



# NON-FINANCIAL DISCLOSURE

Drafted pursuant to Legislative Decree 254/2016

FY 2022

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## 1. LETTER TO STAKEHOLDERS

*CECOMP SpA has drawn up and presents the first edition of the Non-Financial Report (Non-Financial Disclosure - NFD) as a voluntary choice decided by the Board of Directors to give a tangible sign of a change in the economic and entrepreneurial paradigm towards "sustainable success", understood as the "creation of value in the long term for the benefit of shareholders, taking account of the other stakeholders relevant to the company".*

*Non-financial reporting summarises and illustrates to its stakeholders the objectives, activities and economic, social and environmental impacts generated by the organisation itself with a view to corporate sustainability.*

*Sustainability is an act of responsibility and commitment to ensure growing well-being (economic, social and environmental) with the prospect of leaving future generations with a quality of life no lower than the current one.*

*Responsibility and commitment that CECOMP SpA wants to accentuate, in a period of strong technical, technological, economic and social changes, accelerated by a constantly evolving geopolitical situation, by embarking on a path of entrepreneurial development aimed at creating value for all stakeholders (customers, employees, suppliers, financial institutions, shareholders, local community, ...) whose actions may affect the organisation's ability to successfully implement its strategies and achieve predefined objectives.*

*The Non-Financial Report is prepared in compliance with the provisions of Legislative Decree 254/2016 and with reference to article 3 (Individual non-financial disclosure) and article 7 (Voluntary compliant non-financial disclosures), as well as in compliance with the sustainability indicators established by the Global Reporting Initiative (GRI Standards:2020) for reporting aspects relating to economic, social and environmental sustainability of an organisation. It has also been prepared in such a way as to be able to include key performance indicators (KPI) in accordance with Regulation (EU) 2020/852 (European Taxonomy), a prerequisite for planning any future investments for eco-sustainable activities.*

*CECOMP SpA maintains high awareness of the importance of the challenges posed by the topics of sustainable development and environmental protection, as well as those posed by the ability to satisfy customer needs and by enhancing the people who work in its organisation.*

*The Chair of the Board of Directors  
Paolo FORNERIS*

## 2. STRUCTURE OF THE SUPPORT DOCUMENTS FOR THE NFD

This Non-Financial Report (Non-Financial Disclosure - NFD), drafted pursuant to Legislative Decree 254/2016, is supported by an internal document structure, integrated in the corporate governance system, which illustrates the process of preparing this document. This process is further described in a Work Plan, and in a formalised procedure for collecting data and “non-financial” information. The documents relating to the identification of the reporting scope, the mapping and involvement of stakeholders as well as the method of preparing the materiality analysis with the related materiality matrix follow. The document structure supporting the NFD is completed by the procedure relating to the definition of the "Sustainable Business Model" and the procedure relating to the "management of corporate risks integrated with ESG risks and climate risks".

Since non-financial data are complex and composite, in relation not only to the type of business of the company but also in relation to their specificity and their origin, CECOMP SpA has documented both the method of recording them and the levels of verification (implementing an internal control system), leaving a trace of who initially operated (company Operational Representatives) and how the quantity in question was recorded, processed and controlled. In other words, a control system has been set up on data and "non-financial" information in such a way that each data and/or information can demonstrate that it has an origin, that it has undergone final verification and validation as for economic-financial data.

Furthermore, article 3, paragraph 7 of Legislative Decree 254/2016 expressly provides that the Supervisory Body supervises compliance with the provisions of this Decree and reports on it in the Annual Report to the shareholders' meeting.

## 3. CECOMP S.p.A.: THE COMPANY

CECOMP SpA is part of the Italian industrial group owned by the Forneris family founded in April 1978, and today made up of five companies (subsidiaries and/or associates) located throughout the world: Cecom S.p.A., Cecom Doo, Seltap S.r.l., Icona Design Group S.r.l., Microlino Italia S.r.l.

The group experiences continuous growth with an expansion of the offer (design, electric cars and serial production) and of the industrial footprint.

In particular, CECOMP SpA is active in the fields of design and production of prototype models, control gauges, masters, equipment, moulds and the production of body parts with laser cutting, moulding and welding assembly processes.

### 3.1 HISTORY

The company was founded in 1978 from an intuition and passion of Giovanni Forneris, and immediately specialised in bodywork to develop "artisan" models and prototypes.

Over the years, thanks to the constant professionalism and technologies appreciated by its customers, it collaborates with important international organisations in various industrial sectors,

first of all the automotive sector, creating models and prototypes for the motorcycle sector and commercial and industrial vehicles. In 1988, CECOMP (acronym for “CENTRE OF EXPERIENCES FOR CONSTRUCTION OF MODELS AND PROTOTYPES”) begins a path of growth, expansion (especially in Japan and the Far East) and diversification, aimed at the development and industrialisation of the vehicle.

Starting from the early 2000s, through a number of acquisitions, the production segment of moulds, parts and prototype subgroups was further implemented, and a new line of business was launched in the field of saddle production.

The growth path then continues through the establishment of subsidiaries and associated companies, thanks to which the range of intervention extends to design, style models, show cars, mass production of body components for premium-range cars. In parallel with the development of expertise, the company also expands geographically, following the opening of further operating offices in Piedmont and the inauguration of a production site in Slovenia.

In summary, CECOMP is today a company able to provide engineering activities and create products from the prototype to production. The technologies used are very varied, and extend from the traditional ones to the sophisticated CAD/CAM systems and, consequently, the equipment and systems adopted allow to operate on a range of extremely diversified products.

In Italy, the company is currently divided into one production unit and two operating units:

## **1) Production Unit “La Loggia”**

Via Ronchi, 10 – 10040 La Loggia TO

The focus of this unit develops above all in the planning of corporate strategies, commercial and marketing activities, the design and development of new processes, purchasing and procurement processes, but also production activities such as assembly and pertaining to calibres, moulds, equipment and prototypes.

## **2) Operating Unit “Piobesi”**

Via della Masolina, 8 – 10040 Piobesi TO

Site that mainly provides laser cutting, moulding and assembly activities and undergoing expansion to rationalise production flows, improve the working environment and extend the finished product storage area.

## **3) Operating Unit “Moncalieri”**

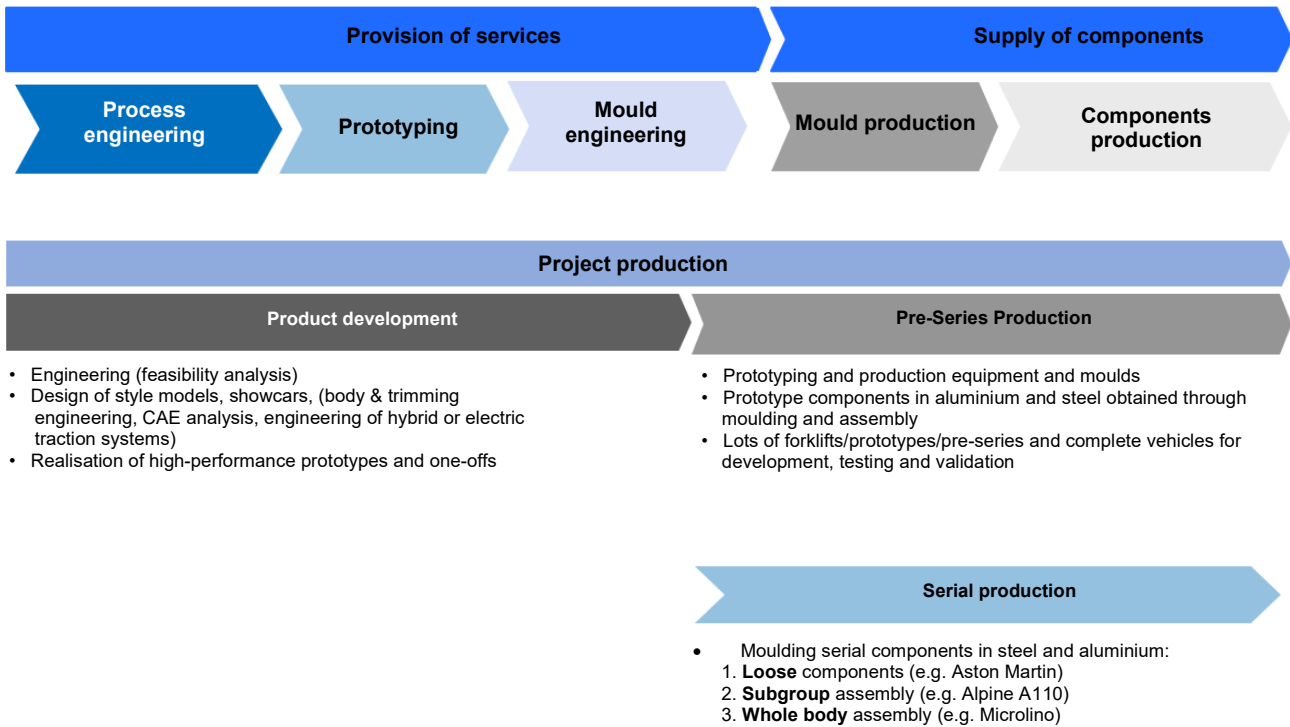
Via Vittime di Piazza Fontana, 38 e 41 – 10024 Moncalieri TO

Unit involved in laser cutting, moulding, assembly, for both serial production and for prototypes.

### 3.2 SIGNIFICANT ACTIVITIES AND BRANDS

The significant activities carried out by CECOMP (registered trademark) concern the design and production of prototype models, control gauges, masters, equipment, moulds, as well as the production of body parts with laser cutting, moulding and welding assembly processes.

The following diagram details the different areas of intervention:



### 3.3 PLACE OF BUSINESS

CECOMP has developed its own network of relationships both as regards the sale of products and services and for relations with its suppliers, above all in Europe with particular reference to the European Union (in order of importance France, Italy and Germany), the United Kingdom and Switzerland.

### 3.4 CORPORATE GOVERNANCE

CECOMP SpA is a joint-stock company with registered office in Turin.

The ownership structure consists of two legal entities, TRADE SApA and NANKAI ss, which respectively hold 98% and 2% of the shares. Corporate Governance is made up of the set of rules and relationships, tools, processes and systems, which aim at the correct management of the company itself.

CECOMP has adopted an ordinary Corporate Governance system, structured in the components listed below:

- **Shareholders' Meeting**, competent to resolve on matters reserved to it by law or by the Articles of Association;
- **Board of Directors**, with administrative functions, which is responsible for corporate management and decisions on economic, environmental and social matters; it is made up of four members, including Paolo Forneris who has taken the position of Chair of the BoD.  
Two directors have a proxy, one as employer pursuant to and for the effects of article 2, paragraph 1, letter b) of Legislative Decree 81/08 and the other for ordinary and extraordinary management activities with particular reference to production and commercial aspects.
- **Board of Statutory Auditors**, with supervisory functions on the work of the Board of Directors and control of legality.

The shareholders, the Board of Directors and the Board of Statutory Auditors constitute the corporate body of the company. This body is supported by the **Independent Auditors**, which carry out the statutory audit of the financial statements and the related accounting checks, by the **Supervisory Body**, which performs both control and supervisory actions on the functioning and observance of "Model 231" and by the **Control Risk and Sustainability Committee**, which supports the BoD in risk mitigation and corporate reporting on sustainability. The CRS Committee is made up of the Heads of the Administration, Finance and Control, Human Resources, Quality, Environment and Safety, Management Secretariat and Treasury, Information Systems areas.

### 3.5 GOVERNANCE TOOLS

In consideration of the growing technological and legal complexity, as well as the increase in competitiveness within its reference sector, CECOMP has decided to adopt Governance tools aimed at reducing threats and exploiting potential opportunities. The Governance tools that have been adopted by the Board of Directors are of a different nature and each of them helps to monitor the relevant issues for maintaining the competitive advantage over the competition. Below is a brief overview of the tools adopted in relation to the purpose for which they were provided.

**1) ERM (Enterprise Risk Management):** integrated and global approach to risk management that translates into a proactive model which, through the analysis of risk areas conducted in a systematic way, provides the Board of Directors and management with the tools to monitor, mitigate and respond to the same risks. The Enterprise Risk Management (ERM) model was designed and developed starting from the framework "Enterprise Risk Management – integrating with strategy and Performance (2017) of the Committee of Sponsoring Organisation (COSO) of the Treadway Commission" integrated with further frameworks that introduced ESG risks and climate risks.



- 2) SBM (Sustainable Business Model):** is a Business Model innovation that incorporates attention to stakeholders for the creation of monetary (economic) and non-monetary (environmental and social) value by adopting a perspective not oriented only to short-term logics but also to long-term ones ("Sustainable Success"). The SBM facilitates a better understanding of the strategic aspects relating to the impacts of the main external factors on the organisation and on how to create value for customers and other stakeholders.
- 3) MOG231 (Organisation, Management, and Control Model pursuant to Legislative Decree 231/01):** document formalised to respond to the "administrative liability of companies and entities" and consisting of a map of the company's activities sensitive to the risk of committing predicate offences, the organisational and management procedures used by the same as risk prevention tools and a comparison between the predicate offences and the document structure present in the organisation.
- 4) Non-Financial Report (NFD - Non-Financial Disclosure) pursuant to Legislative Decree 254/16,** which transposed Directive 2014/95/EU: document that aims to provide integrated and complementary disclosure to as reported in the financial statements and relating to environmental, social and governance (ESG) aspects. The disclosure is therefore aimed at providing all the information necessary to understand activities carried out, performance, results achieved, placing the stakeholders in the position to be able to make informed decisions. The approval of all material topics in the ESG area, as well as the approval of the Non-Financial Disclosure are the responsibility of the Board of Directors, as the highest governing body of the Company.

### 3.6 MISSION AND VISION

The corporate **mission** indicates the declarations of intent of an organisation, i.e. its ultimate goal, what distinguishes it from its competitors and allows it to achieve pre-established results. For CECOMP the mission is summarised as follows:

***“We build stylish models and produce in series complete new cars in low volumes. Partners of the world's leading OEMs, we produce show cars, hand-beaten and pre-series prototypes for R&D activities, manufacture prototype and production moulding equipment. We can manage turnkey projects from development to industrialisation and we experiment with new forms of sustainable mobility.”***

The **vision** summarises in one sentence the growth path followed by the company from its foundation to today:

***“From the history of a small Italian bodywork shop to the evolution into an industrial reality of international prestige, capable of supporting all phases of the product life cycle”.***

## 4. CECOMP S.P.A.: THE COMPANY

### 4.1 SCALE OF THE ORGANISATION

The company's activity develops according to two business lines, consisting of serial production and project production, managed in 2022 with an accurate employee workforce at 31/12/2022 equal to **215** units, all employed within the Metalworking CCNL (Collective Contract National Labour). Below is the breakdown of employees based on the type of employment contract (permanent and fixed-term), gender and origin:

#### Total number of employees by employment contract and by gender

	Permanent (total)	Fixed-term (total)
Men	192	2
Women	21	0

#### Total number of employees by employment contract by geographical area

	Permanent	Fixed-term
Metropolitan City of Turin	195	2
Other Piedmont Provinces	16	0
Outside Piedmont	2	0

#### Total number of employees by type of employment and by gender

	Full time	Part-time
Men	192	1
Women	19	3

During 2022, the company also made use of activities provided by temporary workers who mainly carried out production activities (e.g. moulding, laser cutting, assembly and bodywork, robotic welding) and whose workforce at 31.12.2022 is equal to 52 units.

### 4.2 DELEGATION AND PROXY SYSTEM

An adequate system of delegations (**management**, pursuant to article 2381 of the civil code, and/or of **functions**) and proxies ensures a clear and transparent representation of the process of formation and implementation of strategic and operational decisions, in relation to the organisational structure and to corporate objectives.

The administrative body of CECOMP deemed it necessary to use the proxy instrument to give another party not belonging to the Board of Directors the power to act in its name and on its behalf

in carrying out legal acts for the correct management of activities related to the issuance of residence permits and employment of foreign citizens.

Furthermore, the CECOMP Board of Directors has assigned internal management delegations pursuant to article 2381 of the civil code and delegation of functions to some employees for the continuous improvement of the management of the company's activities.

## 4.3 SUPPLY CHAIN, VALUE PROPOSAL, VALUE CREATION AND MARKETS SERVED

### 4.3.1 Supply chain

The CECOMP supply chain is represented by the set of suppliers of products (e.g. raw materials) and providers of services, including primary services (e.g. energy), technical services, IT services and transport-related services.

In particular, the critical suppliers/providers are as follows:

- Providers of services or processes specialised in technological areas. These providers form a network of companies and historical collaborators-suppliers that also allows CECOMP to bridge the dimensional gap with respect to its main competitors in Europe;
- Suppliers of plant and machinery for the joint design and supply of technically advanced solutions in terms of quality and process efficiency;
- Suppliers of raw materials and critical components;
- Partnerships with companies in the sector for joint research projects in the field of electric vehicles and mobility in general;
- Research institutes (Universities, training centres, industrial and professional technical institutes).

### 4.3.2 Value proposals

CECOMP offers a complete service to the customer, thanks to consolidated know-how, wide-ranging skills and high and flexible production capacity.

The critical success factors are:

- **Experience and reliability:** CECOMP has been operating in the sector for over 40 years and has developed experience and know-how that not only guarantee stability to the business but also allow customers and suppliers to become loyal, with whom solid and long-lasting relationships are established;
- **Provision of complete services:** possibility of covering the entire development process of a vehicle, from design and engineering to serial production;

- **Technology and production capacity:** CECOMP has technologically advanced plants and machinery, through which it is possible to guarantee flexible productions in terms of volumes, ensuring quality and efficiency;
- **Innovation:** management of research and development and technological innovation projects both internally and in competition with partners in the sustainable mobility sector and other complementary sectors. These activities allow periodic patent registrations and generate appreciable synergies with partners on transformation processes and experimental materials;
- **Quality control:** CECOMP guarantees constant control of quality standards throughout the value chain with constant monitoring and total traceability from the procurement phase to after-sales;
- **Competitiveness in sales prices:** efficiency in production processes and project management allows the formulation of commercial offers with competitive sales prices;
- **Management:** organisational structure divided into functional areas and overseen by highly experienced and competent professionals;
- **Proactive commercial approach:** through a structured technical-commercial team, CECOMP is able to assist the customer along the project process starting from the identification of needs and up to the search and choice of the best solutions.

### 4.3.3 Sectors and markets served

CECOMP mainly supplies products and provides services to private entities (B2B) operating in the automotive sector.

The main customers are located in Europe and in particular in the European Union (in order of importance France, Italy and Germany), in the United Kingdom and in Switzerland.

## 4.4 COMPANY PROCESSES

The main processes of CECOMP are divided into primary, support for implementation and improvement.

- **The primary processes** consist of the process of strategy planning, offer development estimation, design and development of new processes, prototype construction, purchases and procurement, serial production.
- **The support processes for implementation** consist of human resource management, information systems, finance and control administration, maintenance management, measurement instrument management, documented information management.
- **The support processes for improvement** consist of process and system audits, complaint and non-conformity management, customer satisfaction monitoring.

## 4.5 MANAGEMENT SYSTEMS AND QUALIFICATIONS

A management system is a set of rules and procedures that a company can apply in order to achieve defined objectives, such as:

- Customer satisfaction;
- Continuous improvement of the organisation's performance;
- Demonstration to third parties (i.e. customers or potential customers, control bodies, suppliers or other parties external to the company), that the organisation is able to continuously deliver on its commitments and meet customers' requirements.

More generally, the ultimate goal of a management system is to adopt tools that allow the company to keep its processes and activities under control.

CECOMP Management Systems are certified in compliance with the following technical standards:

- **UNI EN ISO 9001:2015** (Quality Management Systems – Requirements);
- **UNI EN ISO 14001:2015** (Environmental Management Systems – Requirements and use guide);
- **IATF 16949:2016** (Standard for the Automotive Quality Management System).

CECOMP in 2019 obtained the **TISAX**® (Trusted Information Security Assessment eXchange) certification related to information security in the automotive industry and which is accredited by the ENX Consortium. It is an audit standard based on UNI CEI EN ISO/IEC 27001:2017 and represents a list of self-assessment checks to be conducted on suppliers and service providers.

## 4.6 ASSOCIATIONS

The company plays an active role in sector associations and organisations that allow it to remain constantly informed on the needs of the various stakeholders, guaranteeing continuous benefits both for the workers who operate in the production processes and for customers, local communities, etc.

Below is a list of the main associations to which CECOMP adheres:

- **Industrial Union of Turin**
- **National Association of the Automotive Industry (ANFIA)**

## 5. METHODOLOGICAL NOTE

### 5.1 METHODOLOGY FOR PREPARING THE NON-FINANCIAL DISCLOSURE (NFD)

For the drafting of the NFD, and in consideration of the transparency with which CECOMP wishes to interact with its stakeholders, specific procedures have been formalised, which define roles, responsibilities, activities, controls and information flows in relation to the non-financial data

reporting process. Since CECOMP guarantees the objective traceability of the activities, data and information that have contributed to composing this document, it has used these procedures as operational guidelines.

The information contained in the CECOMP NFD refers to the topics identified as material and to the related indicators that reflect the significant economic, environmental and social impacts of the organisation or that could substantially influence the evaluations and decisions of the stakeholders. The definition of the material topics, which are updated annually, and the direct involvement of the Company's stakeholders, guided the identification of the data and information to be reported.

The main objectives, the description of the strategic approach to the relevant non-financial topics and the main risks generated and suffered with respect to these areas, including the methods of managing them, are covered in the relative sections of this document.

## 5.2 REGULATORY REFERENCES

The national and European legal regulations as well as the guidelines (European Commission guidelines) that provide an interpretation of the same regulations are the basis of the choice of CECOMP to adopt the voluntary, compliant non-financial disclosure (NFD - Non-Financial Disclosure).

The voluntary nature of the choice of drafting the NFD is an important strength for CECOMP, which in this way communicates its operational commitment to ESG (Environmental, Social, Governance) sustainability topics and to the improvement of the environmental and social aspects that have an impact on the territory.

Below are the main legal regulations, guidelines (European Commission guidelines) and reporting standards that CECOMP used for drafting the NFD.

### 5.2.1 Legal regulations

- **Directive 2013/34/EU** of the European Parliament and of the Council of 26 June 2013 relating to annual financial statements, consolidated financial statements and related reports of certain types of companies, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC.
- **Directive 2014/95/EU** of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards the disclosure of non-financial information and information on diversity by certain large companies and groups.
- **Legislative Decree 30 December 2016, no. 254** containing "Implementation of directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, amending directive 2013/34/EU as regards the disclosure of non-financial information and information on diversity by certain large companies and groups".

## 5.2.2 Guidelines

- **2017/C 215/01** (OJEU of 05/07/2017) COMMUNICATION FROM THE COMMISSION "Guidelines on the disclosure of non-financial information (Methodology for the disclosure of non-financial information)".
- **2019/C 209/01** (OJEU of 20/06/2019) COMMUNICATION FROM THE COMMISSION "Guidelines on the reporting of non-financial product information: supplement on reporting climate-related information".

## 5.3 LEGISLATIVE DECREE 254/2016

The European legal standard of reference for the NFD is represented by the European Directive "Disclosure of non-financial information and information on diversity by large companies and groups" (Directive 2014/95/EU).

The Directive was implemented in Italy with Legislative Decree "Implementation of Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, amending Directive 2013/34/EU as regards the disclosure of non-financial information and information on diversity by certain large companies and groups" (Legislative Decree 254/2016, hereinafter "Decree"). CECOMP applies article 7 (Voluntary compliant non-financial disclosures) and article 3 (Individual non-financial disclosure) of the Decree.

For further details, reference is made to the specific discussions of the topics mentioned in the chapters of this NFD.

## 5.4 REPORTING SCOPE AND STANDARD

The scope covered by the NFD consists of the company CECOMP and also coincides with that considered for the company's financial reporting, referring to the same reporting period (2022 Annual Financial Statements).

The framework chosen by the Board of Directors for drafting the NFD is the "Global Reporting Initiative Sustainability Reporting Standards" defined in 2016 and updated, in part, in 2020 by the Global Reporting Initiative (GRI Standards).

The reporting approach established by the framework that the BoD has chosen to adopt is defined as "Core", and provides for the reporting of all the "general" GRI indicated in the "Global Reporting Initiative Sustainability Reporting Standards" (2020) in addition to the "specific" GRI defined through the material topics that emerged from the analysis during the preparation of the NFD itself.

To comply with both the requirements of Legislative Decree 254/2016 and those contained in the "Global Reporting Initiative Sustainability Reporting Standards" (2020), CECOMP defined the material topics covered in the NFD.

The CECOMP BoD defined the list of material topics through the following steps:

- 1) Reporting of the topics provided for by article 3 of Legislative Decree 254/2016;
  - 2) Reporting of universal standards and specific standards, related to material topics, of the "GRI Standards";
  - 3) Integration of material topics not present in the joint list of the Decree and the "GRI Standards".
- Finally, where necessary or deemed appropriate, the Company made use of the reasons for omission to provide the data for the disclosure requested, indicating the reasons for the exclusion, as described in the table.

**Table | Reasons for omission**

Reasons for omission	Obligatory explanation in the sustainability report
<b>Not applicable</b>	Specify the reasons why the disclosure is considered not applicable.
<b>Confidentiality limits</b>	Describe the specific confidentiality limits that prohibit disclosure.
<b>Specific legal prohibitions</b>	Describe specific legal prohibitions.
<b>Information not available</b>	Describe the specific steps adopted to obtain the information and the expected time frame. If the reason for omission is because the necessary information cannot be obtained or is not of adequate quality for the report (as can sometimes happen when the scope of a material topic goes beyond the organisation), explain the situation.

## 5.5 THE ASSOCIATION OF MATERIAL TOPICS WITH THE "GRI STANDARDS"

The CECOMP BoD has chosen to adopt the "Core" approach in relation to the "GRI Standards" framework. In order to correctly adopt this approach, the CRS Committee compared the material topics with the GRI and associated the individual GRI disclosures, in order to cover all the material topics.

The disclosures and specific performance indicators (relating to the "Specific GRI Standards 200, 300 and 400") have been associated with a criterion of "relevance" of the material topic with respect to the GRI chosen for reporting on this aspect.

The disclosures and universal performance indicators (relating to the "GRI Universal Standards - 101 General Principles") have been explained and illustrated indistinctly throughout the NFD.

The disclosures and universal performance indicators (relating to the "GRI Universal Standards - 103 management approach") are referred to in each reporting chapter of the material topics in the NFD.

The disclosures and universal performance indicators (relating to the "GRI Universal Standards - 102 General Disclosure") were reported in accordance with the provisions of the "CORE" approach.

The non-applicable GRI are listed below in the Omissions table.

### OMISSIONS



GRI Standards	GRI Title	GRI Description	Reason for omission	Explanation
102-10	Significant changes to the organisation and its supply chain	The organisation shall report the following information: a. significant changes in the size, structure, ownership of the organisation, or its supply chain, including: i. location changes, or changes in operations, including plant openings, closures, and expansions; ii. share capital structure changes and other capital formation, maintenance and modification operations (for private sector organisations); iii. changes in supplier location, supply chain structure, or supplier relationships, including selection and termination.	N/A	CECOMP draws up the non-financial report for the first time
102-45	Parties included in the consolidated financial statements	The organisation shall report the following information: a. a list of all entities included in the organisation's consolidated financial statements or equivalent documents; b. whether one of the entities included in the organisation's consolidated financial statements or equivalent documents is not the subject of the report.	N/A	CECOMP does not draw up consolidated financial statements for the purposes of the NFD
102-48	Revision of information	The organisation shall report the following information: a. the effects of any revisions to data provided in previous reports and the reasons for such revisions.	N/A	There are no reports prior to this reporting period
102-49	Changes in reporting	The organisation shall report the following information: a. significant changes compared to previous reporting periods in the list of <u>material topics</u> and <u>topic scopes</u> .	N/A	There are no reports prior to this reporting period
102-51	Date of latest report	The organisation shall report the following information: a. if applicable, the date of the most recent previous report.	N/A	There are no reports prior to this reporting period
102-56	External assurance	The organisation shall report the following information: a. a description of the organisation's policy and current practices for obtaining external assurance for the report; b. if the report assurance was conducted externally: i. a reference to the report, statements or opinions of the external assurance. If not included in the assurance report annexed to the sustainability report, a description of what was obtained by assurance, including the assurance standards used, the level of assurance obtained and any limitations on the assurance process; ii. the relationship between the organisation and the assurance provider;  iii. whether and how the highest governance body or senior managers are involved in the search for external assurance for the organisation's sustainability reporting.	N/A	CECOMP is not subject to an external assurance process

## 5.6 CALCULATION METHODOLOGY

Within the two categories envisaged by the GRI framework, universal standards and specific standards, the performance indicators (GRI) are divided into two types according to the nature of the data reported. In particular, the GRI are divided into qualitative and quantitative. For the quantitative GRI, a further classification was identified based on the accurate recording of the data reported. In the event that it is not possible to provide accurate data, it was decided to use approximations for the calculation of the related GRI, adding the assumptions that led to the reported result to the estimate of the calculation method.

The Company, in order to allow a correct representation of performance and to guarantee better transparency of data (key element of the communication with which CECOMP aims to involve all

stakeholders), has limited the use of estimates, which are present only where strictly necessary, accompanied by an appropriate report and explanation.

## 5.7 STAKEHOLDER MAPPING AND ENGAGEMENT

### 5.7.1 Stakeholder mapping

After defining the material topics, the CECOMP Board of Directors identified all the stakeholders connected to it through the identification of rights, duties, expectations and needs with particular attention to the "key stakeholders", identified through a quantitative assessment of the level of priority thereof with respect to the corporate strategy.

This analysis process identified the following "key stakeholders":

- 1) Shareholders
- 2) Employees
- 3) Financial institutions
- 4) Customers
- 5) Suppliers
- 6) Local entities

Both individuals and public/private legal entities who most determine, with their conduct, the functioning of the company itself have been taken into consideration.

In this context, the Company has identified two evaluation criteria consisting of the relevance of the people and/or organisations and the adequacy of the response that CECOMP provides to their expectations.

### 5.7.2 Stakeholder engagement

The aim of engaging stakeholders on topics relating to the NFD, established by the BoD, is to measure the level of interest of each of them for each material topic.

Specifically, the activity of engaging both internal and external stakeholders was conducted through questionnaires with a cover letter to explain to the parties engaged the nature of the initiative and the reasons why it was considered important to engage them.

The analysis of the results of the engagement is defined as a "materiality analysis" that is accurately updated on an annual basis. The analysis has the objective of prioritising the material topics and presents as a final result the graphical representation that allows CECOMP to identify the most relevant material aspects both for the Board of Directors and for its stakeholders. This graphical representation is called the "**materiality matrix**".

## 5.8 MATERIALITY ANALYSIS

The materiality analysis was conducted by the CRS Committee on the basis of the data provided by the Board of Directors and the results obtained from the key stakeholder engagement process and was divided into the following phases.

### 1) Phase 1: Identification of potentially relevant topics

This identification took place through the assessment of the internal and external context, compliance and corporate strategy and also in compliance with the requirements of Legislative Decree 254/2016.

### 2) Phase 2: Definition of priorities of potentially relevant internal and external topics

This priority was based on the results obtained from the analysis of the questionnaires completed by the stakeholders.

### 3) Phase 3: Parametrisation of the materiality threshold and definition of the matrix

In this phase was the positioning of the topics in the materiality matrix and the definition of a specific numerical value above which the topics are considered reasonably relevant to be included in the NFD.

In determining the materiality threshold, CECOMP has decided that this threshold must not be lower than the value of 4 for stakeholders and the value of 6 for the BoD.

The materiality threshold was then also made explicit as an aggregate value, i.e. the material topics are also those that obtained an aggregate average between CECOMP and its stakeholders greater than 6. The materiality threshold described above does not apply to material topics included at the specific request of the BoD

The CECOMP Board of Directors has added a material topic based on the significance it covers in the company strategy and that does not directly relate to Legislative Decree 254/2016.

### 4) Phase 4: Preparation and validation of the materiality matrix

The summary of the process described above, the materiality matrix and the list of material topics were submitted by the CRS Committee for approval to the BoD.

## 5.9 MATERIAL TOPICS

The significant topics identified in the materiality analysis process were divided into two groups:

### ▪ Material topics identified by the BoD and that also relate to Legislative Decree 254/2016:

- 1) Economic value generated and distributed;
- 2) Personnel management;
- 3) Human rights;

- 4) Use and management of water resources;
- 5) Use and management of energy resources;
- 6) Polluting and greenhouse gas emissions;
- 7) Occupational health and safety;
- 8) Waste;
- 9) Discrimination and equal opportunities;
- 10) Integrity and combating corruption;
- 11) Dialogue with local communities.

▪ **Material topics identified by the BoD and that do not directly relate to Legislative Decree 254/2016:**

- 12) Research & development and innovation.

After collecting the information from the materiality analysis process, a score is associated with each topic identified, which reflects the relevance said topic has with respect to the stakeholder category or for the CECOMP BoD.

The different scores make it possible to define a classification of the topics based on the priority assigned by the stakeholders or by the BoD. The scores are reported on a Cartesian plane whose dimensions are the priority of the topic for the stakeholders on the ordinates (Y) and the priority of the topic for the CECOMP Board of Directors on the abscissas (X).

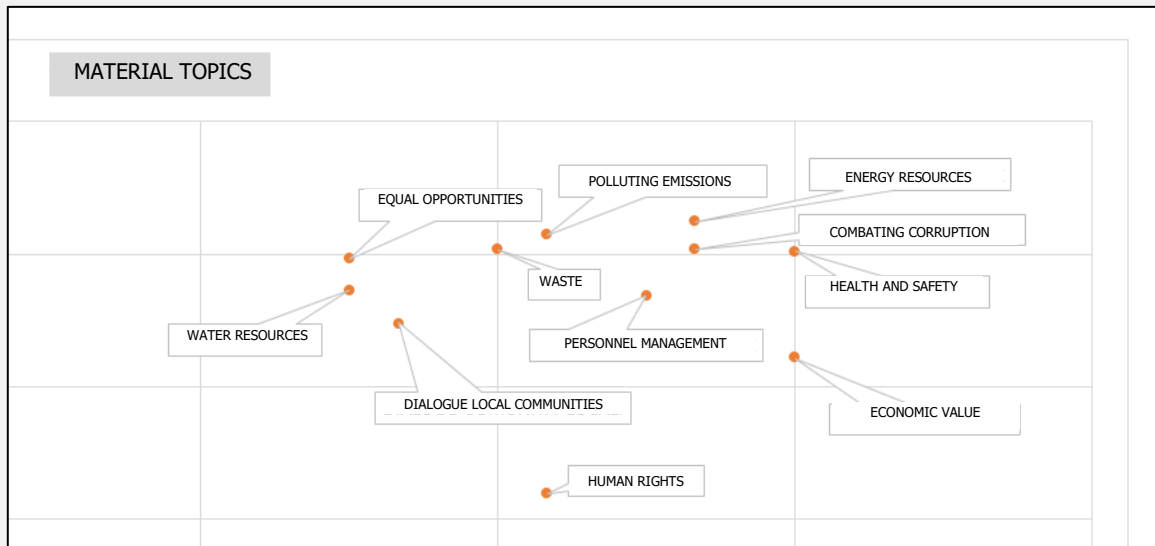
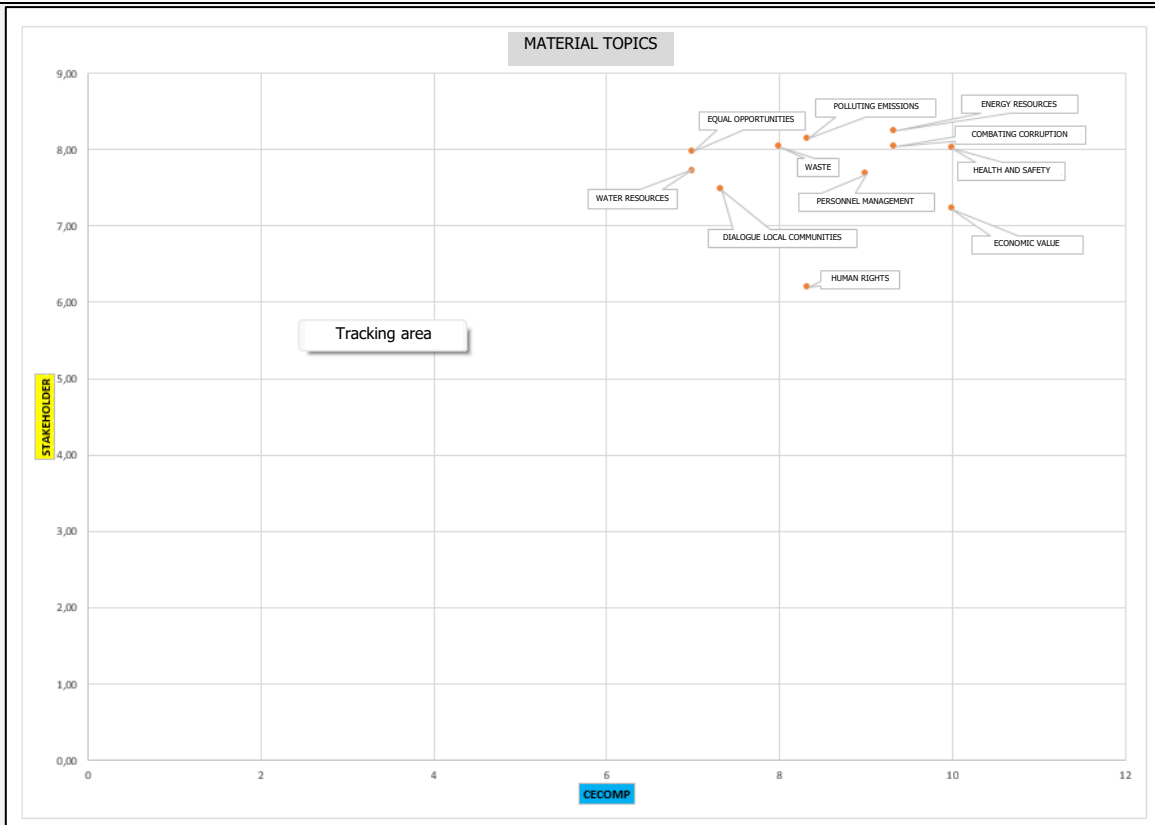
The resulting graph, together with the materiality threshold, is called **materiality matrix**.

## 5.10 MATERIALITY MATRIX, MATERIAL TOPICS AND “GRI STANDARDS”

The materiality matrix is the result of the data aggregation process deriving from the stakeholder and BoD engagement process and has the purpose of representing the prioritisation of the material topics that have emerged.

Below is the matrix that CECOMP obtained based on the materiality analysis.





## 5.11 NFD APPROVAL AND PUBLICATION

This Non-Financial Report (NFD) refers to the year 2022 (the reporting duration goes from 1 January to 31 December) and the scope of the economic-financial data is similar to the 2022 Annual financial statements of CECOMP SpA.

This document constitutes the first NFD published by CECOMP (the frequency with which the company undertakes to update it is annual) and was submitted for approval by the Board of Directors of CECOMP SpA concurrently with the approval of the draft Financial Statements.

The NFD is available for consultation on the CECOMP website in the "NFD - Non-Financial Disclosure" section; for any information relating to it, it is possible to contact the CRS Committee ([committee.crs@cecomp.it](mailto:committee.crs@cecomp.it)).

## 6. RISKS AND RISK MANAGEMENT POLICY

### 6.1 RISK MANAGEMENT

CECOMP has defined its own "mission" and to pursue it, compatibly with events that may "jeopardise" the achievement of this objective, it manages possible negative evolutions and situations of uncertainty that arise during the performance of company processes. Furthermore, a description of the risks is also expressly required in article 3, paragraph 1 letter c) of Legislative Decree 254/2016.

For these reasons, CECOMP has deemed it important to map the risks and subsequently assess them in order to set up a risk management system capable of preventing situations that could reduce the creation of value for all stakeholders.

### 6.2 RISK MANAGEMENT POLICY

The risk management model adopted by CECOMP is expressed through the identification and classification thereof, both those resulting from company processes and those deriving from external factors.

CECOMP has developed a sectoral approach to assessing risks and opportunities in compliance with the requirements of the UNI EN ISO 9001:2015 and IATF 16949:2016 standards, of the ISO 14001:2015 standard, as well as with the requirements of Legislative Decree 81 and of Legislative Decree 231/01. It has also developed a global approach of the ERM (ENTERPRISE RISK MANAGEMENT) type, in which the entire organisation is involved in the management of risks affecting all areas of the corporate structure.

The ERM was formalised according to the requirements of the technical specification "Enterprise Risk Management – Integrating with Strategy and Performance (2017) published by COSO (Committee of Sponsoring Organisations of the Treadway Commission)" integrated with the specification "Enterprise Risk Management - Applying enterprise risk management to

environmental, social and governance-related risks (2018)" published by COSO/WBCSD (World Business Council for Sustainable Development)" and with Delegated Regulation (EU) 2021/2139 ("Climate Delegated Act").

The ERM is divided into three macro-categories of risk, which are in turn divided into individual specific risks:

- Risks related to the **external context** including climate-related risks;
- Risks related to **corporate processes** (operational risks, financial risks, IT risks, integrity risks, risks related to the conferment of power);

- **Information risks for decision-making** (information risks on processes and operations, information risks related to corporate reporting, strategic or context information risks)

In particular, CECOMP has provided for the assessment of the risk probability considering parameters such as severity of the consequences of the damage, degree of maturity of the internal control system, managerial management through procedures.

CECOMP has formalised the risk identification and mitigation process in a procedure that constitutes the guideline for the management of the current ERM model in place. This procedure provides for a continuous analysis of the events deriving from the external and internal context carried out by the CRS Committee, which simultaneously coordinates risk monitoring and mitigation.

## 7. ECONOMIC VALUE GENERATED AND DISTRIBUTED

### 7.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The communication of the economic value generated and distributed is part of economic sustainability, defined as the ability of a system to generate lasting growth of value creation in the interest of shareholders and other stakeholders.

The monitoring of the results of the economic management is carried out by reading the data recorded in the financial statements, accounting documents and from company operating procedures.

CECOMP actively engages in the creation of economic value in the medium and long term and, together with all its stakeholders, attributes a central role to economic sustainability. This is evident from the materiality analysis and from the related reading contained in this NFD.

The management of the communication of the economic value generated and distributed is broken down into various topics represented by the GRI indicators related to financial, fiscal and economic aspects. Reference is made to the CECOMP annual financial statements for further information on the economic performance of the 2022 financial year.

Said performance contributes to the growth of the Company's financial capital, i.e. the set of funds that can also be generated through operational activity and that the organisation uses to produce goods or provide services.

CECOMP, in order to monitor the effectiveness of the management method relating to the economic value generated and distributed, used as reference some specific GRI of the economic aspect, in line with the "Core" approach.

The GRI relating to economic performance and procurement practices are illustrated below.

## 7.2 PERFORMANCE INDICATORS

### 7.2.1 Direct economic value generated and distributed

	Value (Euro)
Economic value generated (A)	45,243,969
Economic value distributed (B)	44,814,994
Economic value distributed broken down between:	
Operating costs (all costs incurred to carry out the core business of the company)	32,837,521
Employees' wages and benefits	11,137,817
Payments to capital providers	727,709
Payments to the Public Administration (taxes, levies, fines...)	111,947
Economic value retained (A-B)	428,975



The statement of economic value is a reclassification of the income statement of the annual financial statements of CECOMP SpA and represents the wealth produced and distributed by the Company for the benefit of its Stakeholders.

The **economic value generated** consists of revenues and operating income (as the sum of revenues from sales and services, changes in inventories of products in progress and contract work in progress and other revenues and recoveries) and financial income from receivables recorded as fixed assets.

The **economic value distributed** consists of operating costs (as the sum of costs for raw materials, ancillaries and consumables net of the related changes in inventories, costs for services and for the use of third-party assets and costs for non-employee personnel), costs for employees, financial expenses and other taxes and fiscal charges.

## 7.2.2 Financial assistance received from the government

As part of national policies to support innovation and industrial development, CECOMP has received public grants for a value of Euro 1,192,714.

This value mainly refers to the tax credits accrued in the reporting period for investment activities in industry 4.0 and ordinary capital goods, in training 4.0 and in research and development and technological and digital innovation 4.0 and to offset the expenses incurred for electricity and gas.

The remaining portion consists of contributions received from GSE (Gestore Servizi Energetici - Energy Services Manager) for incentives for energy production from photovoltaic plants and contributions (directly and indirectly) for training projects.

## 7.2.3 Proportion of expenditure made to local suppliers

CECOMP uses 99.67% of its budget intended for the procurement of the production unit of La Loggia and the operating units of Piobesi and Moncalieri making use of local suppliers, located within the European Union.

The term "local supplier" means a supplier that is based in one of the countries belonging to the European Union and subject to the requirements of the TFEU (Treaty on the Functioning of the European Union).

## 8. PERSONNEL MANAGEMENT

### 8.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The topic of "personnel management" is considered material both to meet the minimum requirements to be reported in accordance with Legislative Decree 254/2016, and for the CECOMP BoD, also as highlighted following the materiality analysis conducted with stakeholders.

The impacts of personnel management are reflected in production capacity, the quality of processes and services and the ability to create value for all stakeholders.

At CECOMP, there is a Human Resources Manager who deals with issues relating to personnel management (training, welfare, employment contracts, etc.) who reports directly to the Chief Executive Officer. Personnel administration also operates to manage the register containing personal data of employees, to collect data for the remuneration of working hours, to process personnel statistics, to track travel expenses accounting, etc.

Personnel management by CECOMP also aims to involve all employees in order to improve working conditions and consequently their satisfaction, as well as an improvement in the relationship between employees and the company and between employees themselves.

CECOMP undertakes to comply with the laws and industry standards concerning working hours and ensure that wages are sufficient to cover the basic needs of personnel.

Proper personnel management is in line with the values and principles contained in the corporate code of ethics.

To monitor the level of employee engagement, CECOMP also uses the measurement of the percentage of turnover intended as an indicator of employee satisfaction (in cases not deriving from retirement).

The method of managing aspects related to personnel and social partners is considered effective in compliance with the legislative requirements that impact the labour law field.

In order to exhaustively represent the topic relating to aspects related to personnel and social partners, in line with the "CORE" approach, CECOMP examined the disclosures contained in the specific standards in order to return a systemic vision to its stakeholders.

CECOMP considers the method of managing this material topic to be effective. The GRI relating to employment, labour management and trade union relations are illustrated below.

## 8.2 PERFORMANCE INDICATORS

### 8.2.1 Hiring new employees and employee turnover

In the reporting period, CECOMP made use of the collaboration of **215 employees**, detailed as indicated in the following tables.

#### Total number of employees divided by age ranges

Age ranges	Number
Less than 30 years old	17
From 30 to 50 years old	96
More than 50 years old	102

#### Total number of employees divided by gender

Gender	Number
Men	193
Women	22

### Total number of employees divided by geographical area

Age ranges	Number
Metropolitan City of Turin	197
Other Piedmont Provinces	16
Outside Piedmont	2

### Total number of new hires in 2022, divided by age ranges

Age ranges	Number	New hire rate (%)
Less than 30 years old	5	29.4%
From 30 to 50 years old	11	11.4%
More than 50 years old	6	5.9%

### Total number of new hires in 2022, divided by gender

Gender	Number	New hire rate (%)
Men	20	10.4%
Women	2	9.1%

### Total number of new hires in 2022, divided by geographical area

Age ranges	Number	New hire rate (%)
Metropolitan City of Turin	19	9.6%
Other Piedmont Provinces	3	18.7%
Outside Piedmont	0	-

### Total number of turnover divided by age ranges

Age ranges	Number	Turnover rate (%)
Less than 30 years old	5	29.4%
From 30 to 50 years old	8	8.3%
More than 50 years old	12	11.8%

### Total number of turnover divided by gender

Gender	Number	Turnover rate (%)
Men	19	9.8%
Women	6	27.3%

### Total number of turnover divided by geographical area

Age ranges	Number	Turnover rate
Metropolitan City of Turin	19	9.6%
Other Piedmont Provinces	4	25.0%

Outside Piedmont	2	100.0%
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## 8.2.2 Minimum notice periods regarding operational changes

During 2022, there were no structural and/or management changes determined by "alterations in the organisation's operating model that can potentially have positive and negative impacts on the workers who carry out the company's activities".

## 9. HUMAN RIGHTS

### 9.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The issue of respect for human rights is considered material as a requirement of Legislative Decree 254/2016, as well as for the CECOMP BoD and for the various stakeholders.

Human Rights concern the inalienable rights of man, i.e. the rights that must be recognised to every person for the mere fact of belonging to the human race, regardless of origins, affiliations or places where the person is located.

When referring to Human Rights, reference is made to civil rights (they pertain to freedom of thought, personal, assembly, religion and economic freedom), political rights (freedom of association in parties and electoral rights) and social rights (right to work, to assistance, to study, to health protection). CECOMP develops a policy of respect for human rights by referring both to the International Bill of Human Rights of the United Nations (UN) and to the fundamental conventions of the International Labor Organisation (ILO).

The principles of these fundamental values are the basis of the formalisation of the internal documents consisting of the Code of Ethics (CE231) and the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 (MO231).

CECOMP, in light of the activities carried out in 2022 in relation to this material topic, appears to be in line with the objectives set.

The GRI relating to freedom of association and collective bargaining as well as the assessment of respect for human rights are illustrated below.

### 9.2 PERFORMANCE INDICATORS

#### 9.2.1 Activities and suppliers where the right to freedom of association and collective bargaining may be at risk

At CECOMP, no types of activities are carried out in which the rights of workers to exercise freedom of association or collective bargaining can be violated or are considered to be at high risk.

Furthermore, CECOMP monitors suppliers and, due to the type of activity and countries or geographical areas where the suppliers operate, does not consider them at risk either for freedom of association or for the freedom of collective bargaining.

## 9.2.2 Activities that have been subject to human rights reviews or impact assessments

In 2022, CECOMP did not carry out formal or documented checks with reference to respect for human rights but proceeded with the documentary check of the formal acceptance of the Code of Ethics (CE231) by suppliers for the continuity of commercial relations.

## 10. USE AND MANAGEMENT OF WATER RESOURCES

### 10.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The issue relating to the use of water resources had a high relevance for stakeholders while it was considered low for the CECOMP Board of Directors, in consideration of the low impact in production processes. The scope for the management of water resources considered by CECOMP relates to the three sites (production and operating).

The method of managing the topic relating to water resources is deemed effective in compliance with legislative requirements. The assessment of as stated can be inferred from the checks carried out periodically by reading water consumption.

The GRI relating to water and wastewater are illustrated below.

### 10.2 PERFORMANCE INDICATORS

#### 10.2.1 Water withdrawal

Production Unit "La Loggia"		
Water source	m <sup>3</sup>	MI (Megalitres)
Third-party water resources	5,495.00	5.49

Operating Unit "Piobesi"		
Water source	m <sup>3</sup>	MI (Megalitres)
Third-party water resources	2,438.00	2.44

Operating Unit "Moncalieri"		
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Water source	m <sup>3</sup>	MI (Megalitres)
Third-party water resources	1,838.00	1.84

To carry out the appropriate conversions, the following conversion factor was used:

- 1 m<sup>3</sup> = 0.001 MI (Megalitres)
- 1 MI = 10<sup>6</sup> l

## 11. USE AND MANAGEMENT OF ENERGY RESOURCES

### 11.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The material topic "Use and management of energy resources" is considered relevant both by the CECOMP BoD and by stakeholders.

The impacts of the management of energy resources fall directly on the company's production capacity and indirectly on all its stakeholders.

The energy consumed by CECOMP for production processes derives from the use of electricity partly from the national electricity grid and partly obtained through photovoltaic systems of the same CECOMP.

CECOMP, following an economic-environmental analysis guided by the "Sustainable Business Model" (SBM), has decided to develop a policy of energy optimisation and diversification of the nature of the procurement sources.

The method of managing the topic relating to "energy aspects" is deemed effective in compliance with regulatory and legislative requirements. The assessment of as stated can be inferred from the accurate checks carried out periodically on the supply documents and from the percentage of energy from renewable sources. This type of monitoring allows CECOMP to correctly manage the topic and arrange energy diversification actions.

CECOMP has also launched a policy aimed at the self-consumption of electricity produced from renewable sources (photovoltaic panels) together with a verification of the energy consumption of individual machines. The latter activity is used to evaluate new machinery being purchased or replaced. In order to exhaustively represent the topic relating to economic communications, in line with the "CORE" approach, CECOMP examined the disclosures contained in the specific standards in order to return a systemic vision to its stakeholders.

To manage the material topic, CECOMP used the GRI relating to energy as reference.

## 11.2 PERFORMANCE INDICATORS

### 11.2.1 Energy consumption within the organisation

<b>Production Unit "La Loggia"</b>			
<b>Total consumption of "fuel" from non-renewable energy sources</b>			
<b>Fuel type</b>	<b>Quantity</b>	<b>kWh</b>	<b>TJ (Tera Joule)</b>
Gas*	214,982.00 m <sup>3</sup>	2,298,157.58	8.28
Petrol**	3,259.90 l	31,295.04	0.11
Diesel**	28,318.00 l	283,180.00	1.02
Electricity external supplier	-	844,190.62	3.04
<b>TOTAL</b>			<b>12.45</b>

\* Gas is used for production and heating and unbundling is not possible.  
 \*\* Consumption is calculated only for the La Loggia production unit to which the company cars refer

<b>Total consumption of "fuel" from renewable energy sources</b>		
<b>Fuel type</b>	<b>kWh</b>	<b>TJ (Tera Joule)</b>
Electricity from photovoltaics (produced by Cecom)	363,493.00	1.31
Electricity from external supplier	878,647.38	3.16
<b>TOTAL</b>		<b>4.47</b>

<b>Operating Unit "Piobesi"</b>			
<b>Total consumption of "fuel" from non-renewable energy sources</b>			
<b>Fuel type</b>	<b>Quantity</b>	<b>kWh</b>	<b>TJ (Tera Joule)</b>
Gas*	111,872.00 m <sup>3</sup>	1,187,851.42	4.28
Electricity from external supplier		967,419.22	3.48
<b>TOTAL</b>			<b>7.76</b>

\* Gas is used for production and heating and unbundling is not possible.

<b>Total consumption of "fuel" from renewable energy sources</b>		
<b>Fuel type</b>	<b>kWh</b>	<b>TJ (Tera Joule)</b>
Electricity from photovoltaics (produced by Cecom)	585,518.00	2.11
Electricity from external supplier (renewable sources)	1,006,905.78	3.62
<b>TOTAL</b>		<b>5.73</b>

<b>Operating Unit "Moncalieri"</b>			
<b>Total consumption of "fuel" from non-renewable energy sources</b>			
<b>Fuel type</b>	<b>Quantity</b>	<b>kWh</b>	<b>TJ (Tera Joule)</b>
Gas*	127,003.00 m <sup>3</sup>	1,357,662.07	4.88
Electricity from external supplier		1,241,046.50	4.47

<b>TOTAL</b>	<b>9.35</b>
* Gas is used for production and heating and unbundling is not possible.	
<b>Total consumption of "fuel" from renewable energy sources</b>	
<b>Fuel type</b>	<b>kWh</b> <b>TJ (Tera Joule)</b>
Electricity from photovoltaics (produced by Cecom)	157,745.00      0.57
Electricity from external supplier (renewable sources)	1,291,701.50      4.65
<b>TOTAL</b>	<b>5.22</b>

<b>Plant</b>	<b>Electricity consumption (From bills) - kWh</b>	<b>Electricity consumption (From bills) - TJ</b>
La Loggia	1,722,838.00	6.20
Piobesi	1,974,325.00	7.11
Moncalieri	2,532,748.00	9.12
<b>TOTAL</b>	<b>6,229,911.00</b>	<b>22.43</b>

To carry out the appropriate conversions, the following factors were used:

- 1 standard cubic metre of natural gas (SMC) corresponds to 10.69 kWh.
- 1 litre of petrol corresponds to 9.6 kWh
- 1 litre of diesel corresponds to 10 kWh
- 1 Kilowatt hour corresponds to 3,600,000 Joules
- TJ = Tera Joule = 10<sup>12</sup>

<b>Total energy consumption within the organisation*</b> (Tera Joule)	<b>29.56+ 15.42= 44.98 TJ</b>
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\*Total energy consumption = Fuel from renewable sources + Fuel from non-renewable sources

## 12. POLLUTING AND GREENHOUSE GAS EMISSIONS

### 12.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The management of emissions is a fundamental step in the vision of environmental sustainability and in the impacts that the management itself has on the environmental context. The scope reported consists of the area of the production unit and the operating units making up CECOMP.

CECOMP, as regards polluting emissions from plants, provides for the periodic detection, (in self-monitoring through an accredited test laboratory), of the measurement of emissions from individual chimneys.

As regards CO<sub>2</sub> emissions deriving from the consumption of gas used for heating and fuel for the use of company cars, CECOMP carries out an estimate on the basis of the fuel recorded in the accounting invoices. GHG indirect emissions come from purchased electricity production and are calculated on the basis of electricity supplier invoices.



Proper management of direct and indirect emissions contributes to environmental protection; for this reason, the quantities of gas, diesel, petrol and electricity are monitored for the calculation of the CO<sub>2</sub> produced by these sources and jointly, policies are defined for the reduction of CO<sub>2</sub> emissions into the atmosphere. The method of managing GHG direct and indirect emissions is deemed effective in compliance with the competitive strategy described in the "Sustainable Business Model" drawn up by CECOMP.

During 2022, no events occurred that led to reports of non-compliance in this area. To manage the material topic, CECOMP used the GRI relating to emissions as reference.

## 12.2 PERFORMANCE INDICATORS

Emissions of GHG ("Greenhouse Gases") refer to the quantities of gases that are emitted into the atmosphere by the company, directly or indirectly, and which are capable of contributing to the greenhouse effect. In particular, the following types of emissions can be distinguished:

- **Scope 1:** refer to direct emissions of greenhouse gases from sources owned or controlled directly by the organisations. These emissions can arise from industrial processes, heating systems, company vehicles and other similar activities.
- **Scope 2:** include greenhouse gas indirect emissions from purchased or procured energy, such as electricity (from fossil, nuclear or renewable energy sources), steam, heating or cooling, generated off-site and consumed by the company.

## Production Unit "La Loggia"

### GHG DIRECT EMISSIONS (SCOPE 1)

Type	Quantity	Weight of gas	Tonnes of CO <sub>2</sub> produced	Tonnes of CO <sub>2</sub> equivalent ***
Methane gas*	214,982.00 m <sup>3</sup>	144.25 t	-	4,039.08 t
Petrol**	3,259.90 l	-	7.60 t	7.60 t
Diesel**	28,318.00 l	-	74.76 t	74.76 t
<b>TOTAL</b>				<b>4,121.44 t</b>

\* Gas is used for production and heating (1m<sup>3</sup> methane gas = 0.671 Kg)

\*\* Used for the operation of company cars

\*\*\* For the calculation of CO<sub>2</sub> eq. The following formula was used: Tonnes Eq. of CO<sub>2</sub> = Quantity by weight of gas x GWP

### GHG INDIRECT EMISSIONS (SCOPE 2)

Type	kWh	Tonnes of CO <sub>2</sub>	Tonnes of CO <sub>2</sub> equivalent
Electricity (Other sources)	844,190.62	234.68 t	235.84 t

tCO<sub>2</sub>=0.278 kg/KWh; tCH<sub>4</sub>=0.0000172 Kg/KWh; tN<sub>2</sub>O=0.0000030 Kg/KWh

tCO<sub>2</sub>eq = tCO<sub>2</sub> + 29.8 tCH<sub>4</sub> + 273 tN<sub>2</sub>O

(Source: processing of NIR 2021 and CRF 2021 data - ISPRA Report 343/2021)

## Operating Unit "Piobesi"

### GHG DIRECT EMISSIONS (SCOPE 1)

Type	Quantity	Weight of gas	Tonnes of CO <sub>2</sub> produced	Tonnes of CO <sub>2</sub> equivalent ***
Methane gas*	111,872.00 m <sup>3</sup>	75.07 t	-	2101.85 t

\* Gas is used for production and heating (1 m<sup>3</sup> methane gas = 0.671 Kg)

\*\*\* For the calculation of CO<sub>2</sub> eq. The following formula was used: Tonnes Eq. of CO<sub>2</sub> = Quantity by weight of gas x GWP

### GHG INDIRECT EMISSIONS (SCOPE 2)

Type	kWh	Tonnes of CO <sub>2</sub>	Tonnes of CO <sub>2</sub> equivalent
Electricity (Other sources)	967,419.22	268.94 t	270.22 t

tCO<sub>2</sub>=0.278 kg/KWh; tCH<sub>4</sub>=0.0000172 Kg/KWh; tN<sub>2</sub>O=0.0000030 Kg/KWh

tCO<sub>2</sub>eq = tCO<sub>2</sub> + 29.8 tCH<sub>4</sub> + 273 tN<sub>2</sub>O

(Source: processing of NIR 2021 and CRF 2021 data - ISPRA Report 343/2021)

<b>Operating Unit “Moncalieri”</b>				
<b>GHG DIRECT EMISSIONS (SCOPE 1)</b>				
Type	Quantity	Weight of gas	Tonnes of CO <sub>2</sub> produced	Tonnes of CO <sub>2</sub> equivalent ***
Methane gas*	127,003.00 m <sup>3</sup>	85.22 t	-	2,386.13 t
<small>* Gas is used for production and heating (1 m<sup>3</sup> methane gas = 0.671 Kg)                      *** For the calculation of CO2 eq. The following formula was used: Tonnes Eq. of CO2 = Quantity by weight of gas x GWP</small>				
<b>GHG INDIRECT EMISSIONS (SCOPE 2)</b>				
Type	kWh	Tonnes of CO <sub>2</sub>	Tonnes of CO <sub>2</sub> equivalent	
Electricity (Other sources)	1,241,046.50	345.01 t	346.72 t	
<small>tCO<sub>2</sub>=0.278 kg/kWh; tCH<sub>4</sub>=0.0000172 Kg/KWh; tN<sub>2</sub>O=0.0000030 Kg/KWh                      tCO<sub>2</sub> eq = tCO<sub>2</sub> + 29.8 tCH<sub>4</sub> + 273 tN<sub>2</sub>O                      (Source: processing of NIR 2021 and CRF 2021 data - ISPRA Report 343/2021)</small>				

## 13. OCCUPATIONAL HEALTH AND SAFETY

### 13.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

CECOMP considers this topic significant because it considers the contribution that all workers make to actively contribute to the well-being of the company as essential, which is why it considers it essential to guarantee them a healthy and safe working environment.

The impacts of this topic are both internal and external to the organisation, since any accidents, as well as an alteration of social relations, could cause the slowdown or blockage of work activities and the replacement of injured personnel. Furthermore, they could lead to administrative and penal sanctions with external repercussions, in particular with the deterioration of the company's image and reputation and with repercussions in relations with customers, suppliers and possible aspiring collaborators.

As part of its activities to prevent the risk of committing predicate offences linked to occupational health and safety aspects, CECOMP has introduced a protocol relating to the management of the same topic. In addition to preventive action, this protocol has the task of improving safety and reducing risks in the workplace for the benefit of workers' well-being.

CECOMP manages this material topic in compliance with the protocol pursuant to Legislative Decree 81/08 through the instruments of the Risk Assessment Document (DVR) and the Unitary Interference Risk Assessment Document (DUVRI) with the involvement of prevention and protection service staff.

The method of managing this material topic is considered effective given the small number and reduced severity of injuries that occurred compared to the number of hours worked in the reporting

year. To manage the material topic, CECOMP used the GRI relating to occupational health and safety as reference.

## 13.2 PERFORMANCE INDICATORS

The Occupational Health and Safety Management System, understood as a set of interconnected elements useful for defining a policy and objectives as well as methods for achieving them, is described in the operating protocol "Management of occupational health and safety" which is an integral part of the protocols to prevent the risk of committing predicate offences article 25-septies pursuant to Legislative Decree 231/01 formalised in "MODEL 231" of CECOMP.

Additional protocols *ex lege* consist of the Risk Assessment Document (DVR) pursuant to articles 17 and 28 pursuant to Legislative Decree 81/08 and subsequent amendments and the Unitary Interference Risk Assessment Document (DUVRI) pursuant to article 26 pursuant to Legislative Decree 81/08 and subsequent amendments. In compliance with Legislative Decree 81/08, the Employer proceeded to appoint the Company Doctor.

The participation and consultation of workers on health and safety issues takes place through the activity carried out by the Workers' Safety Representative (RLS). CECOMP has also made a specific section relating to health aspects available on the company website.

All CECOMP workers benefit from the Metasalute Fund, a supplementary health care service provided for by the Metalworking CCNL (Collective Contract National Labour).

### 13.2.1 Training for workers on occupational health and safety

Date	Course title	No. of participants	Hours/participant	Total Hours
31/05/2022	Safety update for workers	12	6	72
07/06/2022	Safety update for workers	15	6	90
12/07/2022	Safety update for workers	11	6	66
14/10/2022	Safety update for workers	9	6	54
<b>TOTAL</b>				<b>282</b>

### 13.2.2 Workers covered by an occupational health and safety management system (403-8)

All CECOMP workers are protected by legislation on occupational health and safety pursuant to Legislative Decree 81/2008.

### 13.2.3 Occupational accidents

The following table details the accident episodes that occurred during the reporting period.

Plant	No. of accidents	Days absence	Total hours worked	Accident rate*	Frequency**	Severity***
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Production Unit "La Loggia"	3	64	231,130.0	2.59	12.98	0.28
Operating Unit "Piobesi"	2	38	87,554.0	4.57	22.84	0.43
Operating Unit "Moncalieri"	2	23	102,862.5	3.89	19.44	0.22

\*The accident rate is calculated as: (number of accidents / total number of hours worked) x 200,000

\*\* The frequency is calculated as follows:  $\frac{\text{numero di infortuni} \times 10^6}{\text{numero di ore lavorate}}$

\*\*\* The severity is calculated as follows:  $\frac{\text{numero di giorni di assenza}}{\text{numero di ore lavorate}} \times 1,000$

### 13.2.4 Occupational illnesses

During the reporting period, no diagnoses attributable to occupational illnesses were recorded.

## 14. WASTE

### 14.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The subject of the reporting scope consists of the waste produced by CECOMP in the three plants, both as regards the production areas and in relation to those used as offices and service areas.

Proper waste management contributes to safeguarding the surrounding area; for this reason, the waste produced is first classified on the basis of the relative EWC code, then stored in the relative deposits and then disposed of. The waste produced by the company is all managed by entities authorised in the recovery and/or disposal sector with which the objective is pursued of favouring recovery destinations over disposal ones. The waste management method is considered effective in compliance with legislative requirements. During 2022, no events occurred that led to reports of non-compliance in this area. The GRI relating to waste are illustrated below.

### 14.2 PERFORMANCE INDICATORS

#### 14.2.1 Management of significant waste-related impacts

The management of the significant impacts relating to waste is described in a procedure that defines the methods of operational management of waste in compliance with the environment and the legal regulations in force.

The procedure also defines the waste administrative management methods (completion of loading/unloading registers and identification forms) also to avoid the commission of the predicate offences referred to in article 25-undecies pursuant to Legislative Decree 231/01.

Furthermore, this document is applied to all waste produced in the production unit and in the operating units of CECOMP during the phases of classification, collection, temporary storage and transfer of the waste to authorised third parties in accordance with the legal regulations in force.

## 14.2.2 WASTE PRODUCED

The waste produced during the reporting period is detailed in the tables below.

### Production Unit “La Loggia”

EWC Code	EWC Description	Weight (in tonnes)
04.02.22	Waste from processed textile fibers	1.33
06.13.02	Exhausted active carbon	6.89
08.01.11	Paints and varnishes containing organic solvents or other hazardous substances (Catalysed resin)	0.19
08.04.09	Gel Coat (Unused expired resins: organic or inorganic pigment polyester resins, filling agents)	0.19
12.01.01	Filings and shavings of ferrous materials	51.63
12.01.01	Ferrous metal dust and particles	48.61
12.01.01	Mineral oils for machinery not cont. halogens	0.32
12.01.01	Emulsions and solutions for machines that do not contain halogens (Oil emulsion)	2.70
15.01.03	Packaging in clean wood	6.00
15.01.03	Packaging in mixed materials	73.02
15.01.03	Packaging containing residues of hazardous substances or contaminated by said substances (metal tins)	0.75
15.02.03	Absorbent filter materials cloths and clothing other than EWC 15.02.02	0.91
16.01.20	Glass and crystals for cars	0.52
16.02.13	Waste electrical and electronic equipment containing hazardous components (monitors, TVs)	0.57
16.02.13	Discarded equipment containing chlorofluorocarbons (refrigerator)	0.17
16.02.13	Waste electrical and electronic equipment containing hazardous components (other than EWC 16.02.13)	0.87
16.06.01	Lead accumulators	0.27
16.06.01	Nickel-cadmium batteries (laptops, styluses, etc.)	0.0005
16.06.01	Other batteries and accumulators (electric car batteries)	0.003
16.06.01	Other batteries and accumulators	0.002
17.04.05	Scrap iron	10.10
17.06.03	Other insulating materials containing hazardous substances	1.53
17.09.04	Mixed waste from demolition activities other than 01, 02, 03	0.39
20.03.01	Non-differentiated municipal waste	1.30
20.01.21	Fluorescent tubes and waste containing mercury	0.11
20.01.21	Discarded equipment containing chlorofluorocarbons (refrigerator)	0.15
20.03.01	Sewage from septic tanks	12.64
<b>TOTAL</b>		<b>221.16 t</b>

### Operating Unit “Piobesi”

EWC Code	EWC Description	Weight (in tonnes)
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08.04.09	Gel Coat (Unused expired resins: organic or inorganic pigment polyester resins, filling agents)	0.26
12.01.01	Ferrous metal dust and particles (laser cutting residues)	674.33
12.01.01	Dust and particulate from non-ferrous materials	675.38
12.01.01	Mineral oils for machinery not cont. halogens	6.75
12.01.01	Emulsions and solutions for machines that do not contain halogens (Oil emulsion)	8.01
13.01.10	Mineral oils for hydraulic circuits non-chlorinated	1.06
15.01.03	Packaging in clean wood	39.01
15.01.03	Packaging in mixed materials	30.19
15.02.03	Absorbent filter materials / spray booth filters	0.64
16.05.05	Gas in pressure containers (extinguishers)	0.17
17.09.04	Construction and demolition waste (insulated panels)	1.20
<b>TOTAL</b>		<b>1,437.00 t</b>

## Operating Unit "Moncalieri"

EWC Code	EWC Description	Weight (in tonnes)
08.04.09	Gel Coat (Unused expired resins: organic or inorganic pigment polyester resins, filling agents)	0.23
12.01.01	Ferrous metal dust and particles (laser cutting residues)	139.72
12.01.01	Dust and particulate from non-ferrous materials	94.56
15.01.03	Packaging in clean wood	4.41
20.03.01	Urban assimilable waste	0.36
15.01.03	Packaging in mixed materials	16.12
15.02.03	Absorbent filter materials / spray booth filters	0.55
<b>TOTAL</b>		<b>255.95 t</b>

### 14.2.3 Non-compliance with environmental laws and regulations (307-1)

In the reporting year, no administrative sanctions were imposed for non-compliance with environmental regulations.

## 15. DISCRIMINATION AND EQUAL OPPORTUNITIES

### 15.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

The topic relating to "discrimination and equal opportunities" was considered material since it is an aspect to be reported in accordance with the requirements of Legislative Decree 254/2016 and an important topic for both the CECOMP BoD and for stakeholders.

CECOMP promotes the professional and personal quality of life of its employees ensuring respect for diversity and equal opportunities. The Code of Ethics (CE231) regulates the principles of general conduct of employees to enhance the skills (knowledge, professional skills and conduct) of each one

regardless of gender, age, origin or other subjective aspects that could constitute a discriminating element.

CECOMP guarantees equal wage treatment between male and female workers, with equal skills, duties, tasks and roles starting from hiring and acceptance of the employment contract.

Furthermore, CECOMP ensures to protect those who report violations or suspected violations of Model 231, guaranteeing whistleblowers against any form of retaliation, discrimination or penalisation, also ensuring the confidentiality of the identity of the whistleblower, without prejudice to legal obligations and the protection of rights of the company or of persons accused wrongly and/or in bad faith.

The GRI relating to diversity and equal opportunities and non-discrimination are illustrated below.

## **15.2 PERFORMANCE INDICATORS**

### **15.2.1 Ratio of basic salary and remuneration of women to men**

With regard to the application of the same contractual conditions with the same skills, duties, tasks and roles, CECOMP guarantees fairness of salary treatment among all employees.

### **15.2.2 Incidents of discrimination and corrective measures adopted**

In 2022, there were no episodes of discrimination in CECOMP and no reports were received such as to imply violations in terms of discrimination and/or equal opportunities.

## **16. INTEGRITY AND COMBATING CORRUPTION**

### **16.1 APPROACH TO THE MANAGEMENT OF THE TOPIC**

The topic relating to the aspects related to "integrity and corruption" was considered material since it is an obligatory aspect to be reported in accordance with the requirements of Legislative Decree 254/2016, as well as a significant topic for both the CECOMP BoD and for the various stakeholders.

In the business context, corruption is an obstacle to economic growth, creates uncertainty, slows down processes and can lead to additional costs that are reflected in the market and undermine the credibility of the company itself.

CECOMP manages the issue of integrity and the combat against corruption through the effective implementation of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 "MODEL 231", and in particular through the implementation of the Code of Ethics (CE231). Furthermore, it manages the privacy of employees and customers and in general the protection of personal data of those who work in the name and on behalf of CECOMP through the



"Personal Data Management Manual" with a periodic registration of the processing activity of the same data.

The GRI related to anti-corruption, anti-competitive conduct, environmental compliance, supplier environmental assessment, customer privacy and socio-economic compliance are illustrated below.

## **16.2 PERFORMANCE INDICATORS**

CECOMP has introduced specific initiatives to guarantee policies and procedures against active and passive corruption through the adoption of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01. This model includes a general protocol for preventing the risk of committing predicate offences (Code of Ethics) as well as specific protocols against active and passive corruption.

In particular, the Code of Ethics provides that the recipients thereof are required to comply with the principles on the combat against corruption and constantly undertake to implement all the necessary measures to hinder it in all its forms.

CECOMP has also appointed a Supervisory Body, which has the task of supervising the functioning and observance of the model by all those who operate in the name and on behalf of the Company. The percentage of governance body members who have been notified of the organisation's anti-corruption policies and procedures is 100%. Similarly, the percentage of employees who have been notified of anti-corruption policies and procedures is 100%.

The virtuous conduct of CECOMP has led the company to have no legal actions, either concluded or in progress, for anti-competitive conduct, antitrust and/or monopolistic practices.

CECOMP has not identified any non-compliance with environmental laws and/or regulations and therefore in 2022, has not been subject to significant fines and/or non-monetary sanctions.

All suppliers were assessed on the basis of environmental criteria, including through the checklist relating to the IATF 16949:2016 certification and a specific self-assessment questionnaire administered by the Purchasing Office, in accordance with the provisions of the "Procedure for selecting and assessing suppliers".

CECOMP has not received any written communication from the Guarantor for the Protection of Personal Data (GPDP) for violations of customer privacy nor complaints of violation. Furthermore, no non-compliance with laws and regulations in the social and economic field was found.

## **17. DIALOGUE WITH THE LOCAL COMMUNITY**

### **17.1 APPROACH TO THE MANAGEMENT OF THE TOPIC**

CECOMP considers this topic significant because it is aware of the impact that companies have on the territories where they operate, in terms of creation and dissemination of organisational capital

(know-how and knowledge), of social and relational capital (social cohesion, generation of income for families, raising the quality of life) and the development of services and infrastructures.

In this context, dialogue with the local community and the territory is essential, to help improve well-being and social and economic development, promote the cultural, historical and identity heritage, also by participating in local development initiatives and projects.

The GRI relating to local communities is illustrated below.

## 17.2 PERFORMANCE INDICATORS

### 17.2.1 Activities involving local community involvement, impact assessments and development programmes

During the reporting period, no activities involving the local community were carried out, and consequently no impact assessment and related development programme were carried out.

## 18. RESEARCH, DEVELOPMENT AND INNOVATION

### 18.1 APPROACH TO THE MANAGEMENT OF THE TOPIC

This material topic, identified by the BoD for the creation of value over time, consists of the adoption of the research & development process alongside the innovation process. These processes refer to the "Frascati Manual" as regards research and development (*creative activities undertaken in a systematic way to increase the set of knowledge to be used in new applications*) and to the "Oslo Manual" as regards innovation [*implementation of a new or significantly improved product or process introduced on the market (product) or actually used in the company (process)*].

With regard to the topic of research, the most feasible activity is that relating to "experimental development research". In fact, according to the "Frascati Manual", experimental development is "*systematic work based on existing knowledge acquired through research and practical experience, conducted in order to complete, develop or improve materials, products and production processes, systems and services*".

The "Oslo Manual" defines innovation as follows: "*Innovation is the implementation of a new or significantly improved product (whether a good or service) or process, a new marketing method, or a new organisational method with respect to business practices, workplace or external relations*".

The characteristics of innovation are novelty (*the product, process and service must be new or improved*) and implementation (*the innovative product is introduced into the market or if regarding processes, they are actually used in the company*).

Innovation is a key driver to determine its success by conquering market leadership, introducing new products, improving existing ones and seeking new markets. In addition to product innovation, it is also possible to operate with process innovation (change in the way products are communicated and sold), with organisational innovation (changes in the organisational structure to improve

company management) and with marketing innovation (entering new markets and/or opening up to new product sectors).

## 18.2 Performance Indicators

The "technological innovation" projects are indicated below:

- **PROJECT 1:** conception, study and experimental development of an automatic vision system integrated in laser cutting machines;
- **PROJECT 2:** study and development of a new test bench for category I6/I7 quadricycle bodies;
- **PROJECT 3:** study and development of Bluetooth control gauges.

The "process innovation" projects (digital innovation 4.0) are indicated below;

- **PROJECT 4:** conception, study and experimental development of industrial automation 4.0 for BIW panelling lines of light vehicle category I6/I7.

## 19. SUSTAINABLE DEVELOPMENT GOALS (SDG)



### OBIETTIVI PER LO SVILUPPO SOSTENIBILE



<b>Objective 1</b>	End poverty in all its forms around the world.
<b>Objective 2</b>	End hunger, achieve food security and better nutrition, and promote sustainable agriculture.
<b>Objective 3</b>	Guarantee a healthy lifestyle and promote well-being for everyone, at all ages.
<b>Objective 4</b>	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
<b>Objective 5</b>	Achieve gender equality and empowerment of all women and girls.
<b>Objective 6</b>	Ensure availability and sustainable management of water resources and sanitation for all.
<b>Objective 7</b>	Ensure access to affordable, reliable, sustainable and modern energy for all.
<b>Objective 8</b>	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
<b>Objective 9</b>	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.

<b>Objective 10</b>	Reduce inequalities within and among countries.
<b>Objective 11</b>	Make cities and human settlements inclusive, safe, resilient and sustainable.
<b>Objective 12</b>	Ensure sustainable consumption and production models.
<b>Objective 13</b>	Take urgent actions to combat climate change and its impacts.
<b>Objective 14</b>	Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
<b>Objective 15</b>	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
<b>Objective 16</b>	Promote peaceful and more inclusive societies for sustainable development, provide access to justice for all and create efficient, accountable and inclusive bodies at all levels.
<b>Objective 17</b>	Strengthen implementation methods and relaunch global partnership for sustainable development.

## 20. GRI CONTENT INDEX

GRI 102   GENERAL DISCLOSURES					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
102-1	Name of organisation	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.1</a>
102-2	Activities, brands, products and services	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.2</a>
102-3	Location of the main office	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.1</a>
102-4	Place of business	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.3</a>
102-5	Ownership and legal form	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.4</a>
102-6	Markets served	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 4.3.3</a>
102-7	Size of the organisation	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 4.1</a>
102-8	Information on employees and other workers	-	Art.3 para. 1 lett. d)	8; 10	<a href="#">Para. 4.1</a>
102-9	Supply chain	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 4.3.1</a>
102-10	Significant changes to the organisation and its supply chain	-	N/A	-	-
102-11	Precautionary principle	-	Art.3 para. 1 lett. a)	-	<a href="#">Ch. 6</a>
102-12	External initiatives	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 4.5</a>
102-13	Memberships of associations	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 4.6</a>
102-14	Statement by a top executive	-	Art.3 para. 7	-	<a href="#">Ch. 1</a>
102-15	Key impacts, risks and opportunities	-	Art.3 para. 1 lett. c)	-	<a href="#">Ch. 6</a>
102-16	Values, principles, standards and rules of conduct	-	Art.3 para. 1 lett. a)	16	<a href="#">Para. 3.6</a>
102-18	Governance structure	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 3.4</a>
102-21	Consultation of stakeholders on economic, environmental, and social topics	-	Art.3 para. 1 lett. a)	16	<a href="#">Para. 5.6.2</a>
102-40	List of stakeholder groups	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 5.6.1</a>
102-41	Collective bargaining agreements	-	Art.3 para. 1 lett. d)	8	<a href="#">Para. 4.1</a>
102-42	Stakeholder identification and selection	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 5.6.1</a>
102-43	Stakeholder engagement methods	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 5.6.2</a>

GRI 102   GENERAL DISCLOSURES					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
102-44	Key issues and criticalities raised	-	Art.3 para. 1 lett. a)	-	<a href="#">Para. 5.8</a>
102-45	Parties included in the consolidated financial statements	-	N/A	-	-
102-46	Definition of the content of the report and the perimeters of the issues	-	Art.3 para. 1 lett. a) Art.4 para. 1	-	<a href="#">Para. 5.4</a>
102-47	List of material topics	-	Art.4 para. 1	-	<a href="#">Para. 5.8</a>
102-48	Revision of information	-	N/A	-	-
102-49	Changes in reporting	-	N/A	-	-
102-50	Reporting period	-	Art.2 para. 1	-	<a href="#">Para. 5.10</a>
102-51	Date of latest report	-	N/A	-	<a href="#">Para. 5.10</a>
102-52	Frequency of reporting	-	Art.2 para. 1	-	<a href="#">Para. 5.10</a>
102-53	Contacts to request information about the report	-	N/A	-	<a href="#">Para. 5.11</a>
102-54	Statement on reporting in accordance with GRI Standards	-	Art.3 para. 3	-	<a href="#">Para. 5.4</a>
102-55	GRI Content Index	-	Art.3 para. 3	-	<a href="#">Ch. 21</a>
102-56	External assurance	-	N/A	-	-

GRI 200   ECONOMIC STANDARDS SERIES					
GRI 201: ECONOMIC PERFORMANCE					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
201-1	Economic value directly generated and distributed	Economic value generated and distributed	Art.3 para. 1 lett. d)	8; 9	<a href="#">Para. 7.2.1</a>
201-4	Financial assistance received from the government	Economic value generated and distributed		8; 9	<a href="#">Para. 7.2.2</a>
GRI 204: PROCUREMENT PRACTICES					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
204-1	Proportion of spending on local suppliers	Economic value generated and distributed	Art.3 para. 1 lett. b)	8	<a href="#">Para. 7.2.3</a>
GRI 205: ANTI-CORRUPTION					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
205-2	Communication and training on policies and procedures	Integrity and combating corruption	Art.3 para. 1 lett. a) Art.3 para. 2 lett. f)	16	<a href="#">Para. 16.2</a>
GRI 206: ANTI-COMPETITIVE CONDUCT					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
206-1	Lawsuits for anti-competitive conduct	Integrity and combating corruption	Art.3 para. 1 lett. b)	16	<a href="#">Para. 16.2</a>

GRI 300 ENVIRONMENTAL STANDARDS SERIES					
GRI 302: ENERGY					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
302-1	Energy consumption within the organisation	Use and management of energy resources	Art.3 para. 2 lett. a)	7; 8; 12; 13	<a href="#">Para. 11.2.1</a>
GRI 303: WATER AND WASTE WATER					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
303-3	Water withdrawal	Use and management of water resources	Art.3 para. 2 lett. a)	6	<a href="#">Para. 10.2.1</a>



GRI 300 ENVIRONMENTAL STANDARDS SERIES					
GRI 305: EMISSIONS					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
305-1	GHG direct emissions (Scope 1)	Polluting and greenhouse gas emissions	Art.3 para. 2 lett. b)	3, 12; 13; 14; 15	<a href="#">Para. 12.2</a>
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
305-2	Indirect GHG emissions from energy consumption (Scope 2)	Polluting and greenhouse gas emissions	Art.3 para. 2 lett. b)	3, 12; 13; 14; 15	<a href="#">Para. 12.2</a>
GRI 306: WASTE					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
306-2	Management of significant waste-related impacts	Waste	Art.3 para. 2 lett. c)	3; 6; 11; 12; 15	<a href="#">Para. 14.2.1</a>
306-3	Waste produced	Waste	Art.3 para. 2 lett. c)	3; 6; 11; 12; 15	<a href="#">Para. 14.2.2</a>
GRI 307: ENVIRONMENTAL COMPLIANCE					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
307-1	Non-compliance with environmental laws and regulations	Waste	Art.3 para. 1 lett. b)	16	<a href="#">Para. 14.2.3</a>
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
308-1	New suppliers that have been evaluated using environmental criteria	Integrity and combating corruption	Art.3 para. 2 lett. c)	16	<a href="#">Para. 16.2</a>

GRI 400 SOCIAL STANDARDS SERIES					
GRI 401: EMPLOYMENT					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
401-1	New hires and turnover	Personnel management	Art.3 para. 2 lett. d)	5; 8	<a href="#">Para. 8.2.1</a>
GRI 402: RELATIONS BETWEEN EMPLOYEES AND MANAGEMENT					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
402-1	Minimum notice periods for operational changes	Personnel management	Art.3 para. 2 lett. d)	8	<a href="#">Para. 8.2.2</a>

GRI 400 SOCIAL STANDARDS SERIES					
GRI 403: HEALTH AND SAFETY AT WORK					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
403-1	Occupational health and safety management system	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2</a>
403-3	Occupational medicine services	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2</a>
403-4	Worker participation and consultation and communication on occupational health and safety	Occupational health and safety	Art.3 para. 2 lett. c) Art.3 para. 2 lett. d)	3	<a href="#">Para. 13.2</a>
403-5	Training for workers on occupational health and safety	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2.1</a>
403-6	Workers' health promotion	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2</a>
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2.2</a>
403-9	Occupational accidents	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2.3</a>
403-10	Occupational illnesses	Occupational health and safety	Art.3 para. 2 lett. c)	3	<a href="#">Para. 13.2.4</a>
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
405-2	Ratio of basic salary and remuneration of women to men	Discrimination and equal opportunities	Art.3 para. 2 lett. d)	5	<a href="#">Para. 15.2.1</a>

GRI 400 SOCIAL STANDARDS SERIES					
GRI 406: NON-DISCRIMINATION					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
406-1	Incidents of discrimination and corrective measures adopted	Discrimination and equal opportunities	Art.3 para. 2 lett. d)	10	<a href="#">Para. 15.2.2</a>
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
407-1	Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	Human rights	Art.3 para. 2 lett. d)	8	<a href="#">Para. 9.2.1</a>
GRI 412: EVALUATION OF RESPECT OF HUMAN RIGHTS					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
412-1	Operations that have been subject to human rights reviews or impact assessments	Human rights	Art.3 para. 2 lett. e)	8; 16	<a href="#">Para. 9.2.2</a>
GRI 413: LOCAL COMMUNITIES					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
413-1	Activities involving local community involvement, impact assessments and development programmes	Dialogue with the local community	Art.3 para. 2 lett. c)	8; 11	<a href="#">Para. 17.2.1</a>
GRI 418: CUSTOMER PRIVACY					
GRI Standard	GRI Title	Material topic	Legislative Decree 254/2016	SDG	Chapter Paragraph
418-1	Proven complaints regarding violations of customer privacy and loss of customer data	Integrity and combating corruption	Art.3 para. 1 lett. b)	16	<a href="#">Para. 16.2</a>