



SUSTAINABILITY

OUR 2030 JOURNEY



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STAKEHOLDERS LETTER

GRI 2-22

We love thinking our Company is a part of a harmonious and beautiful mechanism that we have to defend and protect.

Our actions today and in the future need to be always inspired by the most noble principles: protecting the environment and the community where we operate, so that they can remain our heritage and that of our children.

We ask all our collaborators and our management to act in this sense, in compliance with corporate kindness, because only in this way we can go through the years earning the respect and gratitude of many.

On the market, there are new and very exciting challenges such as artificial intelligence. We are assessing them because they will be part of our work, as long as they allow us to improve our collaborators' quality of life and to respect the dignity of all of us.

We are dealing with generational turnover and, with pride, we see our "guys" taking the reins of management and carrying forward our values. The Company will even formally follow up on the adoption of shared values already inherent in its daily operations.

Hence, dear Stakeholders, I can tell you that our business will always be inspired by conscious and sustainable profitability which will allow us to protect the points that are fundamental for us:

- Governance
 - Sharing of values
 - Supervision of compliance with them
- People
 - Welfare
 - Talent development
- Environment
 - Self-production of energy through photovoltaic panels
 - Circular economy
- Community
 - Training and awareness initiatives
 - Collaborations with schools and universities
- Product
 - Made in Italy
 - Quality
- Processes
 - 4.0 Innovation and Paperless goal
 - Artificial Intelligence

The Administrator



METHODOLOGICAL NOTE

GRI 1, GRI 2-3, GRI 2-4, GRI 2-5, GRI 308-2

This document is written in line with the provisions of the GRI Standards. As regards the quality of the information reported, it has been adopted the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability, listed in GRI 1.

Gran Sasso Sustainability Report was drafted on the basis of **Synesgy Survey**, which allowed to map ESG materiality and topics. Furthermore, the document highlights the most relevant facts carried out during the calendar year 2023 and outlines an immediate and certified framework of the Company's activities for its stakeholders. In the perspective of supply chain monitoring, the abovementioned survey was also delivered to suppliers and sub-suppliers in order to assess their degree of compliance with sustainability topics, permitting corrective actions to improve their performance.

This report was audited by the CRIF/CRIBIS designated auditor based on the principles and indications contained in ISAE3000 (International Standard on Assurance Engagement 3000 - Revised) of the International Auditing and Assurance Standard Board (IAASB).



Synesgy Certificate

Presented to **MAGLIFICIO GRAN SASSO SPA**

VIA ISAAC NEWTON 2, 64016, SANT'EGIDIO ALLA VIBRATA, Italy

| | | | |
|----------------------|----------------------|------------------------------|--------------|
| Certification date | Valid until | Macro-industry | Country |
| 05 April 2024 | 05 April 2025 | Textiles and clothing | Italy |

This certificate is issued to MAGLIFICIO GRAN SASSO SPA (Business ID: 00061560678) by CRIBIS D&B S.r.l. for participating in the ESG assessment through the Synesgy platform on **05 April 2024**.

MAGLIFICIO GRAN SASSO SPA has the score "**C - Satisfactory**".

Synesgy's methodology follows generally accepted international sustainability standards such as the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDGs) and has been developed by CRIF Ratings, a Credit Rating Agency operating under ESMA supervision.

This score is valid for one year until the **05 April 2025**.

| | |
|----------|---|
| A | <p>ESG SCORE: C</p> <p>Satisfactory level of Sustainability</p> <p>Company with a satisfactory level of compliance with ESG principles, in line with national best practices. The ESG Score complies with the Global Reporting Initiative international standards and considers the most important, material and significant aspects relating to Environmental, Social and Governance factors.</p> |
| B | |
| C | |
| D | |
| E | |

ESG Score represents the evaluation of the compliance to ESG principles (Environment, Social, Governance) of a business, taking also into consideration industry sector and country/region.

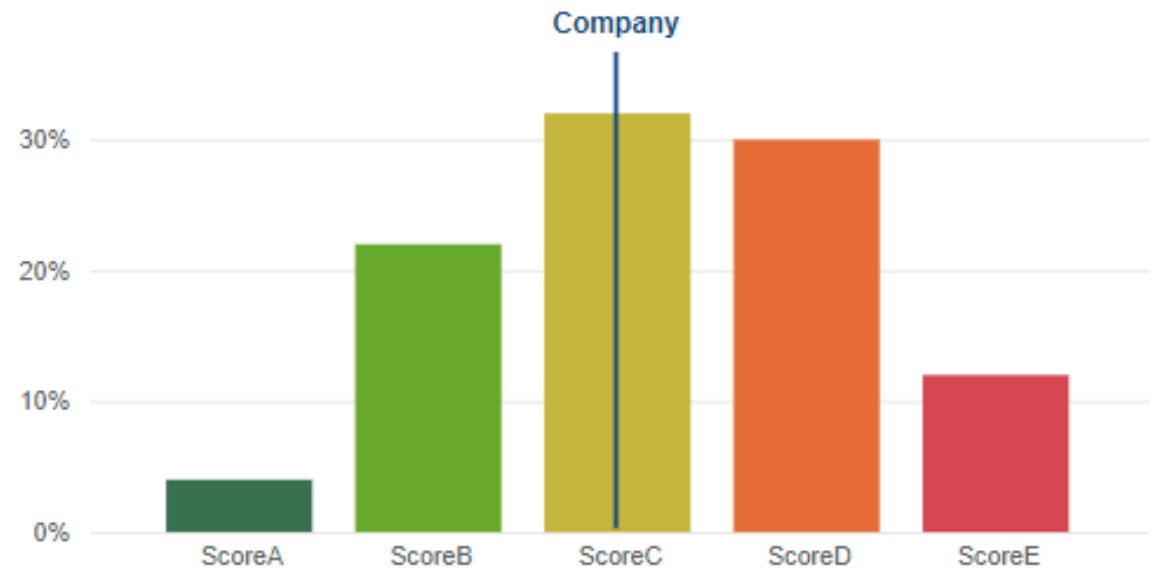


SYNESGY CERTIFICATE

Synesgy Survey, on which this report is based, allowed Maglificio Gran Sasso to certify its Sustainability level, highlighting how it is satisfactory and in line with the overall score of textiles and clothing sector.

The Company's objective remains to improve its sustainability performance and its ESG score.

Distribution of companies by industry and Overall score

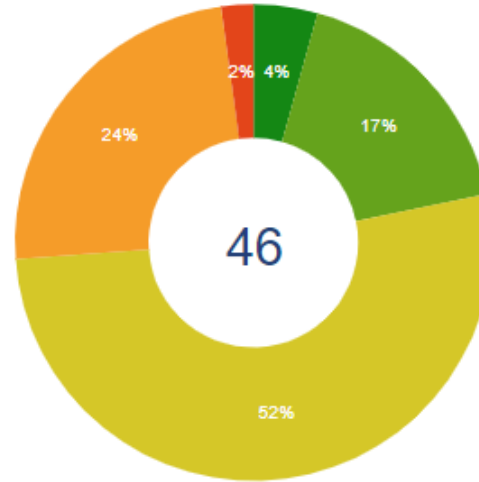


The ESG Score is calculated based on a proprietary methodology from CRIF S.p.A. and is based on the information which is disclosed by the subject itself to whom the score is referred to (Evaluated Entity). Above mentioned information is voluntarily disclosed under the only responsibility of the Evaluated Entity and is not verified by CRIF S.p.A. The ESG Score is referred to completion date of the questionnaire (it is not monitored continuously in time). The ESG Score is not a certification nor a specific evaluation, it has the only scope to group Evaluated Entities in reference classes for information purpose only. The ESG Score is not subject to any guarantee of accuracy, completeness, reliability of the data. CRIF S.p.A. has not responsibility on the use of the score from third parties. CRIF S.p.A. is not liable for any decision based on the ESG Score taken by the Evaluated Entity or by any other entity. *The methodology used for the assessment platform is derived by CRIF Ratings. CRIF Ratings is a company whose general rating framework is certified by the European Securities and Markets Authority (ESMA).

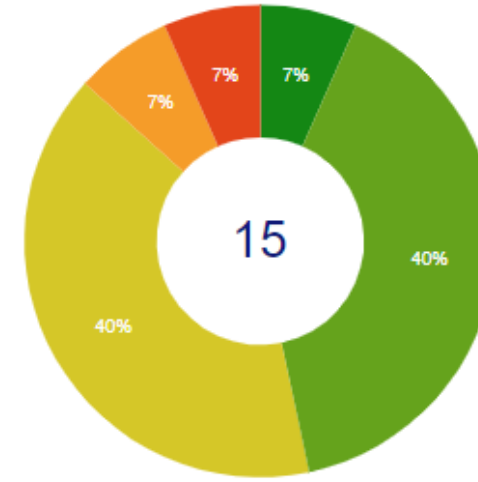
SUPPLY CHAIN

Maglificio Gran Sasso also submitted the Synesgy Survey to its suppliers and sub-suppliers, in the perspective of supply chain monitoring and traceability. The results show that suppliers and sub-suppliers' ESG performances have an overall score in line with that of Maglificio Gran Sasso. However, the governance area is the one which presents the greatest critical issues: most members of the Company's supply chain scored below sufficiency.

OVERALL SCORE

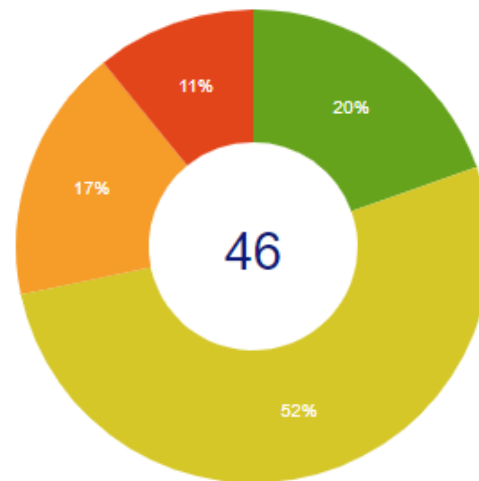


BUSINESS SCORE

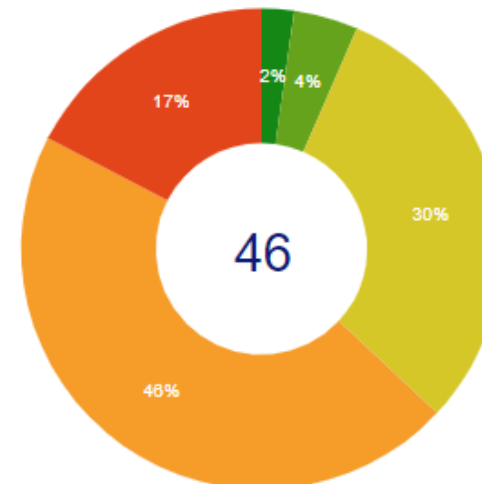


- A - EXCELLENT
- B - GOOD
- C - SATISFACTORY
- D - SUFFICIENT
- E - LOW

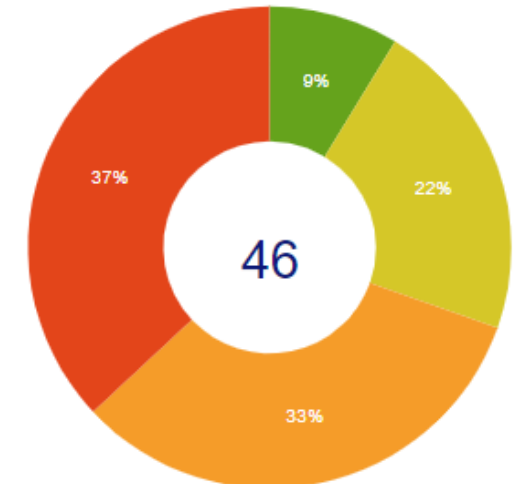
ENVIRONMENTAL SCORE



SOCIAL SCORE



GOVERNANCE SCORE



STAKEHOLDERS

GRI 2-29



Stakeholders' engagement, which is achieved through listening and discussion activities, is a key element of Maglificio Gran Sasso's corporate strategy, whose objective is its brand's sustainable growth. Indeed, the Company has identified and selected the actors based on awareness of the actions performed and the role played for the community.

The firm's path towards sustainability begins with **People**: employees and collaborators are considered the main drivers in the creation of value.

For this reason, following the values of family, passion and courtesy, Maglificio Gran Sasso adopts initiatives aimed at developing a serene, safe, and stimulating work environment, capable of enhancing the potential and talent of everyone, respecting inclusion, equal opportunities, and merit. External stakeholders are an integral part of the Company's business strategy, and, for this reason, the firm acts to achieve the objective of building stable and long-lasting relationships with them, working on synergistic, transparent, fair, and loyal collaborations.

STAKEHOLDERS

GRI 2-29

Maglificio Gran Sasso condemns corruption practices, collusive behaviour, illegitimate favours as well as other forms of advantage contrary to the rules designed to protect competition and the market. To best satisfy the needs and requests of its customers and make each Gran Sasso garment unique and unmistakable, the Company selects its suppliers and subsuppliers based on the principles of technical and professional competence, integrity, cost-effectiveness, and sustainability. Furthermore, the firm adopts behaviours oriented to respect, courtesy, and confidentiality towards its consumers.

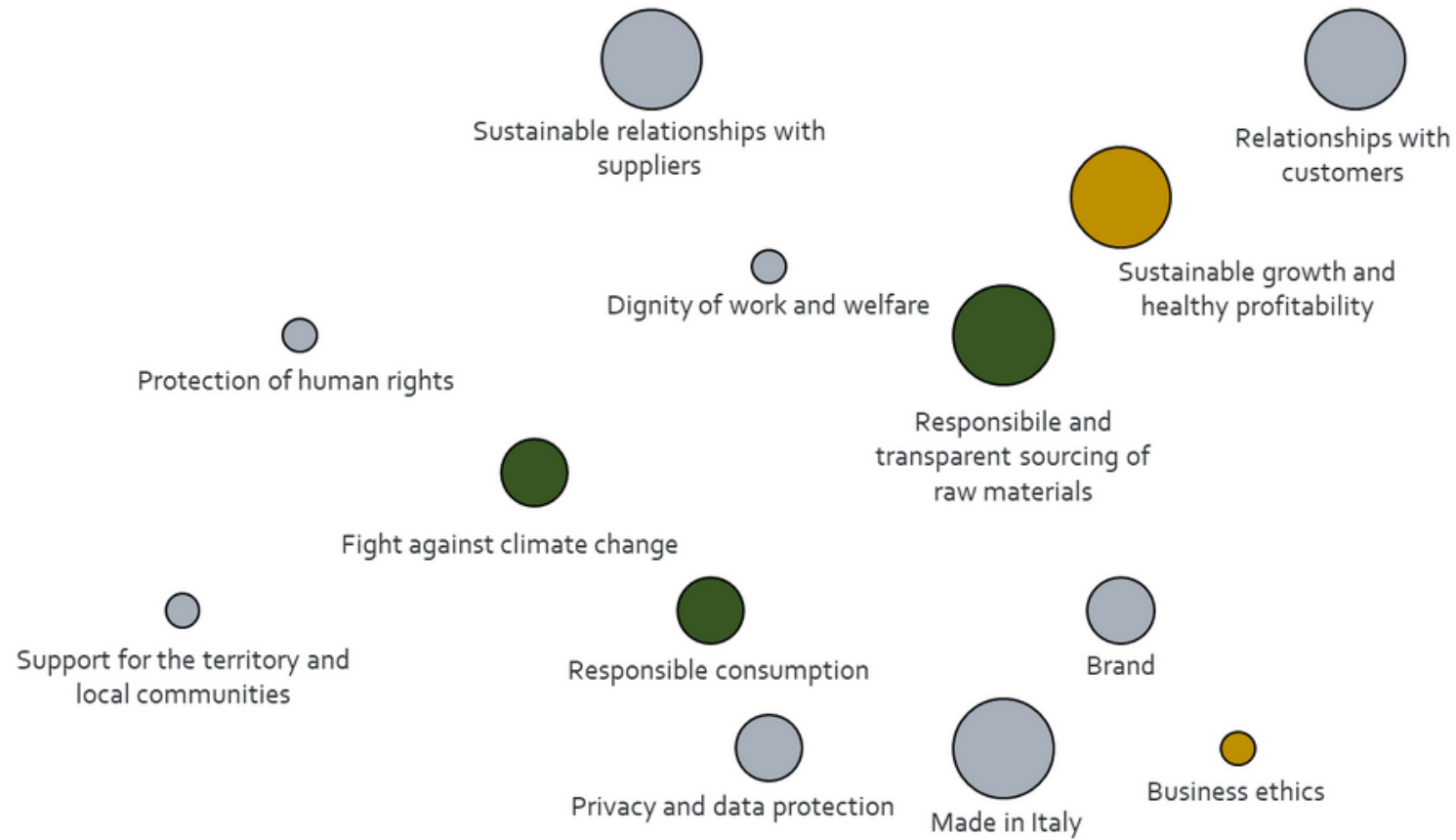
Maglificio Gran Sasso's bond with its community and its territory is strengthened by the set of projects and initiatives that the Company carries out in collaboration with schools, universities, institutions, and trade unions. The firm website, interviews with the press, and the use of social channels for information and dialogue purposes enable the Company to communicate its strategy and to raise awareness on ESG issues in a clear, transparent, and immediate way.



MATERIALITY

GRI 3-1, GRI 3-2, GRI 3-3

Relevance for Stakeholders



Categories

● E-Environment

● S-Society and People

● G-Governance

Financial significance

○ High

○ Medium

○ Low

Relevance for Maglificio Gran Sasso

During 2023, based on the 2021 GRI Standards, Maglificio Gran Sasso conducted its first **double materiality** analysis. This path was outlined by the Sustainability Office in synergy with the other corporate offices and it permitted to define the set of relationships that the Company builds along its value chain.

The study identified the **economic, social, and environmental impacts** that are relevant to the Company and can influence the decisions of its stakeholders (**inside-out** perspective); it also established the financial significance of the aforementioned issues (**outside-in** perspective).

The materiality matrix's definition has included activities such as **benchmarking analysis** through global trend documents, industry studies, non-financial reporting and sustainability reports produced by leading companies in the textile and clothing sector. Stakeholders' engagement was carried out through **workshops and surveys**, which enabled to prioritize the economic, environmental, and social aspects meaningful for Maglificio Gran Sasso. Based on the information and feedback collected, it was determined thirteen material themes that led to drawn up the double materiality matrix.



PRODUCT AND PACKAGING

GRI 2-6, GRI 2-22, GRI 2-24, GRI 204-1, GRI 403-7

Gran Sasso products, manifesto of the firm's ESG mindset, are developed to be **desirable inasmuch sustainable**. Indeed, the environmental and social commitment is a distinctive element of each item's life cycle, from raw materials to end of life.



To ensure that suppliers share values similar to those of Gran Sasso brand, the Company aims to develop long-term relationships with them, respecting the skills and professionalism of each one. In particular, the most important supplier of raw materials (around 50% of the total) produces very high-quality yarns which guarantee a pleasant aesthetic appearance to Gran Sasso sweaters, a soft hand and above all a much higher than average durability. Overall, the materials chosen by the Company are increasingly eco-sustainable; an example of this is the swimsuit collection, marketed starting from 2020 and made of 100% recycled microfiber. Each phase of production respects the principles of quality, craftsmanship, innovation, and safety, with the aim of protecting employees and developing a product and a purchasing experience capable of fully satisfying customer needs.

Some particular processes are entrusted to small workshops, mostly of artisans, in order to support valuable family-run businesses, mainly neighbouring the Company and in any case exclusively located in Italy. In addition, garment making aims to develop a product design that facilitates the process of recycling, repair, and reuse, supporting the circular economy.



PRODUCT AND PACKAGING

GRI 2-6, GRI 2-22, GRI 2-24, GRI 204-1, GRI 403-7

To increase the durability of its sweaters, the Company has published the “Care of cashmere” section on its website to inform its customers about the correct procedures to wash, dry, iron, and store the firm’s items.

The packaging of Gran Sasso products purchased through the online shop is designed to convey the brand's values and at the same time protect the garments. For instance, the use of white boxes allows the Company to express quality and elegance, while the phrase inside the boxes indicates that the paper they are made of is recycled as well as FSC certified.

It is currently being developed an IT system which allows to show the most suitable ways to recycle and differentiate the firm’s items via QR-code placed on their label. Finally, the Company is working to obtain ISO 9001 quality management system certification.



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ITALY

E-ENVIRONMENT



ENERGY

GRI 2-24, GRI 302-1, GRI 302-4, GRI 302-5, GRI 403-1

Energy efficiency is a crucial area of intervention for the Company, therefore it performs **energy audit** to improve the use of resources and reduce the environmental impact of its production processes.

For this purpose, the firm has a **photovoltaic system**, installed on the roof of its factory, which allows to fulfil over 50% of its annual requirement. The remaining part of the latter is purchased from a supplier that distributes energy produced by over 42% from renewable sources. In the year 2023, the Company purchased approximately 1,225,000 kWh. In addition, sockets programmable via apps have been placed in the offices in order to regulate the automatic switching on of electrical devices, such as vending machines, only for working days and times.

LED lamps have been also set in the production departments, while photoelectric cells have been installed in the finished product warehouses, allowing for significant energy savings.

Finally, the entire building is equipped with an **underfloor cooling and heating system**, which requires approximately 40% less energy than a traditional one. This system heats the first two meters from the ground and does not circulate the dust resulting from production, enabling employees and collaborators to work comfortably in a clean and healthy environment.



7 AFFORDABLE AND CLEAN ENERGY



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



WATER

GRI 203-1, GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-5, GRI 413-1



The Company considers the **sustainable management of water resources** as an essential issue for the protection of the environment and the community; for this reason, it shares best practices in terms of their use and exploitation. In 2023, a total of 2622 m³ of water was consumed.

Industrial waste water deriving from washing and treating garments is directly conveyed to the purifier of the nearby and owned dye house.

As evidence of the strong bond with the community, through the installation of an adequate water supply network, Maglificio Gran Sasso has made the water contained in its storage tank available to the **Firefighters** in case of fire in the immediate area.

The water from the company's **storage tank** is used for washing sweaters, for irrigating the surrounding greenery and the **public roundabout**.

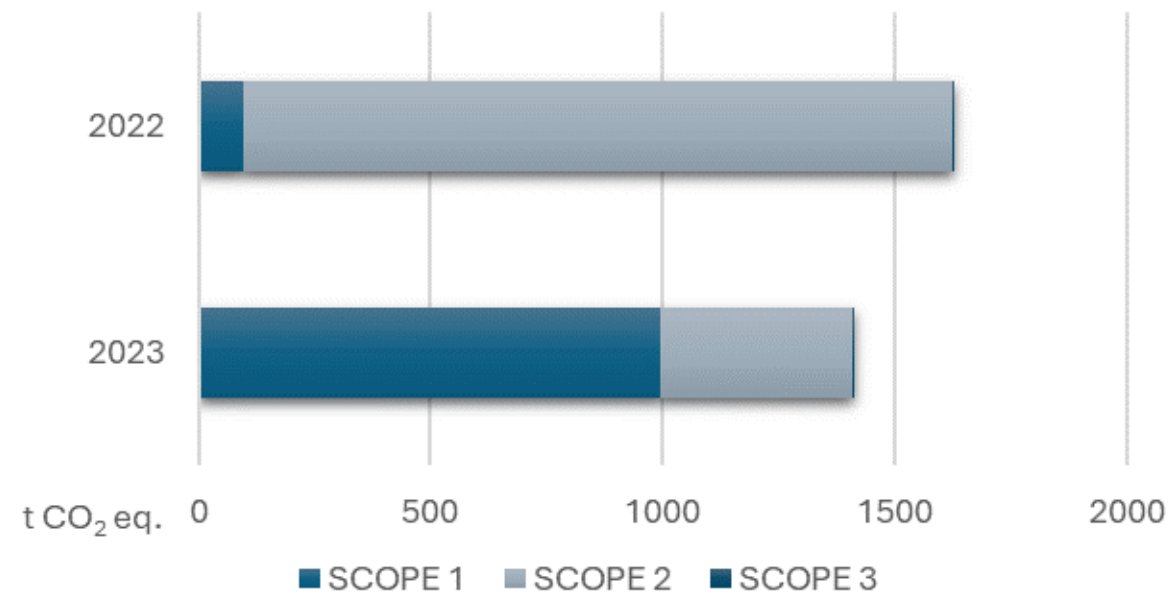




EMISSIONS

GRI 304-2, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-5

The commitment to reducing CO₂ emissions starts from their measurement. Therefore, through the Synesgy platform, the Company has adopted a system to calculate them following the logic of SCOPE 1, 2 and 3. Compared to the 2022 financial year, there was an overall reduction of 13% in the Carbon Footprint, which from 1,626 tCO₂ eq. went to 1,415 tCO₂ eq. Specifically, in 2023, the emissions deriving from plants and vehicles (**SCOPE 1**) were 996 tCO₂ eq., the consumption of electricity (**SCOPE 2**) caused emissions equal to 415 tCO₂ eq., while the emissions generated by transport and distribution (**SCOPE 3**) were approximately 4 tCO₂ eq. The latter increased compared to the year 2022, due to the Company's choice to use more eco-sustainable means of transport, such as trains, for managers and employees' long business trips.



If disposed of poorly, waste has a negative impact on the environment and the community; for this reason, Maglificio Gran Sasso adopts a rigorous policy regarding the differentiation and disposal of it, equipping each department with tools for separate collection. During 2023, the total waste produced in all Company's buildings is equal to 82 tons.

WASTE

GRI 306-1, GRI 306-2, GRI 306-3



Great attention is paid to the **precious raw materials**: the parts that made up sweaters are woven perfectly shaped to avoid waste. If the cloth of a garment has imperfections, it is repaired or unmade to recover its yarn.

With the perspective of **circular economy** and second hand, in cases where the flaw is very serious, the cloth is shredded and mixed with other processing waste to then be sold to firms that reuse it to produce wadding and felt for padding as well as regenerated cashmere and wool yarns.

Every single cone of yarn used for garments' production has a paper cone inside and a plastic casing outside, which are separated and collected in a differentiated way. The pallets utilised for the delivery of raw materials are returned to the carriers, while the cardboard packaging is reused for handling in production and finally separated.

After replacing the plastic cups with paper ones in the vending machines, in 2023 the Company inserted recycled and recyclable paper cushions inside the shipping boxes instead of those made of 20% recycled and 100% recyclable plastic.



In September 2023, the Company registered the **FaconV2 application** for the creation of **digital shipping documents**, in the Italian Special Public Register of Computer Programs. The implementation of this application has a dual purpose: **reducing the use of paper and improving the work quality** of subsuppliers and internal collaborators.



Entirely via a web interface and in near real time, the software publishes subsuppliers' orders. The latter can view the needful information, through a digital and detailed document with an easy reading mode and with the possibility of inserting any technical and operational notes. FaconV2 allows to enhance the efficiency of shipping documents' creation and management, optimizing time and **avoiding mistakes**, because it is not necessary anymore that internal collaborators and subsuppliers manually upload data for shipping documents' drafting on their management systems. Furthermore, in line with the provisions of the Italian law, operators who transport semi-finished products have the possibility of accessing digital delivery notes with a link on their devices. The security of the whole system is guaranteed through cookies and OTP tokens sent via SMS to the registered mobile devices.



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S-SOCIETY AND PEOPLE





EMPLOYEES AND WELFARE

GRI 2-7, GRI 2-8, GRI 2-24, GRI 2-26, GRI 2-30, GRI 3-3, GRI 401-2
GRI 403-1, GRI 403-6, GRI 403-9, GRI 404-2, GRI 405-1, GRI 405-2



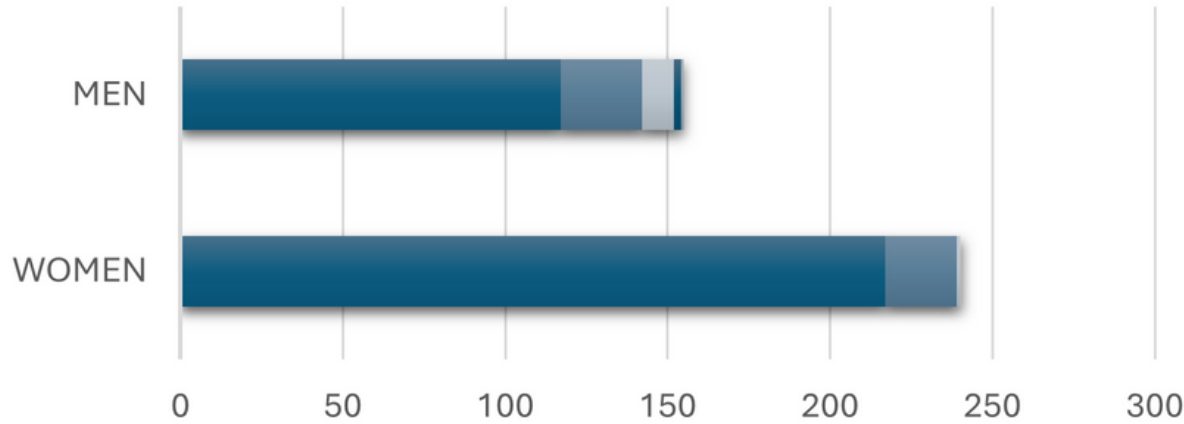
Maglificio Gran Sasso regards **People** as key resources for **value creation**.

Through dedicated policies and strategies, the Company focuses on listening, communicating, and respecting everyone's needs, ensuring a healthy and inclusive working environment. In over seventy years of activity, the climate of serenity that has always been promoted within the firm, both with the employees and with the trade unions, has led to a very low turnover. Indeed, around two thousand collaborators spent entirely, or mostly, their working life in the Company, until their retirement; in addition, many of them contributed to transferring their know-how to the young people who replaced them.

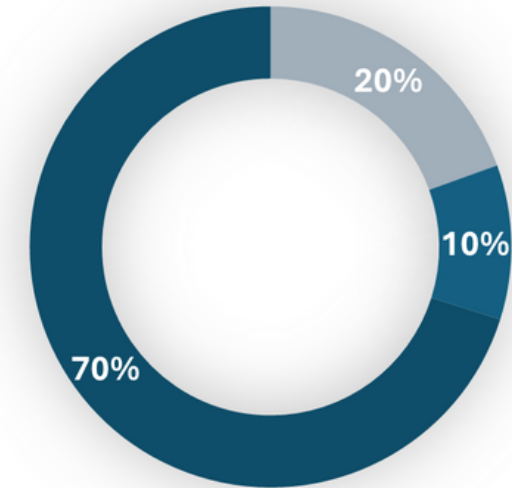


EMPLOYEES AND WELFARE

GRI 2-7, GRI 2-8, GRI 2-24, GRI 2-26, GRI 2-30, GRI 3-3, GRI 401-2
 GRI 403-1, GRI 403-6, GRI 403-9, GRI 404-2, GRI 405-1, GRI 405-2



| | WOMEN | MEN |
|--------------------------|-------|-----|
| Blue-collar workers | 217 | 117 |
| White-collar workers | 22 | 25 |
| Executives | 1 | 10 |
| Para-subordinate workers | 0 | 2 |
| Managers | 0 | 1 |



- Fixed-term contract
- Part-time contract
- Permanent contract

At the end of 2023, **Maglificio Gran Sasso staff** is made up of 240 women and 155 men. The wage difference between women and men in the most represented professional category (blue-collar workers) is zero. Most employees have a permanent contract (277), while 77 have a fixed-term contract and 41 have a part-time contract. Furthermore, the Company created 120 new jobs and set up 2 internships during 2023.



EMPLOYEES AND WELFARE

GRI 2-7, GRI 2-8, GRI 2-24, GRI 2-26, GRI 2-30, GRI 3-3, GRI 401-2
GRI 403-1, GRI 403-6, GRI 403-9, GRI 404-2, GRI 405-1, GRI 405-2

The firm applies Italian Collective Bargaining Agreement for employees of clothing products' mass manufacturing companies: the collective agreement is in force from 28/07/2021 with effect from 01/04/2020 to 31/03/2024. In 2023, the Company recorded three injuries at work, compared to five the previous year. The production processes' nature allows for a **controlled level of accidents**, although the type of manual work has various risk factors related to musculoskeletal disorders and exposure to physical agents, dust, and fibres. Upon payment of a monthly contribution, the Company joins a supplementary healthcare fund for its employees with the aim of supporting their needs and requirements, providing healthcare services additional to those of the Italian Health System. In force of Legislative Decree 24/2023, the firm has introduced a **whistleblowing system**, which allows its employees to communicate any illicit through written, verbal or telephone reports, with assurance of anonymity. The information contained in these reports is accessible only to interested parties.



EMPLOYEES AND WELFARE

GRI 2-7, GRI 2-8, GRI 2-24, GRI 2-26, GRI 2-30, GRI 3-3, GRI 401-2
GRI 403-1, GRI 403-6, GRI 403-9, GRI 404-2, GRI 405-1, GRI 405-2

The Company has reserved a room for its collaborators' refreshment and free time, where the canteen service is also provided. The latter consists in the fresh preparation of a complete meal, whose cost is covered mostly by the Company.

In the form of non-taxable welfare pursuant to article 51 cc. 2 c) and 3 of Italian Presidential Decree 917/86 and with the aim of counteracting the general increase in prices, Maglificio Gran Sasso has provided shopping vouchers to its collaborators for a total amount of €28,000, and meal vouchers and restaurant tickets for a total of €50,000.

The Company has also stipulated a specific agreement with a local supermarket that provides a discount of 5% on all purchases made by its employees until 31 December 2024.

Special conditions for the buying of Gran Sasso's items at its internal store are provided for employees, within the limits permitted by Italian tax legislation.

PRIVACY AND SAFETY

GRI 418-1

According to the General Data Protection Regulation (GDPR), the Company guarantees the **security of its customers' data**, through a privacy policy that has the objective of protecting the information acquired from unauthorized access, damage, or theft during its life cycle. This concept includes every aspect of information security, from the physical security of hardware and storage devices to administrative and access controls, to the logical security of software applications. Data protection strategies are aimed at protecting the Company's IT resources not only from the activity of cyber criminals, but also from internal threats and possible human mistakes. In this regard, the Company has never suffered losses of sensitive data and/or violations of individual privacy.





TRAINING

GRI 403-5, GRI 404-1

For instance, the use of the 4.0 electronic machinery in the weaving department requires specific know-how, thus the firm constantly trains its staff on it. Furthermore, in collaboration with the supplier of the abovementioned machines, the Company has held courses for young people without any knowledge of knitwear that ended with the hiring of almost all participants on a permanent basis.

In 2023, one of the key themes of the training courses was sustainability. Indeed, after the workshop “Sustainability & Innovation: the future of businesses”, held in November at Maglificio Gran Sasso, the Company organized four meetings to raise awareness among its employees about the contents of the event. In addition, the firm set up the Sustainability Office with the hiring of an appropriate professional figure.

The collaboration with the firemen allows Maglificio Gran Sasso to have a firefighting and first aid team, also capable of using the defibrillators installed in the offices and production plant.



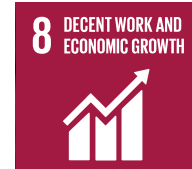
To broaden the **knowledge** and **skills** of its resources, Maglificio Gran Sasso invests in numerous projects aimed at promoting their professional and personal growth, accessing to interprofessional funds, new skills funds, or with its own means. During 2023, the Company dedicated a total of approximately 200 hours to training, providing courses mainly focused on sustainability and workplace safety.

COMMUNITY

GRI 404-2, GRI 413-1

The **link with the surrounding community** is represented by the initiatives that Maglificio Gran Sasso has carried out over the years, in order to encourage generational turnover and pass on the value of **Made in Italy** over time.

Also in the year 2023, the Company continued the project **Gran Sasso Quality School**, through an agreement with the high school "Primo Levi" of Sant'Egidio alla Vibrata (TE) for the laboratory called "The Linking" ("Il Rimaglio"). The latter aims at enabling pupils to acquire practical and professional skills in the field of knitwear, facilitating their entry into the working world. Maglificio Gran Sasso has also loaned for use two linking machines and made a retired employee available to the students as a teacher, with all salary costs covered by the Company.



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G-GOVERNANCE



Maglificio Gran Sasso's business model is based on a strong family governance, which is oriented towards **responsible growth** and focuses on generating value not only in the short term, but also in the long run. As evidence of the importance that the **family bond** holds for the Company, members of the founding family are present in almost all firm's offices.

The sole director, Mr. Alceo Di Stefano, is one of the four founding brothers, who in 1952 set up the small business, which is today an international icon of Made in Italy.

The robust family governance ensures the correct identification of strategies and projects for **sustainable business development**, with the objective of protecting the environment and the community.

In addition, the Company has created a new office dedicated to sustainability, with the consequent hiring of a specialised figure, who reports to the CFO.



Maglificio Gran Sasso joins trade associations such as CONFINDUSTRIA and IBC, in order to carry out its work correctly, effectively, and efficiently. Furthermore, the presence in these associations has the aim of promoting the competitiveness of production and of the offer to final consumers.



ACTION PLAN

GRI 2-22, GRI 2-25, GRI 3-3

Through the analysis of the areas in which Maglificio Gran Sasso can maximize its positive impacts and minimize the negative ones, the Company has defined a set of **commitments** that consider the challenges of its sector and the expectations of the financial community and consumers. These objectives deal with continuing to work on **supply chain monitoring, traceability, and certification**, with the aim of building the Digital Passport of every item of the brand. The latter not only should provide information on how to differentiate and/or recycle products, but also should inform customers on the transformation journey undertaken by every single raw material.

Following the creation of its internal Sustainability Office, the Company is committed to defining and implementing a performance measurement system entirely dedicated to ESG issues.

The firm is working to implement **generative AI-based** procedures, with the aim of simplifying some administrative tasks related to data analysis and management, in order to facilitate decision-making processes and strategic choices.



ACTION PLAN

GRI 2-22, GRI 2-25, GRI 3-3

Maglificio Gran Sasso has drawn up a **code of ethics**, which is currently being approved by the Governance. This document outlines the fundamental principles, rules of conduct and responsibilities that the Company recognises, respects, and implements as key values of its activity. This code regulates the behaviour of employees and managers, suppliers and sub-suppliers, and, in general, all the firm's stakeholders, providing guidelines that permit to effectively establish working, collaborative and commercial relationships.

GRI CONTENT INDEX

Maglificio Gran Sasso has reported in accordance with GRI Standards for the calendar year 2023.

| GRI Standard | Disclosure | Reference | |
|---|--|---|---|
| GRI 1: Foundation 2021 | | | |
| | 2-3 Reporting period, frequency and contact point | Methodological note | |
| | 2-4 Restatement of information | Methodological note | |
| | 2-5 External assurance | Methodological note Governance | |
| | 2-6 Activities, value chain and other business relationships | Product and packaging | |
| | 2-7 Employees | Employees and welfare | |
| | 2-8 Workers who are not employees | Employees and welfare | |
| | 2-9 Governance structure and composition | Governance | |
| | GRI 2: General Disclosures 2021 | | Stakeholders letter Product and packaging Governance Action plan |
| | 2-22 Statement on sustainable development strategy | | |
| 2-24 Embedding policy commitments | Product and packaging Energy Employees and welfare | | |
| 2-25 Processes to remediate negative impacts | Action plan | | |
| 2-26 Mechanisms for seeking advice and raising concerns | Employees and welfare | | |
| 2-28 Membership associations | Governance | | |
| 2-29 Approach to stakeholders engagement | Stakeholders | | |
| 2-30 Collective bargaining agreements | Employees and welfare | | |
| GRI 3: Material Topics 2021 | | | |
| | 3-1 Process to determine material topics | Materiality | |
| | 3-2 List of material topics | Materiality | |
| | 3-3 Management of material topics | Materiality Employees and welfare Governance Action plan | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | Water | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | Product and packaging | |
| GRI 302: Energy 2016 | | | |
| | 302-1 Energy consumption within the organization | Energy | |
| | 302-4 Reduction in energy requirements of product and services | Energy | |
| | 302-5 Reduction in energy requirements of product and services | Energy | |

GRI CONTENT INDEX

Maglificio Gran Sasso has reported in accordance with GRI Standards for the calendar year 2023.

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|--|---|------------------------------------|
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | Water |
| | 303-2 Management of water discharge-related impacts | Water |
| | 303-3 Water withdrawal | Water |
| | 303-5 Water consumption | Water |
| GRI 304: Biodiversity 2016 | 304-2 Significant impacts of activities, products, and services on biodiversity | Emissions |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Emissions |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Emissions |
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| GRI 306: Waste 2020 | 306-1 Water discharge by quality and destination | Waste |
| | 306-2 Waste by type and disposal method | Waste |
| | 306-3 Significant spills | Waste |
| GRI 308: Suppliers Environmental Assessment 2016 | 308-2 Negative environmental impacts in the supply chain and actions taken | Methodological note |
| GRI 401: Employment 2016 | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Employees and welfare |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Energy Employees and welfare |
| | 403-5 Worker training on occupational health and safety | Training |
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| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Product and packaging |
| | 403-9 Work-related injuries | Employees and welfare |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Training |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | Community Employees and welfare |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Employees and welfare |
| | 405-2 Ratio of basic salary and remuneration of women to men | Employees and welfare |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | Water Community |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Privacy and data security |



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