SUSTAINABILITY REPORT 2023

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Dear Stakeholder,

Pianca is pleased to present its Sustainability Report for 2023. This document was created to further engage all of you and encourage an inclusive process, capable of interpreting sustainability through increasingly widespread and shared solutions.

As a report, it aims to describe the initiatives and main results achieved by the company during 2023, in the economic, social, and environmental fields. Based on the analysis of our most significant business impacts, we have identified 13 key themes, divided into 5 macro-areas: environmental responsibility, product responsibility, social responsibility, responsibility towards people, and economic responsibility, compliance and anti-corruption.

In line with the United Nations 2030 Agenda Sustainable Development Goals (SDGs), Pianca continues its commitment to reducing environmental impact and promoting gender equality and inclusion within the company.

In 2023, we gave further impetus to strategic initiatives aimed at

supporting communities, strengthening long-term economic, environmental, and social sustainability.

These milestones, achieved thanks to the dedication and contribution of our entire team, represent a source of pride for the company and motivate us to look to the future with confidence. With responsibility and determination, we continue to strive for shared and sustainable growth, respecting the values that distinguish us. We invite you to read this document as a testimony of our journey and as a starting point to continue, together, towards increasingly ambitious goals.

Thank you for your continued support and trust.

Aldo Pianca CEO



COMPANY

Highlights

SOCIAL

248

Number of employees

1873,5 13%

Hours of training Delivered in 2023

Recruitment rate

ENVIRONMENTAL

2978,2 MWh 340,8 tC02 3.178 ton

Energy consumption

Emissions Scope 1 + Scope 2 Market Based

Waste produced

ECONOMIC

52.701.954 € 3.513.731 €

Turnover

EBITDA

Pianca is an Italian designer and producer of **furniture systems and occasional furniture** for residential and contract. The wide range of products and solutions offer plentiful custom options.

Furniture makers for generations, the Piancas have passed down their wood-crafting secrets and their passion for **innovation**. The business was founded in 1948 and transitioned from craftsmanship to industrial production during the 50s. Within a few decades it was generating a turnover that by 2022 came close to 60 million Euros.

The ambitious strategy of growth and internationalization in the retail and **contract** sectors has led to a constant increase in turnover, the opening of

new showrooms around the world and the acquisition of a company specializing in custom design and turnkey solutions.

Pianca's roots are sunk deep in the territory.

The company chooses mainly Italian and local suppliers and relies on its full range of skills to carry out all production phases internally.

Maximum product quality and durability are thus guaranteed, key factors in a sustainable vision of the company. The design process plays an important role in pursuing this direction, and often takes place in collaboration with important international designers like Emilio Nanni, Cristina Celestino, Federica Biasi and Calvi Brambilla.

History



1948

Enrico and Giovanbattista Pianca emigrate to Venezuela where they open a company producing wooden footwear moulds



1956

An artisan workshop becomes an industrial company specializing in making bedroom and living room furniture



1961

Aware of the importance of design, Pianca takes part in Salone del Mobile



1970

New company headquarters and a new manufacturing area are built in Gaiarine. The introduction of particle board, a brand new material in the industry, makes furniture a truly accessible product



1988

Aldo Pianca becomes Sole Administrator. Just-in-time production starts. Modularity and custom design become key product strengths



1998

Pianca acquires a new production site. Upholstered furniture is added to the collection



2003

Introduction of People system, the first system with mitre-folding



2005

The first water-based paints are introduced for employee health and to reduce pollution in the home



2011

A photovoltaic system is installed, allowing the company to run on renewable energy



2017

Pianca receives FSC® certification for using wood from responsibly managed forests



2018

The first Pianca Flagship store store opens in Malta



2021

(Treviso)

Construction of the new production facility in Roverbasso, Codognè



Locations

The company has three locations, all in **Treviso province**, **Italy**.

The headquarters are in Gaiarine and there are two manufacturing sites in Roverbasso.

The Gaiarine factory produces semifinished pieces for the two Roverbasso factories. Roverbasso Ol is the main factory, consisting of warehousing for raw materials and semi-finished products from Gaiarine and Roverbasso 02, and the custom production, cutting and edge finishing, and sanding and painting departments. There are also sections for assembly of semi-finished parts, finished product warehousing, loading bay, a workshop and various offices. The Roverbasso 02 factory processes raw materials with cutting, edge banding and hole drilling processes. The semi-finished pieces produced are then stored in the warehouse and sent on to the other two factories.

Pianca exports its products to more than **70 countries** via an extensive network of **showrooms and stores** around the world. Besides the European market, the company is present in North America, Asia and the Middle East.

Important partnerships with local retailers have consolidated brand presence on a wide scale, increasing

revenues and growing its reputation. The company's internationalization strategy of recent years has expanded its dealer network and opened up new distribution channels, in addition to the store network across Italy.

Pianca's passion for design has been a constant since the company was established, when its furniture was still hand-made in the workshop. A natural progression, the **Research** and Development department is a buzzing hive where ideas are cultivated and concepts and prototypes come to life. Research and experimentation are the pillars of the design process, which also draws on valuable collaboration with talented internationally-renowned designers. Over the last twenty years, the value of Pianca design has been recognized in a string of awards. **Prestigious prizes** and special mentions have been awarded by juries and important organizations, made up of multidisciplinary experts from all over the world. Pianca has been recognized for its ability to create innovative, contemporary, pioneering, high

quality products that capture the essence of beauty, creativity and functionality.

In 2023 specifically, Pianca won 3 awards for Naan, the armchair designed by Federica Biasi, the Dedalo sideboard designed by Luciano Marson and the Peonia Collection designed by Cristina Celestino.



2023

Archiproducts Design Award Dedalo design Luciano Marson IF Design Award Naan design Federica Biasi Best of Year 2023 Peonia design Cristina Celestino

2022

ADI Design Index Palù design Raffaella Mangiarotti IF Design Award Palù design Raffaella Mangiarotti IF Design Award Embrace design Note Design Studio A' Design Award Embrace design Note Design Studio

2021

German Design Award Platea design Emilio Nanni

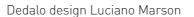
2020

Good Design Award Cornice design Pianca Studio Archiproducts Design Award Contralto design CMP Design Studio

2019

German Design Award Calatea design Cristina Celestino Good Design Award Baio design Calvi Brambilla







DESIGN AWARD 2023



Naan design Federica Biasi

Peonia design Cristina Celestino

THE PATH TO SUSTAINABILITY

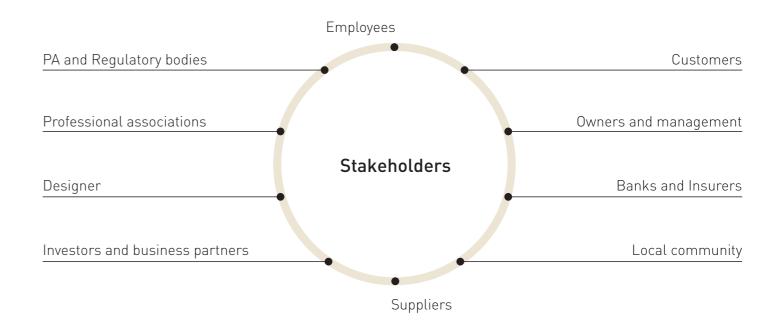
Stakeholders

The **stakeholders** are all the people or groups who have an interest in or relationship with an organization or enterprise and who may be influenced by its activities and results.

Stakeholder management is an important aspect of corporate management and involves

identification and satisfaction of their needs and expectations, beside the minimizing of the negative impacts of company activity on them.

The Pianca stakeholder map below was defined by **benchmark analysis** and methods of engagement for each category.



Stakeholder engagement / interaction

Employees

Induction programmes for new employee hires

Meetings and corporate events

Training programmes and refresher courses

Notice boards in factories and offices and online

Periodic meetings with line managers

Feedback interviews

Welfare programmes

Engagement and internal communications projects

Public Administration and Regulatory bodies

Formal communications in various areas of reference (e.g. Governance, Tax)

Professional associations

Periodic discussions

Participation in regulatory committees, seminars, conferences

Technical committees

Working with educational institutions

Corporate and market communications

Scientific research projects

Customers

Periodic meetings with sales managers and area agents

Continuous dialogue via communication channels (e-mail, telephone, social)

Website

Event attendance

Trade fairs

Technical support

Specific customer-oriented training

Dedicated conferences

Meetings with customers

Suppliers

Periodic meetings

Relationship with purchasing office

Biennial supplier conference

Technical site visits

Surveys and other communications

Local community Support projects and/or support for social and environmental initiatives Participation in local events Mass media Meetings with representatives of organizations Participation in events promoted by local associations Collaboration and cooperation with sports, cultural and artistic activities Banks and insurers Periodic financial reporting Periodic meetings

Designers

Trade fairs

Owners and management

Meetings throughout the year

Periodic financial reporting

Website

Investors and business partners

Board of Directors

Internal audits

Periodic financial reporting

Alignment and constant engagement in all business activities

In 2022, with the support of a consulting firm, Pianca conducted a materiality analysis to identify the material topics presented in this report, in compliance with the **GRI Universal Standards 2021** guidelines. On 6th October 2021, GRI published the new Universal Standards with the aim of increasing transparency and clarity in reporting material topics, or the topics most relevant to company stakeholders. The standards were

aligned with other international reference principles like the United Nations guiding principles on business and human rights, OCSE guidelines and International Labour Organization (ILO) standards. One of the key changes concerns the new materiality analysis process. Material topics are subjects that represent the most important impacts of the company on the economy, environment, people and human rights.

Negative

Impact typologies

In detail, the phases following the materiality analysis process are:

Identification and prioritization of stakeholders

In reference to the Pianca materiality analysis process, benchmark analysis was conducted with a reference panel of peers from the sector in which the company operates.

Stakeholders included in the assessment were: suppliers, employees, designers, customers, banks and insurers, investors and trade partners, local community, owners and management, professional associations, public administration and regulatory bodies.

Identification of potentially important sustainability topics

The benchmark analysis was followed by an ESG trends analysis of the reference sector. The benchmark analysis identified 13 types of topics to represent the company impacts shown above, divided into 5 macroareas: environmental responsibility, product responsibility, social responsibility, responsibility towards people and economic responsibility, compliance and anti-corruption.

Evaluation of relevant topics with reference figures in different company areas

The proposed stakeholders were to be ranked from 1 to 10 based on the influence they have on Pianca and then ranked according to the influence Pianca has on them. The organization then assessed the significance of the sustainability topics represented by the identified impacts, to establish the order of priority on a scale of 1 to 5 by means of a grading system.

l indicates that the topic has no significant negative or positive impact on the economy, environment or people, including impacts on human rights. 5 indicates that the topic has maximum significance in terms of positive or negative impact.

Processing of the materiality analysis

After the panel members carried out the grading, a cut-off threshold of an average grade of 3 was set. The ll most important topics were thus defined for Pianca.

1. Energy consumption and emissions Direct/indirect GHG emissions and air quality Negative Operational efficiency linked to production processes Positive Intensive use of energy resources Negative Promotion of solutions linked to energy efficiency Positive 2. Customer satisfaction Promotion of Made in Italy and Italian excellence Positive Increased customer numbers Positive Brand experience and dialogue with customers Positive Company reputation Positive Problems caused by poor complaints handling Negative 3. Diversity, equal opportunities and human rights Positive Respect and awareness of human rights Ethical, impartial and inclusive work environment Positive Diversity and inclusion at all levels in the company Positive 4. Product quality and safety Safe and high quality product Positive Company transparency in communications of product features Positive

Possible risks to end customers caused by lack of product quality and safety checks

Material topics and relative impacts

5. Occupational health and safety	
Work-related injuries	Negative
Absence of monitoring processes and health and safety management systems	Negative
6. Development and care of human capital	
Increased local work opportunities with indirect impact on the territory	Positive
Contribution to employee well-being and careers	Positive
Improvement of worker skills through training	Positive
Attracting and developing young people	Positive
7. Creation of economic value	
Indirect economic benefits on local communities	Positive
Distribution of value to stakeholders	Positive
Loss of value of the company	Negative
8. Responsible procurement of raw materials	
Safety and origin of raw materials	Positive
Indirect impact on deforestation and loss of biodiversity	Negative
Use of virgin raw materials	Negative
Responsible use of recycled materials and packaging	Positive

9. Responsible waste management	
Pollution of the environment from hazardous waste disposal	Negative
Hazardous and non-recyclable production waste	Negative
Compliance with law and regulations	Positive
Waste recovery operations like waste collection, preparation for reuse, recycling and other recovery operations	Positive
10. Support for local community and territory	
Innovation through collaboration with universities and research institutes	Positive
Improving products and processes to benefit products and the environment	Positive
Contributions and donations to social and cultural projects supporting the local community	Positive
Developing fair, transparent and constructive relationships with the community	Positive
11. Sustainable supply chain	
Benefit for the local community from purchasing raw materials and other materials through local suppliers	Positive
Creating a more sustainable supply chain with direct effects on continuous improvements of ESG performance	Positive
Violation of human rights and environmental compliance by company suppliers with economic consequences, on human dignity and development of communities	Negative

The **SDGs** are the **goals** set for 2030 by the United Nations Member States for the Global **Sustainable Development** Agenda ratified in September 2015. These 17 goals, subdivided into 169 targets, are structured to be interconnected, so that progress towards one goal also encourages progress towards the others. The SDGs define a joint action plan including different objectives, including facing the challenges of climate change, reducing poverty and inequality, ensuring long term economic, environmental and social sustainability of communities. Sustainable Development Goals (SDGs) are very important for Pianca

because they provide a complete framework on which to base corporate strategies for the future, allowing goals to be transformed into tangible, quantifiable actions. In this context, the company is working to minimize environmental impact, adopting sustainable practices like improving use of energy and water resources, use of environmentally-friendly materials and limiting greenhouse gas emissions. Also, it actively commits to promoting gender equality and inclusivity within the organization, guaranteeing equal opportunities for all employees.

SDGs





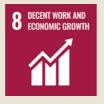






























Material area and topics

Responsibility towards the environment

Responsible procurement of raw materials

Energy consumption and emissions

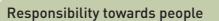
Responsible waste management











Diversity, equal opportunities and human rights

Occupational health and safety

Development and care of human capital

Fostering social inclusion











Responsibility towards customers/product

Customer satisfaction

Product quality and safety







Social responsibility

Sustainable supply chain

Support for local community and territory





Economic performance

Creation of economic value







PEOPLE

Pianca has always recognized the importance of **human capital** for its success. The dedication and professionalism of employees are values and conditions which determine the achievement of **company goals**. Care of human capital is not the sole responsibility of the company. It's a shared commitment that translates into

sustainable growth and achievement of ambitious goals. Pianca offers all employees the same professional **growth opportunities** making it possible for everyone to enjoy fair treatment based on merit criteria, without discrimination and thus also prevents any behaviour or demeanour that discriminates against or harms others.

GENDER EQUALITY

Gender equality is a fundamental highpriority value in Pianca. Currently, out of a total of 248 direct employees, 90 are women and 158 are men. The company is committed to keeping a balance within the organism, guaranteeing a balanced composition. This commitment reflects the importance that Pianca places on inclusivity and diversity, recognizing the value of the perspectives and skills of both genders in contributing to the success of the company.

CONTRACTS

99% of direct Pianca employees have a permanent contract, proof that the company focuses on stable employment for its employees.

This stability allows employees to work in a serene environment, free from external pressures that may compromise the quality of their output.

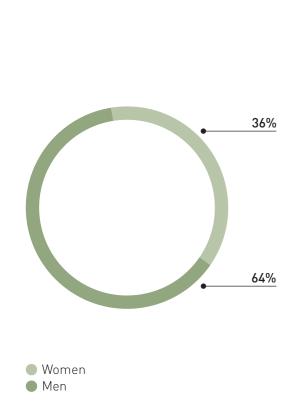
TYPES OF EMPLOYMENT

The percentage of part-time employees in 2023 was around 8%, of whom 75% were women. Pianca allows its employees to work part-time, allowing them to reconcile work life with family responsibilities and/or childcare. Pianca cares about employee well-being and tries to meet their personal needs and offer an inclusive, flexible work environment.

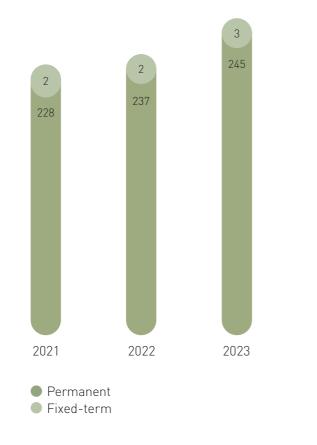
EXTERNAL COLLABORATORS

Around a third of the Pianca workforce are external workers, mainly supplied by employment agencies.

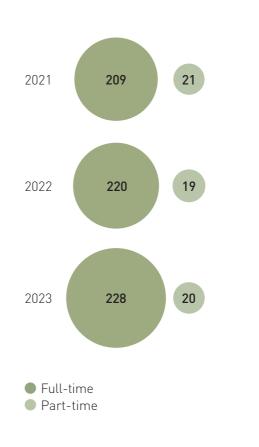
Employees at 31st December 2022



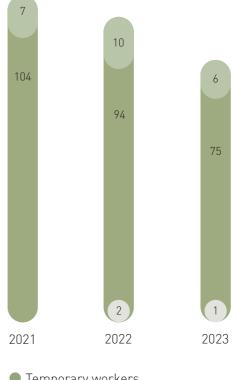
Employees by contract type



Employees by employment type



External collaborators



- Temporary workers
- Apprenticeships
- Continuous collaboration contract

JOB CATEGORIES

In composition by job category, the majority of employees are production workers, the main nucleus of the company, since Pianca's success essentially depends on their commitment and dedication.

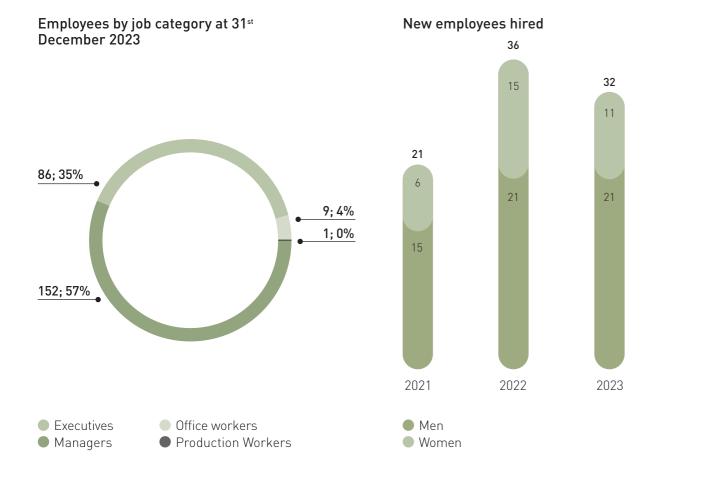
NEW EMPLOYEES HIRED

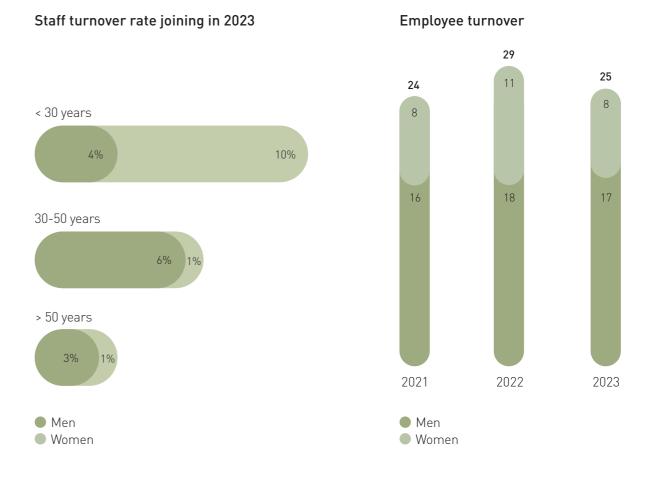
Currently, Pianca has a solid position in the market and this has made it necessary to recruit new staff also in the offices.

Therefore in 2023 32 new employees were hired to meet this requirement.

EMPLOYEE TURNOVER

Regarding employee turnover, a total of 25 departures were recorded in 2023, including resignations and retirements. However, the positive difference between new hires and departures remains positive, demonstrating the company's ability to attract new talents.





Recruitment process

Pianca's recruitment process is carried out partly by its Human Resources Department, mostly for office roles, and partly by employment agencies for production roles. The selection takes place via ideal profiling, which considers short and long term workforce forecasting Some offices practice job rotation so that people can develop a range of skills. The company has direct relations with local schools and has maintained relations for many years with technical institutes, concentrating its efforts on recruiting candidates from Generation Z in recent years. Pianca operates in compliance with the National Collective Labour Agreement for the Wood and Furniture Industry.



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Employee benefits

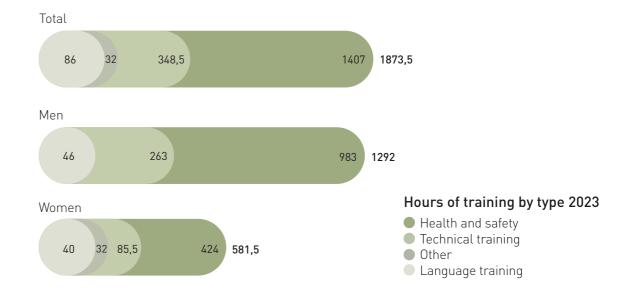
At the end of the year, Pianca gives its employees fuel vouchers.

The company also offers a gym discount and a staff canteen with insignificant nominal contribution from workers. Besides this, individual bonuses may be awarded in recognition of exceptional performance, at the discretion of Senior Management (Sole Administrator). Further production bonuses may also be awarded for exceptional additional productivity with achievement of excellent results.

Training

Development of **human resources** is a top priority in Pianca's business. Knowing that company success lies in using the skills and commitment of its employees and co-workers, Pianca works hard to develop the skills and abilities of every employee, so that the energy and creativity is expressed in the work and achievement of company goals by individual staff members. Concerning training, Pianca annually monitors workplace health and safety

training via its Prevention and Protection Service. The management of workplace health and safety training hours will be explored in detail in the following paragraph. English language training at Pianca is conducted by a native speaker English teacher. Pianca engages external training organizations to conduct technical training. A systematic training needs analysis is currently being mapped out.



Pianca makes workforce health and safety a central focus in company priorities. Training fully complies with current regulations on prevention and protection.

Operational management must refer to advanced environmental protection and energy efficiency criteria, pursuing the improvement of occupational health and safety conditions. Pianca also undertakes to guarantee safeguarding of working conditions to protect the mental and physical well-being of the employee, in respect of their moral personality, preventing this from being subjected to unlawful conditioning or undue distress.

SAFETY

Personal safety is a priority for Pianca and guides all daily operations.

Considerable effort has gone into constant training and awareness-raising to ensure that every worker is adequately prepared to deal with any situation that may pose a risk to health and well-being.

In 2023 Pianca recorded six minor injuries. A tangible demonstration of the company's constant commitment to creating a safe and protected workplace for all team members.

The HSE Office has played a fundamental

role in safety monitoring and management in all company sites and offices.

Regular inspection of work environments, access to emergency routes, availability of fire safety equipment, identification and elimination of potential dangers, and checking suitability of equipment and procedures, have been actively pursued. Residual risk is managed by adopting personal protective equipment (PPE) and identifying the resources needed to guarantee a safe work environment.

Dangers were identified using an assessment considering the plausibility of events and their potential seriousness, based on a matrix combining these two factors.

To mitigate the risks, the Health & Safety Officer implemented a series of specific interventions for each identified danger.

Employee accidents to 31st December 2023

Number of reportable workplace accidents	4
With serious consequences (not fatal)	0
Of which fatal workplace accidents	0
Number of hours worked	441.422
Incidence rate of reportable workplace accidents	9,06
Incidence rate of reportable workplace accidents with serious consequences	0
Incidence rate of fatal workplace accidents	0

The work-related injury rate shows how many injuries happen for every million hours worked. It's calculated by dividing the total number of injuries by the total number of hours worked during a specific period, and then multiplying by one million. This includes injuries that occur while traveling for work, but only if the transportation was provided by the company. It's important to note that all recorded injuries during this period were minor and did not result in serious harm to the workers involved.

Accidents involving external workers on 31st December 2023

Number of reportable workplace accidents	2
With serious consequences (not fatal)	0
Of which fatal workplace accidents	0
Number of hours worked	137.379
Incidence rate of reportable workplace accidents	14,56
Incidence rate of reportable workplace accidents with serious consequences	0
Incidence rate of fatal workplace accidents	0

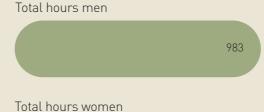
Health and safety training

Pianca has a Prevention and Protection Service composed of an internal Prevention and **Protection Service Manager (RSPP)** who also collaborates with an external specialized firm, and a **Prevention and Protection Service Officer (ASPP)**.

In addition, there are **supervisors** and department managers within the company who are assigned specific letters of recognition of their Occupational Health and Safety protection duties. In compliance with current regulations, the Health and Safety Manager and company doctor plan blood testing for production workers in sections like the paint shop.

Periodically, the Health and Safety Manager organizes environmental surveys by accredited agencies to monitor chemical agents in the workplace with suitable testing equipment, to check that no occupational illnesses are arising.

Hours of health and safety training 2023



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ENVIRONMENT

Pianca is committed to **sustainable** and responsible production starting from procurement of raw materials. The company knows that selecting and using **sustainable raw materials** is fundamental for protecting the environment and the communities involved in the supply chain. This is why Pianca selects suppliers

who respect sustainable standards, considering the origin of raw materials, worker well-being and environmentally sustainable practices. The company also promotes **transparency and traceability** of raw materials to ensure that they come from reliable, responsible sources.

MATERIALS ANALYSIS

The graphics show a solid commitment to the sustainability of materials used. Recyclable materials include 9.601 cubic metres of wooden materials, including panels and boxes, and 232.521 square metres of veneer. The quantity of paper and cardboard used is 1.044.958 square metres. Worth noting are also 24.020 linear metres of paper used for edges.

Pianca is committed to limiting use of non-recyclable materials: 343.047 square metres of plastic, 829.278 units of polystyrene, 209 tons of paint and 22 tons of adhesives.

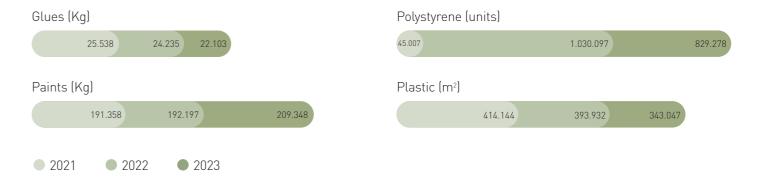
This data shows a clear path steered towards conscious management of materials, with particular focus on optimizing their weight and volume, thus promoting sustainable, responsible practice.

Sustainability Report

Materials used by weight and volume (recyclable)



Materials used by weight and volume (non-recyclable)



FSC® Certification

For Pianca, focussing on materials means reconciling production and **responsible use of resources** to protect the environment and reduce the impact of their activities to a minimum.

Proof of this commitment arrived in 2017 when the company received Forest Stewardship Council® certification, an international recognition that certifies sustainability of company operations linked to the wood supply chain. FSC® is the strictest and most reliable forest certification system in the world and enjoys the trust of

governments, NGOs, companies and consumers.

The FSC® brand identifies products made with wood sourced from responsibly managed forests, according to strict environmental, social and economic standards. Being a certified company, purchasing most of its wood from FSC® certified suppliers and guaranteeing that the supply chain is respected in all phases is a firm commitment for Pianca. The remaining part of wood supply consists of MDF particle board, purchased from suppliers with certified low emissions.



The mark of responsible forest

Ecological Panel

Pianca joins the Ecological Panel Consortium, guaranteeing the exclusive use of panels made with 100% post-consumer recycled wood. The Ecological Panel is produced without cutting down new trees, using wood from post-consumer materials. This approach reduces waste, recovers scrap materials, and promotes a circular economy. The certification guaranteed by the consortium attests to the high quality of the materials used and compliance with strict environmental standards. Membership of the consortium allows Pianca to integrate sustainable practices within its supply chain, strengthening control over environmental impact and optimizing the use of available resources.



Pianca understands the importance of adopting **sustainable practices** for managing energy consumption in its business.

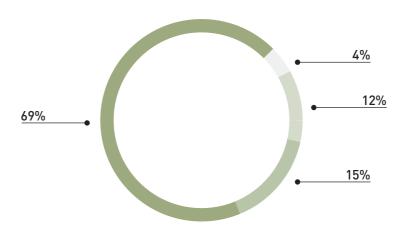
Conscious of how precious energy is, the company is committed to achieving **energy efficiency** and using renewable sources.

Implementing environmentally-friendly technology and processes,

Pianca is working to reduce energy consumption and greenhouse gas emissions, contributing to the struggle against climate change.

The company aims to reduce its own environmental impact without compromising the quality of its products, by constantly monitoring consumption and adopting best practices.

Energy consumption (MWh)



Conversion factors used: UK Government - GHG Conversion Factors for Company Reporting 2022

- Electricity from non-renewable sources
- Self-generated electricity

- Natural gas
- Diesel fuel

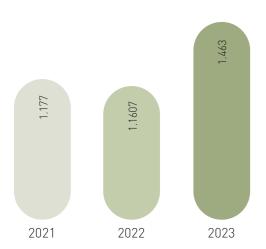
ENERGY ANALYSIS

In 2023 9.590 MWh of energy were used in total. Around 69% of this consumption comes from electricity purchased from the national grid, energy used for most company functions.

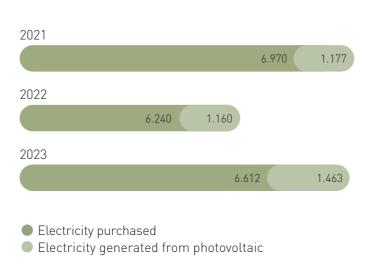
Natural gas is used to heat offices while diesel and petrol are used to fuel company vehicles. Of these, only one is powered by gasoline.

In terms of renewable sources, the company is committed to generating its own electricity using its own photovoltaic systems, located at the Roverbasso 1 and Roverbasso 2 factories. The two plants generated a total of 1.463 MWh of energy. The imminent goal is to further reduce overall purchase of electricity, instead promoting an increase in internal generation of energy via photovoltaic systems.

Electricity from photovoltaic (MWh)



Performance of electricity (MWh)





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Environment

For Pianca, the impact of greenhouse gases on the planet is a very important issue. The company constantly strives to evaluate its production activities in order to identify and develop solutions to reduce CO_2 and other pollutant emissions. In 2023, a new and innovative painting system was purchased, representing a significant step forward in the direction of sustainability. This system improves productivity, reduces processing times, optimizes paint use, and decreases energy consumption.

These advantages result in a significant reduction of environmental impact, contributing to the company's goal of reducing greenhouse gas emissions.

The company aims to limit its impact on the environment and contribute to the fight against climate change. Pianca is committed to setting and achieving emission reduction targets, promoting a cleaner and healthier environment in the community where it operates.

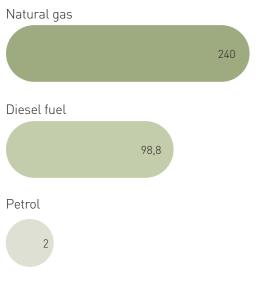
EMISSIONS ANALYSIS

For Scope l emissions, expressed in equivalent tons of CO_2 ($\mathrm{tCO}_2\mathrm{e}$), some important data emerged. Natural gas registered an important contribution with 240 $\mathrm{tCO}_2\mathrm{e}$, followed by diesel fuel with 98,8 $\mathrm{tCO}_2\mathrm{e}$, whereas petrol had a negligible effect generating only 2 $\mathrm{tCO}_2\mathrm{e}$. In light of this data, direct GHG emissions for 2023 accounted for a total of 340,8 $\mathrm{tCO}_2\mathrm{e}$.

The data measured shows a detailed picture of emissions relating to electricity in the context of Scope 2 expressed in tons of ${\rm CO_2}$.

In 2023, the company further demonstrated its commitment to monitoring and reducing its environmental impact by purchasing energy exclusively from renewable sources.

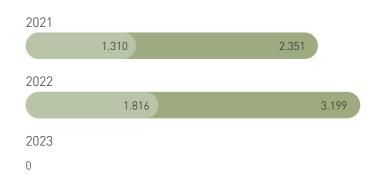
Direct GHG emissions (tCO,e)



Reporting

Emission factor used for calculating tCO₂ emissions from diesel fuel for motor vehicles: Uk Government GHG Fcators for Company

Indirect GHG emissions (tCO₂)



Location Based tCO₂Market Based tCO₂

Total direct and indirect emissions 2023

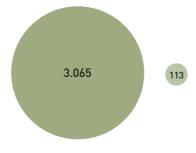
Total emissions (Scope 1 + Scope 2 Location Based)	340,8 tCO ₂
Total emissions (Scope 1 + Scope 2 Market Based)	340,8 tCO ₂

Waste management

Pianca is actively committed to responsible waste management in all of its operations. Conscious of the importance of caring for the environment and reducing the impact of waste, the company implements practices to reduce, recycle and manage waste materials appropriately. By focusing on reducing waste and promoting recycling through targeted processes, Pianca is committed to exploiting materials better, thus minimizing waste. It also engages with and raises awareness in employees about a corporate culture based on sustainability and correct waste management.

In 2022 113 tons of hazardous waste were produced. This waste includes substances that require specific handling and special care to avoid negative environmental impact.

Hazardous waste only makes up 4% of total waste produced by the company. Non-hazardous waste amounts to 3.065 tons and is considered not dangerous because sustainable practices are sufficient to manage waste disposal. This waste makes up 96% of the total, confirming that Pianca takes care not to produce waste that harms the environment. This data encourages Pianca to reflect on the importance of continuing to improve waste management practices. The company is focussing its efforts on actively minimizing the quantity of hazardous waste, promoting recycling and optimizing operational processes. The company is also working to constantly monitor progress towards these objectives and to guarantee transparent reporting in terms of sustainability performance.



Waste generated (tons)

- Non-hazardous waste
- Hazardous waste

PRODUCT

Product craftsmanship

Pianca has a long history of **excellent craftsmanship and innovative design**.

The company uses only the finest materials and best production techniques to create luxury furniture that meets the demands of the most exacting customers.

Its furniture production is strongly based on craftsmanship. There is a range of products hand-made by highly skilled craftsmen, who ensure perfection of detail and carefully selected materials. Pianca craftsmen have extensive experience in working with wood and raw materials, and they know how to create high quality

furniture that endures over time. The Pianca production process starts with careful selection of raw materials. The company uses only high quality wood from controlled managed forests, and other **superior** quality materials, like marble, glass and metal. Once the materials have been selected, the Pianca craftsmen work carefully to create each piece of the product. One of Pianca's core values is focus on environmental sustainability. The company uses only environmentally sustainable materials and low environmental impact production processes where possible.

Customer Satisfaction is a key indicator for measuring the degree of customer satisfaction for products and services offered by the company. In this sense, the Customer Satisfaction analysis becomes an important lever of corporate management capable of allowing the company to improve its production and sales processes.

Customer satisfaction is very important for Pianca. The company has a dedicated **customer care** department run by qualified staff who assist customers in resolving any complaints. The commercial structure is divided by geographical areas to provide commercial, technical, design and assistance consulting.

In 2020 Pianca & Partners was launched. It's a 100% Made in Italy platform, specializing in end to end solutions for the contract sector. Promoter of the initiative was Aldo Pianca, who brought together 25 Italian companies, specialists in the interior decor and construction industrial supply chain. It is a strong, cohesive network that operates with an innovative business model, geared towards a process of integration between real estate and interior design.

The platform is broad-reaching in

terms of geography and sector type, ranging from residential to corporate, hospitality, retail and nautical. The range of services offered is equally broad-reaching, extending across the entire planning and design process via a complete, dynamic operating system, guided by one single, solid and reliable contact. In the past three years Pianca & Partners has completed numerous projects around the world, added to the numerous other projects Pianca has been a part of, on its own, in previous years.

WORLD

Ikh Khorum, Kharkhorin, Mongolia Private Villa, Beijing, China Benghazi University, Benghazi, Libya Jaques, Melbourne, Australia Queens Domain, Melbourne, Australia The Alexandra 56, Melbourne, Australia Private Residence, Hartford, USA Private Residence, New York, USA Hotel Four Seasons, Kuala Lampur, Malaysia Hotel 1926, Sliema, Malta Palazzo Jean Parisot Botique, La Valletta, Malta Hotel AC Marriot The Sinclair, Texas, USA Icon Brickell, Miami, USA Brickell House, Miami, USA New Wave, Miami, USA Terra Beach Side Villas, Miami, USA 6000 Indian Creek, Miami, USA Echo Aventura, Aventura, Florida National Geographic Ship, Seattle, USA Hotel Iberostar, Playa Ancon, Cuba Hotel Melia, Playa Ancon, Cuba Crews Inn Hotel, Trinidad, Cuba Sint Maartens Apartments, Carribean Pacific Point Resort, Panama City, Panama Fleur de Cactus Villas, St. Barth, French Antilles Ocean Reef Apartments, St. Lawrence Bay, Barbados Suite Beranger Boutique Hotel, Tours, France Private Villa, London, UK Private Apartments, London, UK Hotel Milano, Odessa, Ukraine Swiss Apartments, Lugano, Switzerland Grand Hotel, Portoroz, Slovenija

Hotel Apollo, Portoroz, Slovenija

Mind Hotel Slovenija, Portoroz, Slovenija

Boutique Hotel Petrcane, Petrcane, Croatia

Italska Apartments, Prague, Czech Republic

Beyfin Hotel, Cluj Napoca, Romania Parus Hotel, Khabarovsk, Russia Private Apartments, St. Petersburg, Russia Skolkovo School of Business, Moscow, Russia Luzhniki Palace Private Villa, Moscow, Russia **Private Villa**, Kazan, Russia Nazarbayev Center Library, Astana, Kazakhstan Forte Bank Offices, Almaty, Kazakhstan Forte Bank - Vip Offices, Astana, Kazakhstan Presidential Villa, Astana, Kazakhstan Government Guesthouse, Astana, Kazakhstan Private Villa (8000sqm), Astana, Kazakhstan Private Villa (6500sqm), Astana, Kazakhstan Private Villa (6000sqm), Almaty, Kazakhstan Private Villa (4000sqm), Astana, Kazakhstan Private Villa, Bishkek, Kyrgyzstan Heydar Aliyev Cultural Center, Baku, Azerbaijan Pearl Villa, Doha, Qatar Al Qambra Offices, Doha, Qatar Vip Lounge Falcon Airport, Dubai, UAE Private Villa, Dubai, UAE Penthouse Palmaholding, Dubai, UAE Private Villa, Abu Dhabi, UAE Al Sager Private Villa, Kuwait City, Kuwait Marina Tower Apartments, Manama, Bahrain Yalcinlar Villa Complex, Istanbul, Turkey Rixos Tower Hotel, Istanbul, Turkey Limak Corporate Offices, Istanbul, Turkey Atrium Tower Apartments, Guatemala City, Guatemala Prekons Palce, Pretoria, South Africa Chien Building Apartments, Taichung, China Chinoiserie Private Villas, Beijing, China Radisson Hotel City Centre, Odessa, Ukraine

ITALY

Ca' Minotto Residence. Venice Lido Palace, Riva del Garda Best Western Hotel Plaza, Naples Varignana Palace, Varignana Villa Santa Maria Maddalena, Varignana Villa Colombara, Varignana Stadt Hotel. Bolzano Hotel Olivi & Natural Spa, Sirmione Hotel Galassia, Jesolo Hotel Eden, Jesolo Views on Venice, Florence Villa La Gardenia, Limone sul Garda Sempione Hotel, Florence Danaide Resort, Scansano Ionico San Clemente Palace, Venice Gritti Palace Hotel. Venice Golf Club Martellago, Venice Hotel Campo San Maurizio, Venice Hotel Leoonardo, Mestre Venice Hotel Plateno, Mestre Venice Hotel Wombat's, Mestre Venice Hotel StayCity, Mestre Venice Hotel Thai Si, Treviso Castelbrando Hotel, Treviso Palazzo Marinelli Hotel, Treviso Residence Bussolengo, Verona Dehon Hotel, Rome Lounge Bar, Milan Private Apartments, Milan **St. Regis**, Milan Hotel Borgo San Felice, Tuscany Hotel Principe di Lazise, Garda Lake Porto S. Rocco Hotel, Trieste Continentale Hotel, Trieste Hotel Caravelle, Jesolo Bevfin Hotel, Arezzo Meridiana Center, Lecco

Residence Limone, Cuneo Mita Resort Hotel La Maddalena, Sardinia Forte Village Resort, Sardinia Ponant Explorers Ships, Fincantieri Palazzo Pianca Hotel, Venice

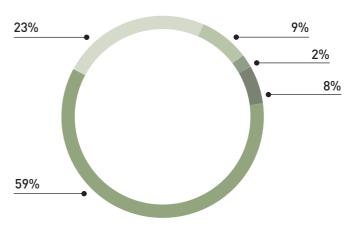
Supply Chain

Pianca adopts a strict selection process for suppliers, also complying with 231/2001, based on its experience and knowledge of **local suppliers**. In the selection process, it pays close attention to the **foreign market**, which in recent years has gained an increasingly more important role. If in the past suppliers were mostly found in the local area, today the company is pushing beyond the national boundaries. The quality-price ratio is a key

requirement, but quality is never sacrificed for mere economic savings. The company currently manages a network of about 498 suppliers. The portion of the spending with local suppliers is 32% of the total spending, where local suppliers refers to businesses in the Veneto and Friuli areas of Italy.

Pianca enjoys a special bond with these suppliers, which is why it often tends to purchase finished and raw materials from them.

Proportion of spending towards local suppliers



Meaning businesses in the Veneto and Friuli areas of Italy

Treviso provinceVeneto

Other regionsExtra EU

EU

COMMUNITY

Support for local community and territory

Pianca is actively committed to giving major support to the local community and territory.

Besides conducting its own business operations, the company recognises the importance of contributing to the development and well-being of the community in which it operates. Via a series of social, environmental and cultural initiatives, Pianca solidly supports local projects and organizations. The goal is to create **positive impact on the territory**, promoting sustainable economic growth, protection of the environment and social inclusion.

In 2023, 27 initiatives supporting the local community were carried out for a total of \in 49.114.

Among the activities designed to promote health and prevention, Pianca supported the San Patrignano community and financed art exhibitions organized by some employees and supported Le Sagome theatre.

Support for local community and territory

Total donated	Number of initiatives
2.350,00 €	5
12.314,00 €	13
18.367,00 €	5
16.083,00 €	4
49.114,00 €	27
	2.350,00 € 12.314,00 € 18.367,00 € 16.083,00 €



Cycle path

Supporting the local community can also signify carrying out concrete action to respond to collective needs. Sustainable transport is a theme dear to the heart of Pianca and the community. This was the driver for Pianca's enthusiastic collaboration with the Comune di Codognè to get a cycle path built in the new district created around the Roverbasso industrial park.

The cycle path built by Pianca now connects Gaiarine with Codognè to make transit in the area easy. It also relieves road traffic congestion, improves road safety, improves air quality and reduces the environmental impact of mobility.

GOVERNANCE

Pianca has an ethical vision founded on general principles that commit it to improving **customer** and **coworker well-being**, while pursuing optimal economic and trade results. The company is committed to conducting its business within the law and within the framework of fair commercial competition, based on honesty, integrity, fairness and good faith, respecting the legitimate

interests of customers, employees, business and financial partners and the communities in which Pianca operates. All those who work there, without distinction or exceptions, are committed to observing and ensuring these principles are observed. From 2022 all employees must adhere to a **Code of Ethics** that sets out the guidelines for ethical and professional behaviour.

Compliance with laws and regulations and the fight against corruption

Pianca has updated its Code of Ethics, a document that establishes the principles on which the rights and duties of all employees and company stakeholders are based, defining the ethical and social responsibility of those involved in the company's activities. This Code represents the foundation of the Organizational Model adopted by the company, encompassing the recognized, accepted, and shared values

(or principles), as well as the responsibilities towards both the inside and outside of the Company itself. The update reflects Pianca's commitment to promoting a corporate moral culture based on fairness, equity, integrity, loyalty, and professional rigor, which are essential principles to ensure both the smooth operation and the reputation of the company.

Whistleblowing

Pianca has taken a significant step towards reinforcing the principles of transparency and corporate responsibility by introducing a whistleblowing system, as required by Legislative Decree No. 24 of 2023 on the protection of whistleblowers, which implements Directive (EU) 2019/1937. This initiative represents an important development in the framework of company policies, designed to ensure a safer, more ethical, and inclusive work environment.

Whistleblowing allows employees, collaborators, and other stakeholders to report, simply, anonymously, and securely, any misconduct, illegal activities, or non-compliance with company values and regulations. Through a dedicated platform, available on the official website pianca. com/whistleblowing [URL non valido rimosso], users can submit their reports, which will be handled in complete confidentiality and with an impartial approach.

This initiative is part of a broader path of sustainable growth, which sees Pianca committed to promoting a corporate culture based on the principles of legality, integrity, and respect. The adoption of the whistleblowing system is not only a response to current regulations, but also represents an opportunity to strengthen trust between the company and its stakeholders, consolidating relationships based on transparency and collaboration.

Pianca recognizes the importance of creating business processes that can prevent legal and reputational risks, while ensuring increasingly solid and modern governance.

Through the whistleblowing system, Pianca also intends to raise awareness among its employees and partners about the importance of ethical and responsible behavior, offering concrete tools to contribute to the continuous improvement of the organization.

The economic value generated and distributed by Pianca to its stakeholders is represented in the graphic showing economic value directly generated and distributed. This value was derived from the sum of value generated in the reference period from sale of services and products, from the value derived from

other sources of revenue (financial and other income), net of depreciation, write-downs and the value redistributed to the company's stakeholders in various forms. This value was calculated based on the profit and loss accounts used in the Pianca financial statement reported on 31st December 2023.

ECONOMIC VALUE

Pianca's commitment to sustainability is also clearly evident in its financial performance. In the course of the year economic value of 50.825.435 Euros was generated, which in itself demonstrates a positive contribution to the economy.

Distribution highlights the company's commitment to sharing the benefits of its operations with its stakeholders. An amount of economic value was also retained to reinvest in the path to sustainable growth and creation of long term value.

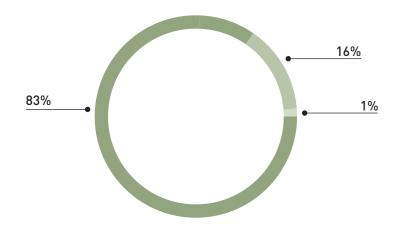
By analyzing the detail of the distributed

economic value, Pianca recognizes the crucial role of its employees in achieving success.

By committing 16% of the total distributed economic value in remuneration, the company guarantees a gratifying and sustainable work environment. At the same time Pianca actively collaborates with its capital providers, reinforcing trust in its operations.

Almost 83% of the distributed value is used for payment of suppliers (costs for raw materials, goods, services).

Distributed economic value analysis



- Operational costs
- Staffing costs
- Payments of capital providers

APPENDIX

Methodological note

This document is the first Pianca S.p.A. Sustainability Report. It aims to describe the initiatives and principal economic, social and environmental results achieved in 2023 (from 1st January to 31st December). In particular, definition of the material topics was based on a materiality analysis process described in the early chapters of this document. Data in this report refers to the period 1st January 2023 to 31st December and is compared with previous year results wherever possible. This report was prepared in accordance with the **GRI Sustainability Reporting Standards** (GRI-referenced claim) published by the Global Reporting Initiative (GRI), as listed in the GRI Content Index table. The data and information in this report are based on principles of balance, comparability, accuracy,

timeliness, reliability and clarity which

guarantee the quality of information defined by the GRI Standards. The scope of reporting of data and economic financial, social and environmental information corresponds with the Pianca S.p.A. Financial Statement of 31st December 2023. In 2023 there were no important changes to the size, organizational structure, ownership and supply chain of the company. Any variations to the scope mentioned above are indicated in the report and, where present, do not affect correct representation of Pianca business activity. To ensure reliability of the data, estimated figures are avoided wherever possible. If estimated data is present, it is duly indicated and based on the best available methods. The report is not subject to external assurance. This report was approved by the Sole Administrator of Pianca S.p.A. on 23.01.24.

GRI indicator tables

Employees by professional categories and gender [GRI 405-1 b]

2023				2022			2021		
Category	men	women	tot	men	women	tot	men	women	tot
Executives	-	1	1	-	1	1	1	1	2
Managers	9	-	9	9	-	9	10	-	10
Office workers	35	51	86	45	49	94	48	47	95
Production Workers	114	38	152	97	38	135	90	33	123
Total	158	90	248	151	88	239	149	81	230

Employees by professional categories and age group [GRI 405-1 b]

	2023			2022			2021		
Category	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Executives	-	-	1	-	-	1	-	-	2
Managers	-	4	5	-	4	5	-	5	5
Office workers	36	35	15	29	46	19	30	43	22
Production Workers	2	69	81	2	76	57	1	62	60
Total	38	108	102	31	126	82	31	110	89

Employees by contract type [GRI 2-7]

	2023			2022			2021		
Category	men	women	tot	men	women	tot	men	women	tot
Permanent	157	88	245	151	86	237	149	79	228
Fixed-term contract	1	2	3	-	2	2	-	2	2
Total	158	90	248	151	88	239	149	81	230

Employees by employment type [GRI 2-7]

2023			2022			2021				
Category	men	women	tot	men	women	tot	men	women	tot	
Full-time	153	75	228	147	73	220	144	65	209	
Part-time	5	15	20	4	15	19	5	16	21	
Total	158	90	248	151	88	239	149	81	230	

Workers who are not employees [GRI 2-8]

2020				2022			2021		
Category	men	women	tot	men	women	tot	men	women	tot
Apprenticeships	-	6	6	3	7	10	2	5	7
Temporary workers	46	29	75	63	31	94	80	24	104
Cococo	1	-	1	2	-	2	-	-	2
Total	47	35	82	68	38	106	82	29	113

New employee hires by gender and age group [GRI 401-1 b]

	2023			2022			2021		
Category	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Men	7	9	5	3	13	5	8	5	2
Women	9	1	1	6	9	-	4	-	2
Total	16	10	6	9	22	5	12	5	4

Employee turnover by gender and age group [GRI 401-1 b]

	2023			2022			2021		
Category	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Men	2	6	9	6	6	6	2	1	13
Women	4	3	1	4	7	-	2	2	4
Total	6	9	10	10	13	6	4	3	17

Materials used by weight or volume [GRI 301-1]

Recyclable	2023	2022	2021
Wooden material (panels, wooden boxes)	9.601	11.111	15.010 m³
Wooden material (veneer)	232.521	118.796	140.479 m²
Paper and cardboard	1.044.958	229.878	460.825 m²
Paper (edges)	24.899	24.020	32.247 100 linear meters

Non-recyclable	2023	2022	2021
Plastic	343.047	393.932	414.144 m²
Polystyrene	829.278	1.030.097	45.007 units
Paints	209	192	191 ton
Glues	22	24	26 ton

Proportion of spending on local suppliers [GRI 204-1]

	Cost	Number of suppliers
Treviso province	3.648.879 €	375
Veneto	1.467.147 €	145
Other regions	9.446.392 €	822
UE	1.304.419 €	116
Non-EU	272.401 €	20
Total	16.139.238 €	1478

Energy consumption [GRI 302-1] - 2023	MWh 2978,202
Natural gas	of which from renewable sources MWh 1463,132
Diesel fuel	358
Petrol	9
Electricity purchased from renewables	6.612
Electricity generated (Photovoltaic system)	1.463

Direct (Scope 1) GHG emissions [GRI 305-1] 2023	tCO ₂ 340,8
Natural gas	240
Diesel fuel	98,8
Petrol	2

Energy indirect (Scope 2) GHG emissions [GRI 305-2] 2023	tCO ₂
Electricity - Market Based	340,8
Electricity - Location Based	340,8

Waste generated [GRI 306-3] - 2023	total ton 3178,82	
Hazardous waste	113,388 ton	
Solid or semi-solid waste containing dissolved organic compounds	5,34	
Packaging contaminated with hazardous substance residues - plastics	0,46	
Contaminated packaging with hazardous substance residues - metal	15,72	
Lead-acid batteries	2,641	
Fluorescent tubes	0,02	
Waste paints and varnishes	0,21	
Hazardous equipment - monitors	0,027	
Touch-up bottles	0,19	
Spray cans	0,32	
Boiler ash	39,88	
Sanding dust	0,66	
Inorganic waste containing hazardous substances	0,99	
Aqueous suspensions containing hazardous substances	46,93	

Non hazardous waste	3.065,43 ton
Out-of-service equipment	0,58
Paper and cardboard	185,23
Archival paper and cardboard	0,46
Gypsum panel	4,29
Aqueous sludges containing paints and coatings	24,53
Iron and steel	83,63
Filters (spray booth filters)	2,64
Filters (spray booth filters, honeycomb filters for spray booths)	5,5
Filter media (veiling rolls)	14,96
Waste packaging	11,14
Mixed material packaging	115,85
Photovoltaic panels	0,293
Pavimentazione	1,84
End-of-Life Tires	0,42
Sanding dust	4,04
Furnace maintenance refractories	0,98
Mixed inorganic construction waste	1,61
Liquid waste containing adhesives	4,6
Mixed construction and demolition waste	237,77

Polyurethane foam offcuts	6,86
Sawdust	970,44
Particle board chips	1173,54
Aqueous suspensions containing paints.	202,02
Substrates with adhesive and glue residue	0,17
Spent abrasive cloths	2,52
Spent printer toner	0,17
Glass	9,36

GRI 1 used: GRI 1 - Foundation 2021

GRI indicator	Notice	Reference to page / Notes
GRI 2: General disclosures (2021)	2-1 Organizational details	Pag 11; 15; 17
	2-2 Entities included in the organization's sustainability reporting	Pag 15; 113
	2-3 Reporting period, frequency and contact point	Pag 113; 128
	2-4 Restatements of information	This is the first Pianca S.p.A. Sustainability Report
	2-5 External assurance	The report is not subject to external assurance
	2-7 Employees	Pag 44-45; 115
	2-8 Workers who are not employees	Pag 45; 115
	2-27 Compliance with laws and regulations	In 2023 no violations owing to non-compliance with laws and regulations were identified
	2-29 Approach to stakeholder engagement	Pag 24-29
GRI 3: Temi materiali (2021)	3-1 Process to determine material topics	Pag 30-32
	3-2 List of material topics	Pag 33-35
Creation of economic value		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 106-108

Sustainable supply chain		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 90-91
GRI 204: GRI 204: Procurement practices (2016)	204-1 Proportion of spending on local suppliers	Pag 91; 117
Responsible procurement	of raw materials	
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 62-65
GRI 301: Materials (2016)	301-1 Materials used by weight or volume	Pag 64-65; 117
Energy consumption and emissions		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 71-77
GRI 302: Energy (2016)	302-1 Energy consumption within the organization	Pag 71; 118
GRI 305: Emissions (2016)	305-1 Direct (Scope 1) GHG emissions	Pag 76; 118
	305-2 Energy indirect (Scope 2) GHG emissions	Pag 76; 118
Responsible waste management		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 78-79
	306-1 Waste generation and significant waste-related impacts	Pag 79
GRI 306: Waste (2016)	306-2 Management of significant waste-related impacts	Pag 79
	306-3 Waste produced	Pag 79; 119

Occupational health and safety		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 54-59
	403-1 Occupational health and safety management system	Pag 56-57
	403-2 Hazard identification, risk assessment and incident investigation	Pag 56-57
	403-3 Occupational health services	Pag 56-57
GRI 403: Occupational health and safety (2018)	403-4 Worker participation, consultation and communication on occupational health and safety	Pag 56-57
	403-5 Worker training on occupational health and safety	Pag 58-59
	403-6 Promotion of worker health	Pag 56-57
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pag 56-57
	403-9 Work-related injuries	Pag 56-57

Development and care of human capital GRI 3: Material topics (2021) 3-3 Management of material topics Pag 42-51 GRI 401: Employment (2016) 401-1 New employee hires and employee turnover Pag 44-45; 116

Diversity, equal opportunities and human rights		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 42-51
GRI 405: Diversity and equal opportunity (2016)	405-1 Diversity of governance bodies and employees	Pag 46; 114
GRI 406: Non-discrimination (2016)	406-1 Incidents of discrimination and corrective actions taken	In 2023 no incidents of discrimination were recorded
Support for local community and territory		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 94-97
GRI 413: Local communities (2016)	413-1 Operations with local community engagement, impact assessments, and development programs	Pag 95
Customer satisfaction		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 86-87
GRI 416: Customer health and safety (2016)	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2023 no incidents of non-compliance concerning the health and safety impacts of products and services were recorded
Product quality and safety		
GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 82-83
GRI 417: Marketing and labeling (2016)	417-2 Incidents of non-compliance concerning product and service information and labeling	In 2023 no incidents of non-compliance concerning product and service information and labeling were recorded

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