | Embedding policy commitments | 13-14 | | | |

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| | | | | | |
|---|---|---|--|--|--|
| 2-25 | Processes to remediate negative impacts | 64 | | | |
| 2-26 | Mechanisms for seeking advice and raising concerns | 11-12 | | | |
| 2-27 | Compliance with laws and regulations | During 2023, no penalties were paid and there were no significant instances of non-compliance with laws and regulations | | | |
| 2-28 | Memberships | 6 | | | |
| Stakeholder engagement | | | | | |
| 2-29 | Approach to stakeholder engagement | 14, 15 | | | |
| 2-30 | Collective bargaining agreements | 28, 54 | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-1 | Process to determine material topics | 15-18, 64-67 | | | |
| 3-2 | List of material topics | 16-18 | | | |
| TOPIC-SPECIFIC STANDARDS | | | | | |
| Material topic: Ethics, Compliance and Cybersecurity | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 11-12 | | | |
| GRI 205: Anticorruption (2016) | | | | | |
| 205-3 | Confirmed incidents of corruption and actions taken | During the reporting period, there were no reports of established corruption that led to dismissal of employees or to measures for which contracts with business partners were resolved or not renewed due to corruption-related violations. In addition, during the reporting period, there were no incidents of public legal cases related to corruption against Comet or its employees | | | |
| GRI 206: Anti-competitive behavior (2016) | | | | | |
| 206-1 | Legal actions for anti-competitive behavior, | During the reporting period, there were no pending or concluded legal actions regarding anti-competitive | | | |

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| | | | | | |
|---|--|--|--|--|--|
| | anti-trust, and monopoly practices | behavior, antitrust violations, and related monopolistic practices in which Comet was identified as a participant. | | | |
| GRI 418: Customer Privacy (2016) | | | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 12 | | | |
| Material topic: Value creation | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 37-38 | | | |
| GRI 201: Economic performance (2016) | | | | | |
| 201-1 | Direct economic value generated and distributed | 38 | | | |
| Material topic: Supply Chain Management | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 39-40 | | | |
| GRI 308: Supplier Environmental Assessment (2016) | | | | | |
| 308-1 | New suppliers that were screened using environmental criteria | During 2023, no new suppliers were evaluated according to environmental criteria | | | |
| GRI 414: Supplier Social Assessment (2016) | | | | | |
| 414-1 | New suppliers that were screened using social criteria | During 2023, no new suppliers were evaluated according to social criteria | | | |
| Material topic: Customer Satisfaction | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 23-25 | | | |
| Material topic: Occupational Health and Safety | | | | | |
| GRI 403: Occupational Health and Safety (2018) | | | | | |
| 403-1 | Occupational health and safety management system | 33 | | | |
| 403-2 | Hazards identification, risk assessment and incident investigations | 33-34 | | | |

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| | | | | | |
|--|--|---|--|--|--|
| 403-3 | Occupational health services | 33-34 | | | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | 33-34 | | | |
| 403-5 | Worker training on occupational health and safety | 33-34 | | | |
| 403-6 | Promotion of worker health | 34 | | | |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationship | 33-34 | | | |
| 403-9 | Work-related injuries | 59 | | | |
| Material topic: Development, staff well-being, inclusiveness and respect for Human Rights | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 28-32 | | | |
| GRI 401: Employment (2016) | | | | | |
| 401-1 | New employee hires and employee turnover | 29-30, 55 | | | |
| GRI 404: Training and education (2016) | | | | | |
| 404-1 | Average hours of training per year per employee | 31-32, 58 | | | |
| GRI 405: Diversity and equal opportunities (2016) | | | | | |
| 405-1 | Diversity of governance bodies and employees | 28-30, 55-58 | | | |
| GRI 406: Non-discrimination (2016) | | | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | During the reporting period, no incidents of discrimination based on race, color, gender, religion, political opinion, national descent or social origin were detected. | | | |
| GRI 408: Child labor (2016) | | | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | 39 | | | |
| GRI 409: Forced or compulsory labor (2016) | | | | | |

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| | | | | | |
|---|--|--------------|--|--|--|
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | 39 | | | |
| Material topic: Local community support | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 41, 42 | | | |
| Material topic: Energy consumption and emissions | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 46-47 | | | |
| GRI 302: Energy (2016) | | | | | |
| 302-1 | Energy consumption within the organization | 46, 60-62 | | | |
| GRI 305: Emissions (2016) | | | | | |
| 305-1 | Direct (Scope 1) GHG emissions | 47, 61-62 | | | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 47, 61-62 | | | |
| Material topic: Waste management | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 49-50 | | | |
| GRI 306: Waste (2020) | | | | | |
| 306-1 | Waste generation and significant waste-related impacts | 49-50 | | | |
| 306-2 | Management of significant waste-related impacts | 49-50 | | | |
| 306-3 | Waste generated | 49-50, 62-63 | | | |
| Material topic: Materials | | | | | |
| GRI 3: Material topics (2021) | | | | | |
| 3-3 | Management of material topics | 48 | | | |
| GRI 301: Materials (2016) | | | | | |
| 301-1 | Materials used by weight or volume | 48, 60 | | | |
| Material topic: Innovation and product quality | | | | | |
| GRI 3: Material topics (2021) | | | | | |

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| | | | | | |
|--|---|---|--|--|--|
| 3-3 | Management of material topics | 21- 25 | | | |
| GRI 416: Customer Health and Safety (2016) | | | | | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | During the reporting period, there were no incidents of violation regarding regulations and/or voluntary codes concerning the health and safety impacts of the products and services offered. | | | |