

SUSTAINABILITY REPORT ²⁰²⁴

PIANCA

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Dear Stakeholders,

Pianca is pleased to present its Sustainability Report for the year 2024. The document confirms the company's commitment to continuing the dialogue with all stakeholders, promoting an increasingly participatory, concrete and shared sustainability journey. Through this Report, Pianca presents the initiatives developed and the main results achieved during the year in the economic, social and environmental spheres.

Starting from the analysis of the company's most significant impacts, 13 key topics were identified and organized into five macro areas: environmental responsibility, product responsibility, social responsibility, economic responsibility, compliance and anti-corruption.

This edition has been prepared in accordance with the new sustainability standards introduced by the Corporate Sustainability Reporting Directive (CSRD), namely the ESRS, while maintaining alignment with the GRI Standards issued by the Global Sustainability Standards Board (GSSB).

In line with the United Nations 2030

Sustainable Development Goals, Pianca reaffirms its commitment to reducing environmental impact, promoting gender equality and fostering an inclusive working environment. In 2024, the company continued to support strategic initiatives benefiting local communities and long-term sustainability.

The results achieved are the outcome of the commitment and contribution of all the people who are part of Pianca and represent an encouragement to continue responsibly along a path of sustainable and shared growth. We invite you to read this Report as a testimony to the journey undertaken and as a starting point for continuing, together, to pursue ever more ambitious goals.

Thank you for your continued support and for the trust you place in us.

Aldo Pianca
CEO

COMPANY

SOCIAL

250

Number of employees

2100

Hours of training

On general topics and safety
Delivered in 2024

8%

Recruitment rate

ENVIRONMENTAL

9914,6 MWh

Energy consumption

224,4 tCO₂

Emissions

Scope 1 + Scope 2 Market Based

2.611 ton

Waste produced

ECONOMIC

71.400.828 €

Turnover

7%

EBITDA

Pianca is an Italian company that designs and manufactures **furniture systems and furnishing complements** for residential and contract environments. Its offering includes a wide range of highly customizable products and solutions, further expanded in 2024 with the introduction of the first outdoor collection, confirming the company's ability to evolve its offering in response to new market demands. Cabinetmakers for generations, the Pianca family has passed down the secrets of woodworking and a passion for **innovation** from one generation to the next. Founded in 1948, the company transformed its activity from manufacturing to industrial production during the 1950s, reaching a turnover exceeding 70 million euros in 2024 within just a few decades. An ambitious strategy of growth and internationalization in both the retail

and **contract** sectors has led to a constant increase in turnover, the opening of new showrooms worldwide, and the acquisition of a company specialized in bespoke and turnkey projects, which in 2024 was fully incorporated into the organization, allowing the complete integration of its activities, expertise and resources. Deeply rooted in its territory, Pianca continues to work primarily with Italian and local suppliers and leverages its expertise to carry out all stages of production in-house. In this way, the company is able to ensure the highest **quality** and **durability** of its products, key pillars of its sustainable vision. Within this perspective, design plays a central role and often develops through collaborations with leading names in international design, including 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



2003

The People program is introduced, the first featuring a folding system



2005

The first water-based paints are introduced to protect employee health and reduce pollution



2011

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



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 is appointed Chief Executive Officer. "Just-in-time" production is introduced. Modularity and customization become the defining features of the products



1998

Pianca acquires a new production facility in Ormelle (Treviso). Upholstered furniture is introduced into the collection



2017

Pianca receives FSC® certification for the use of wood sourced from responsibly managed forests



2021

Pianca builds a new production facility in Roverbasso, Codognè (Treviso)



2024

The company is recognized as an Italian Historical Trademark



Locations

The company has three sites, all located in Italy, in the **province of Treviso**. The headquarters are in **Gaiarine**, alongside two production facilities in Roverbasso. The Gaiarine site houses the upholstery department and the departments dedicated to the production of semi-finished components. Roverbasso 01 is the main production facility, where the warehouses for raw materials and semi-finished components from Gaiarine and Roverbasso 02 are located. It also includes departments dedicated to the assembly of semi-finished components and painting, as well as the finished products warehouse, the loading area, a workshop and various offices. The Roverbasso 02 site is dedicated to the processing of raw materials through cutting, edging and drilling operations. The resulting semi-finished components are then stored in the warehouse and distributed to the other company sites.

Pianca exports its products to more than **90 countries** through an extensive network of **showrooms and retail points** located around the world. In addition to the European market, the company is present in North America, Asia and the Middle East. Important partnerships with local retailers have strengthened the brand's presence on a broad scale,

supporting its growth in both turnover and reputation. In recent years, the company has pursued an **internationalization** strategy that has led to the expansion of its dealer network and the opening of new distribution channels, complementing the retail points already established throughout Italy.

Pianca's passion for design dates back to the very beginnings of the company, when the business was still centered around a hand-carving workshop. Today, the **Research & Development** department carries forward this heritage: a vibrant place where ideas are cultivated and concepts and prototypes take shape. Research and experimentation are the pillars of the design process, which also benefits from valuable collaborations with talented and internationally renowned designers. Over the past two decades, the value of Pianca design has been confirmed by a long series of

recognitions. **Prestigious awards** and special mentions have been granted by important juries and institutions composed of multidisciplinary experts from around the world. Pianca has been recognized for its ability to create innovative and contemporary products, capable of anticipating trends and combining quality, beauty, creativity and functionality. In particular, in 2024, the company received two important recognitions, awarded to the Ella armchair designed by Pier Luigi Frighetto and the Corinto table by Luciano Marson.



2024

Iconic Design Award
 Corinto design Luciano Marson
 German Design Award
 Ella design Pier Luigi Frighetto

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



Corinto design Luciano Marson



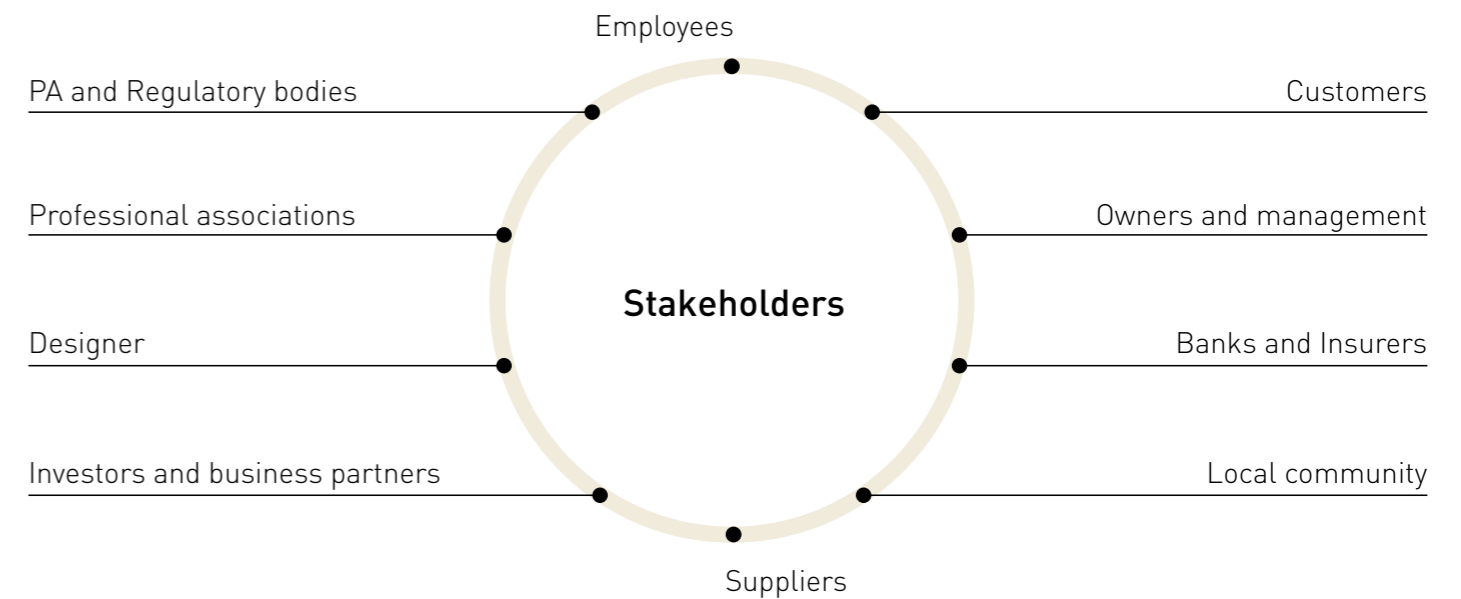
Ella design Pier Luigi Frighetto

PIANCA

THE PATH TO SUSTAINABILITY

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

Website

Owners and management

Meetings throughout the year

Periodic financial reporting

Investors and business partners

Internal audits

Periodic financial reporting

Alignment and constant engagement in all business activities

During 2024, Pianca initiated a review of the materiality analysis carried out in 2022, with the aim of verifying its relevance and consistency in relation to the operating context and the company's developments. The analysis made it possible to further investigate certain areas and identify new relevant elements, which were subsequently integrated into the sustainability strategy oriented toward future developments.

At the conclusion of the update process, the material topics proved to be overall consistent with the company's internal and external context. The identification and assessment of material topics were conducted in accordance with the guidelines issued by EFRAG within the framework of the European Sustainability Reporting Standards (ESRS).

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

Identification and prioritization of stakeholders

With reference to Pianca's materiality analysis process, a benchmark analysis was conducted by considering a panel of peer companies operating in the same sector. The stakeholders taken into consideration included suppliers, employees, designers, customers, banks and insurance companies, investors and business partners, the local community, ownership and management, trade associations, public administration bodies and regulatory authorities.

Identification of potentially relevant sustainability topics

The benchmark analysis was followed by an analysis of ESG trends within the reference sector. Based on the benchmark analysis, 13 categories of topics were identified to represent the impacts described above, divided into five macro areas: environmental responsibility, product responsibility, social responsibility, responsibility towards people, and economic responsibility, compliance and anti-corruption.

Assessment of relevant topics with representatives from the different company areas

Initially, participants were asked to rank the proposed stakeholders from 1 to 10 based on the influence they exert on Pianca, and subsequently to rank stakeholders according to the influence Pianca exerts on them. Afterwards, the organization assessed the significance of the sustainability topics representing the identified impacts, in order to establish their priority level on a scale from 1 to 5 through a voting process: where 1 indicates that the topic does not generate a significant positive or negative impact on the economy, environment and people, including impacts on human rights, while 5 indicates that the topic has a highly significant positive or negative impact.

Preparation of the materiality analysis

Following the voting process carried out by the company representatives, a cut-off threshold corresponding to an average score of 3 was established. Below are the 11 topics considered material for the company.

Material topics and relative impacts

Impact typologies

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

Respect and awareness of human rights	Positive
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	Negative

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 such as disposal, 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** established for 2030 by the Member States of the United Nations within the framework of the Global Agenda for **Sustainable Development**, ratified in September 2015. These 17 goals, divided into 169 targets, are structured to be interconnected, so that progress toward one goal also supports progress toward the others. The SDGs outline a shared action plan that includes several objectives, such as addressing the challenges of climate change, reducing poverty and inequalities, and ensuring the long-term economic, environmental and social sustainability of communities.

The Sustainable Development Goals (SDGs) are highly important for Pianca, as they provide a comprehensive framework on which to base **future corporate strategies**, enabling the company to transform goals into tangible and measurable actions. Within this context, the company is working to minimize its environmental impact by adopting sustainable practices such as improving energy efficiency, using eco-friendly materials and limiting greenhouse gas emissions. In addition, it is actively committed to promoting gender equality and inclusiveness within the organization, ensuring equal opportunities for all employees.

SDGs



Material area and topics

Responsibility towards the environment

Energy consumption and emissions

Responsible waste management

Responsible procurement of raw materials



Responsibility towards people

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

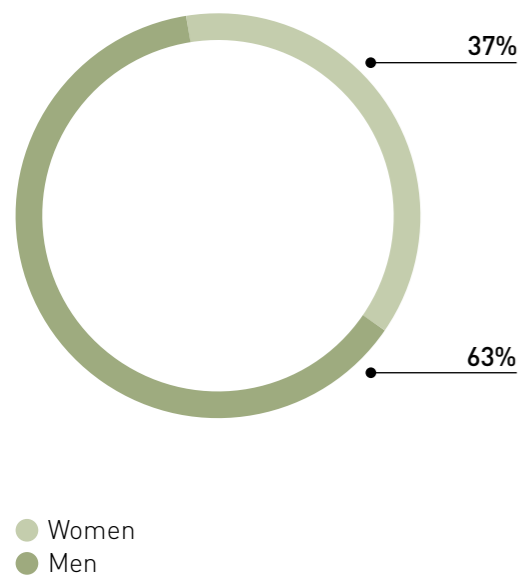
Pianca has always recognized the fundamental importance of **human capital** to its success. The dedication and professionalism of its employees are key values and essential conditions for achieving the **company's objectives**. Caring for human capital is not only a corporate responsibility, but a shared commitment that translates into sustainable growth and the achievement of ambitious goals. The company offers all employees equal opportunities for **professional development**, ensuring fair treatment based on merit and without any form of discrimination, and therefore opposes any discriminatory or harmful behavior or attitude toward individuals.

The company has identified, as a priority objective, the achievement by 2025 of **Gender Equality Certification** in accordance with **UNI/PdR 125:2022**, as formal recognition of its ongoing commitment to promoting a fair, inclusive and diversity-conscious working environment. In this regard, concrete actions involving the Human Resources Department have already been initiated. To support this path, a Gender Equality Committee will also be established, with the task of monitoring and ensuring compliance with the principles of fairness and equal opportunity, while promoting consistent and sustainable corporate policies and practices over time.

GENDER EQUALITY

Currently, out of a total of 250 direct employees, 93 are women and 157 are men. Wherever possible, the company is committed to maintaining a balanced gender composition, recognizing the value of inclusion, diversity and different skills in contributing to its success. The predominance of men in the production department reflects the physically demanding nature of many operational tasks, while office departments show a greater female presence, with 50 women out of 93 office employees.

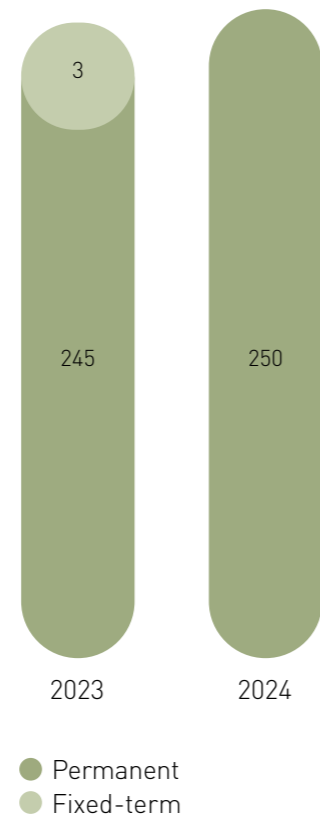
Employees at 31st December 2024



CONTRACTS

100% of Pianca’s direct employees are employed under permanent contracts, reflecting the company’s commitment to ensuring job stability for its workforce. This stability allows employees to carry out their work in a positive environment, free from external pressures that could compromise the quality of their performance.

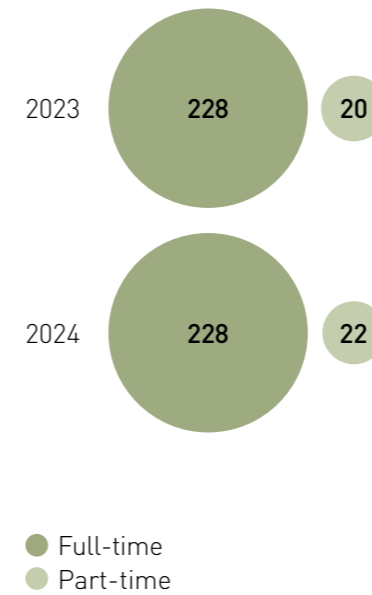
Employees by contract type



TYPES OF EMPLOYMENT

In 2024, part-time employees accounted for approximately 9% of the workforce, of whom 73% were women and 27% men. This result represents a further step in the company’s path toward fostering a more effective balance between professional and personal life, through the adoption of flexible working arrangements better suited to individual needs. These initiatives are part of the company’s broader commitment toward achieving Gender Equality Certification.

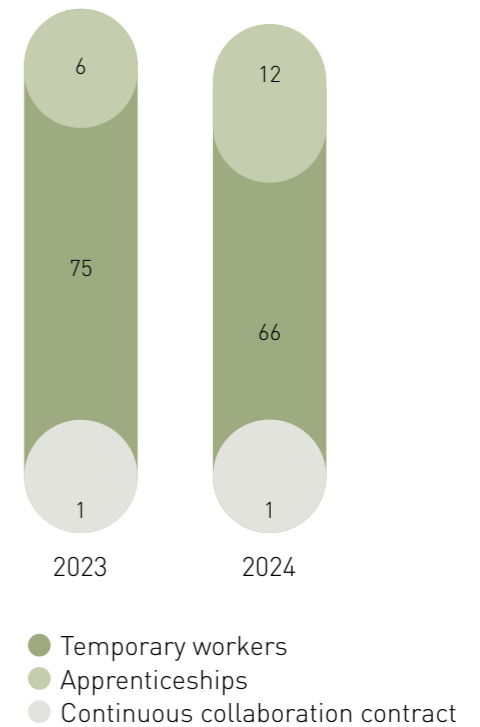
Employees by employment type



EXTERNAL COLLABORATORS

Pianca also relies on a workforce partially composed of external personnel, representing 31.6% of the total workforce and employed mainly through temporary employment agencies.

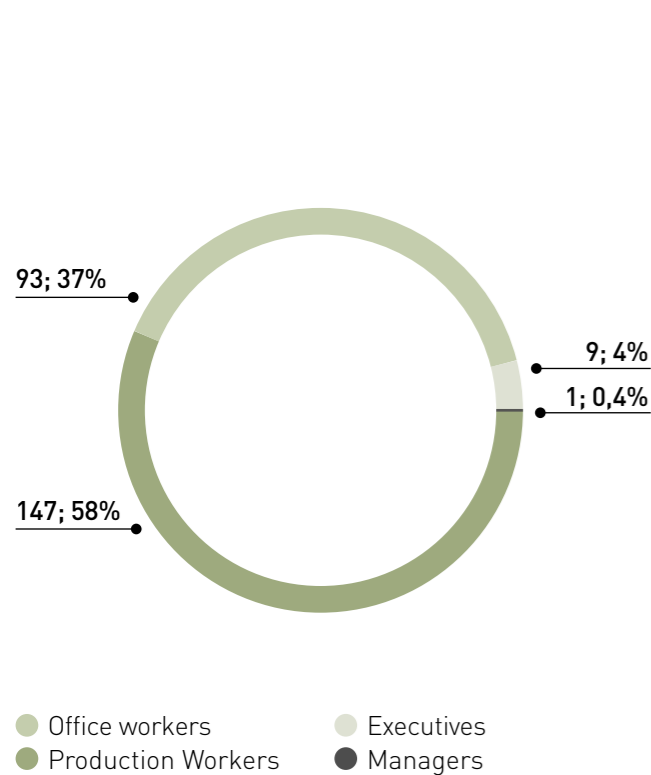
External collaborators



JOB CATEGORIES

With regard to workforce composition by professional category, the majority of employees are blue-collar workers. Office employees account for 37% of the workforce and are engaged in administrative and office activities, while 4% are middle managers with coordination and supervisory responsibilities, such as office managers and department heads. The company's organizational structure also includes a single executive-level position.

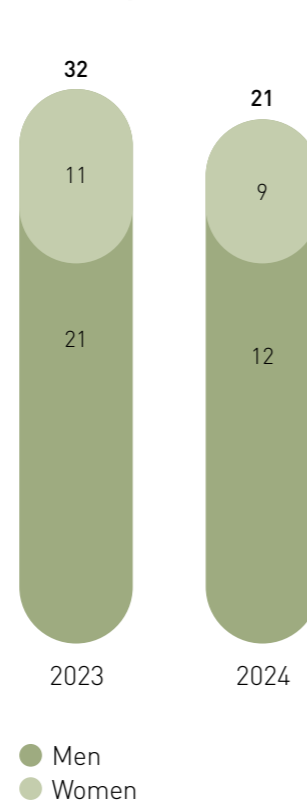
Employees by job category at 31st December 2024



NEW EMPLOYEES HIRED

Pianca currently enjoys a strong market position, which has made it necessary to expand its workforce, including office staff. As a result, 21 new employees were hired during 2024, corresponding to an incoming turnover rate of 8%. In the coming years, the company intends to strengthen its commitment to attracting and developing young talent, considered a strategic driver for supporting innovation and growth. The objective is to enrich the workforce with new perspectives and skills, fostering a dynamic environment that is open to innovation and change.

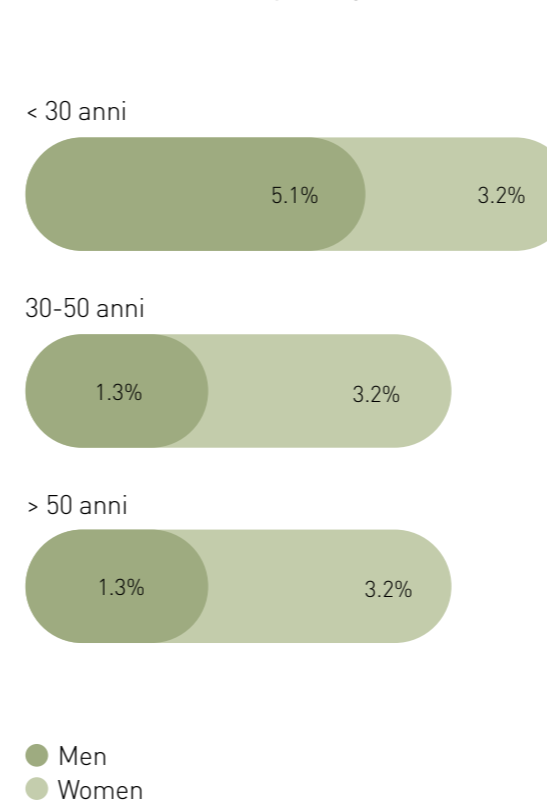
New employees hired



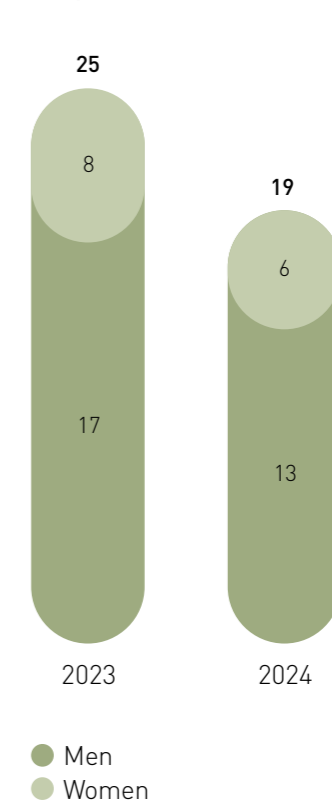
EMPLOYEE TURNOVER

In 2024, a total of 19 departures were recorded, including resignations, retirements and terminations. Despite this figure, the balance between hires and departures remained positive, reflecting the company's ability to attract new talent and foster a favorable working environment.

Staff turnover rate joining in 2024



Employee turnover



Recruitment process

Pianca adopts a recruitment process carried out partly by the Human Resources Department, mainly for office positions, and partly through collaborations with temporary employment agencies for operational roles. Selection is based on an ideal profiling process that takes into account both short- and long-term hiring forecasts.

In some departments, job rotation is also implemented, allowing employees to acquire skills across different activities.

The company maintains direct relationships with local schools and has collaborated for many years with technical institutes, focusing in recent years on attracting young people from Generation Z. Pianca operates in compliance with the National Collective Labour Agreement for the Wood and Furniture Industry.





Employee benefits

At the end of the year, Pianca provides employees with fuel vouchers. In addition, the company offers agreements with the local sports center and access to a company canteen with only a minimal contribution required from employees.

Furthermore, individual bonuses may be granted in recognition of particular performances, subject to evaluation by top management (CEO).

Production bonuses may also be awarded in response to additional outstanding performances and the achievement of excellent results.

In the coming years, the company intends to further strengthen its welfare system, with the aim of making it increasingly inclusive and capable of responding effectively to the diverse needs of employees. This commitment is intended to promote a working environment focused on people's well-being, where each employee can feel valued and properly supported.

Within Pianca's corporate culture, the development of **human resources** is considered an essential priority. Aware that a company's success lies in the skills and commitment of its people, Pianca is committed to developing the abilities and competencies of each employee, so that the energy and creativity of individuals can find full expression in the execution and achievement of the company's objectives.

With regard to training, Pianca annually monitors health and safety training activities through its Prevention and Protection Service. The company also relies on the collaboration of a native English-speaking trainer specialized in the delivery of language training sessions. For technical training, on the other hand, the company works with external organizations. It is currently carrying out a systematic mapping of training needs.

PROFESSIONAL GROWTH

Human Resources and the Prevention and Protection Service (SPP) manage training activities through a scheduling system that includes all company employees, both office and production staff.

Training programs include both technical and transversal courses, such as language training, for which the company relies on a native English-speaking trainer, while technical training is provided in collaboration with qualified external organizations.

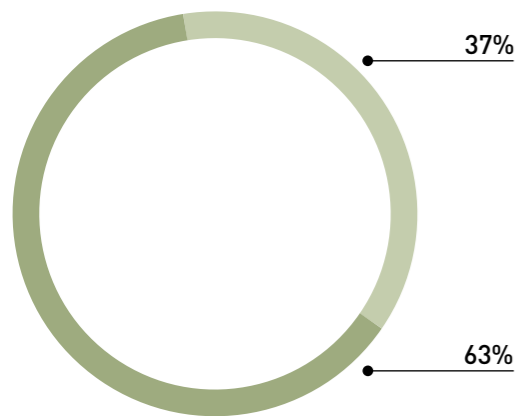
In 2024, a total of 2,100 training hours were delivered, divided into 1,073.5 hours of general training and 1,026.5 hours of safety training. Within the general training category, 673.5 hours (63%) were dedicated to technical training, while the remaining 400 hours (37%) focused on transversal training.

The gender distribution highlights a slight imbalance, which the company intends to progressively reduce in line with its path toward Gender Equality Certification.

The average general training hours per employee amounted to 4.29 hours, with an average of 4.76 hours for women and 4 hours for men, confirming the company's commitment to ensuring inclusive learning opportunities.

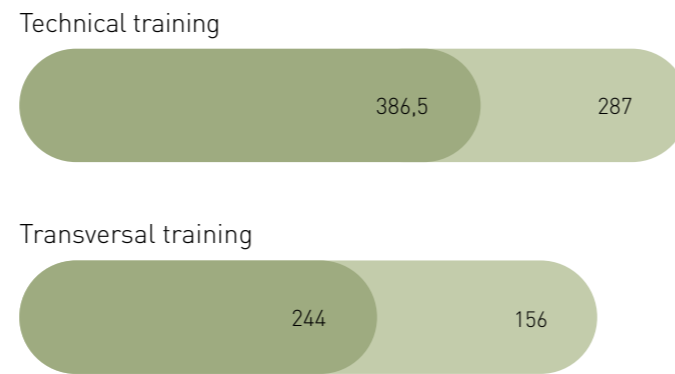
During the year, a structured process was also launched for the implementation of a skills matrix and a performance evaluation system, tools aimed at supporting professional development, talent enhancement and a corporate culture focused on continuous improvement and fairness.

General training



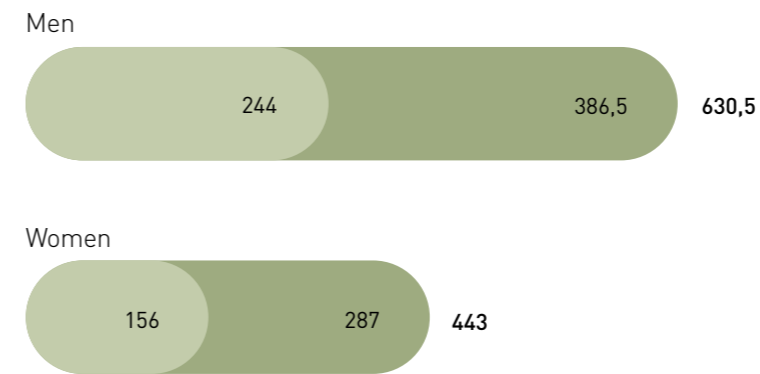
● Transversal training
● Technical training

General training hours



● Men
● Women

Training hours by type and gender 2024



● Technical training
● Transversal training

Pianca places the health and safety of its employees at the core of its corporate priorities. Activities are carried out in full compliance with current regulations concerning prevention and protection; operational management must adhere to advanced standards of environmental safeguarding and energy efficiency, while pursuing the

continuous improvement of workplace health and safety conditions. Pianca is also committed to ensuring the protection of working conditions and safeguarding the psycho-physical integrity of employees, with full respect for their moral dignity, preventing any form of improper pressure or undue discomfort.

SAFETY

Employee safety is one of the company’s top priorities and guides all daily activities. Significant efforts have been devoted to training and continuous awareness-raising initiatives, ensuring that every worker is adequately prepared to deal with any situation that could pose a risk to health and well-being. During 2024, 9 workplace accidents were recorded within Pianca’s operations, all classified as minor incidents. This figure highlights the company’s ongoing commitment to ensuring safe working conditions and promoting a culture of prevention and protection of employees’ health.

The HSE (Health, Safety and Environment) Department played a fundamental role in monitoring and managing safety across all company sites and offices. Regular inspections of work environments, verification of emergency exit accessibility, availability of fire prevention equipment, identification and elimination of potential hazards, together with the assessment of equipment and procedure adequacy, were activities consistently carried out throughout the year. Residual risk is managed through the adoption of personal protective equipment (PPE) and through the identification of all resources necessary to ensure a safe working environment.

Hazards were identified through an assessment process considering both the likelihood of events and their potential severity, based on a matrix combining these two factors. To mitigate risks, the Head of the Prevention and Protection Service (RSPP) implemented a series of specific actions for each identified hazard factor.

Employee accidents to 31st December 2024

Number of reportable workplace accidents	7
With serious consequences (not fatal)	0
Of which fatal workplace accidents	0
Number of hours worked	477.047
Incidence rate of reportable workplace accidents	18.86%
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.

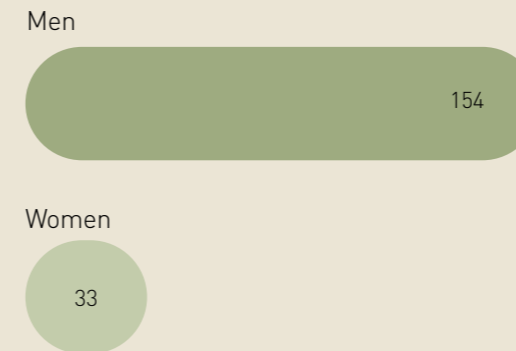
Accidents involving external workers on 31st December 2024

Number of reportable workplace accidents	2
With serious consequences (not fatal)	0
Of which fatal workplace accidents	0
Number of hours worked	111.969
Incidence rate of reportable workplace accidents	17.86%
Incidence rate of reportable workplace accidents with serious consequences	0
Incidence rate of fatal workplace accidents	0

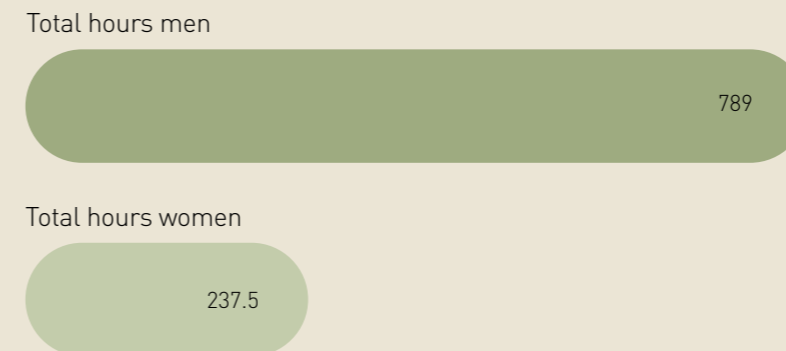
Health and safety training

Pianca relies on a Prevention and Protection Service composed of an internal Head of the **Prevention and Protection Service (RSPP)**, who also collaborates with a specialized external consultancy firm, and an Assistant to the **Prevention and Protection Service (ASPP)**. In addition, **supervisors and department managers** are present within the organization and have been formally informed, through specific appointment letters, of their duties regarding the protection of Workers' Health and Safety. In compliance with current regulations, the RSPP, in collaboration with the Company Occupational Physician, plans blood tests for employees working in production activities, for example those involved in painting operations. Furthermore, the RSPP periodically arranges for accredited laboratories to assess emissions within the workplace through the monitoring of chemical agents using appropriate technical instruments, in order to verify that occupational illnesses do not arise.

Number of employees trained in health and safety by gender 2024



Health and safety training hours by gender 2024



Total training hours delivered: 1,026.5

ENVIRONMENT

Pianca is committed to **sustainable and responsible production** starting from the sourcing of raw materials. The company recognizes that selecting and using **sustainable raw materials** is essential to protecting both the environment and the communities involved in the supply chain. For this reason, Pianca selects suppliers that comply with

sustainability standards, taking into account the origin of raw materials, workers' well-being and environmentally sustainable practices. In addition, the company promotes **transparency and traceability** of raw materials, ensuring that they come from reliable and responsible sources.

SUPPLY CHAIN

The company primarily collaborates with a selected network of local suppliers, adopting an approach aimed at ensuring the traceability of the production chain and reducing supply chain complexity. This choice allows for greater control over the quality and origin of raw materials while also contributing to the reduction of the environmental impact associated with transportation, resulting in lower related emissions.

The relationship with local suppliers has fostered the development of a solid and locally rooted supply chain, strengthening ties with the surrounding community. This sourcing model improves the efficiency and responsiveness of business processes while generating shared value by supporting the local economy, promoting employment and encouraging long-term relationships based on trust and collaboration.

Incoming resources

Paper and cardboard (m²)



Panels (m³)



Adhesives (tonnes)



Polystyrene packaging (number of)



Edges (100 linear metres)



Veneers (m²)



Paints (tonnes)



Plastic packaging (m²)



● 2023 ● 2024

● 2023 ● 2024

MATERIAL ANALYSIS

The charts highlight a tangible commitment to the sustainability of the materials used.

Among recyclable materials, 10,532 cubic metres of wood-based materials stand out, including panels and crates, together with 334,144 square metres of veneers. The amount of paper and cardboard used reached 1,007,480 square metres.

Also noteworthy are the 22,457 metres of edges. As for non-recyclable materials, the company demonstrates a commitment to limiting their use: 363,198 square metres of plastic, 370,111 units of polystyrene, 209 tonnes of paints and 26 tonnes of adhesives.

In 2024, the use of wood-based materials increased, particularly veneers, while the use of paper and cardboard decreased compared to 2023. Despite this reduction, paper and cardboard still account for approximately 73% of the recyclable materials used by the company.

Overall, in 2024, 59% of the materials used consisted of recyclable materials, while 41% were non-recyclable. This represents an improvement compared to 2023, when

non-recyclable materials accounted for 52% of the total, against 48% recyclable materials. In 2024, among non-recyclable materials, polystyrene and plastic accounted for approximately 75% of the total.

The company confirms its objective of progressively increasing the share of recyclable materials, continuing along the path of reducing the environmental impact of its activities.

Materials used by weight and volume

Paper and cardboard (m²)

1,044,958 (2023) | 1,007,480 (2024)

Wood-based material (veneers) (m²)

232,521 (2023) | 334,144 (2024)

Paper (edges) (100 linear metres)

24,899 (2023) | 22,457 (2024)

Wood-based material (panels) (m³)

9,601 (2023) | 10,532 (2024)

● 2023 ● 2024

Materials used by weight and volume (Non-recyclable)

Adhesives (tonnes)

22,103 (2023) | 26,470 (2024)

Polystyrene (number of pieces)

829,278 (2023) | 370,111 (2024)

Paints (tonnes)

209,348 (2023) | 209,250 (2024)

Plastic (m²)

343,047 (2023) | 363,198 (2024)

● 2023 ● 2024

Paying attention to materials means, for Pianca, reconciling production with the **responsible use of resources**, in order to preserve the environment and minimize the impact of its activities.

As proof of this commitment, in 2017 the company obtained Forest Stewardship Council® certification, an international recognition attesting to the sustainability of the company's practices related to the wood supply chain. During 2024, the certification was renewed following the successful completion of the verification audit, confirming the continuity of the company's commitment to the responsible management of forest resources. As a forest certification

system, FSC® is considered the world's most rigorous and reliable, trusted by governments, NGOs, companies and consumers alike. The **FSC® label** identifies products made from wood sourced from responsibly and properly managed forests, according to strict environmental, social and economic standards. Being a certified company, purchasing wood from FSC®-certified suppliers and ensuring compliance throughout every stage of the supply chain represent a constant commitment for Pianca. The MDF panels purchased are FSC® certified, while the particleboard and plywood panels are certified as products with very low formaldehyde emissions.



The mark of responsible forestry

Pianca renews its membership in the Consorzio Pannello Ecologico®, promoting the use of certified panels made from 100% post-consumer recycled wood.

The Pannello Ecologico® is produced without cutting down new trees, using wood derived from post-consumer materials. This approach helps reduce waste, enhance the value of discarded materials and support the principles

of the circular economy.

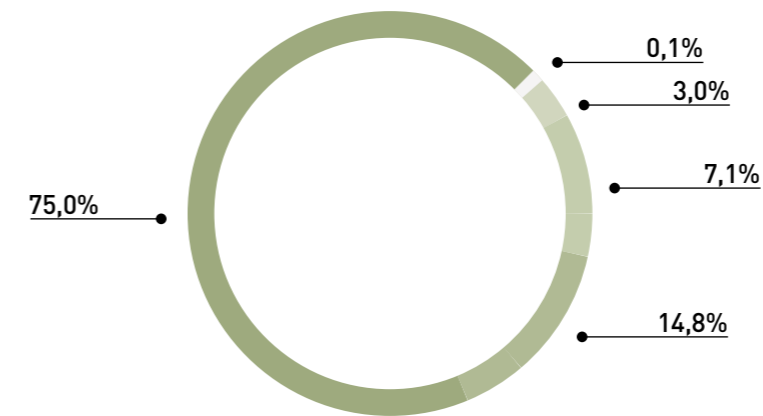
The certification guaranteed by the consortium attests to the high quality of the materials used and compliance with strict environmental standards. Membership in the consortium enables Pianca to integrate sustainable practices into its supply chain, strengthening control over environmental impact and optimizing the use of available resources.



Pianca recognizes the importance of adopting **sustainable practices** in managing energy consumption within its operations. Aware of the value of energy resources, the company is committed to reducing its environmental impact through **energy efficiency** and the use of renewable sources. Through the implementation of technologies and processes with a reduced environmental impact,

Pianca works to lower energy consumption and greenhouse gas emissions, contributing to the fight against climate change. By constantly monitoring consumption and adopting appropriate practices, the company aims to reduce its **environmental impact** while combining environmental sustainability with the quality of its products.

Energy consumption(%)



- Electricity from renewable sources **7.433,38 MWh**
- Self-generated electricity **1.469,03 MWh**
- Natural gas **704,86 MWh**

- Diesel fuel **300,11 MWh**
- Petrol **7,29 MWh**

ENERGY ANALYSIS

During 2024, Pianca used a total of 9,914.64 MWh of energy. With regard to electricity consumption, approximately 83% derives from electricity purchased from the grid, while the remaining 17% is self-generated. Natural gas is used for heating office spaces, while diesel and petrol are used to fuel company vehicles. Currently, two vehicles are petrol-powered, while the remaining twenty-two are diesel-powered.

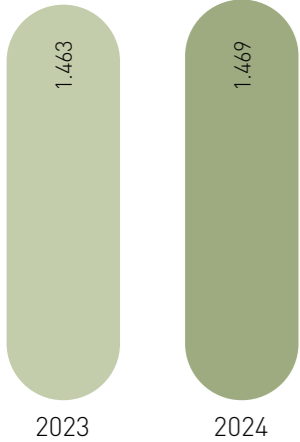
In line with its commitment to the use of renewable energy sources, Pianca continues to invest in the self-production of electricity through photovoltaic systems. In 2024, the photovoltaic system installed at the

Roverbasso 1 facility generated a total of 996.36 MWh of electricity, of which 76% was self-consumed, while the remaining 24% was fed back into the grid.

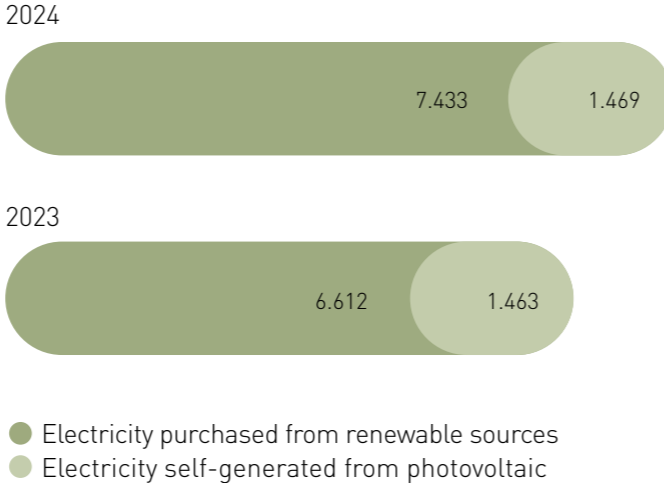
A photovoltaic system is also active at the Roverbasso 2 production site, generating a total of 472.67 MWh of electricity during the year. Of this production, 73.8% was allocated to self-consumption, significantly contributing to the site's energy needs, while the remaining 26.2% was fed into the electricity grid.

Thanks to the self-production of electricity from renewable sources, the emission of 349.625 kg of CO₂ was avoided in 2024.

Electricity from photovoltaic (MWh)



Performance of electricity (MWh)



- Electricity purchased from renewable sources
- Electricity self-generated from photovoltaic



In 2024, the purchase of electricity from renewable sources increased by 12.4% compared to the previous year. The company's short-term objective is to progressively reduce overall electricity purchases, while at the same time increasing internal energy production from renewable sources through the use of photovoltaic systems.

During 2024, 89% of the total energy used by Pianca derived from renewable sources, while 10% was attributable to fossil sources. Compared to 2023, a reduction in overall energy consumption was recorded, reflecting improved efficiency and optimization of business processes.

At the same time, Pianca significantly increased the share of renewable energy within total consumption, recording growth in the green energy component and a 5% reduction in the fossil component compared to 2023.

These results highlight a dual commitment: on one hand, the reduction of absolute energy consumption, and on the other, the improvement of the energy mix through a greater use of low environmental impact sources. The strategy pursued confirms Pianca's alignment with energy transition objectives and the reduction of greenhouse gas emissions.

Energy consumption and energy mix

	2023	2024
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	366	307
Fuel consumption from natural gas (MWh)	1.148	705
Fuel consumption from other non-renewable sources (MWh)	0	0
Consumption of electricity, heat, steam and cooling from fossil sources, purchased or acquired (MWh)	0	0
Total energy consumption from fossil sources (MWh)	1.514	1.012
Share of fossil sources in total energy consumption (%)	16%	10%
Consumption from nuclear sources (MWh)	0	0
Share of nuclear sources in total energy consumption (%)	0%	0%
Consumption of fuels from renewable sources, including biomass (including industrial or urban biowaste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0
Consumption of electricity, heat, steam and cooling from renewable sources, purchased or acquired (MWh)	6.612	7.433
Self-generated renewable energy consumption without the use of fuels (MWh)	1.463	1.469
Total energy consumption from renewable sources (MWh)	8.075	8.902
Share of renewable sources in total energy consumption (%)	84,2%	89,9%
Total energy consumption (MWh)	9.589	9.914

For Pianca, the impact of greenhouse gases on the planet represents a highly significant issue. The company continuously works to **assess its production activities** in order to identify and develop solutions aimed at reducing CO₂ emissions and other polluting substances. These actions result in a significant reduction of environmental impact, contributing

to the company's objective of lowering 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 targets for **emission reduction**, promoting a cleaner and healthier environment within the community in which it operates.

EMISSIONS ANALYSIS

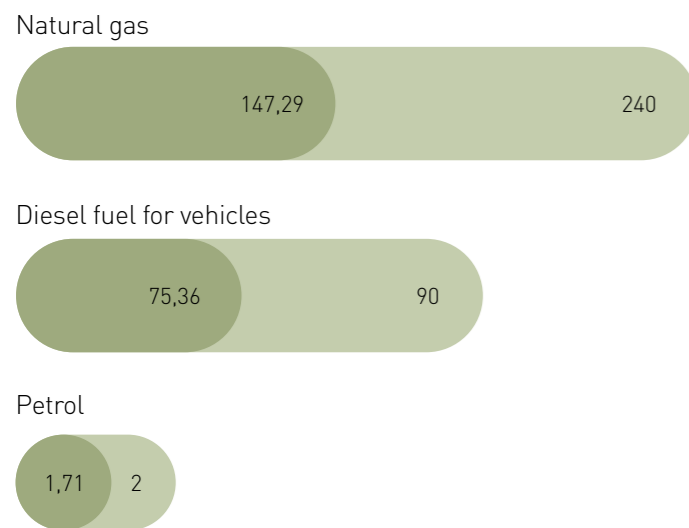
With regard to Scope 1 emissions — namely direct emissions generated by sources owned or controlled by the company — expressed in tonnes of CO₂ equivalent (tCO₂e), several significant figures emerged. Natural gas accounted for a major contribution with 147.29 tCO₂e, followed by diesel fuel for vehicles with 75.36 tCO₂e, while petrol had a negligible impact, generating only 1.71 tCO₂e. Based on these figures, total direct GHG emissions for 2024 amounted to 224.3 tCO₂e.

The reduction in direct emissions compared to 2023 is the result of targeted actions, such as the optimization of energy consumption, improvements in plant efficiency and, where possible, the gradual replacement of fossil fuels with lower environmental impact alternatives. This trend confirms the company’s concrete commitment to the decarbonization of its activities, in line with sustainability objectives and the principles of environmental responsibility guiding its corporate strategy.

In 2024, Scope 2 indirect emissions — namely emissions associated with the production of electricity purchased and consumed by the company — were assessed according to the approaches established by international standards. Under the market-based method, emissions were equal to zero thanks to the exclusive procurement of certified renewable electricity. The location-based calculation, on the other hand, showed a slight increase compared to 2023, due to variations in the average emission factor of the national electricity grid, which are beyond the company’s direct control.

With regard to waste management, the company relies on a specialized external operator that annually issues a carbon emissions compensation certificate. In 2024, a total of 7.23 tonnes of CO₂ were offset across the three operating sites, distributed as follows: 1.17 tonnes for the *Gaiarine* site, 2.22 tonnes for the *Roverbasso 2* site and 3.82 tonnes for the *Roverbasso 1* site. In the medium term, the company is also committed to defining a structured plan for the reduction of direct and indirect emissions, with particular attention to Scope 3 emissions, in order to monitor them and identify the main areas for intervention.

Direct GHG emissions (tCO₂e)



Emission factor used for the calculation of tCO₂ emissions:
UK Government GHG Factors for Company Reporting 2022

- 2024
- 2023

Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

Main areas of intervention	2023	2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ eq)	331,9	224,4
Percentage of Scope 1 GHG emissions covered by emission trading schemes (%)	0	0
Scope 2 GHG emissions		
Location-based gross Scope 2 GHG emissions (tCO ₂ eq)	845,8	950,8
Market-based gross Scope 2 GHG emissions (tCO ₂ eq)	0	0
Total GHG emissions		
Location-based total GHG emissions (tCO ₂ eq)	1177,6	1175,2
Market-based total GHG emissions (tCO ₂ eq)	331,9	224,4

Pianca is actively committed to the **responsible management of waste** within its operations. Aware of the importance of preserving the environment and reducing the impact of waste, the company implements practices aimed at reducing, recycling and properly managing waste materials. By focusing on waste reduction and the promotion of recycling through targeted production processes, Pianca is committed to maximizing the efficient use of materials while minimizing waste. In addition, the company engages and

raises awareness among employees, fostering a corporate culture based on sustainability and proper waste management. These data encourage Pianca to reflect on the importance of continuously improving waste management practices. The company is actively dedicated to minimizing the amount of hazardous waste, promoting recycling and optimizing operational processes. Furthermore, Pianca is committed to constantly monitoring progress toward these objectives and ensuring transparent reporting of its sustainability performance.

WASTE MANAGEMENT

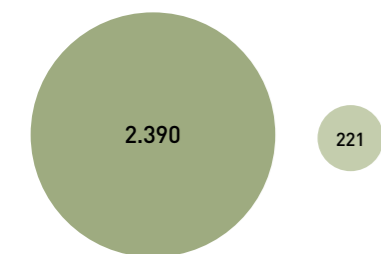
For the management of waste generated by its activities, the company relies on the collaboration of an external operator specialized in disposal and recycling, selected on the basis of technical expertise and consistency with the principles of environmental sustainability. This choice reflects the company’s intention to work with partners who share values related to the circular economy, environmental responsibility and the efficient management of resources.

During 2024, 221 tonnes of hazardous waste were generated. These wastes include substances requiring specific management and particular care in order to avoid negative environmental impacts. Hazardous waste represents only 8.46% of the total waste generated by the company. Non-hazardous waste amounts to 2,390 tonnes and is considered non-hazardous as sustainable practices are sufficient for its disposal. This waste accounts for 91.54% of the total, confirming the company’s commitment to avoiding the production of environmentally harmful waste.

ENERGY RECOVERY FROM WASTE

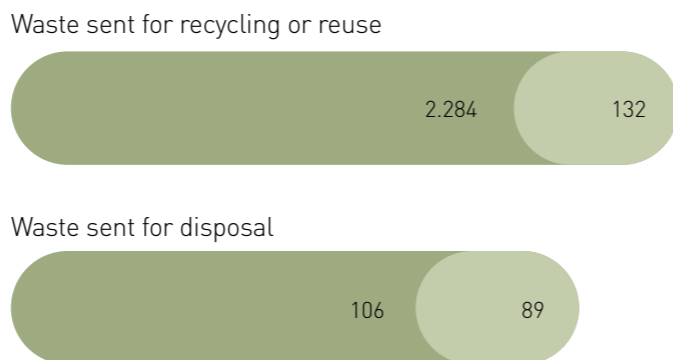
As part of its circular economy practices and environmental impact reduction strategy, the company recovers sawdust – a by-product generated during processing activities at its production facilities – and uses it as fuel. Instead of being disposed of, the sawdust is reintroduced into the production cycle and used to generate thermal energy for heating company environments. Any remaining thermal energy demand is covered, where necessary, through the integration of methane gas.

Waste generated in 2024 (tonnes)



- Non-hazardous waste
- Hazardous waste

Outgoing flows (tonnes)



Non-hazardous waste (tonnes)	Recycled or reused		Disposed	
	2023	2024	2023	2024
Disused equipment (R13)	0,58	0,27	-	-
Paper and cardboard (R13)	175,01	149,47	-	-
Archive paper and cardboard (R13)	0,46	-	-	-
Plasterboard (R13)	3,49	5,66	-	-
Aqueous sludge containing paints and varnishes (R13)	24,53	7,44	-	-
Iron and steel (R13)	81,19	51,36	-	-
Filters (spray booth filters) (R13)	2,64	3,26	-	-
Filters (spray booth filters, honeycomb filter media) (R13)	5,50	5,66	-	-
Electrical filters (R12)	14,96	0,59	-	-
Fragments of tiles, ceramics and marble (R13)	-	2,31	-	-
Mixed material packaging (R12 and R13)	84,69	95,79	-	-
Metal packaging (R13)	-	1,75	-	-
Photovoltaic panels (R13)	0,29	-	-	-
Partition panels (R13)	-	0,86	-	-
End-of-life tyres (R13)	-	0,4	-	-
Sanding dust (R13)	4,04	2,86	-	-
Furnace maintenance refractories (D15)	-	-	0,98	-
Liquid waste containing glues (D9)	-	-	4,60	-
Sawdust (R13)	970,44	1018,42	-	-
Particleboard scraps (R3 and R13)	1076,16	926,50	-	-
Aqueous suspensions containing paints (D9)	-	-	202,02	105,80
Supports with glue and adhesive residues (R13)	0,17	0,14	-	-
Used abrasive cloths	2,52	-	-	-
Exhausted printer toner (R13)	0,17	0,09	-	-
Glass (R13)	9,36	10,97	-	-
Total non-hazardous waste	2456,19	2283,80	207,60	105,80

Hazardous waste (tonnes)	Recycled or reused		Disposed	
	2023	2024	2023	2024
Ethyl alcohol (R13)	-	0,86	-	-
Hazardous monitoring equipment (R13)	0,03	0,04	-	-
Lead batteries (R13)	2,64	-	-	-
Touch-up containers (D15)	-	-	0,19	0,06
Spray cans (R13)	0,32	0,26	-	-
Boiler ash (R13 and D15)	18,84	27,56	21,04	13,34
Sludge or solid waste containing other solvents (R13 and D15)	4,26	4,94	1,08	-
Packaging contaminated with hazardous substance residues – plastic (R13)	0,46	0,20	-	-
Packaging contaminated with hazardous substance residues – metal only (R13)	15,72	24,04	-	-
Waste oils (R13)	-	2,00	-	-
Paints (D15)	-	-	0,21	-
Sanding dust (D15)	-	-	0,66	-
Aqueous suspensions containing hazardous substances (R13 and D15)	19,18	63,67	27,75	75,30
Fluorescent tubes (R13)	0,02	-	-	-
End-of-life vehicles (R13)	-	8,65	-	-
Total hazardous waste	61,47	132,22	50,93	88,70

PRODUCT

Pianca has a long history of **artisanal excellence and innovative design**. The company uses only the finest materials and production techniques to create luxury furniture that meets the expectations of the most demanding customers. Furniture production is strongly rooted in craftsmanship. The company offers a range of products handmade by highly skilled artisans dedicated to perfection in detail and careful attention to materials. Pianca's artisans possess extensive expertise in woodworking and raw material processing, enabling them to create high-quality furniture designed to last over time.

Pianca's production process begins with the careful selection of materials. The company uses only high-quality wood sourced from responsibly managed forests, together with other **premium materials** such as marble, glass and metal. Once the materials have been selected, Pianca's artisans work meticulously to craft every component of the product. One of Pianca's core values is its commitment to **environmental sustainability**. The company uses only eco-sustainable materials and production processes designed, wherever possible, to have a low environmental impact.

Customer Satisfaction represents a key indicator for assessing the level of customer satisfaction with the products and services offered by Pianca and constitutes a strategic lever for the continuous improvement of business processes. Customer satisfaction is a central aspect for the company, which has dedicated customer care personnel organized separately for the Italian and international markets, ensuring timely and effective support. The commercial structure, divided by geographical areas, provides commercial, technical and design consultancy, guaranteeing constant assistance to customers.

All commercial representatives are adequately trained to manage different types of requests, from reports of possible non-conformities to product customizations. Confirming the company's focus on customer care, one of the main KPIs of the commercial area is responding to assistance requests within a maximum of 48 working hours from receipt. During 2024, Pianca also introduced an automatic configurator on its website, a tool designed to improve the purchasing experience and allow customers to independently configure products by choosing among the various available finishes.

In 2020, **Pianca & Partners** was established, a 100% **Made in Italy** platform specialized in end-to-end solutions for the contract sector. The initiative was promoted by Aldo Pianca, who brought together 25 Italian companies, all excellences within the furniture and construction supply chain. The result is a strong and cohesive **network** operating through an innovative business model focused on the integration between real estate and interior design. Its field of activity is extensive, both geographically and typologically,

ranging from **residential** and **corporate** projects to **hospitality**, **retail** and **marine** sectors. The range of services offered is equally broad, covering the entire design and development process through a complete and dynamic operational system managed by a single, solid and reliable point of contact. Over the past three years, Pianca & Partners has completed numerous projects around the world, adding to the many other projects in which Pianca had independently taken part in previous years.

WORLD

Boutique Hotel Petrcane, Petrcane, Croatia
Crews Inn Hotel, Trinidad, Cuba
Hotel Iberostar, Playa Ancon, Cuba
Hotel Melia, Playa Ancon, Cuba
Suite Beranger Boutique Hotel, Tours, France
Hotel 1926, Sliema, Malta
Palazzo Jean Parisot Boutique, Valletta, Malta
Hotel Four Seasons, Kuala Lumpur, Malaysia
Pacific Point Resort, Panama City, Panama
Parus Hotel, Khabarovsk, Russia
Grand Hotel, Portoroz, Slovenia
Hotel Apollo, Portoroz, Slovenia
Hotel Brdo, Kranj, Slovenia
Mind Hotel, Portoroz, Slovenia
Hotel Des Innovations, Marly, Switzerland
Rixos Tower Hotel, Istanbul, Turkey
Hotel Milano, Odessa, Ukraine
Radisson Hotel City Centre, Odessa, Ukraine
Hotel AC Marriott The Sinclair, Texas, United States
Fleur de Cactus Villas, St. Barth, French Antilles
Jaques, Melbourne, Australia
Queens Domain, Melbourne, Australia
The Alexandra 56, Melbourne, Australia
Marina Tower Apartments, Manama, Bahrain
Ocean Reef Apartments, St. Lawrence Bay, Barbados
Chien Building Apartments, Taichung, China
Chinoiserie Private Villas, Beijing, China
Private Villa, Beijing, China
Atrium Tower Apartments, Guatemala City, Guatemala
Private Villa, Bishkek, Kyrgyzstan
Ikh Khorum, Kharkhorin, Mongolia
Pearl Villa, Doha, Qatar
Italska Apartments, Prague, Czech Republic
Private Apartments, London, United Kingdom
Private Villa, London, United Kingdom
Luzhniki Palace Private Villa, Moscow, Russia
Private Apartments, St. Petersburg, Russia

Private Villa, Kazan, Russia
Casa Roja, Spain
Casa Sa Coma, Spain
6000 Indian Creek, Miami, United States
Beverly Hills, United States
Brickell House, Miami, United States
Echo Aventura, Aventura, Florida, United States
Icon Brickell, Miami, United States
New Wave, Miami, United States
Private Residence, Hartford, United States
Private Residence, New York, United States
Terra Beach Side Villas, Miami, United States
Residence Rive-Reine, Switzerland
Swiss Apartments, Lugano, Switzerland
Yalcinlar Villa Complex, Istanbul, Turkey
Private Villa (4000 sqm), Astana, Kazakhstan
Private Villa (6500 sqm), Astana, Kazakhstan
Private Villa (8000 sqm), Astana, Kazakhstan
Private Villa (6000 sqm), Almaty, Kazakhstan
Sint Maartens Apartments, Caribbean
Heydar Aliyev Cultural Center, Baku, Azerbaijan
Dubai Airport Lounge, Dubai, United Arab Emirates
VIP Lounge Falcon Airport, Dubai, United Arab Emirates
Accor Arena, Paris, France
Galleries Lafayette Haussmann, Paris, France
Forte Bank Offices, Almaty, Kazakhstan
Forte Bank, VIP Offices, Astana, Kazakhstan
Government Guesthouse, Astana, Kazakhstan
Nazarbayev Center Library, Astana, Kazakhstan
Benghazi University, Benghazi, Libya
Twiga, Monte Carlo, Principality of Monaco
Al Qambra Offices, Doha, Qatar
Skolkovo School of Business, Moscow, Russia
Prekons Palace, Pretoria, South Africa
Chinois, Ibiza, Spain
Limak Corporate Offices, Istanbul, Turkey
Ponant Explorers Ships, Fincantieri
Ponant Fleet, France
National Geographic Ship, Seattle, United States

ITALY

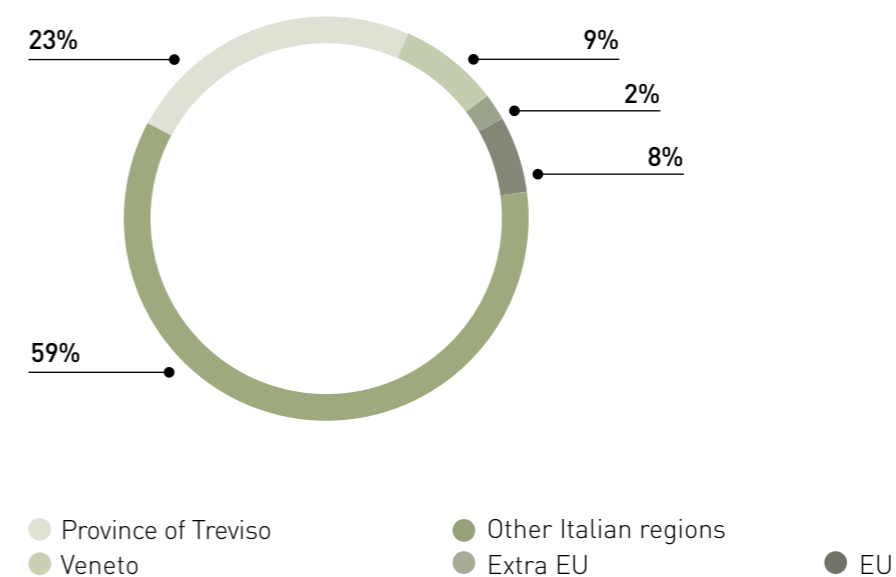
Stadt Hotel, Bolzano
Hotel al Piolet, Cervinia
Hotel Europa, Cortina
Sempione Hotel, Florence
B&B San Martino, Italy
Casa del Cesò, Italy
Casa Moro, Italy
Delago, Italy
Eight Hotel, Italy
Hotel Italia, Italy
Hotel Victoria, Italy
L'Opera Divina, Italy
Naturale Lodge, Italy
Hotel Caravelle, Jesolo
Hotel Eden, Jesolo
Hotel Galassia, Jesolo
Mita Resort Hotel La Maddalena, La Maddalena, Sardinia
Hotel Principe di Lazise, Lake Garda
NH Collection Hotel, Milan
Portrait Milano, Milan
St. Regis, Milan
Hotel Leonardo, Mestre, Venice
Hotel Plateno, Mestre, Venice
Hotel StayCity, Mestre, Venice
Hotel Wombat's, Mestre, Venice
Best Western Hotel Plaza, Naples
Hotel Biri, Padua
Lido Palace, Riva del Garda
Dehon Hotel, Rome
Hotel Talia, Rome
Forte Village Resort, Sardinia
Danaide Resort, Scansano Ionico
Hotel Olivi & Natural Spa, Sirmione
Castelbrando Hotel, Treviso
Hotel Thai Si, Treviso
Palazzo Marinelli Hotel, Treviso
Continente Hotel, Trieste
Porto S. Rocco Hotel, Trieste
Hotel Borgo San Felice, Tuscany

Ca' Minotto Residence, Venice
Gritti Palace Hotel, Venice
Hotel Campo San Maurizio, Venice
Palazzo Pianca Hotel, Venice
San Clemente Palace, Venice
San Servolo, Venice
Residence Limone, Cuneo
La Dimora di Lady J, Italy
Villa Leona, Italy
Waterfront di Levante, Italy
Villa La Gardenia, Limone sul Garda
Borgo Lanciano Relais, Macerata
Ca' Marcello, Mestre
Private Apartments, Milan
Stella di Pila, Valle d'Aosta
Varignana Palace, Varignana
Villa Colombara, Varignana
Villa Santa Maria Maddalena, Varignana
Ca' Orlando, Venice
Palazzo Fossi, Venice
Residence Bussolengo, Verona
Views on Venice, Florence
Meridiana Center, Lecco
Lounge Bar, Milan
Golf Club Martellago, Venice

Pianca adopts a rigorous supplier selection process, as also required by its Legislative Decree 231/2001 organizational model, based on experience and in-depth knowledge of local suppliers. Within the selection process, significant attention is also given to **international markets**, which in recent years have gained an increasingly important role. Although supplier sourcing was primarily concentrated within the local territory in the past, the company is now expanding beyond national borders.

Value for money is considered a fundamental requirement, but quality is never sacrificed solely for economic savings. The company currently relies on a network of 1,534 suppliers, of which 309 are raw material suppliers. The share of expenditure allocated to suppliers located within Italy accounts for 89% of total spending. Pianca places particular importance on these suppliers, which is why it often chooses to purchase materials and raw resources from them.

Share of expenditure toward local suppliers



COMMUNITY

Support for local community and territory

Pianca is actively committed to providing meaningful support to the local community and surrounding territory. Beyond carrying out its business activities, the company recognizes the importance of contributing to the development and well-being of the community in which it operates. Through a series of social, environmental and cultural initiatives, Pianca is dedicated to concretely supporting local projects and organizations. The objective is to generate a **positive impact on the territory** by promoting sustainable economic growth, environmental protection and social inclusion.

In 2024, a total of 26 initiatives supporting the local community were carried out, amounting to an overall contribution of €55,169. Among the activities aimed at promoting health and prevention, Pianca supported the San Patrignano community and made donations to associations engaged in cancer care and prevention. The company also supported local sports associations and promoted cultural initiatives, becoming a founding member of the Efesto Foundation, committed to fostering an inclusive culture through artistic, cultural, musical and sports-related initiatives.

Support for the local community and territory

Main areas of intervention	Total contribution	Number of initiatives
Community and assistance	1.354,00 €	8
Culture	24.036,00 €	7
Health and prevention	850,00 €	4
Sport	28.929,00 €	7
Total	55.169,00 €	26



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 adopts a governance model characterized by an organizational structure centralized around the role of the Sole Director.

Company management is based on a direct relationship between top management and department managers, who oversee operational processes and collaborate through shared activity planning and regular update meetings.

In 2024, Pianca strengthened its commitment to sustainability by announcing its intention to formally become a benefit corporation in 2025, orienting its organizational model toward the creation of economic, social and environmental value. A key step in the consolidation of governance was achieved with the adoption of the Organizational Model pursuant to Legislative Decree 231/01 in 2023 and the appointment

of a collegiate Supervisory Body, confirming the company's commitment to operating in compliance with current regulations and according to principles of fairness, integrity and loyalty.

In support of these principles, Pianca adopted its own Code of Ethics in 2023, defining the guidelines for corporate conduct in both internal and external relations, in compliance with laws, regulations and company procedures.

The company complies with the requirements of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2023 certifications and is committed to implementing an Integrated Management System. In line with its values, Pianca has also initiated the process for obtaining Gender Equality Certification.

Compliance with laws and regulations and the fight against corruption

Pianca has updated its Code of Ethics, a document that establishes the principles underlying the rights and duties of all employees and company stakeholders, defining the ethical and social responsibility of everyone involved in the company's activities. This Code represents the foundation of the Organizational Model adopted by the company, encompassing the values (or principles) recognized, accepted and shared, as well as the

responsibilities toward both the internal and external environment of the company itself.

The update reflects Pianca's commitment to promoting a corporate ethical culture based on fairness, equity, integrity, loyalty and professional rigor, which are essential principles for ensuring both the proper functioning and the reputation of the company.

Whistleblowing

Pianca has taken a significant step toward strengthening the principles of transparency and corporate responsibility by introducing a whistleblowing system, as provided for by Legislative Decree no. 24 of 2023 on the protection of whistleblowers, implementing Directive (EU) 2019/1937.

This initiative represents an important evolution within the company's policies, designed to ensure a safer, more ethical and inclusive working environment.

The whistleblowing system allows employees, collaborators and other stakeholders to report, in a simple, anonymous and secure manner, any improper, unlawful or non-compliant behavior with company values and regulations. Through a dedicated platform available on the official website pianca.com/whistleblowing, users can submit their reports, which will be handled with full confidentiality and an impartial approach.

This initiative forms part of a broader path toward sustainable growth, through which Pianca is 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 an opportunity to strengthen trust between the company and its stakeholders, consolidating relationships founded on transparency and collaboration.

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

Through the whistleblowing system, Pianca also aims to raise awareness among employees and partners regarding the importance of ethical and responsible behavior, providing concrete tools to contribute to the continuous improvement of the organization.

In 2024, Pianca recorded no cases of active or passive corruption, either within the organization or along the value chain. During the reporting period, no sanctions were applied and no proceedings related to corrupt practices were initiated.

The economic value generated and subsequently distributed by Pianca to its stakeholders is represented in the table of directly generated and distributed economic value. This value is determined by the sum of the value generated during the reporting period through the sale of products and services, together with income deriving from other sources

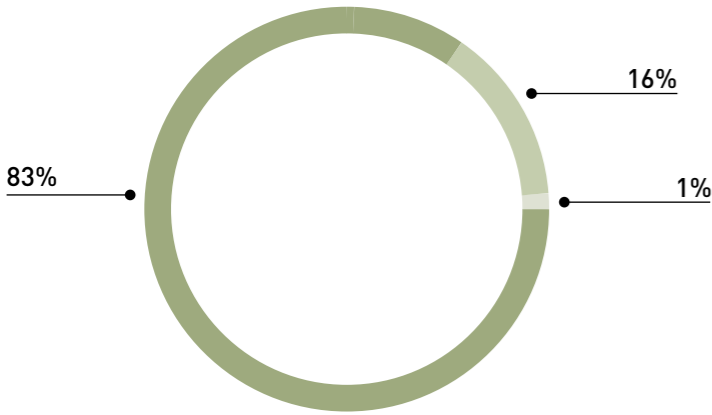
(such as financial income and other revenues), net of depreciation, amortization, write-downs and the value redistributed to the company's stakeholders in various forms. This value was calculated on the basis of the items included in the income statement used in Pianca's financial statements as of 31 December 2024.

ECONOMIC VALUE

Pianca’s commitment to sustainability is also clearly reflected in its financial results. During the year, the company generated an economic value of €71,400,828, demonstrating in itself a positive contribution to the economy. The distribution of €62,774,379 highlights the company’s commitment to sharing the benefits of its operations with its stakeholders. At the same time, an economic value of €8,626,449 was retained and will be reinvested in the path toward sustainable growth and the creation of long-term value.

Analyzing the details of the distributed economic value, Pianca recognizes the crucial role of its employees in achieving success. With a commitment amounting to 16% of the total distributed economic value allocated to remuneration, the company ensures a rewarding and sustainable working environment. At the same time, Pianca actively collaborates with providers of capital, strengthening confidence in its operations. Almost 83% of the distributed value is allocated to payments to suppliers (costs for raw materials, goods and services).

Analysis of the economic value generated, distributed and retained



- Operating costs
- Employee remuneration
- Payments to providers of capital

APPENDIX

This document constitutes the third edition of the Sustainability Report of Pianca S.p.A. and aims to describe the initiatives undertaken and the main economic, social and environmental results achieved during 2024 (from 1 January to 31 December).

In particular, the definition of material topics was based on a materiality analysis process, described in the previous chapters of this document. The data presented herein refer to the period from 1 January 2024 to 31 December 2024 and, wherever possible, comparisons with the previous two-year period have been provided.

This report has been prepared in accordance with the ESRS standards, as indicated in the “ESRS Content Index” table. The data and information contained in this document are based on the principles of balance, comparability, accuracy, timeliness, reliability and clarity, which ensure the quality of the disclosure as defined by the ESRS Standards.

The reporting scope for economic-financial, social and environmental

data and information corresponds to that of the Financial Statements of Pianca S.p.A. as of 31 December 2024. During the reporting period, the incorporation of World Contract S.r.l. into Pianca S.p.A. was completed, resulting in the integration into a single legal and operational entity under continuity of ownership. Any changes to the reporting scope mentioned above are appropriately indicated within the document and, where present, do not compromise the accurate representation of the company’s business activities.

To ensure data reliability, the use of estimates has been minimized as much as possible. Where estimates are present, they are appropriately disclosed in accordance with the best available methodologies. The document has not been subject to external assurance.

This document was approved by the Sole Director (CEO) of Pianca S.p.A. on 30.12.25.

GRI - ESRS indicators tables

GRI 2-7: Dipendenti per genere [ESRS S1-6: Caratteristiche dipendenti impresa]

Category	2024	2023
Men	157	158
Women	93	90
Total	250	248

GRI 405-1 b: Dipendenti per categoria professionale e genere [ESRS S1-6: Caratteristiche dipendenti impresa]

Category	2024			2023		
	men	women	tot	men	women	tot
Executives	-	1	1	-	1	1
Managers	9	-	9	9	-	9
Office workers	43	50	93	35	51	86
Production workers	105	42	147	114	38	152
Total	157	93	250	158	90	248

GRI 405-1 b: Dipendenti per categoria professionale e fascia d'età [ESRS S1-9: Metriche della diversità]

Category	2024			2023		
	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Executives	-	-	1	-	-	1
Managers	-	4	5	-	4	5
Office	39	38	16	36	35	15
Production workers	2	58	87	2	69	81
Total	41	100	109	38	108	102

GRI 2-7: Dipendenti per tipologia contrattuale [ESRS S1-6: Caratteristiche dipendenti impresa]

Category	2024			2023		
	men	women	tot	men	women	tot
Permanent contract	157	93	250	157	88	245
Fixed-term contract	1	2	-	1	2	3
Total	158	93	250	158	90	248

GRI 2-7: Dipendenti [ESRS S1-6: Caratteristiche dipendenti impresa]

Categoria	2024			2023		
	men	women	tot	men	women	tot
Full-time	151	77	228	153	75	228
Part-time	6	16	22	5	15	20
Total	157	93	250	158	90	248

GRI 2-8: Lavoratori che non sono dipendenti
[ESRS S1-7: Caratteristiche dei lavoratori non dipendenti nella forza lavoro propria dell'impresa]

Category	2024			2023		
	men	women	tot	men	women	tot
Interns	5	6	11	-	6	6
Agency workers	42	24	66	46	29	75
Freelance collaborators	1	-	1	1	-	1
Total	48	30	78	47	35	82

GRI 401-1: Assunti per genere e fascia d'età [ESRS S1-6: Assunzioni nuovi dipendenti]

Category	2024			2023		
	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Men	8	2	2	7	9	5
Women	3	3	3	9	1	1
Total	11	5	5	16	10	6

GRI 401-1: Uscite per genere e fascia d'età [ESRS S1-6: Caratteristiche dipendenti impresa]

Category	2024			2023		
	<30 y	30-50 y	>50 y	<30 y	30-50 y	>50 y
Men	5	4	4	2	6	9
Women	1	3	2	4	3	1
Total	6	7	6	6	9	10

GRI 301-1: Materiali utilizzati in base al peso o al volume [ESRS E5-4: Flussi di risorse in entrata]

Recyclable	2023	2024	
Wood-based material (panels)	9.601	10.532	m ³
Wood-based material (veneers)	232.521	334.144	Mq
Paper and cardboard	1.044.958	1.007.480	Mq
Edges	24.899	22.457	100 linear metres
Non-recyclable	2023	2024	
Plastic	343.047	363.198	Mq
Polystyrene	829.278	370.111	n of pieces
Paints	209	106	ton
Adhesives	22	26	ton

GRI 204-1: Proporzione di spesa verso fornitori locali [ESRS G1-2: Gestione dei rapporti con fornitori]

	Expenditure	Number of suppliers
Province of Treviso	10.557.362,00 €	373
Veneto	5.507.623,00 €	168
Other Italian regions	27.101.887,00	842
EU	4.569.005,00 €	106
Extra EU	1.032.020,00 €	45
Total	48.767.897,00 €	1534

ESRS E1: Cambiamenti climatici

	2023	2024
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	366	307
Fuel consumption from natural gas (MWh)	1.148	705
Fuel consumption from other non-renewable sources (MWh)	0	0
Consumption of electricity, heat, steam and cooling from fossil sources, purchased or acquired (MWh)	0	0
Total energy consumption from fossil sources (MWh)	1.514	1.012
Share of fossil sources in total energy consumption (%)	16%	10%
Consumption from nuclear sources (MWh)	0	0
Share of nuclear sources in total energy consumption (%)	0%	0%
Consumption of fuels from renewable sources, including biomass (including industrial or urban biowaste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0
Consumption of electricity, heat, steam and cooling from renewable sources, purchased or acquired (MWh)	6.612	7.433
Self-generated renewable energy consumption without the use of fuels (MWh)	1.463	1.469
Total energy consumption from renewable sources (MWh)	8.075	8.902
Share of renewable sources in total energy consumption (%)	84,2%	89,9%
Total energy consumption (MWh)	9.589	9.914

Emissioni lorde di GES di ambito 1, 2, 3 ed emissioni totali di GES (ESRS E1- 6)

Main areas of intervention	2023	2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ eq)	331,9	224,4
Percentage of Scope 1 GHG emissions covered by emission trading schemes (%)	0	0
Scope 2 GHG emissions		
Location-based gross Scope 2 GHG emissions (tCO ₂ eq)	845,8	950,8
Market-based gross Scope 2 GHG emissions (tCO ₂ eq)	0	0
Total GHG emissions		
Location-based total GHG emissions (tCO ₂ eq)	1177,6	1175,2
Market-based total GHG emissions (tCO ₂ eq)	331,9	224,4

ESRS E5-5: Flussi di risorse in uscita

Non-hazardous waste (tonnes)	Recycled or reused		Disposed	
	2023	2024	2023	2024
Disused equipment (R13)	0,58	0,27	-	-
Paper and cardboard (R13)	175,01	149,47	-	-
Archive paper and cardboard (R13)	0,46	-	-	-
Plasterboard (R13)	3,49	5,66	-	-
Aqueous sludge containing paints and varnishes (R13)	24,53	7,44	-	-
Iron and steel (R13)	81,19	51,36	-	-
Filters (spray booth filters) (R13)	2,64	3,26	-	-
Filters (spray booth filters, honeycomb filter media) (R13)	5,50	5,66	-	-
Electrical filters (R12)	14,96	0,59	-	-
Fragments of tiles, ceramics and marble (R13)	-	2,31	-	-
Mixed material packaging (R12 and R13)	84,69	95,79	-	-
Metal packaging (R13)	-	1,75	-	-
Photovoltaic panels (R13)	0,29	-	-	-
Partition panels (R13)	-	0,86	-	-
End-of-life tyres (R13)	-	0,4	-	-
Sanding dust (R13)	4,04	2,86	-	-
Furnace maintenance refractories (D15)	-	-	0,98	-
Liquid waste containing glues (D9)	-	-	4,60	-
Sawdust (R13)	970,44	1018,42	-	-
Particleboard scraps (R3 and R13)	1076,16	926,50	-	-
Aqueous suspensions containing paints (D9)	-	-	202,02	105,80
Supports with glue and adhesive residues (R13)	0,17	0,14	-	-
Used abrasive cloths	2,52	-	-	-
Exhausted printer toner (R13)	0,17	0,09	-	-
Glass (R13)	9,36	10,97	-	-
Total non-hazardous waste	2456,19	2283,80	207,60	105,80

ESRS E5-5: Flussi di risorse in uscita

Hazardous waste (tonnes)	Recycled or reused		Disposed	
	2023	2024	2023	2024
Ethyl alcohol (R13)	-	0,86	-	-
Hazardous monitoring equipment (R13)	0,03	0,04	-	-
Lead batteries (R13)	2,64	-	-	-
Touch-up containers (D15)	-	-	0,19	0,06
Spray cans (R13)	0,32	0,26	-	-
Boiler ash (R13 and D15)	18,84	27,56	21,04	13,34
Sludge or solid waste containing other solvents (R13 and D15)	4,26	4,94	1,08	-
Packaging contaminated with hazardous substance residues – plastic (R13)	0,46	0,20	-	-
Packaging contaminated with hazardous substance residues – metal only (R13)	15,72	24,04	-	-
Waste oils (R13)	-	2,00	-	-
Paints (D15)	-	-	0,21	-
Sanding dust (D15)	-	-	0,66	-
Aqueous suspensions containing hazardous substances (R13 and D15)	19,18	63,67	27,75	75,30
Fluorescent tubes (R13)	0,02	-	-	-
End-of-life vehicles (R13)	-	8,65	-	-
Total hazardous waste	61,47	132,22	50,93	88,70

GRI 1 used: GRI 1 - Foundation 2021

GRI indicator	Notice	Reference to page / Notes
GRI 2: General disclosures (2021) [ESRS 2]	2-1 Organizational details	Pag 11; 15; 17
	2-2 Entities included in the organization's sustainability reporting	Pag 15
	2-3 Reporting period, frequency and contact point	Pag 123
	2-4 Restatements of information	Pag 123
	2-5 External assurance	Pag 123
	2-7 Employees	Pag 43-47
	2-8 Workers who are not employees	Pag 45
	2-27 Compliance with laws and regulations	Pag 113
	2-29 Approach to stakeholder engagement	Pag 24-29
GRI 3: Material topics (2021) [ESRS 2]	3-1 Process to determine material topics	Pag 30-32
	3-2 List of material topics	Pag 33-35

Creation of economic value [ESRS 2]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
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Sustainable supply chain [ESRS 2]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 204: GRI 204: Procurement practices (2016)	204-1 Proportion of spending on local suppliers	Pag 101; 117

Responsible procurement of raw materials [ESRS 2]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 65; 67
GRI 301: Materials (2016)	301-1 Materials used by weight or volume	Pag 68; 69

Energy consumption and emissions [ESRS 2]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 302: Energy (2016)	302-1 Energy consumption within the organization	Pag 75; 76
GRI 305: Emissions (2016)	305-1 Direct (Scope 1) GHG emissions	Pag 81-83
	305-2 Energy indirect (Scope 2) GHG emissions	Pag 81-83

Responsible waste management [ESRS 2]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 306: Waste (2016)	306-1 Waste generation and significant waste-related impacts	Pag 85; 86
	306-2 Management of significant waste-related impacts	Pag 86; 87
	306-3 Waste produced	Pag 86-89

Occupational health and safety [ESRS 1]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117
GRI 403: Occupational health and safety (2018)	403-1 Occupational health and safety management system	Pag 57-59
	403-2 Hazard identification, risk assessment and incident investigation	Pag 58-60
	403-3 Occupational health services	Pag 60
	403-4 Worker participation, consultation and communication on occupational health and safety	Pag 58; 59
	403-5 Worker training on occupational health and safety	Pag 60; 61
	403-6 Promotion of worker health	Pag 58; 59
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	N/A
	403-9 Work-related injuries	Pag 58; 59

Development and care of human capital [ESRS S1: own workforce]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 401: Employment (2016)	401-1 New employee hires and employee turnover	Pag 46; 47

Diversity, equal opportunities and human rights ESRS?

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 405: Diversity and equal opportunity (2016)	405-1 Diversity of governance bodies and employees	Pag 44; 111
GRI 406: Non-discrimination (2016)	406-1 Incidents of discrimination and corrective actions taken	Pag 114; 115

Support for local community and territory [ESRS S3: affected communities]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 413: Local communities (2016)	413-1 Operations with local community engagement, impact assessments, and development programs	Pag 105

Customer satisfaction [ESRS S4: consumers and end-users]

GRI 3: Material topics (2021)	3-3 Management of material topics	Pag 117; 118
GRI 416: Customer health and safety (2016)	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A

ESRS applied: ESRS 1 - Foundation 2022

ESRS Indicator	Notice	Reference to page / Notes
	GOV-1: Role of the administrative, management and supervisory bodies	Pag 111
	GOV-2: Information provided to the administrative, management and supervisory	Pag 111
	GOV-3: Integration of sustainability-related performance in incentive schemes	Pag 111; 113
	GOV-4: Statement on due diligence	Pag 83; 87; 101
	GOV-5: Risk management and internal controls over sustainability reporting	Pag 119
ESRS 2: General disclosures	SBM-1: Strategy, business model and value chain	Pag 111
	SBM-2: Interests and views of stakeholders	Pag 25; 26; 27
	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	Pag 33; 34
	IRO-1: Description of the process to identify and assess material impacts, risks and opportunities	Pag 31; 32; 33
	IRO 2: Disclosure requirements in ESRS covered by the company's sustainability statement	Pag 32; 33

Climate change

ESRS E1	E1-1: Transition plan for climate change mitigation	N/A
	E1-2: Policies related to climate change mitigation and adaptation	Pag 76
	E1-3: Actions and resources related to climate change policies	Pag 67; 101
	E1-4: Targets related to climate change mitigation and adaptation	N/A
	E1-5: Energy consumption and energy mix	Pag 78; 79
	E1-6: Gross Scope 1, 2, 3 GHG emissions and total GHG emissions	Pag 81-83
	E1-7: GHG removals and GHG mitigation projects financed through carbon credits	Pag 78; 79; 81-83

Pollution

ESRS E2	E2-1: Policies related to pollution	Pag 85-89
	E2-2: Actions and resources related to pollution	Pag 85-89
	E2-3: Targets related to pollution	N/A
	E2-4: Air, water and soil pollution	N/A
	E2-5: Substances of concern and substances of very high concern	N/A
	E2-6: Expected financial effects of material risks and opportunities related to pollution	N/A

Circular Economy

ESRS E5	E5-1: Policies related to resource use and circular economy	Pag 85-89
	E5-2: Actions and resources related to resource use and circular economy	Pag 87
	E5-3: Targets related to resource use and circular economy	N/A
	E5-4: Resource inflows	Pag 65-67
	E5-5: Resource outflows	Pag 88; 89
	E5-6: Expected financial effects of material risks and opportunities related to resource use and circular economy	N/A

Own workforce

ESRS S1	S1-1: Policies related to the company's own workforce	Pag 43
	S1-2: Processes for engaging with the company's own workforce and workers' representatives regarding impacts	Pag 43-45
	S1-3: Processes to remediate negative impacts and channels allowing workers to raise concerns	Pag 114
	S1-4: Targets related to climate change mitigation and adaptation	N/A
	S1-4: Actions regarding material impacts on the company's own workforce and approaches to managing material risks and pursuing material opportunities related to the workforce, as well as the effectiveness of such actions	Pag 44-47; 53-55
	S1-5: Targets related to managing material negative impacts, enhancing positive impacts and managing material risks and opportunities	N/A
	S1-6: Characteristics of the company's employees	Pag 44-47
	S1-7: Characteristics of non-employee workers in the company's own workforce	Pag 45
	S1-8: Coverage of collective bargaining and social dialogue	Pag 48

Own workforce

ESRS S1	S1-9: Diversity metrics	Pag 44-47
	S1-10: Adequate wages	N/A
	S1-11: Social protection	N/A
	S1-12: Persons with disabilities	N/A
	S1-13: Training and skills development metrics	Pag 55; 60
	S1-14: Health and safety metrics	Pag 57-60
	S1-15: Work-life balance metrics	Pag 45; 55
	S1-16: Remuneration metrics (pay gap and total remuneration)	N/A
	S1-17: Incidents, complaints and severe human rights impacts	N/A

Workers in the value chain

ESRS S2	S2-1: Policies related to workers in the value chain	Pag 111
	S2-2: Processes for engaging with workers in the value chain regarding impacts	Pag 111; 112
	S2-3: Processes to remediate negative impacts and channels enabling workers in the value chain to express concerns	Pag 113; 114
	S2-4: Actions regarding material impacts on workers in the value chain and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, as well as the effectiveness of such actions	Pag 58-60
	S2-5: Targets related to managing material negative impacts, enhancing positive impacts and managing material risks and opportunities	Pag 54; 55

Affected communities

ESRS S3	S3-1: Policies related to affected communities	Pag 105; 107
	S3-2: Processes for engaging with affected communities regarding impacts	Pag 31-33
	S3-3: Processes to remediate negative impacts and channels enabling affected communities to express concerns	Pag 114
	S3-4: Actions regarding material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities, as well as the effectiveness of such actions	N/A
	S3-5: Targets related to managing material negative impacts, enhancing positive impacts and managing material risks and opportunities	N/A

Consumers and end-users

ESRS S4	S4-1: Policies related to consumers and end-users	Pag 111; 113
	S4-2: Processes for engaging with consumers and end-users regarding impacts	Pag 114; 115
	S4-3: Processes to remediate negative impacts and channels enabling consumers and end-users to express concerns	Pag 95; 114; 115
	S4-4: Actions regarding material impacts on consumers and end-users, approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of such actions	Pag 61; 54; 55; 95
	S4-5: Targets related to managing material negative impacts, enhancing positive impacts and managing material risks and opportunities	N/A

Business conduct

ESRS G1	G1-1: Policies on business culture and business conduct	Pag 111; 113
	G1-2: Management of relationships with suppliers	Pag 66; 71; 101
	G1-3: Prevention and detection of active and passive corruption	Pag 114
	G1-5: Political influence and lobbying activities	N/A
	G1-6: Payment practices	Pag 117; 118

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