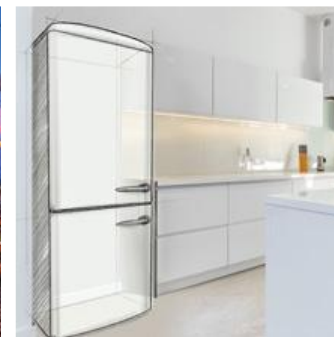
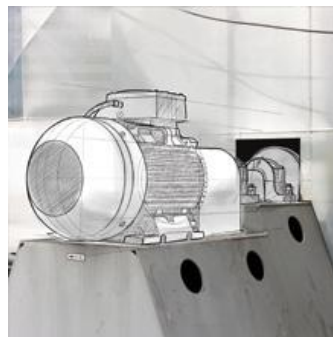
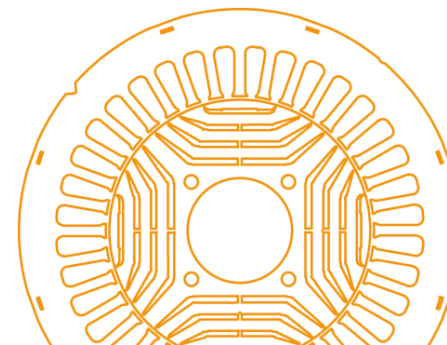
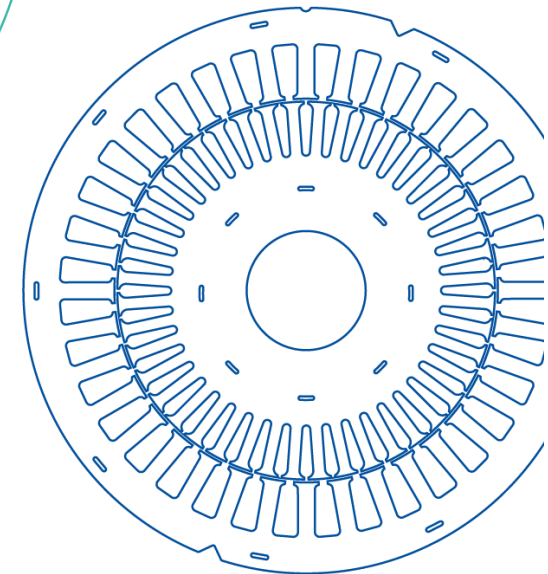
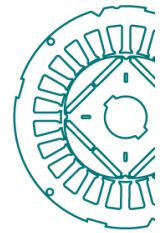
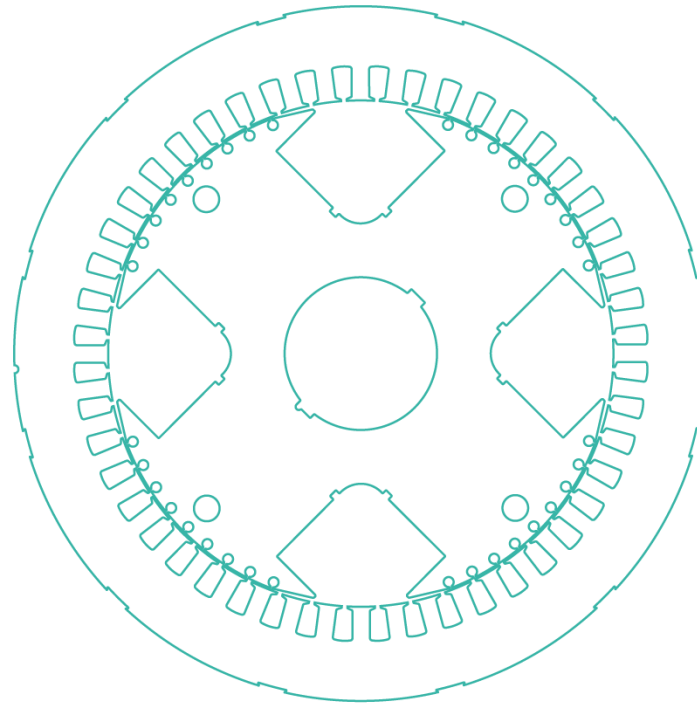


Sustainability Plan



Methodology



Methodological approach: the GHG Protocol

GHG emissions are classified in 3 scopes used to define and quantify sources of greenhouse gas emissions produced

The organizational **carbon footprint** is an indicator that quantifies the environmental impact of **production and organizational activities**, calculating the total greenhouse gas emissions generated by an organization. It includes not only carbon dioxide (CO₂), but also other gases, as methane (CH₄) and nitrous oxide (N₂O), which are converted into an equivalent value of CO₂ (CO₂e) using specific Global Warming Potentials (GWP).



GHG Protocol (Greenhouse Gas Protocol): globally **recognized framework** for **measuring and managing GHG emissions**. It provides **comprehensive standards, guidance, and tools** for organizations to quantify and report their emissions. *It was developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).*

Scope 1

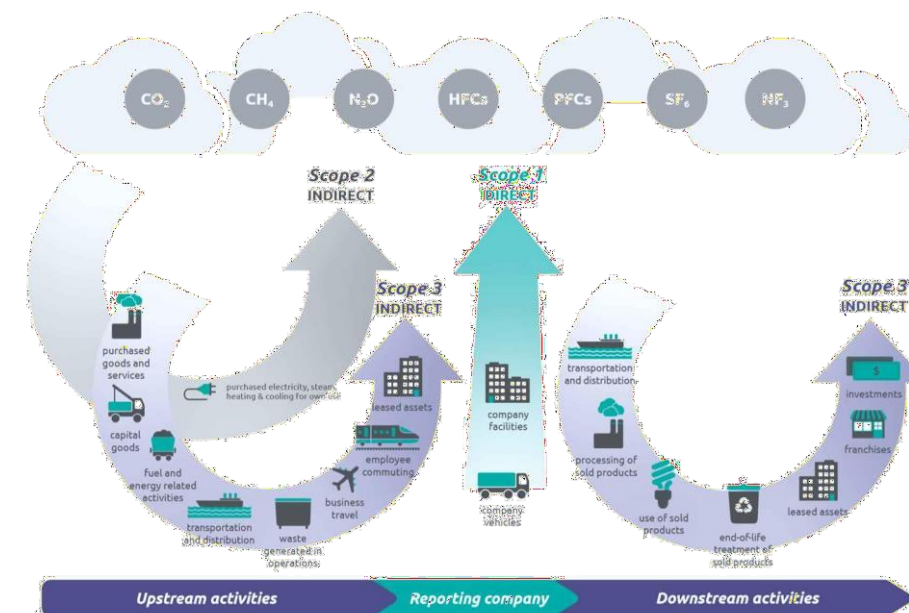
Direct emissions from sources owned or controlled by the company, such as **on-site fossil fuel combustion or fleet fuel consumption**.

Scope 2

Indirect emissions **from purchased electricity**, i.e., emissions from utility providers proportional to the amount of electricity purchased and consumed.

Scope 3

All other indirect emissions **from entities not controlled or owned** by the company along the supply chain deriving from **both upstream** (e.g. purchased materials) and **downstream** (e.g. use of sold products) activities.



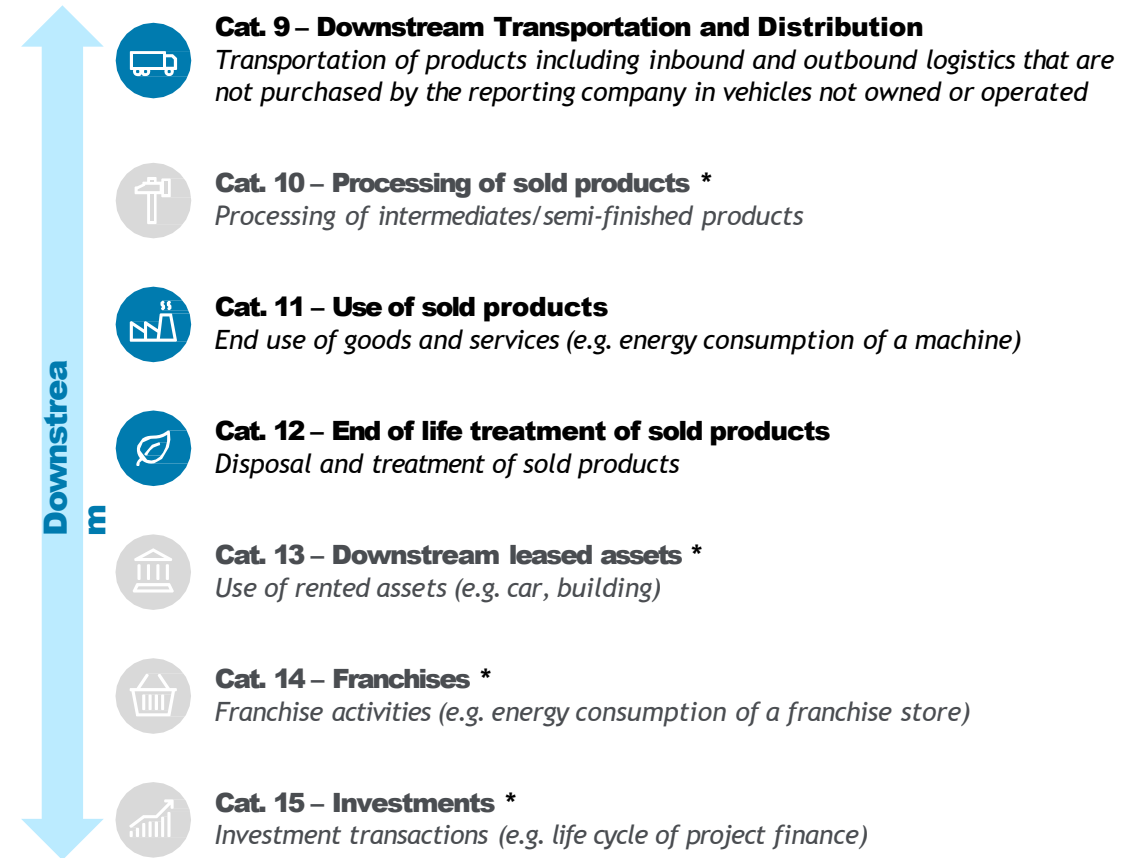
The GHG Protocol is **widely used by companies** for carbon accounting, helping them to **identify their emissions sources, set reduction targets, and track progress**. It also forms the basis for many national reporting standards, carbon markets, and climate action initiatives.

GHG Protocol | Scope 3

Scope 3 categories included and excluded from the perimeter



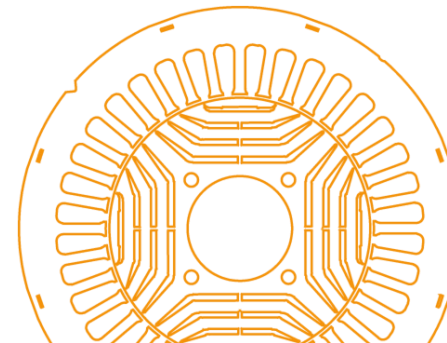
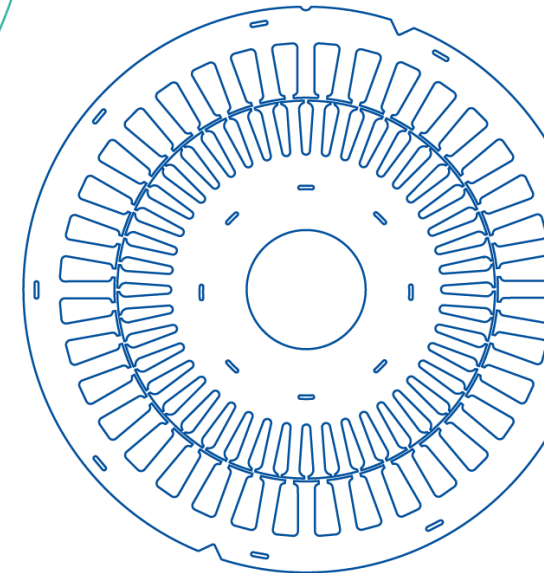
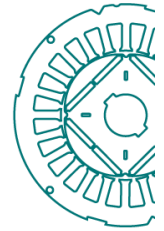
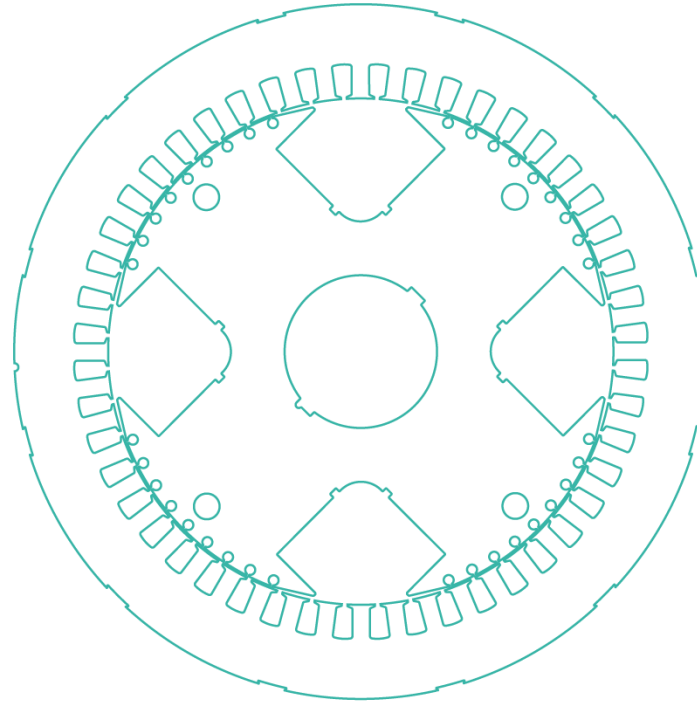
Scope 3 categories










* Categories not included in this calculation as they have not been identified as relevant

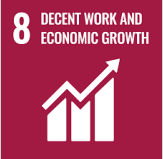





** Category not included in this calculation due to data collection constraints

Sustainability plan



SDG	Objective	Actual (2024)	KPI	Time Line
	Reduction of scope 1 and scope 2 emissions	5% (Group's renewable energy mix)	Achieve 30% renewable energy in the Group's energy mix by 2030	By 2030
		0% (heat pumps installed)	Reduce fuel consumption for building heating by 70% through solutions such as heat pumps and electrification	By 2030
		30% (electric/ hybrid vehicles)	Replace 60% of internal combustion engine cars with lower-emission alternatives (hybrid, electric)	By 2030
		90% LED system installed (Eurotranciatura Spa)	Achieve 80% coverage of lighting systems with LED systems in the Group	By 2030
		0% ISO 50001	Achieve 50% of Group companies certified ISO 50001 weighted on energy consumption	By 2030
	Reduction of Scope 3 emissions	0	Set up 2 annual working groups with suppliers to reduce emissions linked to the procurement of raw materials through low-carbon solutions.	By 2027
		0	Develop a Life Cycle Assessment analyses on products sold	By 2030
	Circular economy promotion	0	Introduce a 25% recycled content requirement for aluminum and steel to reduce Scope 3 emissions.	By 2030

SDG	Objective	Actual (2024)	KPI	Time Line
 	Adopting policies and monitoring processes for equality and diversity in the workplace	0 certifications	2 certified Italian companies (UNI/PdR 125:2022)	By 2030
 		Group's Baseline 2024: 105 injuries	30% annual reduction of number of injuries based on the 2024 baseline to achieve the goal of zero accidents in three years	By 2027
	Promoting a healthy and safe working environment	Only in Eurotranciatura Mexico and EuroMisi High Tech	Organise at least 1 annual event for legal entities on the topic of safety (e.g. safety week).	By 2027
	Creating an Employee Satisfaction Survey	0% employees involved in the survey	38% coverage of employees who are involved in the survey	By 2027
	Promoting the mental and physical wellbeing of employees through policies that support mental and physical health	0 well-being programs	3 Group-wide initiatives in the medium term relating to wellbeing programs involving at least 30% of the company's workforce, with annual monitoring of satisfaction and perceived effectiveness of the initiatives.	By 2030
	Increase in the number of courses on ESG topics	1	2 courses per year on ESG topics	By 2027

SDG	Objective	Actual (2024)	KPI	Time Line
 	Monitoring risks in the supply chain and ensuring clear relationships with suppliers	0% of strategic suppliers (by expenditure) assessed according to ESG criteria	70% of strategic suppliers (by expenditure) assessed according to ESG criteria	By 2027
 	Definition of a Social Investment Policy	1 initiative	2 initiatives with a positive social impact supported by the Group during the year	By 2030
	Update the composition of the working group with the addition of the purchasing function	3 meetings	10 annual meetings held by the Working Group	By 2027
	Guarantee the protection and security of personal data and company information	10% company with certification	30% of company sites certified by TISAX	By 2030