



INNOVATIVE PACKAGING SOLUTIONS FOR TAPPING SYSTEMS

2023 SUSTAINABILITY REPORT

Contents

1

General introduction

4

- 5 Letter to the stakeholders
- 6 About us
- 17 Products and production process
- 22 Certification
- 23 Awards
- 25 SDGs - sustainable Development Goals
- 25 Materiality assessment

2

Corporate identity

29

- 30 Corporate governance
- 31 Risk management
- 31 Food fraud Management
- 32 Routine reporting and Whistleblowing
- 33 Non-compliance, complaints and corrective action
- 34 Economic performance
- 36 Procurement strategy

3

The environment

40

- 41 Ecodesign and innovation
- 42 Environmental management system
- 43 Materials
- 46 Energy use
- 48 Emissions
- 48 Circular economy and waste generation

4

Commitment to people

50

- 51 People
- 55 Personnel training
- 57 Employees at Polykeg
- 63 Occupational health and safety
- 68 Relations with the community
- 71 Marketing and protecting client safety
- 73 Information security and privacy

- 74 GRI index
- 88 Methodological notes

Letter to the stakeholders



Dear stakeholders,
Polykeg's history began far back; a combination of a **passion** for innovation and the experience gained over more than 35 years of activity.

Everything we do is always characterised by respect for the rules and for **individuals**, and this also allows us to face the obstacles that a complex enterprise such as ours inevitably meets with serenity and determination.

We always view obstacles as **challenges** and never as problems; we always face each challenge with **enthusiasm** and a drive for exploration and self-improvement.

“An obstacle is often also an opportunity, as it allows you to grow, and also offers a chance to demonstrate your own worth.”

This has led us to where we are now; we transformed an idea into a product that seemed impossible at the time, and with this product we have founded a company, Polykeg. Whenever we develop a product or process, we are never exclusively focused on profit or production efficiency; we always involve the **well-being** of workers, **respect** for the environment, and the **needs** of our clients, and this always affects the balance of our decisions.

**“From an idea, a product.
From a product, a company.”**

Commitment and respect for **rules** and **values** form the foundation of everything we do, and the growth of the company is the natural consequence of who we are, rather than a goal.

It is with great pleasure that we present the first edition of our **Sustainability Report** for the 2023 business year, in order to share with you the results, challenges and goals that characterise our commitment to sustainability.

This document not only reflects our commitment to a sustainable approach, but also our willingness to offer our stakeholders **transparency**.

Sergio Sonzogni
CEO, Polykeg S.r.l.



About us

Polykeg S.r.l. was founded in 2011 in the province of Bergamo, driven by a passion for the development of PET packaging. Thanks to the 35 years of experience of the CEO and the work and commitment of all the collaborators, the company is now a leader in the production of **draft beverage kegs**, which are used worldwide and guarantee excellent preservation and optimal tapping of the products they contain.

The internal management of R&D and production activities allows the company to offer innovative and quality products. The **needs of clients** both small and large, who are guaranteed attentive pre- and post-sales support, are always a main focus.



Our vision

To promote the Polykeg model to **support our clients** in achieving their goals.

Our mission

To focus our passion and expertise on **continuously improving** our product and its ecological sustainability, while continuing to create value for our clients and our community.

Corporate policy

PolyKeg is committed to a company policy, available to view on polykeg.com, that sets guidelines for a more informed management of its activities. The company has chosen to follow principles of ethics, integrity, transparency, impartiality and attention to both the environment and human resources, applying these principles to every aspect of its activity.

The company's philosophy and its strengths are:

- **Passion for innovation.**
- **Product and market development.**
- **Use of cutting-edge technology.**
- **A drive to expand the Polykeg model throughout Europe and beyond.**

The goals that management has set itself follow 8 paths:

Polykeg's values



Quality: Polykeg is committed to providing high-quality products and services that exceed our clients' expectations.



Safety: Polykeg guarantees the safety of its products and strives to ensure a safe working environment for its employees.



Innovation: Polykeg is constantly researching new solutions to meet the constantly evolving demands of the sector.



Client focus: The client is at the centre of everything that Polykeg does.



Environmental sustainability: Polykeg is committed to reducing its environmental impact through sustainable solutions and ecologically friendly practices.

Safety and quality

Maintaining an optimal standard of product safety and quality by:

- Adopting and maintaining an **Integrated Quality Management** and Product Safety Management **system**, based on UNI EN ISO 9001:2015, UNI EN 14001:2015 and UNI ISO 45001:2018 standards, and the BRCGS Packaging Materials Global Standard.
- Adopting good manufacturing practices (GMP) in compliance with **health and hygiene** as well as product safety regulations.
- Complying with current **regulations** in the countries in which Polykeg operates and to which it exports.
- Carefully **selecting suppliers** and creating mutually collaborative relationships.
- Implementing **controls** on raw materials, semi-finished products and finished products.
- Implementing and maintaining a **traceability** system.
- Committing to implementing and maintaining a suitable **risk** and **opportunity** management system.
- Continuously investing in **research and development** to increase product safety for the end user (e.g. safety valves, keg tops and bases with grip, sleeves, etc.).
- Promoting a culture of product **quality and safety** among its employees.

Client focus

The pursuit of lasting client satisfaction:

- Orientation towards the satisfaction and fulfilment of **clients'** present and future **needs**, and of stakeholders and their requirements, including those arising from mandatory regulations.
- A strong focus on the specifications **requested** by clients.
- Development of **products** that are **compatible** with the majority of existing filling machines and traditional tapping systems, generally used for steel kegs.
- **Communication** with the end user (labelling, symbols on the keg and on technical product documentation) regarding the safe use of the product.

Productivity

Continuous improvement and efficiency of production processes:

- Focus on and commitment to **improving the performance** and effectiveness of the systems implemented.
- **An increase in** company **activity** and production, with the setting up of operating units throughout Europe and to countries outside the EC in order to reduce the environmental impact of transportation.
- Monitoring production and maintenance activities with a view to **improving efficiency and reducing waste**.

Innovation

Differentiating the product through:

- Research and development of **new raw materials and formulations** to improve product and component performance.
- Research and development of **formats and designs** ever-more suited to clients' needs.
- Installation of **latest-generation systems** to guarantee advanced technology in terms of: ensuring controls, efficiency and integration with the company management system, simplifying operations, precise monitoring of product safety and quality, and monitoring of company processes.
- **Prototyping** and manufacturing machinery to carry out performance testing on kegs and components.
- Designing and engineering of **in-house production units** directly connected to the filling line.

Supply chain

Planning of the supply chain through:

- **Decentralising** keg **production** at sites in Europe and beyond in order to reduce the environmental impact of transportation.
- **Centralising component** production.

- Optimised supply of raw materials integrated with **production planning** to avoid stockouts.
- **Selecting suppliers** on the basis of timing, quality of service, value for money, technical assistance and alignment with the Polykeg philosophy, including in the management of collaborations.
- **Reducing logistics costs**; the lightness and stackability of the kegs render palletising both easy and economical.

Occupational safety

Informing, training and motivating personnel through:

- Compliance with current **laws and regulations**.
- Proper **assessment and management of** occupational health and safety **risks**, and the relative monitoring of associated indicators.
- Obtaining **UNI ISO 45001:2018 certification** “Occupational health and safety management systems”.
- Continuous monitoring of **internal reports** with a view to reducing work-related injuries and the activities carried out by operators.

Sustainability

Reducing the impact of activities on the environment through:

- Compliance with current **laws and regulations**.
- Proper assessment and management of **environmental risks**.
- Obtaining **UNI EN ISO 14001:2015** certification for “Environmental management systems”.
- Implementing **separated waste collection** in accordance with current provisions.
- Eliminating the use of **water** for the washing phases typically required for steel kegs.
- Reducing the **impact on the transportation** and management of non-returnable empties typically required for steel kegs.
- Ensuring compliance with **essential requirements for packaging and** packaging **waste** as defined by EU directives.

- **Reducing the production of waste** through technical analysis of individual keg components in order to allow for their total recyclability and/or reusability, via disassembly to facilitate consignment to recycling centres.
- Implementing a **plant renovation** project aimed at mitigating and reducing environmental pollution.
- **Monitoring energy consumption** and optimising relative energy management.

Ethics

The pursuit of ethical values in the conducting of business:

- Adoption of a **code of ethics** based on the principles of **social responsibility** such as integrity, transparency, legality, impartiality, prudence and the strategic value of human resources, in order to uphold human values and behave in a responsible manner, managing activities honestly and fairly and focusing attention on the expectations of employees and all stakeholders.
- Involvement of **all areas of the company** at all levels of company activity.
- Ongoing **training** of personnel and development of new skills.
- Training and **raising awareness** of personnel on topics related to quality, health and hygiene, occupational safety and the environment.
- Creation of **new jobs**.

The Policy is considered valid and appropriate for the purposes of the company and is based on a structural framework aimed at defining its specific goals. It has been communicated and distributed to all staff, with a view to ensuring that it is understood and implemented as a guiding principle for business, and is subject to periodic review to continuously assess its validity and relevance.

The CEO assumes responsibility for ensuring and facilitating implementation of the policy, and for carrying out planned and documented reviews to verify its application in strategic actions. To this end, they provide the necessary resources and **promote awareness-raising and training initiatives**.

All personnel are, in turn, called upon to contribute to the implementation of the values and principles expressed in the policy and to be accountable, within the scope of their responsibilities, for the correct application of the Integrated Management System and the achievement of the goals set.

A technologically advanced company

The growth of the company and its consolidation in international markets have been made possible thanks to an attentive **strategy for internationalisation**; this has led to the necessity to open branches in other countries.

The parent company, Polykeg S.r.l., is located in **Grumello del Monte** (Bergamo). The subsidiaries are: **Polykeg España SL**, founded in 2018 and based in Barcelona, the location of a production unit, and **Polykeg UK Ltd**, founded in 2019 in Bishop Auckland (County Durham, England), with a technical and commercial department that includes a warehouse.

Polykeg's future plans include the opening of **new production units** abroad in order to bring production even closer to target markets.

The decision to decentralise production, in some cases directly within clients' plants (**in house**), also allows for the elimination of secondary packaging and the optimisation of handling and logistics.

This Sustainability Report refers to Polykeg S.r.l., located in Grumello del Monte, Via Leonardo Da Vinci, 5/9, Bergamo, Italy.



Polykeg has always positioned itself as a pioneer in business excellence and incorporates technological innovation into every process. Driven by a passion for growth and progress, it is constantly committed to providing **innovative solutions** to meet the needs of a market in continuous evolution.

For Polykeg, **digitalisation** is a form of transformation involving an in-depth analysis of processes and information flows. To this end, the company has created a dedicated management system, capable of rationalising, integrating and monitoring all business processes at all levels.

The main benefits of this project are streamlined information flows, faster data exchange and communication between the various areas of the company, and the ability to monitor processes and activities in real time. Polykeg has also successfully implemented a robust **business intelligence platform**, ensuring **all-round monitoring of internal operations**, including production. Looking to the future, further developments are expected in terms of digitalisation, including the integration of system processes and the monitoring of consumption, with the aim of creating a sustainable production plant with solar panels for electricity generation.

The structure

The company was conceived and founded, and is led, by the **CEO**, Sergio Sonzogni. In addition to officially and legally representing the company, the CEO is responsible for defining corporate strategies and policies, including those related to quality, hygiene, and sustainability. He is responsible for promoting **a culture of quality, sustainability and hygiene** at all levels of the company, for managing financial resources, making investment-related decisions and overseeing company organisation. He also approves the Integrated Management Manual, assesses development projects, coordinates stock levels and actively participates in the security, fraud, HARA (for product hygiene), product defence and crisis management teams, in his role as the primary contact in the event of emergencies. The CEO is also responsible for approving the Sustainability Report and for reviewing and approving its contents, including materiality assessment.

The CEO is responsible for ensuring and facilitating implementation of company policies, and for carrying out planned and documented reviews to verify their implementation. The CEO has demonstrated **a personal aptitude regarding the topic of sustainability**, anticipating market trends, remaining up to date through media channels and participation in industry events. The CEO provides all the necessary resources for achieving set goals and implementing policies, promoting awareness-raising and staff training initiatives, and requires the active contribution of all members of staff.

The CEO oversees commercial management, the plant and manufacturing, with the support of department managers.

Polykeg has a **Board of statutory Auditors**, the supervisory body for compliance with the rules set out by the Articles of Association.

Polykeg draws up annual **financial statements**.

In addition, the company has chosen to voluntarily appoint KPMG S.p.A. for the auditing of its accounts.

In order to ensure the implementation of Polykeg's sustainability strategies, the CEO has established an **ESG Team** which has played a crucial role in drawing up this sustainability report. The ESG Team is responsible for collecting, processing and summarising information on the ESG-related aspects of company activities with the aim of guaranteeing **transparency and accountability** for all stakeholders.

The creation of the dedicated ESG Team is considered as fundamental in ensuring that sustainability is an integral part of all business operations.

In short, Polykeg's ESG Team plays a **fundamental role in sustainability initiatives**, working, through monthly meetings with the CEO, to ensure that company activities are conducted in a responsible and sustainable manner for the benefit of all stakeholders and the company as a whole.



The ESG Team is structured as follows:

CEO - Sergio Sonzogni

Administration

Daniela Oberti
Elisabetta Alborghetti

Human Resources

Silvia Marabini
Delia Orani

Business Development

Giorgio Sonzogni

R&D

Paolo Arnoldi

Production

Abramo Valle

Marketing & Communication

Laura Sonzogni

Procurement Department

Veronica Carminati

HSE, Quality & Food Safety

Chiara Sergiampietri

IT

Veronica De Santis

Recycling project

Stefania Tasca

Products and production process

Products

The range of kegs offered by Polykeg has been specially designed to **contain and preserve an extensive variety of carbonated and non-carbonated beverages**, including beer, wine, cocktails, cider, coffee and soft drinks, thanks to their efficient barriers against O₂, CO and light.



The evolution of Polykeg kegs over the years



The proposed solutions are divided into two main types:

- Kegs with bag.
- Kegs without bag.

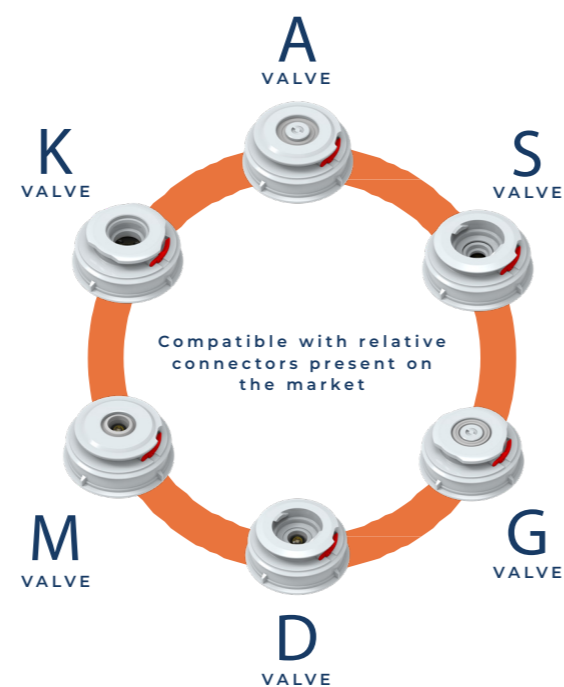
The kegs are available in **12-litre, 16-litre, 20-litre, 24-litre and 30-litre** formats. In particular, kegs with bag are suitable for tapping with compressed air.



PolyKeg PRO kegs both with or without bag are **compatible with most** existing **tapping systems** and are extremely safe and sustainable. Their **light, O2 and CO2 barriers** offer extensive product protection. Their unique design and special **dip tube** allow correct and complete tapping, avoiding the creation of foam.

The kegs are available in 5 formats, with 6 different valves, compatible with the connectors present on the market. This means that transition from any type of keg (refillable or single use) to a PolyKeg PRO keg is simple and immediate, without requiring any particular investment.

Each PolyKeg valve is equipped with the **exclusive OPRV** (over pressure relief valve).



This device is designed to handle any increases in pressure in the keg by relieving any pressure in excess of operating limits.

This mechanism is particularly useful in the event of changes in temperature or unexpected re-fermentation. In addition, the use of the OPRV allows rapid and complete **depressurisation** of the keg at the end of its use to allow it to be disposed of properly.

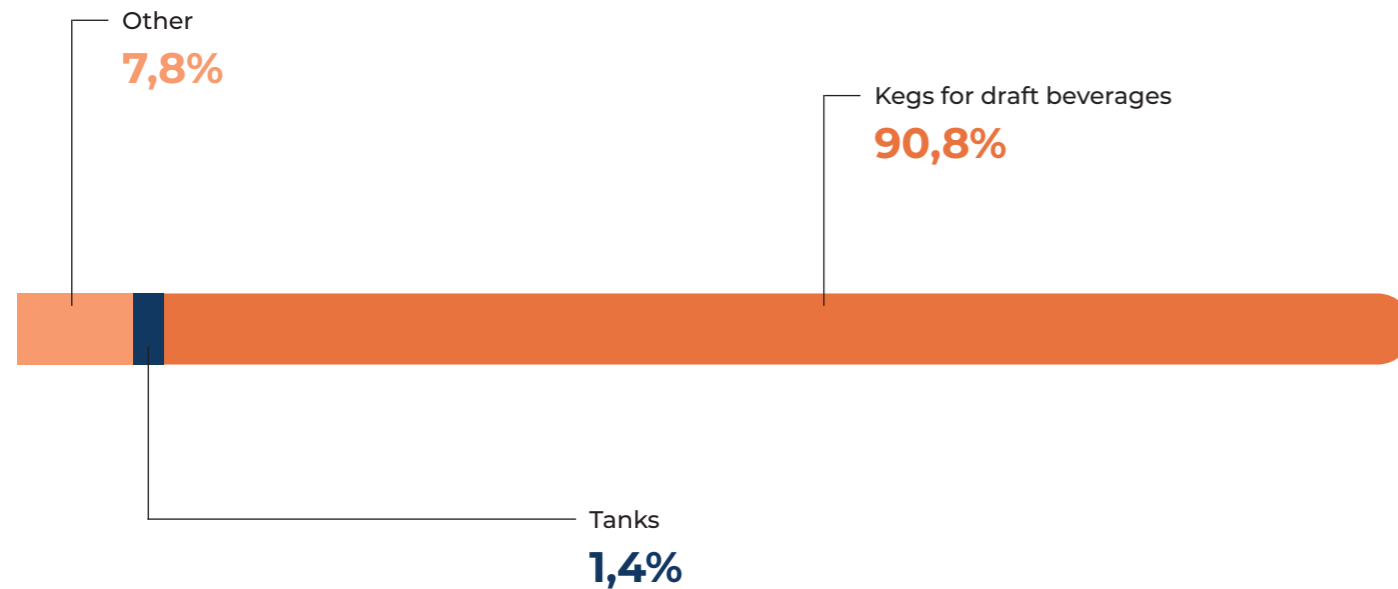
Accessories

- **Tamper-evident seal:** guarantees the integrity of the valve, exposing any tampering by third parties, and protects the valve from external agents and from impact during handling.
- **Standard seal:** offering effective valve protection, but without the tamper-evident device that exposes tampering.
- **Depressurisation key:** allows residual pressure in the keg to be completely and safely released after use and before it is consigned for separated waste collection. The key is suitable for all types of Polykeg valve: A, D, G, K, M, S. The key is not required if the keg valve is already equipped with OPRV.
- **Keg dismantling kit:** consisting of the **valve and handle dismantling key**, which allows the valve and the handle of the keg to be easily unscrewed and separated, facilitating and optimising recycling, and the **base dismantling key**. This key can be used as an alternative to the base dismantling equipment and allows the bottle to be easily separated from the base of the keg in any location, facilitating and optimising recycling.
- **Base dismantling equipment:** allows the bottle to be easily separated from the keg base, facilitating and optimising recycling.
- **Manual filling kit:** designed to facilitate manual filling operations and consisting of:
 - a connector, available for valves A, S, G, D, M, K.
 - a pressure gauge.
 - a back-pressure regulator.
 - taps.
 - connectors.
- **Semi-automatic filling machine:** developed to significantly reduce investment and costs and improve keg-filling quality and control. Fill rate, pressures, product flow rate and amount are automatically controlled by the machine. Both Polykeg PRO kegs with bag and Polykeg PRO kegs without bag can be filled, and it is compatible with all six available valves (A-G-S-D-K-M).

Turnover

In 2023 Polykeg had a turnover of **EUR 24,244,748**.

A breakdown of turnover by product macro-type and relative percentage is shown in the graph below, which provides details for 2023:



As the graph shows, the main sector served is the **food sector**, with 90.8% of the turnover from the sale of kegs for draft drinks. 1.4% of turnover comes from the sale of secondary products such as fuel oil tanks, which are destined for the non-food sector. The remaining 7.8% of turnover, classified as “other”, comes from a range of services, including rental and/or sale of machinery, packaging, consumables, transportation and the sale of tapping equipment.

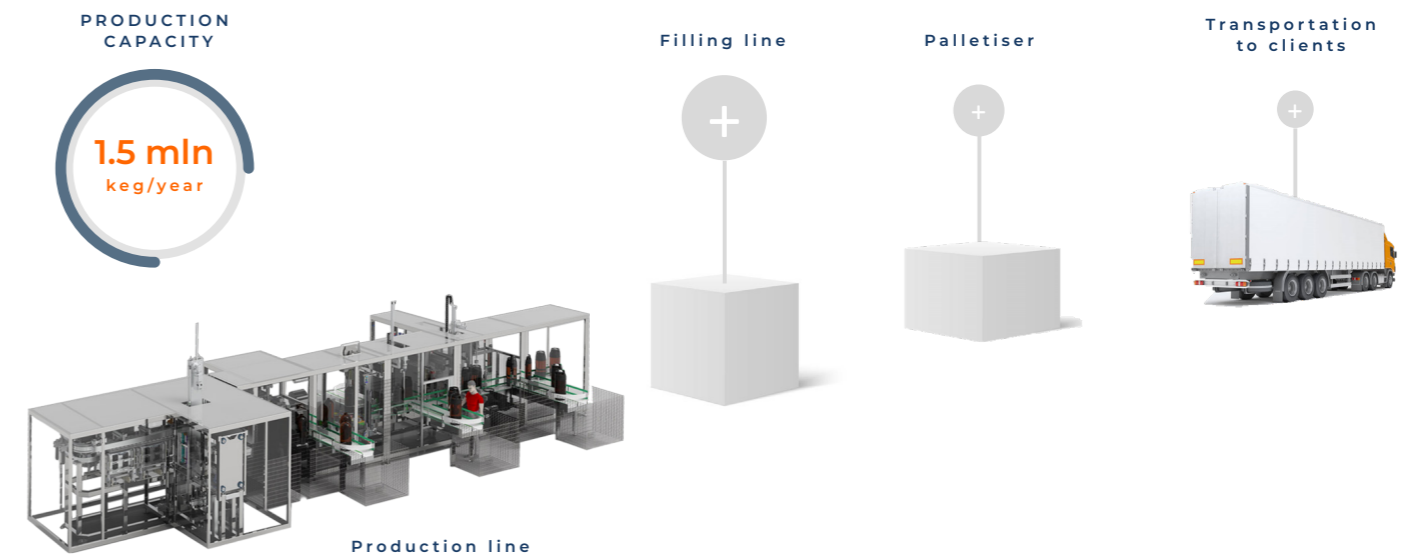
The production process

The **preforms** used for keg manufacturing, as well as the various components to be assembled, are delivered to the production plant. The preforms are loaded onto the line and blown inside a mould to create the bottle, after which the various components of the model are assembled, some automatically and others manually. The machines designed by Polykeg allow full **quality control** of keg components in order to minimise any defects.

The innovative production line, characterised by a **modular and compact design**, is currently operational in Grumello del Monte (Bergamo) and Barcelona (Spain). This strategic implementation allows the entire production process to be optimised, eliminating the need for secondary packaging and significantly improving handling and logistics operations.

A practical example of this effectiveness can be seen in logistics operations: a normal semi-trailer can commonly carry between 1,500 and 2,000 empty kegs. However, thanks to Polykeg technology, up to **40,000 preforms** can be transported with the same load capacity and transformed into as many kegs on arrival at their destination. This optimisation not only reduces packaging costs, but significantly increases production capacity, demonstrating the intrinsic value of this modular and innovative solution.

Polykeg aims to further **decentralise** keg production, bringing it closer to the countries of destination. This goal has, in part, already been successfully achieved, as demonstrated by the presence of the production plant in Spain. However, further expansion is being planned, with the aim of also covering Northern Europe and the United States. This process of decentralisation not only optimises production capacity, but also enables faster and more efficient response to the specific needs of key markets, promoting increased **flexibility and adaptability** of the operating model.



The design of the plant also allows for in-house production directly on the premises of clients who purchase on a large scale.

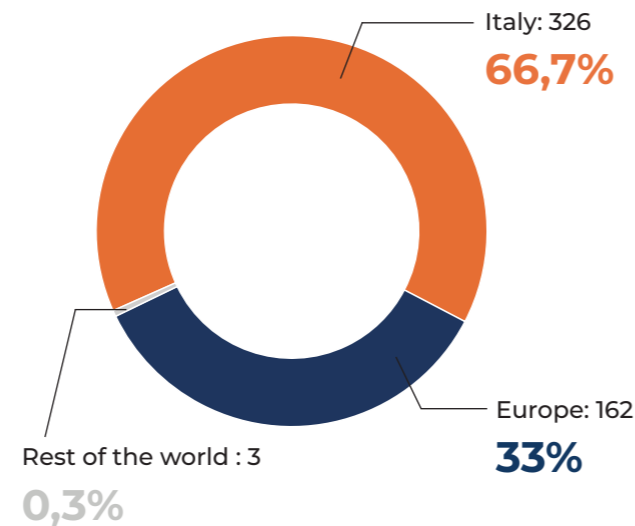
This ambitious goal not only aims to **further reduce environmental impact**, but also helps to **contain production costs**. This is a significant step forward, enabling greater synergy between Polykeg and its clients, as well as promoting a form of sustainability that is even more deeply rooted in the heart of the manufacturing process.

Clients

Polykeg's business is focused on specialised industries, where attention to **quality** and **practicality** of product use are fundamental in creating a strong and constantly expanding client base. Polykeg mainly offers its products to breweries, wineries, distilleries and beverage distributors, who use kegs to package their products.

There are also examples of clients who have chosen to install a keg production line in their own departments, thus adopting an even more sustainable in-house solution. The number of **active clients** in 2023 totalled **491**.

Principal target markets and client distribution



Certification

In order to minimise the impact of the production process and maximise efficiency, Polykeg has, over the years, implemented an **integrated management system**.

In 2016, it was certified for the first time in accordance with the **BRCGS Packaging Materials** global standard, a scheme aimed at ensuring consumer safety with regard to materials and items intended for **food contact** through the application of combined quality/product management systems, hygiene self-monitoring (HACCP) and good manufacturing practices (GMP).

This certification permits growth while guaranteeing the safety and health of food production throughout the production chain:

- Increasing access to international markets by carrying out precise risk assessment and management.
- Communicating the company's commitment to the safety of supplied products by ensuring the traceability of the supply chain.
- Reducing the effects of waste, reprocessing and product recalls.
- Providing greater protection for the end consumer.

In 2019, in addition to BRCGS Packaging Materials certification, the company also gained **ISO 9001:2015 quality certification**, integrating a focus on clients, the involvement of top management, a process-led approach and continuous improvement into the governance of its processes.

During the process for company improvement that took place in 2020, the company management system was enhanced with the inclusion of aspects regarding the environment and employee health and safety. This development culminated in a certification process, orienting the focus of governance toward topics of primary importance. The adoption of **ISO 14001 certification** has led to a strict examination and evaluation of aspects regarding the **environmental impact** of the company's production activities. This analysis has enabled the implementation of policies for continuous improvement and reduction of residual impacts, as well as the development of specific and targeted policies.

In the context of the development of **ISO 45001**, attention within the company was focused on **employee health and safety**. An in-depth analysis of the risks present in the workplace was carried out and appropriate protective measures were adopted to contain injuries and minimise work-related illnesses. In addition, control operations were carried out to ensure that methods for the mitigation of risk are effective and lasting.



Awards

Sustainability lies at the heart of Polykeg's philosophy, and this is reflected in its products, which are characterised by the use of materials and the composition of the product that favour circularity, contributing to reducing waste and preserving resources.

At the end of 2022, the company was awarded in the Ecopack contest for eco-design organised by **CONAI** and aimed at celebrating the most innovative and environmentally sustainable packaging solutions on the market. The Polykeg PRO keg received high scores, placing it at the top of the rankings. Below are some of the most important eco-design projects developed for the Polykeg PRO keg that led to this achievement:

- **Reuse and recycling:** Polykeg PRO keg materials and components can be easily separated anywhere and by anyone, even without the use of electricity. Once the materials are separated, they can be recycled properly.

- **Use of recycled/recovered material:** All the bases and handles on the Polykeg PRO keg are made from a PP compound containing 85% recycled material, which means that on average about 34% of a keg is made from recycled material. Taking into account an average production of around 1.5 million kegs per year, Polykeg has reduced the use of virgin plastic material by around 830 thousand kg per year (2022 figures).

- **Savings in raw materials:** Glue has been eliminated and the amount of master dye and raw materials used has been reduced as a result of weight reduction.

- **Optimisation of production processes:** Development of new-generation lines, optimisation of the production process (temperatures, work cycles, pressures...) and modifications to the organisation of work (production batches, scheduled maintenance...).

- **Optimisation of logistics:** The kegs are stacked on pallets and placed in a semi-trailer/ container using 100% of the load capacity and reducing the bearing of handling/transportation to a minimum.



Gli SDG - Sustainable Development Goals (SDGs)

On 25 September 2015, the United Nations approved the Global Agenda for Sustainable Development and its **17 Sustainable Development Goals** (SDGs) to be achieved by 2030.



The SDGs (Sustainable Development Goals) are composed of 17 goals and **169 targets** that define common objectives regarding a series of issues that play an important role in sustainable development, such as the fight against poverty, the promotion of peace and action against climate change.

It is clear that the concrete achieving of these goals requires the concerted involvement of all areas of society, from business to the public sector, from civil society to institutions. Aware of its role in this global challenge, Polykeg has responded actively to the call to action, identifying the aspects through which the company believes it can **make a significant contribution** in line with the material topics identified, and is strongly inspired by these international goals, contributing to their achievement in a more or less direct manner.

Materiality assessment

In line with the Organisation's commitment to sustainability, understood as a model of attentive and respectful management of environmental, social and economic aspects, and prior to the reporting process commenced for the preparation of the first Sustainability Report, Polykeg conducted a **materiality assessment** to identify the ESG issues that were considered relevant and meaningful for its business and its stakeholders.

The materiality assessment study took into account major developments in regulations and standards in recent years, including:

- **The new GRI standards**, the 2021 edition, in particular GRI Standard 3 – Material Topics, which provides an updated definition of material topics such as those representing the most significant forms of impact that the organisation has on the economy, the environment and people, including impact on human rights.
- **The European Commission's Corporate Sustainability Reporting Directive (CSRD)** of April 2021, subsequently adopted by the Parliament on 28 November and published in the Official Journal of the European Union on 16 December 2022, introducing the principle of double materiality, according to which the risk the company faces and the impact it has each represent a viewpoint of materiality.

In line with these regulatory updates, Polykeg carried out its first materiality assessment in 2023. Materiality assessment is the process used to define sustainability topics that are important (i.e. material) for the company and for its stakeholders, assessing the positive or negative impacts that the organisation can generate on the economy, the environment and/or society, as well as on human rights, through its actions. It is the first step in the drafting of the non-financial disclosure, as it is essential for identifying the topics that the report will address.

The analysis process that led to the definition of Polykeg's materiality assessment consisted of the following phases:

- **Identification of material topics and impacts generated:** The definition of material topics for 2023 is based on a detailed analysis of all the topics and sub-topics proposed by ESRS (European Sustainability Reporting standards). Polykeg carried out its materiality assessment in accordance with an impact materiality process in order to identify the positive or negative, actual or potential impacts that its activities have or could have on stakeholders, as also required by the new version of GRI Standard 3 – Material Topics. On the basis of the above, a list of potential material topics was defined for which initial assessments were made by management, and which led to the definition of a series of topics on which to carry out the stakeholder engagement process.
- **Stakeholder Mapping:** The map of stakeholders is the starting point for a stakeholder management model, as it enables relationships with the various categories of stakeholder with which the company interacts to be governed, with a view to preventing risk and exploiting relative opportunities. Identification was made of the main categories of stakeholder, both internal and external, defining their number and degree of influence on the company with regard to ESG issues. The results of this mapping permitted a definition of the categories of stakeholder to be involved, as well as the relative degree of involvement. For this initial analysis, a questionnaire was prepared containing questions relating to the stakeholders' interest in ESG issues.

- **Stakeholder engagement:** In line with the methodological references mentioned above, a number of key figures were involved in order to prioritise the potential material topics and identify those to be examined in detail in the non-financial disclosure. 28 questionnaires were issued to external stakeholders, involving financial institutions, the investment fund, the statutory auditors, the auditing firm, leading clients, strategic suppliers and sports organisations for which Polykeg is a sponsor.

In addition, 20 internal questionnaires were issued to employees and workers in a range of roles in order to create a representative sample of all staff.

- **Processing of results and definition of material topics:** Following the stakeholder engagement stage it was possible to process the results and thus define the material topics, creating the so-called materiality matrix. The resulting matrix provides a graphical and concise representation of the results of the analysis carried out in the preceding phases. It consists of a Cartesian graph with the two axes representing the level of materiality to be attributed to the various topics, taking into account, respectively, the viewpoint of the organisation (x-axis) and the viewpoint of its stakeholders (y-axis). The results can be seen in the following graph:



Polykeg thus identified the following material topics, which will be reported on in this and future editions of the Sustainability Report:

- **Sustainable economic growth:** It is important for the company to report on its path to sustainable economic growth, with the utmost transparency regarding annual revenue, investments in sustainable activities and investments for internal employee development.
- **Sustainable procurement:** It is essential that Polykeg works with companies already present in the area, fostering growth in manufacturing in the hinterland.
- **Transparency in tax management:** It is important for Polykeg to report on its tax management in a transparent manner.
- **Circular economy:** The company applies circular economy practices in the management of raw materials, and creates strategies for the minimisation of waste, as described in the dedicated paragraphs.
- **Climate change:** The company adopts policies aimed at optimising consumption, reducing emissions, managing natural resources and waste, and incorporating the impact of climate change into its business strategy.
- **Employee benefits:** The company invests in employee policies, and reports on this.
- **Health and safety:** The company guarantees occupational health and safety for people, providing all the human and economic resources necessary to achieve this goal.
- **Individual growth:** It is important to ensure that people play a central role, taking care of their well-being and accompanying individuals in achieving their aspirations, identifying the best dedicated solutions that meet their needs, developing training and education tools.
- **Human rights:** It is important to ensure respect for human rights by managing and valorising diversity and equal opportunities within the workforce (disability, ethnic origin, gender, age, minorities and other diversity factors based on local needs and constraints).
- **Support for local entities:** Development and implementation of long-term sponsorship and partnership programs, with a view to positively influencing local communities.
- **Consumer health and safety:** Protecting consumer safety is a priority, ensuring transparent communication with all keg users and creating a culture regarding the field of packaging and the responsible use of plastic.
- **Respect for privacy:** Ensuring the utmost protection in the handling of confidential business information in order to guarantee its security.

2 Corporate identity

Corporate governance

The sector in which Polykeg operates is competitive and requires **continuous innovation** to meet market demands for sustainability, efficiency and product safety. In this context, Polykeg stands out for the attention it dedicates to managing its business, and it has adopted several measures that have allowed it to achieve **solid and reliable growth** over time.

In addition, Polykeg ensures compliance with applicable regulations through a specific legal requirement procedure that involves continuous monitoring of updates to regulations by process managers through carefully identified sources. In the event of regulatory updates, process managers notify the CEO in order to promptly assess the actions necessary to ensure compliance. Verification of the correct application of mandatory regulations applicable to Polykeg is ensured through the **annual audit processes** entrusted to the consulting firms carefully selected by the CEO.

The CEO of Polykeg, who has always been attentive towards the issue of sustainability, established the **ESG Team** in 2022, thanks to the collaboration of which an initial ESG assessment was carried out on the basis of international GRI standards in order to measure the company's level of maturity with the support of the consulting firm Progest S.r.l.. Awareness of the level of ESG maturity enabled the development of a **strategic ESG plan** in line with Polykeg's mission and vision.

The ESG Strategic Plan includes **clear and measurable goals** in line with Polykeg's objective of affirming its contribution, also in terms of commitment to the Sustainable Development Goals (SDGs) of the 2030 Agenda for sustainable development. Over the coming years, Polykeg's commitment will take form with the achievement of targets and goals regarding gender equality, diversity and inclusion, support for the territory, and care for its stakeholders.

The dynamism that characterises the company and its particular attention to sustainability and business management themes sees the constant reviewing of policies, in order to be always in line with not only regulatory requirements but also the demands of the market and of its employees. Lastly, there is the need to incorporate **human rights** policies based on ILO principles, a significant step in the management of human rights in direct and indirect relations.

Polykeg operates in compliance with applicable competition regulations to **safeguard the competitiveness of its target market** by actively contributing to stimulating free competition in the market with a view to product innovation.

The corporate structure of the company provides for regular audits by the Supervisory Body overseeing compliance with the Articles of Association, in accordance with national and international auditing standards, accompanied by a concise assessment of risks related to issues of corruption and competition.

No episodes of corruption, conflict of interest or non-compliance were registered during the reporting period. Similarly, there is no pending legal action against the company in terms of anti-competitive behaviour, violations of antitrust regulations, related monopolistic practices or violations of human and/or workers' rights. (GRI 206-1)

Risk management

In line with the integrated BRCGS Packaging, ISO 9001, ISO 45001 and ISO 14001 management system, Polykeg has adopted a business risk management procedure to define methods and responsibilities for risk management integrated into the overall governance of the company, bearing in mind strategy, planning, policies, processes, company values and culture. This procedure is applied to all areas and levels of the company to systematically manage all forms of potential risk to which Polykeg is exposed.

In particular, the procedure provides for the following main phases:

- **Stakeholder needs:** Together with the Polykeg CEO, each process manager identifies the stakeholders involved, and defines the needs and expectations of each one, including those that are or may become legal or other requirements, and monitors the fulfilment of the same on at least an annual basis. If it is established that one of the requirements of the party concerned has not been met, a specific improvement plan is set in motion.
- **Analysis of the external context:** Together with the Polykeg CEO, each process manager identifies relevant external factors that may influence the ability to achieve the strategic goals set, classifying the related opportunities and risks through a metrics system that also defines priorities for action. For each opportunity and/or risk, identification is made of the actions necessary respectively for the realisation of the opportunities and the mitigation of the risks, and these are monitored periodically by the process manager and, at least quarterly, by the CEO.
- **Analysis of the internal context:** With the participation of the process manager and the CEO, Polykeg also identifies internal factors for each relevant process that may potentially influence the ability to achieve business goals by classifying the opportunities and risks involved through a metrics system that also defines priorities for action. For each opportunity and/or risk, identification is made of the actions necessary for the mitigation of the risks identified, and these are monitored periodically by the process manager and, at least quarterly, by the CEO.

Food fraud management

Polykeg has adopted a specific **procedure for the management of food fraud** involving the deliberate and intentional substitution, mislabelling or the tampering with or counterfeiting of packaging materials placed on the market for the purpose of economic gain.

The procedure is managed and implemented by the fraud risk assessment team, which is responsible for keeping the fraud risk assessment plan for raw materials (plastic rolls) up to date and for proposing appropriate preventive actions.

The procedural process provides for the following main phases:

- The identification of fraudulent activities;
- Risk assessment
- The issuing of the mitigation plan.

In this regard, Polykeg carries out a **risk assessment of raw materials** in order to identify potential risks to the legality and quality of products, taking into account aspects related to fraud.

Fraud risk assessment is re-examined at least once a year, or in the event of knowledge of fraud involving the materials purchased by the company or changes in the assessment criteria.

Polykeg **did not register any food fraud** in 2023.

Routine reporting and Whistleblowing

Polykeg promotes a culture of ethical and correct behaviour within the company that is extended to all stakeholders.

In this context, Polykeg recognises the importance of routine personal reporting and has also set up a specific procedure providing forms to allow the submitting of reports by those involved, both anonymously or not. Reports may be submitted to ESG Team members and/or placed in the dedicated box, which is checked weekly by the ESG Team and the CEO. External stakeholders can download the specific forms by following the dedicated path on the company website. The ESG team is responsible for the management of **routine reports**.

In 2023 Polykeg collected 6 reports, which were promptly managed, broken down as follows:

- 3 by supervisors.
- 1 by ris.
- 2 by human resources.

In addition, Polykeg implemented a Whistleblowing system in accordance with Italian Legislative Decree no. 24/2023 and identified the company Whistleblowing Manager, who was granted the appropriate powers by the CEO.

The Whistleblowing procedure provides for the following channels:

- **In writing via digital channels**, via a link to <https://polykegwhistleblowing.azurewebsites.net/>.
- **In writing by traditional post**, to the address of the company's registered offices in accordance with specific instructions.

- **Verbally**, by requesting a direct meeting with the Whistleblowing Manager.

In 2023 Polykeg **received no Whistleblowing reports** of any kind. Polykeg always makes sure it provides all staff with the necessary resources to fulfil the goals undertaken and promotes initiatives for awareness raising and annual training on the theme.



Non-compliance, complaints and corrective action

Compliance and complaints regarding raw materials, finished products, services, occupational health and safety aspects and environmental aspects are handled by Polykeg through the implementation of a **complaint management and corrective action procedure**, with relative reporting forms and a communication management procedure and with the definition of figures responsible for receiving and managing nonconformities reported.

If a complaint or non-compliance occurs on a repeated basis, or if it causes serious harm, the persons concerned analyse the causes. Polykeg follows the methodology of the **fishbone**

diagram, a system that allows the causes of an event to be investigated, with the aim of eradicating the cause.

Where deemed necessary, on the basis of the analysis carried out, appropriate corrective actions are then taken and their effectiveness assessed until the identified problem is resolved.

This systematic and structured approach ensures not only the effective resolution of nonconformities, but also an ongoing commitment to quality improvement.

No reports or nonconformities were detected by competent authorities in 2023.

Economic performance

Polykeg's ability to be sustainable in the medium and long term is intrinsically linked to **careful and responsible financial management**. The constant search for better economic performance, which affects the solidity of society, is of direct interest not only for Polykeg, but also for all its stakeholders.

Turnover in 2023 amounted to EUR 24,244,748, representing a 1.81% decrease compared to the previous year, but which, when seen within the context of increasing global market instability, is a positive indicator of Polykeg's economic stability. 94.5% of revenue was distributed among internal stakeholders, as shown in the table on the next page.

Operating costs are the largest expenditure and include the purchase of raw materials, services, use of third-party assets and depreciation of tangible and intangible fixed assets.

Undistributed value, amounting to 5.5% of direct economic value generated, was retained in the form of **investments and self-financing**, to be reinvested to guarantee medium- and long-term business continuity and thus for the benefit of stakeholders.

Economic performance - GRI 201-1: Direct economic value generated and distributed

Economic performance		2023	%
Direct economic value generated: revenue		€ 24.244.748	100%
Economic value distributed	Operating costs	€ 17.357.578	71,6%
	Employee salaries and benefits	€ 4.530.958	18,7%
	Payments to capital providers	€ 433.284	1,8%
	Payments to governments per nation and investments in communities	€ 579.127	2,4%
Economic value not distributed: "direct economic value generated" minus "economic value distributed"		€ 1.343.802	5,5%

The financial auditor is required to carry out an annual economic and financial due diligence assessment, which has highlighted a series of risks and opportunities to which Polykeg is subject, related to the macroeconomic environment, the sectors in which it operates and strategic and management choices.

The risks identified include a category regarding risks related to natural disasters and weather events, which effectively represent a risk to society from both the point of view of transportation and of the need for products in areas affected by natural disaster, but without quantifying the potential financial risk in terms of expenses or revenue, or the changes that could be made on an operational level.

Furthermore, in **planning investments**, Polykeg places particular focus on the purchase of machinery and/or tools that not only lead to **production efficiency** and increases in volume and quality, but also impact sustainability, in terms of:

- **Reduction of electricity consumption;**
- **Reduction of waste;**
- **Reduction of transportation costs;**
- **Facilitating recycling.**

Despite an understanding of the potential risks and opportunities posed by climate change, there is a need to render material and transform the notions learned into tangible action to prevent and react to risks in a timely manner, and to turn them into opportunities wherever possible. Polykeg intends to define sustainability indications within its budget, specifically costs and financial implications, which will be reported in the 2024 Sustainability Report.

In the reviewing of risks and opportunities both internal and external to the integrated management system with a view to assessing significant indirect economic impacts, it also emerged that there was a need to conduct a thorough benchmark analysis of the target sector, in order to have an additional metric for the assessment of business performance and the development of the strategic plan.

In 2023 Polykeg received financial assistance from the government as shown in the table below (GRI 201-4):

GRI 201-4: Financial assistance received from government	Value
Tax reductions and tax credits: new capital goods and industry 4.0 hyper-depreciation	€ 255.955,34
Tax deductions	€ 337.408,89
Grants for investment or research and development and other relevant types of grants	€ 40.926,76
Grants/interest-rate subsidies: SABATINI subsidy	€ 80.739,00
Other financial benefits received or payable by any government for any transaction: DE MINIMIS benefits	€ 99.549,00

This support resulted in tax reductions and tax credits related to the purchase of new capital goods and industry-4.0 hyper-depreciation, totalling EUR 255,955.34. In addition, Polykeg benefited from the SABATINI subsidy, which provided additional financial support of EUR 80,739.00, **encouraging investment in new technologies and improvements to infrastructure**. Lastly, the DE MINIMIS benefits represented another cornerstone for financial support, with a contribution of EUR 99,549.00, demonstrating the importance of government support in facilitating growth and the transition to more sustainable business practices.

These funds play a crucial role in supporting Polykeg in the process of growth, research and development, enabling the pursuit of goals related to **sustainability**, ongoing staff **training** and investment in **advanced technology**.

Procurement strategy

Recent events, such as the COVID-19 pandemic or the Ukraine and Israel-Palestine conflicts, have had an impact on global supply and production chains in terms of cost and availability.

Adopting **supplier diversification** strategies and building a **consolidated supply chain** with strategic partners can help companies avoid serious repercussions due to the international situation, as well as improving organisation during peak production periods, ensuring continuous access to raw materials.

Polykeg's success is also due to careful and responsible supply chain management. A policy aimed at **consolidating partnerships** with suppliers and careful **planning of stocks** of components in the warehouse, as well as the diversification of supplies of certain key raw materials and services, have proved to be essential factors in ensuring regular supplies and mitigating risks to production capacity.

Although Polykeg has an internationalisation and decentralisation strategy for production, it seeks, wherever possible, to facilitate the procurement of products and/or services from local companies⁽¹⁾ close to the location of the business⁽²⁾, creating value for the territory and ensuring close collaboration and timely intervention when needed.

For example, third-party manufacturing of certain components is carried out by **trusted suppliers located just a few kilometres away** from the operating headquarters. Local technicians are also preferred for maintenance services.

However, local suppliers may not always be available. In the case of the raw material PET, the principal raw material used for the production of kegs, for example, both raw material production companies are located in Europe, and the origin of the material is both European and non-European.

Detailed breakdown of suppliers by macro-types of products and/or services

Raw material - PET	no.	%
Italy	0	0%
Europe	2	100%
Rest of the world	0	0%

Components – purchase of raw material and processing performed by the supplier	no.	%
Province of Bergamo	3	30%
Lombardy region, excluding the province of Bergamo	4	40%
Italy, excluding the Lombardy region	3	30%

Services – production systems maintenance, consultancy, personnel recruitment, waste disposal	no.	%
Province of Bergamo	32	70%
Lombardy region, excluding the province of Bergamo	11	23%
Italy, excluding the Lombardy region	3	7%

As the kegs are intended for the beverage sector, Polykeg pays particular attention to the quality and safety of raw materials intended for direct and indirect contact with the food they contain, sourcing from qualified suppliers distributed throughout the world.

Polykeg has set up a procurement and sub-contracting process management procedure, which describes the types of suppliers Polykeg uses and procedures for the issuing of purchase orders and defines responsibilities for each stage of the process.

Polykeg has also implemented a procedure to determine how the **initial selection of suppliers** (valid for raw materials, components, packaging materials, services and contractors), as well as their periodic assessment, should be conducted. The procedure illustrates how risk assessment is carried out for suppliers in accordance with the requirements of the BRCGS Packaging Materials standard, with regard to raw materials and packaging related to the manufacture of materials and items intended for food contact.

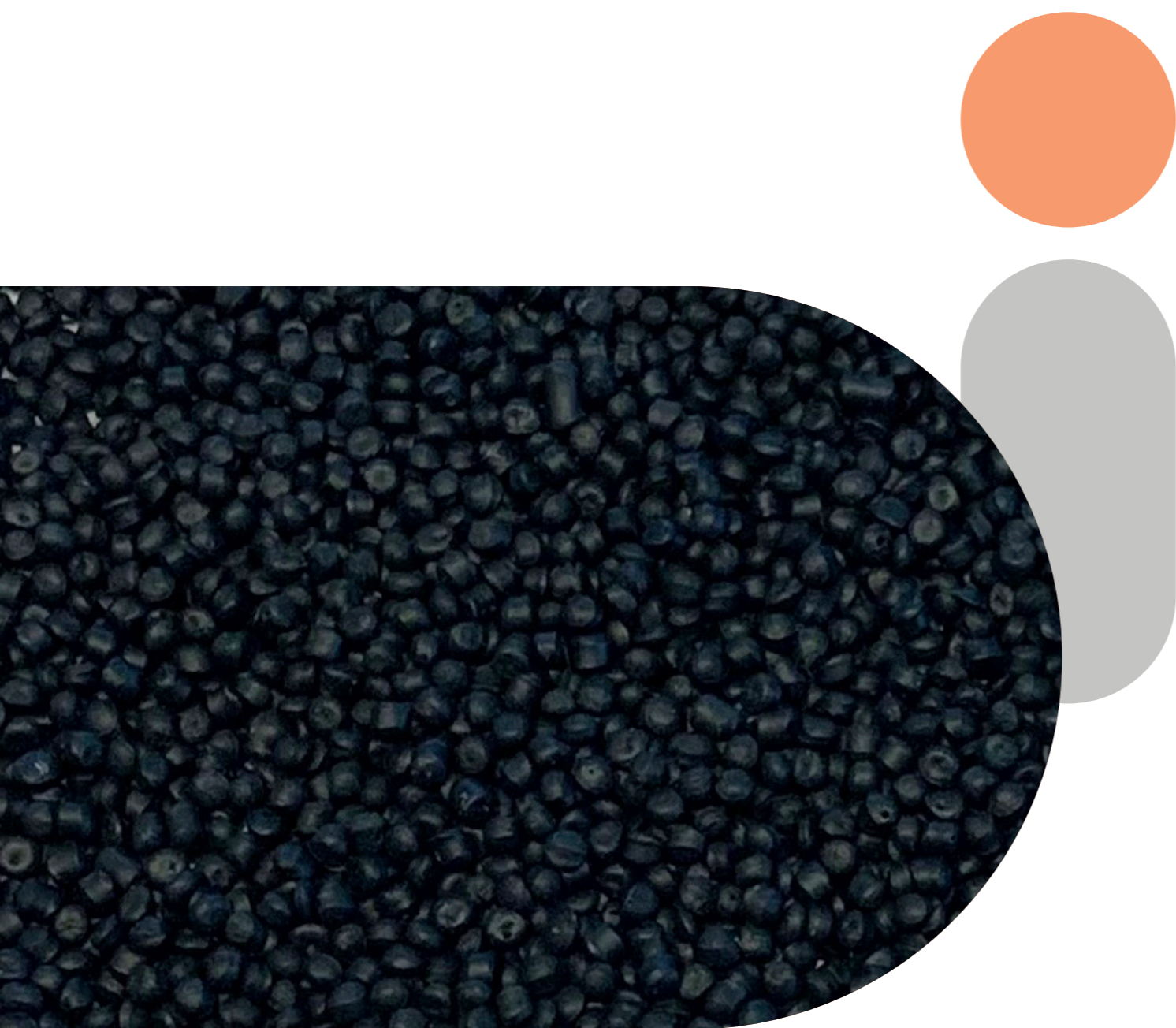
All suppliers that are strategic in terms of quality, the environment, occupational safety and food safety are initially selected and qualified through the distribution of a questionnaire aimed at acquiring information that is essential for understanding the level at which the supplier has examined the various topics. The possession of **ISO certification**, for example, is considered a qualifying factor for initial supplier selection. For strategic suppliers, Polykeg provides for inspections and meetings prior to concluding agreements.

¹ Local is understood to mean the Bergamo hinterland.

² The business site refers to the Grumello del Monte site, Via Leonardo da Vinci, 5/9, Bergamo, Italy.

In addition, all suppliers are subject to **annual monitoring** which, in addition to economic and commercial performance, takes into account performance in terms of quality, environment, occupational health and safety and food safety. For certain strategic suppliers, Polykeg also carries out first-party audits, prioritising companies that are not certified according to international standards.

Polykeg aims to develop a further supplier mapping and assessment system based on social criteria on the basis of the most highly recognised standards (e.g. SA8000) and international principles (e.g. ILO), in order to complete the oversight of the supply chain from a sustainability point of view. In this manner, it will be possible to identify situations in which human rights and workers' rights could be at risk, with a view to taking appropriate preventive measures.



3 The environment

Ecodesign and innovation

There are two aspects to food packaging. On the one hand, **it preserves the quality**, the organoleptic characteristics and the safety of the product, avoiding food waste. On the other, it has a potentially short life cycle and an impact on both the environment and the community.

The aim of Polykeg is to develop **sustainable packaging**, which is why it has made constant efforts over the years to remain up to date and constantly aligned with available technological innovations and market trends.

The kegs are made of plastic, a resource that is as useful as it is the subject of international debate.

Plastics, in fact, offer significant advantages thanks to their **lightness, versatility and strength**, as well as their **thermal, electrical and chemical properties**. They have revolutionised many sectors, including electronics, medical, food and transportation, making an essential contribution to progress.

These materials, if well managed, also aid environmental sustainability strategies, thanks to their ability to be **recycled**.

However, anti-plastic narratives often spread misinformation, diverting attention from the real problem, which is the misuse of plastics and their dispersion into the environment.

Plastic can therefore be a **valuable ally in ecological transition**, as it can be recycled and, thanks to ongoing innovation in the sector, can come from **renewable sources**. When managed and recycled according to suitable methods, this raw material does not cause pollution, and can be introduced back into the production cycle, thus reducing the environmental impact of the finished product.

PolyKeg recognises that the incorrect management of plastics can lead to significant environmental problems, especially if not disposed of properly, and therefore stresses the importance of promoting a thorough and scientific evidence-based understanding of the role and impact of plastics, overcoming emotional approaches and aiming for **responsible and informed management**.



One tangible example of the company's efforts in the responsible management of plastic is the development of **kegs that can be disassembled**, and whose components, where possible, are composed of **single-material parts**, in order to facilitate disposal and recycling, as well as **possible reuse** in the supply chain.

As a result of its efforts, Polykeg has designed an innovative keg that can be fully disassembled and that won the CONAI 2022 award for eco-design, thanks to its capacity to reduce the environmental impact of packaging. The eco-design characteristics not only facilitate disassembly and therefore disposal and recycling, but also the potential reuse of components that maintain suitable technical standards, reintegrating quality materials into the production cycle. In this regard, the company is examining the value chain in order to recover and reuse certain keg components (tops and bases).

Environmental management system

Polykeg demonstrates a tangible commitment to environmental management issues, and in 2020 it implemented an environmental management system in accordance with **ISO 14001**, underscoring its commitment to continuously improving its performance in terms of environmental impact.

The international standard ISO 14001 sets out the requirements of an environmental management system that an organisation can use to identify its impacts and legal obligations, and to improve its performance with the aim of generating added value for its social environment and for the environment in general. The certification was first obtained in 2020, and regulations require that it is reviewed every year, both by a specialised consultancy firm and by an independent and accredited certification body.

With this system, Polykeg sets **environmental goals** in line with the corporate sustainability policy and strategy, defining the internal and external resources needed and the actions to be taken to achieve them, carefully assessing responsibility and timelines. The degree of achievement of the goals set is reviewed at least on an annual basis by the CEO and the ESG Team.

In addition, Polykeg makes an annual **environmental assessment of all its suppliers** and carries out first-party audits on strategic suppliers, with a particular focus on environmental aspects. To further improve environmental performance and the monitoring of the supply chain, it also intends to focus more on assessing the environmental impact risk of its suppliers, including implementing second-party audits for the most strategic.

In 2023, no substantial risks were identified in the supply chain in terms of environmental impact, nor were any suppliers identified with negative environmental impacts. Polykeg provides ongoing sustainability training to all its employees, which is planned at the beginning of the year and enhanced as needs develop during the year.

In 2023 the company took advantage of available company vouchers for training from the Lombardy region program FSE+ 2021-2027 for the "Environment management system and environmental product declarations" course provided to the ESG team and planned verification of understanding and awareness of the issue in order to measure the effectiveness of training and to increase employee involvement over the course of 2024.

The company has also begun to take an interest in the theme of **biodiversity**, while also promoting social actions for employees, which will be examined in further detail in the next report.

Materials

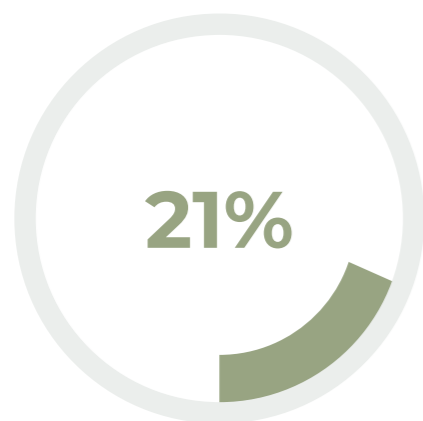
Polykeg dedicates attention to the responsible sourcing of raw materials, promoting the adoption of lower-environmental-impact products among its clients thanks to the ease of recycling facilitated by the fact that the kegs can be disassembled, and the reduced quantities of raw materials used in the kegs.

For the first time, with the preparation of this report, the **flow of materials** (raw materials, packaging, additives and aids) was monitored in line with GRI standards, whereas previously only the flow of consumption of the main raw material, PET, was monitored. This allows for greater control over the quantities of materials purchased, which are related to actual use and the quantity of finished product. The data is shown in the following table, expressed in **kg of purchased product**:

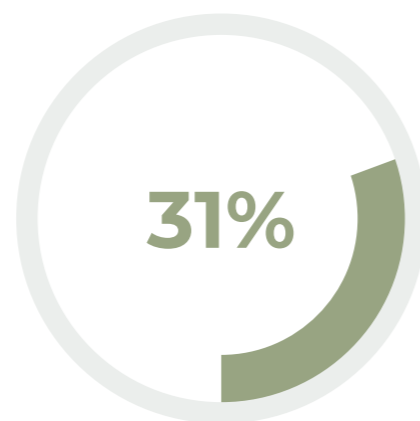
Item	Material (input)	U.M.	Renewable	Recycled	Recovered	Source of data	2023
Pallet cover	Plastic	Kg	No	No	No	Company management	5.649
PET	Plastic	Kg	No	No	No	Company management	1.029.600
Dye master	Master	Kg	No	No	No	Company management	14.600
Bag film	Mixed material	Kg	No	No	No	Company management	78.679
O-ring	Rubber	Kg	No	No	No	Company management	4.856
Internal and external springs	Plastic	Kg	No	No	No	Company management	45.518
Disks	Plastic + rubber	Kg	No	No	No	Company management	28.115
Valve body + lever + pin + A/G pin	Plastic	Kg	No	No	No	Company management	278.424

Item	Material (input)	U.M.	Renewable	Recycled	Recovered	Source of data	2023
PRV springs	Steel	Kg	No	No	No	Company management	133
Polypropylene (handle, base)	Plastic	Kg	No	Si	No	Company management	1.049.068
Polypropylene (tube, end piece)	Plastic	Kg	No	No	No	Company management	51.876
Polypropylene (support)	Plastic	Kg	No	No	No	Company management	55.794
Stretch film	Plastic	Kg	No	No	No	Company management	14.853
Preforms + handles + tanks	Plastic	Kg	No	No	No	Company management	54.297
Pallets	Wood	Kg	Si	No	No	Company management	714.223
LDPE (tube adapter)	Plastic	Kg	No	No	No	Company management	10.508

% renewable* of input materials (GRI 301-1):



% recycled** of input materials (GRI 301-2):



* Renewable material: material derived from abundant resources that are rapidly replenished through ecological cycles or agricultural processes so that the services provided by these and other correlated resources are not compromised and remain available for future generations.

** Recycled material: Material that substitutes virgin materials, either purchased or obtained from internal or external sources and that are not by-products or offcuts of the organisation's production.

The majority of the material purchased in the year 2023 was plastic, which is the main component of the outbound product. In 2023, 31% of the materials purchased were represented by recycled plastic, for the construction of tops and bases, demonstrating that Polykeg develops its product in pursuit of sustainable and environmentally friendly solutions.

As part of its commitment to sustainability, Polykeg draws inspiration in the design of its products from the following standards:

- **UNI EN 13428:2005 - Packaging - Requirements specific to manufacturing and composition - Prevention by source reduction.** The standard establishes the criteria necessary to ensure that the weight and volume of the packaging is minimised in relation to the need to ensure the functionality of the product, safety and hygiene for the content and for the user and the acceptability of the product by the user.

- **UNI EN 13430:2005 - Packaging - Requirements for packaging recoverable by material recycling.** The standard establishes criteria for classifying packaging as recoverable in the form of materials, establishing criteria for the recyclability of the product.

In 2024, Polykeg plans to obtain certification in accordance with the PSV scheme (second-life plastic from industrial waste), for its plants both in Italy and in Spain, for materials and products derived from industrial waste. PSV is an initiative aimed at encouraging and promoting **plastic recycling**: the brand is applied to products made from recycled plastic material, indicating that the plastic used in the production of such items has been recovered and recycled from post-consumer or post-industrial plastic waste. The main aim of this brand is to raise awareness among clients and consumers of the importance of plastic recycling and to encourage them to choose products made from recycled plastic instead of virgin plastic.

To demonstrate Polykeg's commitment to designing sustainable kegs, the following tables highlight the **percentage of recycled material** in the main product categories: The PRO keg with bag and the PRO keg without bag, which ranges from 30.3% to 41.7%. Polykeg's goal is to increase the use of recycled materials in the production of kegs, wherever possible and in line with current legislation.

PRO keg with bag						
	12 L	16 L	20 L	24 L	30 L	Tolerance
Overall weight	1,15 kg	1,24 kg	1,33 kg	1,44 kg	1,65 kg	± 2,5 %
Recycled weight	0,40 kg	0,40 kg	0,40 kg	0,49 kg	0,64 kg	
% ricycled	35 %	32,5 %	30,3 %	34,1 %	38,9 %	

PRO keg without bag						
	12 L	16 L	20 L	24 L	30 L	Tolerance
Overall weight	1,08 kg	1,17 kg	1,25 kg	1,34 kg	1,54 kg	± 2,5 %
Recycled weight	0,40 kg	0,40 kg	0,40 kg	0,49 kg	0,64 kg	
% recycled	37,3 %	34,4 %	32,2 %	36,7 %	41,7 %	

The current situation still presents major challenges related to the cost, market availability and technical performance of renewable and/or recycled alternatives to virgin PET. Polykeg remains continuously committed to the **research and testing of new solutions** with the aim of progressively increasing the use of sustainable resources in production, in line with the principles of reduction of environmental impact and continuous innovation.

Energy use

Polykeg 's processes require the use of energy, in particular the use of **electricity**, which is necessary for running manufacturing machinery, lighting and office equipment. Polykeg uses **mains electricity** and purchases **electricity produced autonomously via photovoltaic panels** from the owner of the building in which it operates, while methane gas is used for heating. Polykeg does not use its own vehicles for the transportation of finished products or raw materials, so fuel consumption is not of significance in reporting direct energy use. (GRI 302-1 and GRI 302-3)

Fuel		Consumption*
Fuel type	U.M.	2023
Fossil fuel		
Natural gas	Scm	48.903
Electricity		
Mains electricity	kWh	1.301.196
Self-produced electricity	kWh	175.491

Type of use	Conversion factor	U.M.	2023
Fossil fuels			
Heating	0,0397423 GJ/Scm (from gas bill April 2023)	Gj	1.944
Electricity			
Production, offices	1 kilowatt hour = 0.0036 Gigajoules	Gj	4.684
Production, offices	1 kilowatt hour = 0.0036 Gigajoule	Gj	632
Total		Gj	7.260

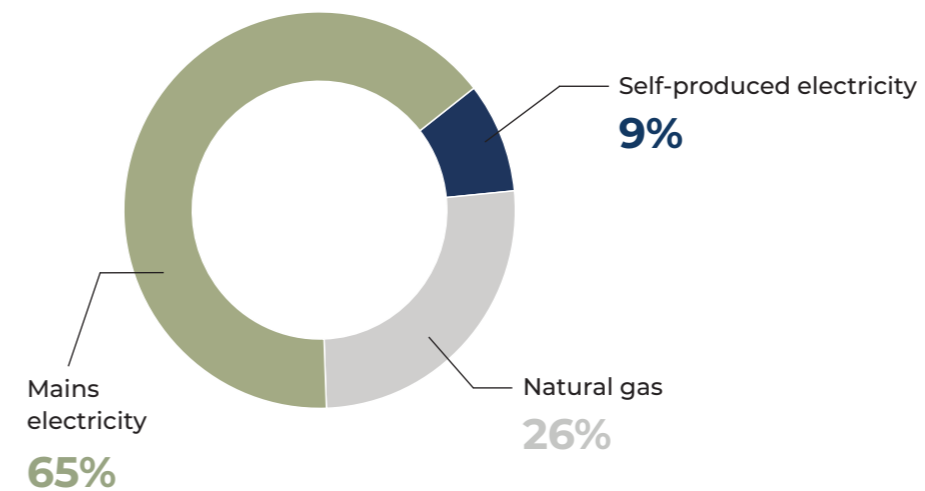
* Data source: bills.

Electricity from photovoltaic systems accounts for 9% of the overall demand for electricity. With a view to increasing the amount of self-produced energy, the company is considering the implementation of an additional photovoltaic system, which will be installed in 2025.

In order to reduce and optimise the consumption of energy resources, Polykeg has invested in high-performance, new-generation machinery that, in combination with **process automation**, leads to **reduced consumption** and improvements in energy performance.

The company is also considering carrying out an **energy audit**, i.e., a detailed and systematic analysis of energy use and consumption, in order to identify potential improvements in energy performance with a view to optimising the use of energy resources and maintain its commitment to reducing consumption.

Energy consumption distribution in GJ for 2023



Emissions

Greenhouse gases (GHG) are chemical compounds that trap heat in the Earth's atmosphere, contributing to global warming and climate change. Mitigation of GHG emissions, i.e., greenhouse gases released into the atmosphere, is essential to limit the damage caused to natural systems by climate change.

Polykeg conducted an **assessment of its greenhouse gas emissions** through an internal analysis focused on Scope 1 (direct emissions) and scope 2 (indirect emissions from purchased energy). This assessment was carried out following an internally developed calculation method, which allowed for the identification and quantification of direct emissions from operating activities, as well as of indirect emissions from the consumption of purchased electricity, in order to identify potential opportunities for reduction.

However, Polykeg recognises the importance of adopting standardised and internationally recognised approaches to the measurement of GHG emissions and therefore plans to **implement ISO 14067** standards for the measurement of the product's **carbon footprint** over the coming years. This standard sets out clear guidelines for quantifying and reporting emissions generated by a product throughout its life cycle, providing a solid foundation for the strategy to reduce emissions. Polykeg aims to bolster its commitment to environmental sustainability by improving the transparency and accuracy of impact reporting, as well as by identifying tangible opportunities for further mitigating greenhouse gas emissions. Polykeg has adopted a strategy for the global distribution of production sites to also reduce emissions throughout the supply chain related to logistics management.

Looking to the future, Polykeg intends to further consolidate its international presence by opening new production units abroad, thus bringing production closer to its target markets. The **decentralisation** of production, at times directly on client premises (in-house production), is an important phase in **Polykeg's sustainability strategy**, as this allows the **transportation** of finished products to be **optimised and minimised**.

Circular economy and waste generation

Polykeg is constantly committed to waste management, implementing both internal strategies, through separated waste collection and the use of advanced technologies for sorting different types of plastics, and external strategies, through the reduction of waste generated by the finished product at the end of its life cycle.

As described above, the company has, over the years, developed a **keg** that is increasingly **easy to disassemble**, favouring, wherever possible, the use of single-material components and recyclable materials.

The company's waste strategy complies with current national and European regulations, ensuring that it is constantly up to date. As part of the implementation of the management system, **waste management** policies and guidelines have been defined that aid company personnel in accurately sorting waste.

PolyKeg uses specialised suppliers, selected through rigorous criteria to assess technical and professional suitability. In addition, PolyKeg periodically monitors performance, ensuring compliance with legislative requirements in terms of waste management and environmental protection.

Waste generated by Polykeg in 2023 (GRI 306-3, 306-4)

Waste classification	EWC Code	Hazardous?	U.M.	2023	Final destination (R)
Plastics shavings and turnings	150105	NH	Tons	7,76	R13
Plastic packaging	150102	NH	Tons	129,292	R13
Composite packaging	150105	NH	Tons	5,67	R13
Mixed packaging	150106	NH	Tons	21,27	R13
Wooden packaging	150103	NH	Tons	0,2	R13
Aqueous liquid waste other than that mentioned in 16 10 01	161002	NH	Tons	33,56	R13
Spent printing toner, other than those mentioned in 08 03 17	080318	NH	Tons	0,004	R13
Packaging containing residues of or contaminated by hazardous substances	150110*	H	Tons	0,076	R13
Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances	150202*	H	Tons	0,01	R13
Copper, bronze, brass	170401	NH	Tons	0,936	R13
Aluminium	170402	NH	Tons	0,438	R13
Iron and steel	170405	NH	Tons	1,214	R13

In 2023 Polykeg generated around 200.4 tons of waste, most of which was from production processes, and a smaller proportion from secondary activities such as office or maintenance activities. Of these, approximately 200.3 tons were classified as **non-hazardous waste** (GRI 306-3), while only 0.1 tons were hazardous waste, resulting, for example, from internal maintenance, cleaning of spaces and lines, and so on.

All of Polykeg's waste is destined for recovery, in line with the strategy adopted in favour of circular economy (GRI 306-4).

* Recovered (box R)

4 Commitment to people

People

People represent the central focus of Polykeg's strategies because they represent added value! Polykeg's workers are seen as key stakeholders, essential to the success of the company, which is actively committed to their development.

“Teamwork is our first success!”

Relations with personnel, characterised by profound care and attention, is considered as fundamental for Polykeg's corporate identity and is reflected in the **shared ethical values** that guide the fostering of relationships based on **mutual trust and support**.

In line with the importance attributed to personnel, human resources responsibilities are entrusted to an internal department that reports directly to the company CEO.

Polykeg is committed on a daily basis to empowering its people by promoting and offering career plans, skill development and ongoing training.

Maintaining an **environment that is dynamic** and rapidly developing is an important source of pride for Polykeg, which over the years has made efforts to consolidate relations with its personnel.

At Polykeg, considerable room and importance is granted to **balancing life and work**, which takes the form of passion and a sense of belonging.



Polykeg has specified in the company rules that a minimum period of notice and dedicated consultation and negotiation are guaranteed prior to any significant change that may have a substantial effect on employees.

During the process of finding and selecting personnel to bring into the workforce, Polykeg ensures the application of the principles of **gender equality** and of **diversity and inclusion** in line with its corporate values, including in cases in which it turns to experts in finding and selecting personnel for the expansion of the workforce, above all in the case of specialised figures and during peaks in production.

Not only are Polykeg's actions geared toward creating an excellent, positive, constructive and attractive working environment; the company's vision is also focused on continuously enhancing the competence of its personnel, closely aligning organisational development with the company's strategic goals. This process is made possible through **inclusive engagement**, evolving all areas and all levels of the organisation in business dynamics, promoting the continuous development of culture integrated with the principles of quality, food safety, occupational health and safety, environment, social ethics, diversity and inclusion and information security.

Communication

Polykeg is constantly committed to promoting **open communication** that favours **collaboration** and the creation of **shared value**. To this end, a number of years ago the company developed a procedure that governs internal and external communications, providing for a communication plan and register that is monitored annually by the ESG Team in order to analyse results and identify new activities with a view to continuous improvement.

In 2023, the new company web portal was introduced, an online platform that provides employees with a consolidated source of information, improving and rendering more efficient internal communication.

Work/life balance

People's private lives are important! In line with its ethical values, Polykeg has always been committed to offering tools that respond to the needs of its workers, allowing a **balance between private life and work**. These include **smart working 1 or 2 times a week** for offices, and **part-time** if requested and in accordance with roles. With regard to working shifts for production personnel, in accordance with production demands and in particular during the summer season, work is in 3 shifts, alternating from Monday to Friday, and in some cases implementing a shift on Saturdays. Alternating shifts for production personnel allows for a balance between work and leisure time.

Gender equality & diversity and inclusion

Polykeg has always been dedicated to safeguarding gender equality as well as diversity and inclusion. Every decision made in Polykeg is based on the values and principles of **equal opportunities**! The CEO, first and foremost, has always advocated zero tolerance of all forms of discrimination, fostering a merit-based culture.

Polykeg stresses its commitment to respecting and recognising diversity, ensuring the protection of the freedoms and rights of every individual. In line with company policy, Polykeg is committed to creating a working environment based on the principles of **impartiality** to ensure equal opportunities for all employees and guarantee the utmost inclusiveness.

The CEO and the ESG Team are actively committed to promoting a culture of diversity and inclusion in order to prevent any form of discrimination, to maintaining professional relationships based on fairness and respect, and to ensuring safe and healthy working conditions, with a particular focus on compliance with current applicable regulations.

This commitment also embraces workers belonging to protected categories as defined by current regulations, for whom Polykeg offers tangible opportunities for stable employment, with the aim of protecting those who are most vulnerable and promoting their professional growth. As of 31 December 2023, **2 members of personnel belonging to protected categories** are registered as employed.

No incidents of discrimination were reported through formal procedures in 2023.



During the peak production period in 2023, due to increased demand for products resulting from an increase in consumption, the workforce reached a peak of 76 people, including professional figures employed on a temporary basis. An increase was seen in production personnel, representing 62%, and an increase in male production personnel compared to female personnel, representing 60% and 40% respectively.

Although the number of men and women is generally balanced, there are **specific areas in which women are the majority**. A significant example is the **valve and bag production department**, where 73% of the personnel are women.



Another example of this dynamic can be seen in the **offices**, where the proportion of men and women is 33% and 67% respectively. Again, in this context, women play a crucial role, bringing a significant variety of perspectives and skills that enrich the working environment and foster innovation and efficiency.



Polykeg 's operational policies provide for specific rules on the management of **maternity** and **paternity**.

Polykeg applies company rules and raises awareness to encourage all entitled employees to take advantage of parental leave, ensuring attention at all the relative stages.

In 2023, 4 employees took advantage of this leave, 3 of whom returned to work, while the fourth was still on parental leave as of 31/12/2023 and is due to return in 2024.

Polykeg aims to set an example in terms of gender equality, diversity and inclusion; to this end it has identified specific actions within its short-term strategic plan to increase internal activities on these sensitive issues, with a view to stimulating a culture of gender equality and D&I through active engagement and involvement of its stakeholders.

Child, forced or compulsory labour

Polykeg promotes **zero tolerance toward child, forced or compulsory labour**. The company centres its values on a commitment to well-being and respect for human rights, with the conviction that every child and adolescent has the right to education and to grow up in a healthy and protected environment.

Polykeg stresses the inalienable right of every person to work in decent conditions, free from coercion.

Polykeg has always operated in accordance with national and international laws against child, forced or compulsory labour, but recognises the need to formalise this commitment through explicit policies and procedures.

Polykeg is therefore committed to developing and implementing policies to prohibit all forms of child, forced or compulsory labour, in line with International Labour Organisation (ILO) standards and other related national and international regulations.

This commitment will not only be formalised and promoted by Polykeg within the company but will also be extended to all partners within the supply chain, guaranteeing constant monitoring to ensure compliance with these principles.

Through these actions, Polykeg aims to bolster its **culture of social responsibility** by ensuring that ethical principles guide all business activities and contribute positively to the global community.

Personnel training

Polykeg places particular emphasis on **valorising** and **developing its staff**, considering **ongoing training** and performance evaluation as key elements for individual and company growth.

Through constant and targeted processes, the company aims to develop both **soft** and **hard** skills, which are fundamental in effectively responding to the needs of a constantly evolving market that requires innovative and sustainable solutions.

In 2023, Polykeg invested in 300 hours of training, of which 79% were provided to male staff, and 21% to female staff, covering both staff requirements and client demands.

This commitment to staff training and development reflects Polykeg's dedication to fostering a culture of ongoing training and improvement, factors that are essential in maintaining high standards of innovation and sustainability in the target sector.

In addition, when recruiting and selecting office staff, the company conducts an **aptitude test** (MyPrint), which not only allows an understanding of the person's personality and character, but also an understanding of the dynamics that can be established among employees, assisting managers in the handling of personnel and potential conflicts.





Recognising the importance of actively monitoring skills, Polykeg aims to commit to strengthening training and education programmes and tailoring them to the needs of its employees. The introduction of a competency matrix will enable more effective management of training needs for both hard and soft skills.

Furthermore, the company recognises the need to support employees leaving the company, offering **assistance for retirement** and **work transition**. Although all employees are assessed annually, the absence of a formalised procedure for the definition of career plans and the assessment of skills is an area for improvement.

Polykeg intends to develop objective tools for assessing individual competencies and defining paths for career development, using annual assessment sheets based on objectives defined with each employee. The company intends to implement this approach over the next two years.

Employees at Polykeg

Polykeg works every day to provide its employees with a welcoming, stimulating and attractive working environment where every individual can **achieve personal and professional growth**. During the reporting period, there were 53 employees operating in the company, all with the national collective bargaining agreement for the plastic and rubber industry.

All workers are guaranteed access to the rights provided for by law and the national collective bargaining agreement for the plastic and rubber industry.

In line with the provisions of the national collective bargaining agreement, employees are provided with **a supplementary healthcare plan in addition to the healthcare fund**, which in

addition to the basic package, which is paid for by the company, offers the possibility to extend coverage to the employee's household and to purchase additional packages, which are paid for by the employee.

Enrolment in the healthcare fund requires a one-off payment, covered by the company, which varies according to the position of the employee. The monthly contributions paid by the company and by the employee are shown on pay slips. The fund, managed by UniSalute, provides access to a series of private healthcare facilities with which it has stipulated agreements, where the defined health services can be provided.

In addition, employees are also provided the **benefits of the Rubber and Plastic Industry Pension Fund**, to which Polykeg employees can adhere to on a voluntary basis. Supplementary social security benefits for employees are funded through the implementation of specific contributions borne partly by the company and partly by the employee. Polykeg relies on a number of external entities, such as consultancy firms, contractors and designers working with the company through a non-exclusive contract governing their relationship with the company.

The tables below provide a detailed view of the structure of Polykeg's workforce in 2023. The data are expressed on the basis of the number of people effectively employed in the company and take into account information relative to the situation at the end of each calendar year.

People by professional category by gender

Position	Men	Women
Executives	0	1
Managers	2	0
Administrative staff	7	17
Manual labourers	14	12
Total	23	30

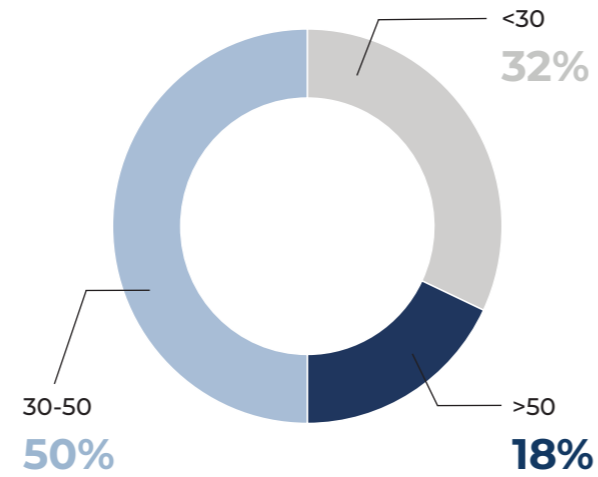
People by professional category by age group

Position	<30	30-50	>50
Executives	0	0	1
Managers	0	0	2
Administrative staff	14	8	2
Manual labourers	3	19	4
Total	17	27	9

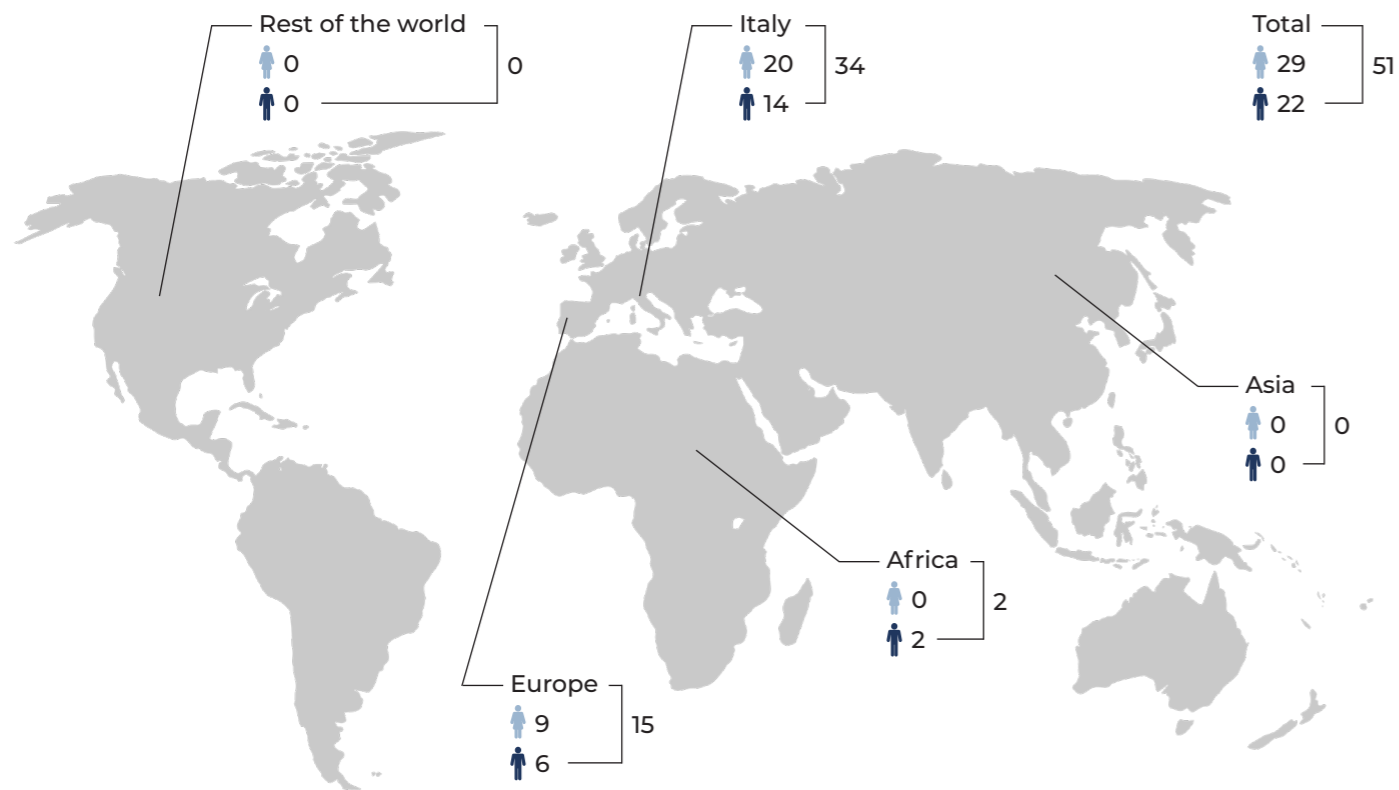
Polykeg is a young and dynamic company, employing a **significant number of women**, who represent 57% of the total number of employees. Women are evenly distributed between administrative staff and manual labourers, and there is also one woman in the executive team. This situation is a source of pride when considering the **average situation in the rubber-plastic sector**, where the proportion of women in relation to the total number of employees is **24.2%**, according to national ISTAT data updated to 2021.



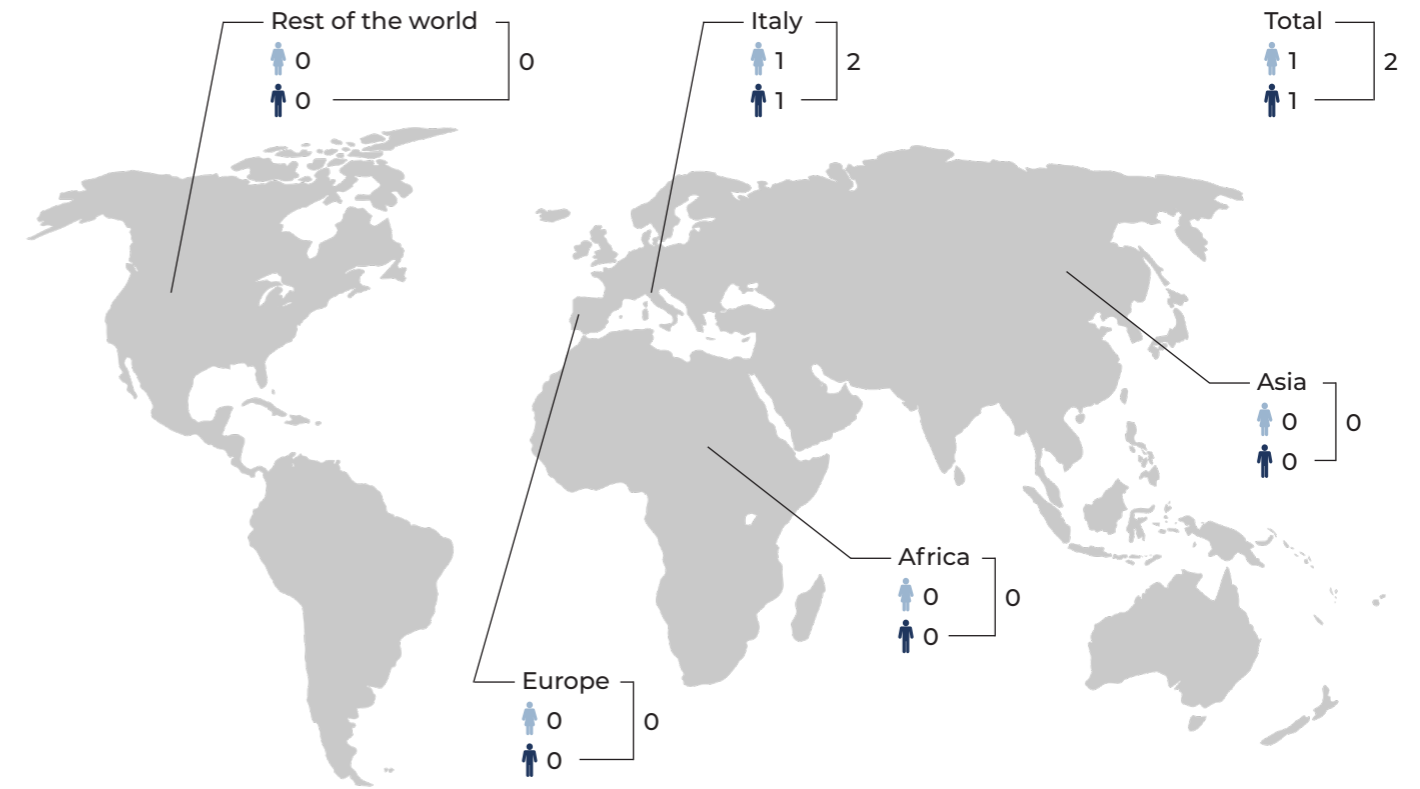
Furthermore, Polykeg is characterised by a relatively **young workforce**: 50% of employees are aged between 30 and 50, while 32% are under the age of 30. This combination of gender and age diversity contributes to creating a dynamic and innovative working environment, reflecting Polykeg's commitment to inclusiveness and the **valorisation of diverse skills** within the company.



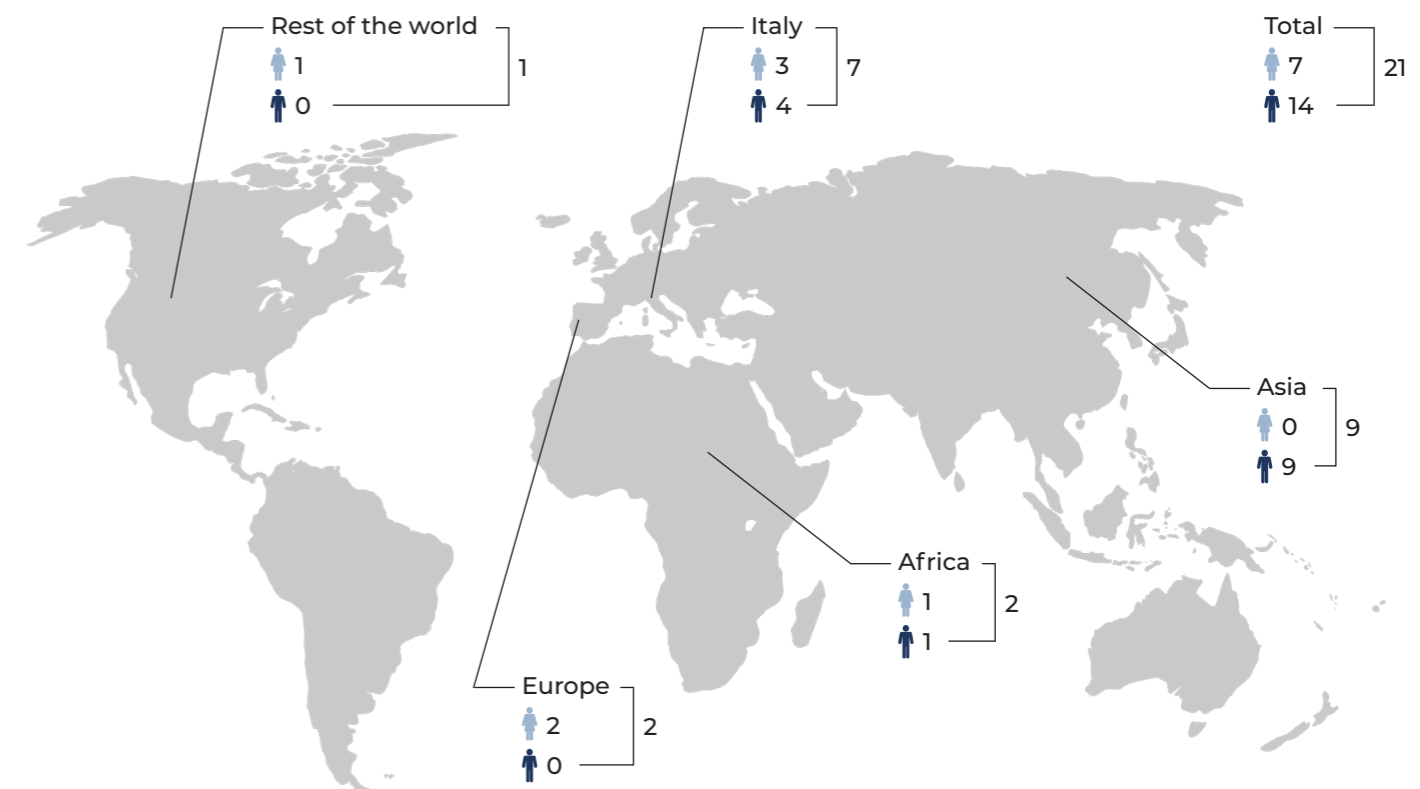
Persons on open-ended contracts by region and gender



People on fixed-term contracts by region and gender



Agency workers by region and gender



Employees by contract type

Full-time		Part-time		Temporary		Total
Men	Women	Men	Women	Men	Women	
23	27	0	3	1	1	55

Polykeg is committed to ensuring **job stability and continuity** for its employees by providing ongoing opportunities for the developing of both hard and soft skills, and by offering specific **career paths** at all levels. Polykeg is proud to have 96% of its employees on open-ended contracts.

The remaining 4% are fixed-term workers, and in 2023 a temporary worker was offered an employment contract.



As of 2023, a number of employees are part-time, which was granted in accordance with the employees' specific personal and/or family requirements. Parental leave is regularly granted, and all staff have actively returned to the company at the end of the relative period. At the moment, only one employee is on maternity leave, which began in 2023 and is continuing in 2024.

Polykeg also pays particular attention to the recruitment of staff from the local community, with the majority of employees residing in the province of Bergamo, where the company is based.

Polykeg places considerable importance on **racial equality**, promoting an inclusive and diverse working environment. In 2023, the company had a workforce with direct employees of 7 different nationalities, reflecting a tangible commitment to **integration and respect for cultural diversity**.

In addition, Polykeg also relies on a temporary workforce of 14 different nationalities. This diversity not only enriches the working environment, but also fosters creativity and innovation, elements that play a key role in the success of the company.

Polykeg firmly believes that enhancing racial and cultural differences contributes to creating a **stronger and more tightly knit team** that is capable of effectively tackling the challenges of the global market.

Countries of origin of workers

Country of origin	Number of employees
Italy	36
Kosovo	5
France	1
Morocco	1
Moldova	1
Romania	1
Senegal	1

Countries of origin of non-employed workers

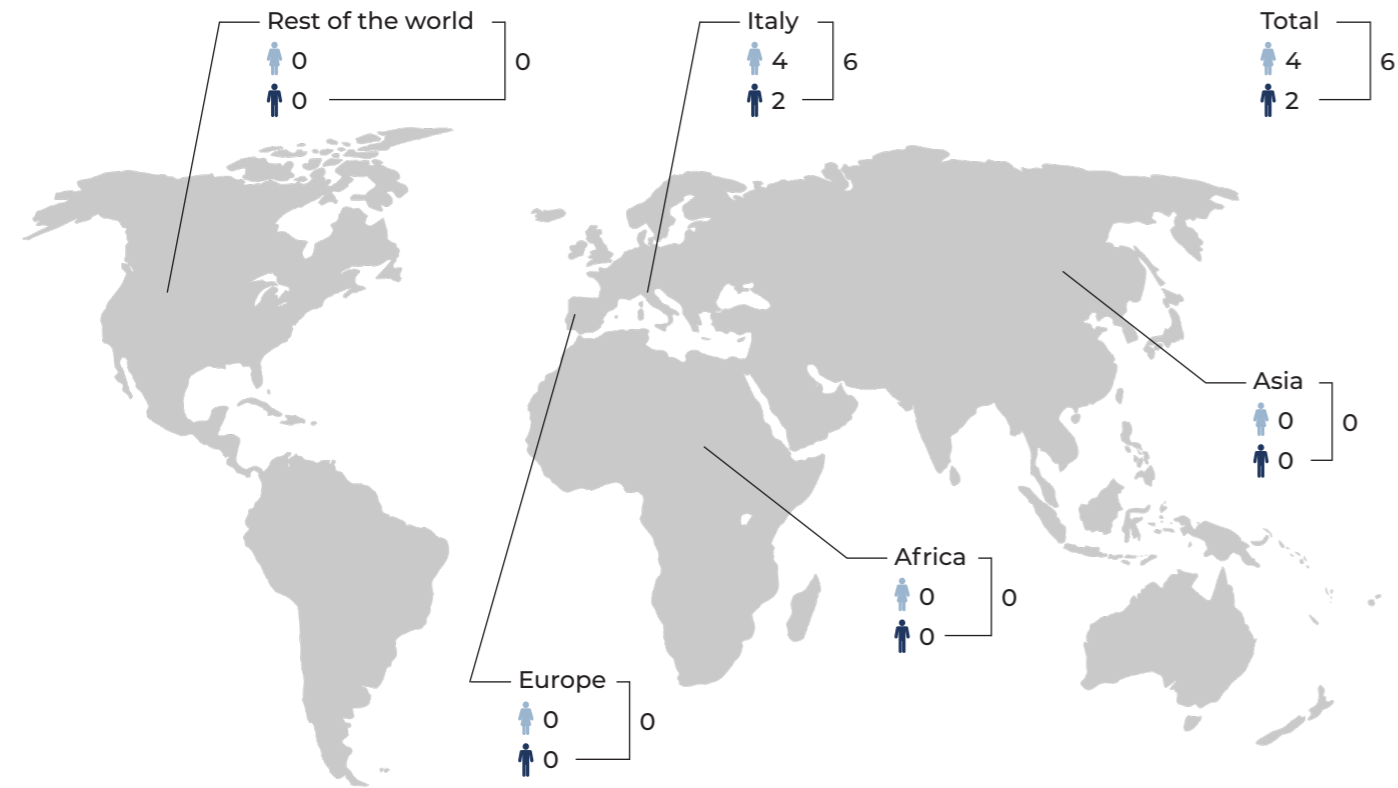
Country of origin	Number of workers
Italy	18
India	14
Senegal	12
Pakistan	6
Morocco	5
Romania	4
Ghana	1
Guinea	1
Kosovo	1
Mali	1
Burkina Faso	1
Ecuador	1
Tunisia	1
Bangladesh	1

The company experiences significant fluctuations in the number of operational workers in the company, with **summer peaks** of up to 150 workers, mainly in the production and/or warehouse departments. This is due to the increased vitality of the market for drinks (such as beer) during the summer months, which therefore leads to an increased demand for products. Polykeg relies on local recruitment agencies to manage production and personnel demands, and offers temporary contracts.

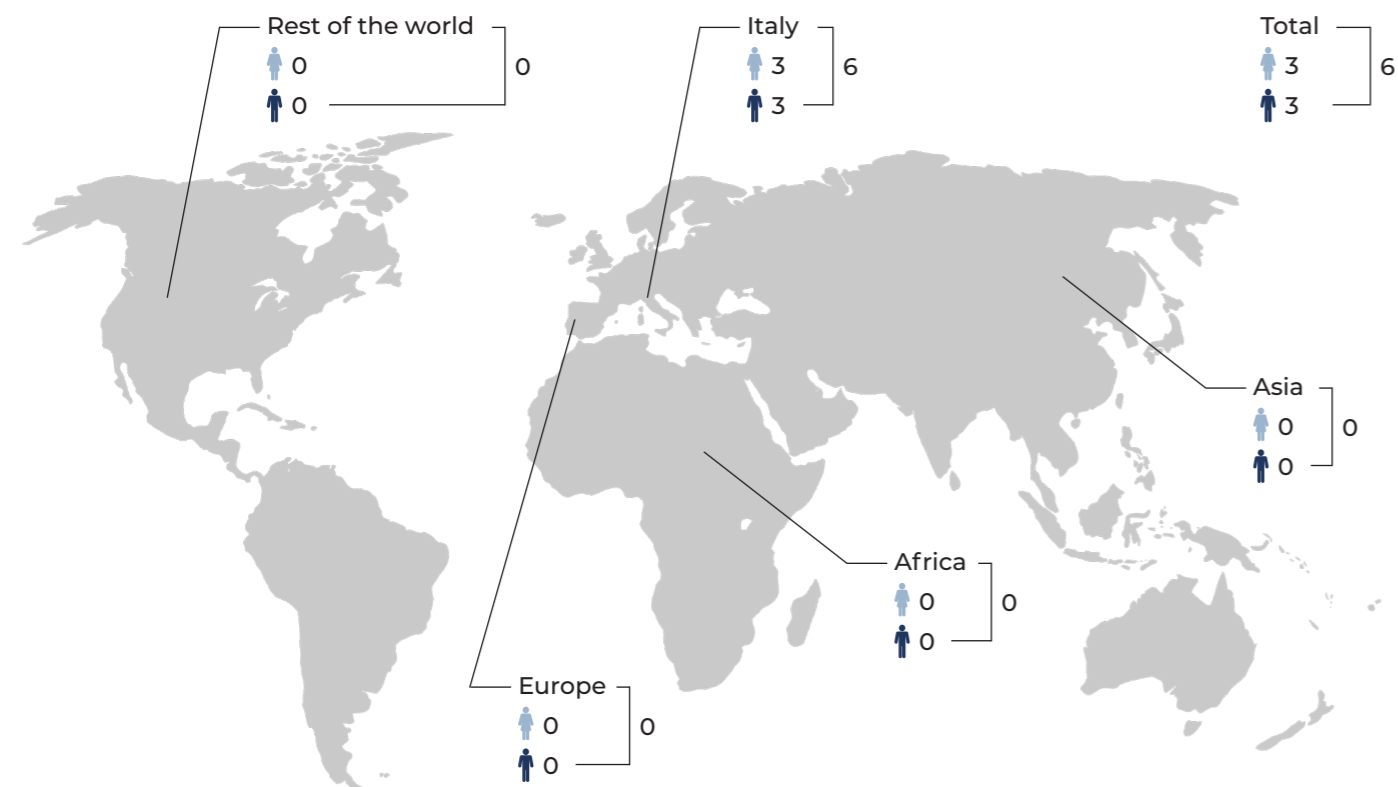
On the basis of the results for 2023, the company has decided to implement the development of certain forms of **automation** to limit the need for seasonal temporary contracts, in an attempt to **render its workforce as stable as possible**.

The following graphs allow an overview of the workers joining and leaving the company in 2023:

Employees by contract type



Workers leaving the company by region and gender



Workers joining the company by region and age range

Country of origin	<30	30-50	>50
Italy	4	1	1
Europe	0	0	0
Asia	0	0	0
Africa	0	0	0
Rest of the world	0	0	0
Total	4	1	1

Workers leaving the company by region and age range

Country of origin	<30	30-50	>50
Italy	5	0	1
Europe	0	0	0
Asia	0	0	0
Africa	0	0	0
Rest of the world	0	0	0
Total	5	0	1

As far as workers leaving are concerned, 6 employees left the company in 2023, of whom 3 were women and 3 were men, offset by the joining of 6 employees, of whom 4 were women and 2 were men, with the majority of new employees under the age of 30 (67%).

Workers joining the company by age group in 2023



Occupational health and safety

Polykeg considers **occupational health and safety** and the **well-being** of its employees as a cornerstone of the company and a fundamental principle, and the elimination of hazards and the reduction of residual occupational health and safety risks to a minimum is of crucial importance. The company takes effective and efficient **preventive** measures. Polykeg is committed to providing safe and healthy working environments in strict compliance with mandatory regulations regarding occupational health and safety.

In line with its core principles, Polykeg has obtained and maintains ISO 45001 Occupational Health and Safety Management System certification, which demonstrates Polykeg's proactive and tangible approach to the theme of occupational health and safety.

Polykeg continues to **promote a culture of safety** and the occupational health and safety policy with all stakeholders, in particular through the participation of workers.

Polykeg's main goals are **zero accidents and injuries** and high awareness and knowledge of occupational health and safety among personnel.

Polykeg's main activities in this regard are:

- Determining methods for consultation and participation.
- Identifying hazards and assessing **risks** and **opportunities**.
- Determining actions to **eliminate hazards** and reduce risks to OHS.
- Determining requirements in terms of competency and training, and the training to be carried out, as well as assessing said **training**.
- Determining what needs to be communicated and how to do so.
- Determining **control measures** and both their effective implementation and use.
- Investigating accidents and nonconformities and determining **corrective actions**.

These goals are achieved through constant commitment in terms of ongoing improvement, the prevention of accidents and injuries, training, information and periodic updates for employees, maintenance and checks on equipment and machinery.

Polykeg's 2023 health and safety organisation chart, in accordance with Italian Legislative Decree 81/08, consists in detail of the following functions:

- Employer
- HSO (Health and Safety Officer)
- WSR (Workers' Safety Representative)
- OP (Occupational Physician)
- 14 supervisors
- 15 first-aid officers
- 13 fire-prevention and emergency-management officers
- 13 supervisors responsible for oversight and coordination

The Occupational Health and Safety (OHS) Team collaborates in order to ensure that **risk identification** and mitigation is always efficient and effective. Risk assessment is updated almost annually, reflecting Polykeg's proactive efforts to seek solutions with a view to continuous improvement, particularly in terms of the machines and equipment to which company personnel have access.

In addition, a new version of job descriptions was drawn up in 2023, with the aim of summarising the residual risks and the protection and prevention measures for each individual task, to render it clearer and easier to understand at all levels.

In addition to mandatory occupational health and safety training, Polykeg provides each new employee (be they employed directly or indirectly) with **training and information** on job descriptions, documented information related to the integrated management system, and - in particular - training on the use of equipment and machinery.

Training and constant communication are the main tools for promoting and raising awareness of occupational health and safety.

At Polykeg, annual training is provided on:

- The principles of **ISO 45001**
- The fundamentals of **occupational health and safety**
- The available **tools**
- The importance of **reporting** near misses
- The importance of **operational controls** and **cooperation** between colleagues

These annual meetings, extended to both employees and other workers, are a stimulating opportunity for exchange between workers and the OHS Team.

In particular, in 2023, with a view to continuous improvement in health and safety management, Polykeg took advantage of available company vouchers for training from the Lombardy region program FSE+ 2021-2027 for the course "New BBS and LEAN safety approach for improving risk perception" provided to a number of members of the ESG and OHS Team, and planned the introduction of the LEAN BBS model and approach to improve effectiveness in communicating information and increase employee engagement by 2024.

In addition, Polykeg has implemented specific **channels of communication** with company personnel through which it periodically shares snippets of health and safety information and makes announcements on major changes and/or variations.

The Workers' Safety Representative (WSR) plays a crucial role in a company such as Polykeg: they collect information on employee needs to share with the OHS Team, ensuring that workers' viewpoints are considered in all decisions.

In addition, as provided for by the national collective bargaining agreement, the company facilitates access to non-occupation-related health and medical services through the Rubber and Plastic Sector Fund. In order to ensure the welfare of workers, Polykeg is assessing supplementing the welfare plan according to the needs of company personnel, in order to cover all age and gender groups.

Polykeg conducts a **range of audits** (third-party audits, internal audits and departmental audits) to verify compliance with mandatory regulations, standards and company policies and procedures.

The OP and the HSO also play a key role by regularly conducting set **inspections** throughout the year to identify possible improvements and any nonconformities, and to engage with workers to gather additional needs in the form of specific check lists.

In addition, Polykeg has defined a procedure setting out the frequency of and the **check lists for operational monitoring** carried out by the supervisors responsible for oversight and for intervening in the event of non-compliant behaviour or conditions by recording the activities on the specific check lists that are shared with the OHS and ESG Teams.

The number of reports received during inspections and operational controls is an important indicator for Polykeg as they are seen as a direct measure of the degree of maturity and awareness of workers on the topic of occupational health and safety.

In terms of emergency management and prevention, Polykeg has defined specific procedures for applicable emergency situations. Long-term planning is defined on the basis of the probability of occurrence and the resulting risk. Practical drills are aimed at **raising awareness among workers** and guiding them in practising the procedures to follow in the event of an emergency.

Drills in 2023 were successfully concluded without the arising of any major concerns.

With a view to promoting a **culture of proactivity and awareness** in terms of an individual's contribution to occupational health and safety, Polykeg has provided for specific procedures for the collecting of reports, including the management of Whistleblowing and non-compliance regarding health and safety.

These procedures allow both employees and external parties to promptly report any hazards or episodes of non-compliance to the Health, Safety and Environment (HSE) department or the Health and Safety Officer (HSO).

Reports can be made both under the reporting party's name or anonymously, through the use of dedicated forms that are then registered with Quarta Evo software for the management of reports of events, injuries, near-misses, emergencies and work-related illnesses.

During practice, training and information activities, Polykeg also focuses on **understanding of the Italian language** by all its employees and other workers, in order to ensure that these activities are effective and efficient.

Polykeg's focus on occupational health and safety is not limited to the activities of its workers but is also extended to its partners and suppliers, in particular those operating under insourcing and outsourcing terms, who are qualified and assessed both in advance and periodically by the HSE Team.

Insourced suppliers are informed of company policies and regulations to be applied during their period in the company and are involved in **drills and training** for emergency situations.

All Polykeg suppliers receive annual questionnaires covering various topics, including occupational health and safety.

In addition, Polykeg's procurement management procedure provides for **periodical supplier audits** based on associated occupational health and safety risks. In 2023, 3 supplier audits were carried out by the Polykeg HSE Team, which identified no particular occupational health and safety concerns.

Polykeg has been monitoring the trend in work-related injuries and illnesses among its employees since 2019 and has extended monitoring to non-employee workers (mainly agency and temporary workers) since 2022.

Polykeg has, to date, never recorded any cases of work-related illness. Injuries recorded in recent years have always been related to cases of slipping, collisions with equipment and injuries while commuting. 2023 saw 1 injury suffered by an employee with recovery within 3 days.

Occupational Health and Safety Indicators for employees (GRI 403-9)

2023		
Rate of recordable work-related injuries	11,39	Rate of recordable work-related injuries calculated as: (total number of recordable injuries / total number of hours worked) * 1,000,000
Rate of work-related injuries with serious consequences (excluding deaths)	0	Rate of work-related injuries with serious consequences calculated as: (total number of work-related injuries with serious consequences / total number of employees) * 1,000,000
Rate of deaths due to work-related injuries	0	Rate of deaths due to work-related injuries calculated as: (total number of work-related injuries resulting in death / total number of employees) * 1,000,000
Injury severity rate	0,03	Severity rate calculated as: (total number of days absent due to injury / total number of hours worked) * 1,000
Injury incidence rate	1,88	Incidence rate calculated as: (total number of injuries / total number of employees) * 100



Occupational health and safety indicators for non-employees (GRI 403-9)

2023		
Rate of recordable injuries in the workplace	0	Rate of recordable work-related injuries calculated as: (total number of recordable injuries / total number of hours worked) * 1,000,000
Rate of work-related injuries with serious consequences (excluding deaths)	0	Rate of work-related injuries with serious consequences calculated as: (total number of work-related injuries with serious consequences / total number of non-employees) * 1,000,000
Rate of deaths due to work-related injuries	0	Rate of deaths due to work-related injuries calculated as: (total number of work-related injuries resulting in death / total number of employees) * 1,000,000

With a view to continuous improvement in order to further strengthen a culture of occupational health and safety, Polykeg has identified actions for improvement, including:

- Raising awareness among workers of **the importance** of OHS **reports** and the correct identification and management of near misses through targeted training and information processes.
- Specific training for supervisors on the **management of operational controls** and the sharing of results.
- The implementation of indicators regarding the **monitoring of actions for improvement** of specific risk assessment documents.
- The establishing of monthly meetings with the WSR and supervisors to share, compare and review **occupational health and safety factors**, ensuring continuous dialogue and effective collaboration in occupational safety management.

In addition, Polykeg included in the short-term strategic plan the adoption of the BBS LEAN method and the implementation of a reward system to encourage workers to report hazardous or non-compliant situations, with the aim of raising awareness and promoting a culture of proactive safety.

These initiatives reflect PolyKeg's commitment to strengthening its approach to creating a **safe and healthy working environment** by fostering a culture of prevention and attention to occupational health and safety.

Relations with the community

Polykeg recognises the crucial role it plays within the community and territory in which it operates and its responsibility to actively contributing to the development and **well-being** of the same.

Polykeg's interaction with the local community and the environment in which it operates has intensified in line with business growth. Every decision and action taken by Polykeg is made in consideration of the **needs** and **expectations of the local community** as well as of respect for the territory.

First and foremost, Polykeg's commitment to environmental, social and cultural sustainability is reflected in its dedication to providing employment to local staff and in the search for and selection of suppliers in the hinterland.

“Our local community should grow with us.”

Openness to dialogue and collaboration with the community is a pillar of Polykeg's business philosophy. Over the years, Polykeg has worked to establish itself as a **reliable, innovative, collaborative, transparent and attractive manufacturing company**.

Compliance with regulations and the adoption of responsible and ethical company policies have facilitated constructive dialogue with local organisations, bodies, institutions, and authorities.

Polykeg dedicates attention to associations in the area engaged in **cultural, social and sporting activities**, with a view to contributing to and supporting them by annually reinvesting a share of its generated economic value.

Polykeg draws inspiration from the core values of sport, such as excellence, teamwork and resilience, which are profoundly reflected in the company's philosophy.

To further strengthen the bond with the community and with employees, Polykeg intends to further engage stakeholders through targeted activities, based on a precise analysis of needs and expectations, as well as of potential and actual impacts, in order to further its positive contribution.



In 2023, the company reaffirmed its commitment to the world of sport, actively supporting teams and events that represent these principles, such as the **Speed Bike Rocks mountain bike team**, as well as organising moments of socialisation with personnel and their families.

Polykeg is a member of trade associations such as Confindustria, highlighting its commitment to actively contributing to the local economic and social fabric.

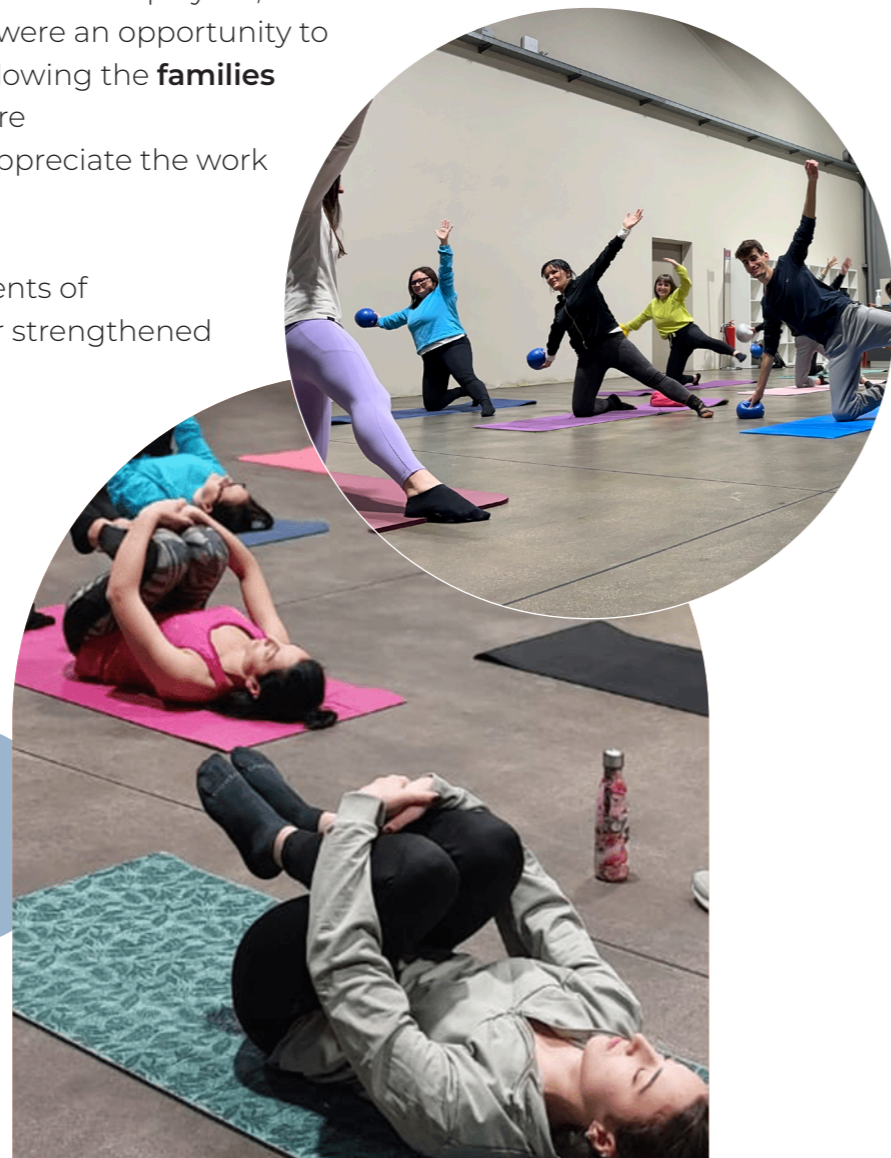
In addition, Polykeg participates as a partner in **sector events** such as Eurhop and Birraio dell'anno (Brewer of the year), lending its support to the events with basic necessities.

As a result of attentive management and maintenance of green areas, employees can enjoy the company garden, thanks also to the provision of picnic tables, thus favouring **psychological and physical well-being**.

Polykeg places great value on its employees, the majority of whom come from the local area. To foster a positive work environment, collaboration and bonding between colleagues, as well as to promote the mental and physical well-being of employees, Polykeg has implemented a number of internal initiatives. Among these, the organisation of **Pilates and yoga** courses stands out as an effective tool for improving the health and serenity of staff while encouraging collective moments of relaxation and reflection.

In 2023, Polykeg expanded these wellness opportunities by creating events dedicated to sharing and celebrating successes achieved with employees, their families and friends. These events were an opportunity to open the doors of the company, allowing the **families and friends** of employees to explore the production processes and to appreciate the work of their loved ones.

In the wake of these events, moments of celebration and conviviality further strengthened bonds within the Polykeg team, allowing the company to become a true extended family.



These initiatives have not only strengthened the sense of **belonging** and **unity** among employees but have also stressed the importance that Polykeg places on the well-being and happiness of its staff, confirming the company's commitment to creating an **inclusive and supportive work environment**.

Polykeg also shares this spirit with its local suppliers in order to share with them a culture of support and well-being, stimulating interest in initiatives and consolidating the sharing of its values.

Polykeg places **employee welfare** at the centre of its policies and aims to implement a number of innovative initiatives over the coming years. These initiatives are designed to promote greater **contact with nature** and raise awareness of respect for biodiversity.

In addition, the company plans to enhance the offer with a range of services dedicated to the physical and mental well-being of employees, to providing families with support and to promoting a healthy work-life balance. This commitment demonstrates the conviction that a healthy and harmonious working environment not only enriches employees' quality of life, but also contributes to greater productivity and **job satisfaction**, shaping a future in which the company stands out as a progressive place to work that is attentive to the needs of its employees.

Marketing and protecting client safety

Polykeg's **client loyalty** is based on attentive and responsible marketing, which places great emphasis on the correct communication of product characteristics.

Polykeg is constantly committed to meeting and exceeding client expectations by responding effectively to their needs and requirements, including those resulting from mandatory regulations.

Polykeg is focused on developing products compatible with leading filling machines and tapping systems, providing **clear information on product use and safety** through labels, symbols and technical documentation, and offering excellent after-sales support.

Polykeg has always taken an approach characterised by **prevention, transparency and legality**, providing detailed information on product composition, certification and environmental impact, helping clients to make informed choices. This responsible commitment is extended to all channels of communication used by Polykeg, including its website and social media profiles.

The company is committed to providing high-quality products that meet the high standards of the sector and communicates all necessary information to its clients through careful preparation of the product labels, which include the following information:

Safe use of the product

Product disposal and environmental impact

IT LEGGERE ATTENTAMENTE PRIMA DELL'USO - EN READ CAREFULLY BEFORE USE - ES LEER ATENTAMENTE ANTES DEL USO - DE VOR DEM GEBRAUCH AUFMERKSAM LESEN - FR LIRE ATTENTIVEMENT CETTE NOTICE AVANT L'UTILISATION

IT: AVVERTENZE - Fusto monouso per uso professionale. L'impianto di spillatura deve essere dotato di apposita valvola di sicurezza per non superare la pressione massima di utilizzo. Consultare il manuale d'uso prima dell'impiego. L'utilizzo improprio può danneggiare o fare esplodere il fusto causando danni a persone e/o cose. È vietato e pericoloso smaltire il fusto con pressione interna residua, non disperdere nell'ambiente.

EN: WARNINGS - Single-use keg for professional use. The tapping system must be equipped with an appropriate safety valve to not exceed the maximum working pressure. Please check out the user manual before use. Incorrect use may damage or lead to the burst of the keg causing injury and/or property damage. It is forbidden and dangerous to dispose of the keg with residual internal pressure, it should be depressurized immediately and disposed of responsibly after use.

ES: ADVERTENCIAS - Barril para ámbito profesional. La instalación de dispensado debe ser equipada con una adecuada válvula de seguridad para no sobrepasar la presión de trabajo máxima. Antes del uso, consultar el manual. El uso inadecuado puede afectar o provocar la explosión del barril causando daños a personas y/o cosas. Es prohibido y peligroso eliminar el barril con presión interior residual y en el medio ambiente.

DE: WARNHINWEISE - Einwegfass für den professionellen Einsatz. Das Zapfsystem muss mit einem entsprechenden Sicherheitsventil ausgestattet sein, damit der maximale Gebrauchsdruck nicht überschritten wird. Konsultieren Sie vor Gebrauch sorgfältig das Benutzerhandbuch. Der unsachgemäße Gebrauch des PolyKeg PRO-Fasses kann Schäden am Fass bewirken oder es zur Explosion bringen und dabei Personen und/oder Sachschäden verursachen. Es ist verboten und gefährlich, das Fass mit Restinnendruck zu entsorgen. Es muss nach Gebrauch drucklos gemacht werden und darf nicht in die Umwelt gelangen.

FR: CONSIGNES DE SÉCURITÉ - Fût jetable pour usage professionnel. Le système de tirage doit être équipé d'une valve de sécurité appropriée afin de ne pas dépasser la pression maximale d'utilisation. Consultez le manuel avant toute utilisation. Un usage incorrect peut endommager ou entraîner l'explosion du fût, occasionnant des blessures ou des dommages matériels. Il est interdit et dangereux de disposer du fût avec une pression interne résiduelle. Une fois vide, le fût ne doit pas être jeté dans la nature.

SEGNALATI E I SIMBOLI DI SICUREZZA - SAFETY SIGNS AND SYMBOLS

IT: DEPRESSURIZZAZIONE - Una volta esaurito il contenuto, indossare i dispositivi di protezione individuale, scollegare il fusto dall'impianto di spillatura e, in ambiente ben ventilato, depressurizzarlo subito mediante rottura della PRV (Fig. 1) oppure con l'apposita chiave di depressurizzazione (Fig. 2).

EN: DEPRESSURIZATION - Once the keg is empty, while wearing personal protection equipment, disconnect it from the tapping system and, in a well-ventilated environment, depressurize it immediately by breaking the PRV (Fig. 1) or by using the dedicated depressurization key (Fig. 2).

ES: DESPRESURIZACIÓN - Cuando el barril está vacío, ponerse equipos de protección individual, desconectar el barril de la instalación de dispensado y, en un local bien ventilado, despresurizarlo inmediatamente rompiendo la PRV (Fig. 1) o utilizando la llave específica (Fig. 2).

DE: DRUCKABLASSEN - Tragen Sie persönliche Schutzausrüstung und stellen Sie sicher, dass der Raum in dem Sie arbeiten, belüftet ist. Wenn das Fass leer ist, trennen Sie es von der Zapfanlage und machen Sie es sofort drucklos, indem Sie das PRV (Abb. 1) brechen oder den entsprechenden Druckentlastungsschlüssel (Abb. 2) verwenden.

FR: DÉPRESSURISATION - Lorsque le fût est vide, portez des équipements de protection individuelle, déconnectez le fût du système et, dans un environnement bien ventilé, dépressurisez-le immédiatement en brisant le PRV (Fig. 1) ou avec la clé de dépressurisation appropriée (Fig. 2).

FUSTO PIENO - KEG FULL

NON TOCCARE LA LEVIA - DO NOT TOUCH LEVER

FUSTO VUOTO - KEG EMPTY

RACCOLTA DIFFERENZIATA: plastica, vetro in disposizione del tuo comune. WASTE SORTING: plastics, follow local waste disposal regulations.

1 Seal	PP 5	Recycled
2 Valve	Other 7	Recycled
3 Handle	PP 5	Recycled
4 Bag kit	Dip tube PP 5	Recycled
	Bag (optional) C/LOPE 90	Recycled
5 Bottle	PET 1	Recycled
6 Label	PP 5	Recycled
7 Base	PP 5	Recycled

0-40 °C
32-104 °F

MAX 3,5 BAR
MAX 50 PSI

PERICOLO DANGER

USER MANUAL

PolyKeg

Information security and privacy

The protection of **privacy** and **data security** is a central pillar of ethics and corporate responsibility for Polykeg in compliance with all applicable rules in this field.

In April 2018 Polykeg implemented a management system dedicated to the processing of personal data in compliance with Regulation (EU) 2016/679, based on the principles of data protection by default and by design, as well as accountability.

The data protection management system adopted by Polykeg ensures continuous improvement in company dynamics and also extends to non-personal data processed, and its purpose is to ensure the security of the data of its clients, its employees and other stakeholders. Polykeg is committed to ensuring that data are processed in accordance with the principles of fairness, transparency and clarity.

In this context, Polykeg, in its capacity as data controller, represented by the CEO, places particular focus on the management of and the increase in internal and external entities that process data, both personal and non-personal, monitoring their performance and their compliance with current regulations.

With a view to **further strengthening the company's approach** to privacy and data security, Polykeg has provided for systematic training for its personnel on topics such as the GDPR and cyber security. These efforts are aimed at promoting respect and awareness among its workers, creating an environment in which data protection is a priority.

In addition, with a view to ensuring levels of **cybersecurity** appropriate for the protection and confidentiality of data, both personal and non-personal, processed by Polykeg, the CEO has identified and appointed an Internal System Administrator who continuously collaborates on the implementation of tools for monitoring the security of the IT infrastructure, drawing inspiration from Annex A of the ISO 27001 "Information Security Management System" standard, taking into account known and demonstrable risks and the technical and organisational measures required with regard to the company. In 2023, Polykeg monitored the following requirements of GRI 418-1 (Substantiated complaints concerning breaches of customer privacy and losses of customer data):

- Number of complaints concerning breaches of client privacy: 0.
- Number of identified incidents of leaks, theft or loss of client data 0.

Polykeg did not register any complaints concerning breaches of client privacy or identified incidents of leaks, theft or loss of client data, including data breaches and/or other information security incidents in the years preceding the report.

This result underlines **the effectiveness** of Polykeg's data protection strategies, consolidating its standing as a responsible company that is attentive to the security of information, including personal and client data.

In 2023 Polykeg **registered no nonconformities, complaints or recalls**, reflecting that defined in GRI 417-2 (Incidents of non-compliance concerning product and service information and labelling).

The active presence of Polykeg at trade fairs both in Italy and abroad facilitates the creation of profitable and stimulating business relationships with producers, clients and partners in the sector.



GRI index - year 2023

Topics	Disclosure	Details	Section of 2023 Sustainability Report
General Disclosures			
GRI 2 - General Disclosures 2021	Disclosure 2-1 Organizational details	Report its legal name	Chapter 1 - General introduction
		Report its nature of ownership and legal form	Chapter 1 - General introduction
		Report the location of its headquarters	Chapter 1 - General introduction
		Report its countries of operation.	Chapter 1 - General introduction
	Disclosure 2-2 Entities included in the organization's sustainability reporting	List all its entities included in its sustainability reporting (such as subsidiaries, joint ventures, and affiliates, including minority interests)	Chapter 1 - General introduction
		If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;	Chapter 1 - General introduction
		If the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities iii. whether and how the approach differs across the disclosures in this Standard and across material topics. <i>(topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights)</i>	Chapter 1 - General introduction
		Specify the reporting period for, and the frequency of, its sustainability reporting (the frequency is usually indicated as annual) (the reporting period refers to the time period covered by the reported information (e.g., 1 January 2022 to 31 December 2022, 1 July 2022 to 30 June 2023))	Methodological notes
	Disclosure 2-3 Reporting period, frequency and contact point	Specify the financial reporting period and, if it does not align with the period for its sustainability reporting, explain the reason for this <i>(The organization should report the information for the same reporting period as covered in its financial reporting. The organization should also publish the information at the same time as its financial reporting, where this is possible)</i>	Methodological notes
		Report the publication date of the report or reported information;	Methodological notes
		Specify the contact point for questions about the report or reported information	Methodological notes
	Disclosure 2-4 Restatements of information	The organization shall: a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Methodological notes
	Disclosure 2-5 External assurance	The organization shall: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved	no external auditing is currently provided for
		b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance or assurance statements; ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	Chapter 1 - General introduction
	Disclosure 2-6 Activities, value chain and other business relationships	The organization shall: a. report the sector(s) in which it is active (<i>public, private, finance, etc.</i>)	Chapter 1 - General introduction
		b. describe its value chain, including: i. the organization's activities, products, services, and markets served; <i>when describing the activities, map the processes, describing the quantity of products or services provided during the reporting period (e.g., number of products or services provided, net sales of products or services provided), the geographic locations where products and services are offered, the demographic characteristics of the markets, information on the size and relative importance of the markets (e.g., net sales, net revenues).</i> ii. the organization's supply chain; <i>the types of suppliers and the types of activities carried out, the estimated number of suppliers throughout its supply chain, the nature of the contract or the estimated monetary value of payments made to its suppliers, the geographic location of its suppliers.</i> iii. the entities downstream from the organization and their activities; <i>the types of downstream entities (e.g., customers, beneficiaries), their estimated number, the types of activities related to the organization's products and services carried out by the downstream entities (e.g., manufacturing, wholesale, retail), the type of contract, the geographic location.</i>	Chapter 1 - General introduction
		c. report other relevant business relationships (<i>commercial partners, joint ventures</i>)	//
		Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period. <i>(e.g., changes in the structure of the organization's supply chain or in its relationships with suppliers, etc.)</i>	//
	Disclosure 2-7 Employees	The organization shall: a. report the total number of employees, and a breakdown of this total by gender and by region	Chapter 4 - Commitment to people
		b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region;	Chapter 4 - Commitment to people
c. Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.		Chapter 4 - Commitment to people	

GRI 2 - General Disclosures 2021		d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b <i>(for example, explain the reasons for temporary employment, the reasons for non-guaranteed hours, the reasons for part-time employment)</i>	Chapter 4 - Commitment to people
		describe significant fluctuations in the number of employees during the reporting period and between reporting periods <i>(it is up to the organization to determine which fluctuations in the number of employees it considers significant. If there are no significant fluctuations in the number of employees during the reporting period or between reporting periods, a brief statement of this fact is sufficient to comply with the requirement).</i>	Chapter 4 - Commitment to people
	Disclosure 2-8 Workers who are not employees	The organization shall: a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform;	Chapter 4 - Commitment to people
	(agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, and volunteers)	b. Describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	Chapter 4 - Commitment to people
		c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	Chapter 4 - Commitment to people
	Disclosure 2-9 Governance structure and composition	The organization shall: a. describe its governance structure, including committees of the highest governance body	Chapter 1 - General introduction
		b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people;	Chapter 1 - General introduction
		c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members ii. independence <i>(refers to conditions that enable the members of the highest governance body to exercise independent judgement free from any external influence or conflicts of interest)</i> iii. tenure of members on the governance body iv. number of other significant positions and commitments held by each member, and the nature of the commitments; <i>(A position or commitment held by a highest governance body member is significant when the time and attention it demands compromises the member's ability to perform its duties in the organization.)</i> v. gender vi. under-represented social groups vii. competencies relevant to the impacts of the organization viii. stakeholder representation	Chapter 1 - General introduction
		The organization shall: a. describe the nomination and selection processes for the highest governance body and its committees;	Chapter 1 - General introduction
	Disclosure 2-10 Nomination and selection of the highest governance body	b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	Chapter 1 - General introduction
		The organization shall: a. report whether the chair of the highest governance body is also a senior executive in the organization;	Chapter 1 - General introduction
	Disclosure 2-11 Chair of the highest governance body	b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Chapter 1 - General introduction
		The organization shall: a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;	Chapter 1 - General introduction
	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes.	Chapter 1 - General introduction
c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.		Chapter 1 - General introduction	
Disclosure 2-13 Delegation of responsibility for managing impacts	The organization shall: a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees;	Chapter 1 - General introduction	
	b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	Chapter 1 - General introduction	
Disclosure 2-14 Role of the highest governance body in sustainability reporting	The organization shall: a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information	Chapter 1 - General introduction	
	b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	Chapter 1 - General introduction	
	The organization shall: a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;	Chapter 2 - Corporate identity	

GRI 2 - General Disclosures 2021	Disclosure 2-15 Conflicts of interest	b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	Chapter 2 - Corporate identity
	Disclosure 2-16 Communication of critical concerns	The organization shall: a. describe whether and how critical concerns are communicated to the highest governance body;	Chapter 2 - Corporate identity
		b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period (<i>critical concerns include concerns about the organization's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes</i>)	Chapter 2 - Corporate identity
	Disclosure 2-17 Collective knowledge of the highest governance body	The organization shall: report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Chapter 1 - General introduction
	2-18 Evaluation of the performance of the highest governance body	The organization shall: a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;	Chapter 1 - General introduction
		b. report whether the evaluations are independent or not, and the frequency of the evaluations;	Chapter 1 - General introduction
		c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	Chapter 1 - General introduction
	Disclosure 2-19 Remuneration policies	describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay (<i>performance-based pay, equity-based pay, bonuses, and deferred and vested shares</i>) ii. sign-on bonuses or recruitment incentive payments; iii. termination payments (<i>termination payments are all payments and benefits given to a departing member of the highest governance body or senior executive whose appointment is terminated</i>) iv. clawbacks (<i>clawbacks are repayments of previously received compensation that a highest governance body member or senior executive is required to make to their employer if certain conditions of employment or goals are not met</i>) v. retirement benefits (<i>the organization should report the differences between the retirement benefit schemes and the contribution rates for the highest governance body members, senior executives, and all other employees</i>)	Chapter 4 - Commitment to people
		b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	Chapter 4 - Commitment to people
	Disclosure 2-20 Process to determine remuneration	The organization shall: a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives	Chapter 4 - Commitment to people
b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.		//	
Disclosure 2-22 Statement on sustainable development strategy	a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Chapter 1 - General introduction	
	The organization shall describe: - its short, medium, and long-term vision and strategy to manage its impacts on the economy, environment, and people, including impacts on their human rights, across the organization's activities and business relationships; - how its purpose, business strategy, and business model aim to prevent negative impacts and achieve positive impacts on the economy, environment, and people; - its short and medium-term strategic priorities for contributing to sustainable development; - the broader trends (e.g., macroeconomic, social, political) affecting the organization and its strategy for contributing to sustainable development; - the key events, achievements, and failures associated with the organization's contribution to sustainable development during the reporting period; - the organization's main challenges, goals, and targets regarding its contribution to sustainable development for the next year and the coming three to five years.		
Disclosure 2-23 Policy commitments	The organization shall: REQUIREMENTS describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle (<i>the precautionary principle means taking early action to prevent and mitigate potential negative impacts in situations where conclusive scientific understanding or evidence is lacking, but there is sufficient reason to expect serious or irreversible damage</i>); iv. whether the commitments stipulate respecting human rights;	Chapter 1 - General introduction	
	b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers (<i>if the policy commitment covers only some internationally recognized human rights, the organization is required to state the rights that are covered. It can explain why the policy commitment is limited to these rights</i>); ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment (<i>Categories of stakeholders that the organization gives particular attention to can include consumers, customers, employees and other workers, and local communities. They can also include individuals belonging to groups or populations that are considered to be at risk or vulnerable groups, such as children; human rights defenders; indigenous peoples; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics; persons with disabilities; or women</i>).	Chapter 1 - General introduction	

GRI 2 - General Disclosures 2021	Disclosure 2-24 Embedding policy commitments	c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;	Chapter 1 - General introduction
		d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level. (<i>The most senior level may differ between organizations. For example, the most senior level in an organization could be the highest governance body (e.g., the board) or the most senior executive (e.g., chief executive officer). The organization can also report the dates of approval and adoption of the policy commitments, and how frequently the commitments are reviewed.</i>)	Chapter 1 - General introduction
		e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships (<i>If the policy commitments apply to all of the organization's activities and business relationships equally, a brief statement of this fact is sufficient to comply with the requirement. If the policy commitments apply to only some of the organization's activities (e.g., they apply only to entities located in certain countries or to certain subsidiaries), the organization should report which activities the commitments apply to. It can also explain why the commitments are limited to these activities.</i>)	Chapter 1 - General introduction
		f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	Chapter 1 - General introduction
		The organization shall: a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization (<i>the highest governance body, senior executives, and operational levels</i>); ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships (<i>whether and how it applies pre-qualification processes, bidding criteria, or screening criteria consistent with the expectations stipulated in the policy commitments for responsible business conduct; whether and how it considers the policy commitments in contracting or investment agreements, or in specific policies or codes of conduct for suppliers</i>); iv. training that the organization provides on implementing the commitments. <i>The organization can report whether the training covers how to implement the policy commitments in general or in specific situations (e.g., ensuring the commitment to privacy when handling customers' personal data, ensuring the policy commitments are considered in procurement practices).</i> <i>The organization can report the number or percentage of workers, business partners, and other parties that have been trained during the reporting period.</i>	Chapter 1 - General introduction
	Disclosure 2-25 Processes to remediate negative impacts	The organization shall: a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;	Chapter 1 - General introduction
		b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;	Chapter 1 - General introduction
		c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;	Chapter 1 - General introduction
		d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;	Chapter 1 - General introduction
		e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	Chapter 1 - General introduction
Disclosure 2-26 Mechanisms for seeking advice and raising concerns	The organization shall: a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct. <i>These mechanisms enable individuals to raise concerns about wrongdoing or breaches of the law in the organization's operations or business relationships, regardless of whether the individuals themselves are harmed or not. They are distinct from grievance mechanisms. Examples of these mechanisms include confidential interviews during site visits, escalation processes, hotlines, mechanisms to report non-compliance with laws and regulations, and whistleblowing mechanisms.</i>	Chapter 2 - Corporate identity	
	The organization shall: a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred;	Chapter 2 - Corporate identity	
Disclosure 2-27 Compliance with laws and regulations	b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;	Chapter 2 - Corporate identity	
	c. describe the significant instances of non-compliance <i>The description of significant instances of non-compliance can include the geographic location where the instance occurred, and the matter to which the instance relates, such as a tax fraud or a spill.</i>	Chapter 2 - Corporate identity	
	d. describe how it has determined significant instances of non-compliance. <i>When determining the significant instances of non-compliance, the organization can assess: - the severity of the impact resulting from the instance; - external benchmarks used in its sector to determine significant instances of non-compliance.</i>	Chapter 2 - Corporate identity	
Disclosure 2-28 Membership associations	The organization shall: a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role	Chapter 4 - Commitment to people	

	Disclosure 2-29 Approach to stakeholder engagement	The organization shall: a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement (for example, to identify actual and potential impacts or to determine prevention and mitigation responses to potential negative impacts); iii. how the organization seeks to ensure meaningful engagement with stakeholders (for example how it takes into account potential barriers to stakeholder engagement (e.g., language and cultural differences, gender and power imbalances, divisions within a community or group); how it provides stakeholders with information that is understandable and accessible through appropriate communication channels, etc.);	Chapter 1 - General introduction
	Disclosure 2-30 Collective bargaining agreements	The organization shall: a. report the percentage of total employees covered by collective bargaining agreements The percentage of employees covered by collective bargaining agreements is calculated using the following formula: Number of employees covered by collective bargaining agreements _____ x 100 Total number of employees reported under 2.7-a b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people
Material topics			
Economic Performance			
GRI 20: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	The reporting organization shall report the following information: a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.	Chapter 2 - Corporate identity
		b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	//
		Compilation requirements When compiling the information specified in Disclosure 201-1, the reporting organization shall, if applicable, compile the EVG&D from data in the organization's audited financial or profit and loss (P&L) statement, or its internally audited management accounts.	//
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	The reporting organization shall report the following information: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	Chapter 2 - Corporate identity
		Compilation requirements 2.2 When compiling the information specified in Disclosure 201-2, if the reporting organization does not have a system in place to calculate the financial implications or costs, or to make revenue projections, it shall report its plans and timeline to develop the necessary systems.	Chapter 2 - Corporate identity
	Disclosure 201-3 Defined benefit plan obligations and other retirement plans	The reporting organization shall report the following information: a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities	Chapter 4 - Commitment to people
		b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made.	Chapter 4 - Commitment to people
		c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.	Chapter 4 - Commitment to people
		d. Percentage of salary contributed by employee or employer.	Data not available in this report
		e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	Chapter 4 - Commitment to people
Disclosure 201-4 Financial assistance received from government	The reporting organization shall report the following information: a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation.	Chapter 2 - Corporate identity Chapter 4 - Commitment to people	
	b. The information in 201-4-a by country.	Chapter 2 - Corporate identity Chapter 4 - Commitment to people	
	c. Whether, and the extent to which, any government is present in the shareholding structure.	Chapter 2 - Corporate identity Chapter 4 - Commitment to people	

		Compilation requirements 2.5 When compiling the information specified in Disclosure 201-4, the reporting organization shall identify the monetary value of financial assistance received from government through consistent application of generally accepted accounting principles.	Chapter 2 - Corporate identity Chapter 4 - Commitment to people	
Indirect economic impacts				
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	The reporting organization shall report the following information: a. Extent of development of significant infrastructure investments and services supported.	Chapter 4 - Commitment to people There are no infrastructure investments etc.	
		b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.	Chapter 4 - Commitment to people	
c. Whether these investments and services are commercial, in-kind, or pro bono engagements.		Not applicable		
	Disclosure 203-2 Significant indirect economic impacts	The reporting organization shall report the following information: a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	Chapter 2 - Corporate identity	
		b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	Chapter 2 - Corporate identity	
Procurement practices				
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	The reporting organization shall report the following information: a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	Chapter 2 - Corporate identity	
		b. The organization's geographical definition of 'local'.	Chapter 2 - Corporate identity	
		c. The definition used for 'significant locations of operation'.	Chapter 2 - Corporate identity	
Anti-corruption				
GRI 205: anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	The reporting organization shall report the following information: a. Total number and percentage of operations assessed for risks related to corruption.	Chapter 2 - Corporate identity	
		b. Significant risks related to corruption identified through the risk assessment.	Chapter 2 - Corporate identity	
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	The reporting organization shall report the following information: a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	Chapter 2 - Corporate identity	
		b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.	Chapter 2 - Corporate identity	
		c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	Chapter 2 - Corporate identity	
		d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.	Chapter 2 - Corporate identity	
		e. Total number and percentage of employees that have received training on anti-corruption, broken down by region and employee category.	Chapter 2 - Corporate identity	
		Disclosure 205-3 Confirmed incidents of corruption and actions taken	The reporting organization shall report the following information: a. Total number and nature of confirmed incidents of corruption.	Chapter 2 - Corporate identity
			b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	Chapter 2 - Corporate identity
			c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	Chapter 2 - Corporate identity
d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	Chapter 2 - Corporate identity			
Anti-competitive behavior				
GRI 206: Anti-competitive behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The reporting organization shall report the following information: a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.	Chapter 2 - Corporate identity	
		b. Main outcomes of completed legal actions, including any decisions or judgements.	Chapter 2 - Corporate identity	
Tax				
GRI 301: materials 2016	Disclosure 207-1 Approach to tax	The reporting organization shall report the following information: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	Chapter 2 - Corporate identity	

GRI 207: tax 2019	Disclosure 207-2 Tax governance, control, and risk management	The reporting organization shall report the following information: a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated.	Chapter 2 - Corporate identity
		b. A description of the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax.	Chapter 2 - Corporate identity
		c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).	Chapter 2 - Corporate identity
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	The reporting organization shall report the following information: a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	Chapter 2 - Corporate identity
		The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.	//
	Disclosure 207-4 Country-by-country reporting	b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.	//
		c. The time period covered by the information reported in Disclosure 207-4.	//
		Compilation requirements 2.1 When compiling the information specified in Disclosure 207-4, the reporting organization shall report information for the time period covered by the most recent audited consolidated financial statements or financial information filed on public record. If information is not available for this time period, the organization may report information for the time period covered by the audited consolidated financial statements, or the financial information filed on public record, immediately preceding the most recent ones.	//
		2.2 When compiling the information specified in Disclosure 207-4-b, the reporting organization shall: 2.2.1 reconcile the data reported for Disclosures 207-4-b-iv, vi, vii, and viii with the data stated in its audited consolidated financial statements, or the financial information filed on public record, for the time period reported in Disclosure 207-4-c. Where the data reported does not reconcile with the audited consolidated financial statements, or the financial information filed on public record, the organization shall provide an explanation for this difference; 2.2.2 for Disclosure 207-4-b-ix, include corporate income tax accrued in the time period reported in Disclosure 207-4-c and exclude deferred corporate income tax and provisions for uncertain tax positions; 2.2.3 in cases where an entity is deemed not to be resident in any tax jurisdiction, provide the information for this stateless entity separately.	//
Materials			
GRI 301: materials 2016	Disclosure 301-1 Materials used by weight or volume	The reporting organization shall report the following information: Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.	Chapter 3 - The environment
		The reporting organization shall report the following information: a. Percentage of recycled input materials used to manufacture the organization's primary products and services. Percentage of recycled input materials = $\frac{\text{Total recycled input materials used}}{\text{Total input materials used}} \times 100$	Chapter 3 - The environment
	Disclosure 301-2 Recycled input materials used	Compilation requirements 2.2 When compiling the information specified in Disclosure 301-2, the reporting organization should: 2.2.1 use the total weight or volume of materials used as specified in Disclosure 301-1; 2.2.2 calculate the percentage of recycled input materials used by applying the formula above	Chapter 3 - The environment
		The reporting organization shall report the following information: a. Percentage of reclaimed products and their packaging materials for each product category.	Chapter 3 - The environment
	b. How the data for this disclosure have been collected.	Chapter 3 - The environment	

GRI 301: materials 2016	Disclosure 301-3 Reclaimed products and their packaging materials	Percentage of reclaimed products and their packaging materials = $\frac{\text{Products and their packaging materials reclaimed within the reporting period}}{\text{Products sold within the reporting period}} \times 100$	Chapter 3 - The environment
		Compilation requirements 2.4 When compiling the information specified in Disclosure 301-3, the reporting organization should: 2.4.1 exclude rejects and recalls of products; 2.4.2 calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula:	Chapter 3 - The environment
Energy			
GRI 302: energy 2016	Disclosure 302-1 Energy consumption within the organization	The reporting organization shall report the following information: a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Chapter 3 - The environment
		b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	Chapter 3 - The environment
		c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption	Chapter 3 - The environment
		In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold	Chapter 3 - The environment
		e. Total energy consumption within the organization, in joules or multiples.	Chapter 3 - The environment
		f. Standards, methodologies, assumptions, and/or calculation tools used.	Chapter 3 - The environment
		g. Source of the conversion factors used.	Chapter 3 - The environment
	Compilation requirements 2.1 When compiling the information specified in Disclosure 302-1, the reporting organization should: 2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption. 2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources; 2.1.3 only report energy consumed by entities owned or controlled by the organization; 2.1.4 calculate the total energy consumption within the organization in joules or multiples using the following formula:	Chapter 3 - The environment	
	Disclosure 302-2 Energy consumption outside of the organization	The reporting organization shall report the following information: a. Energy consumption outside of the organization, in joules or multiples.	Chapter 3 - The environment
		b. Standards, methodologies, assumptions, and/or calculation tools used.	Chapter 3 - The environment
c. Source of the conversion factors used.		Chapter 3 - The environment	
Compilation requirements 2.3 When compiling the information specified in Disclosure 302-2, the reporting organization shall exclude energy consumption reported in Disclosure 302-1.	Chapter 3 - The environment		
Disclosure 302-3 Energy intensity	The reporting organization shall report the following information: a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio.	Chapter 3 - The environment	
	c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.	Chapter 3 - The environment	
	d. Whether the ratio uses energy consumption within the organization, outside of it, or both.	Chapter 3 - The environment	
	Compilation requirements 2.5 When compiling the information specified in Disclosure 302-3, the reporting organization should: 2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator); 2.5.2 if reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately.	Chapter 3 - The environment	
Disclosure 302-4 Reduction of energy consumption	The reporting organization shall report the following information: a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	Chapter 3 - The environment	
	b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.	Chapter 3 - The environment	
	c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	Chapter 3 - The environment	
	d. Standards, methodologies, assumptions, and/or calculation tools used.	Chapter 3 - The environment	
	Compilation requirements 2.7 When compiling the information specified in Disclosure 302-4, the reporting organization should: 2.7.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.7.2 describe whether energy reduction is estimated, modeled, or sourced from direct measurements. If estimation or modeling is used, the organization shall disclose the methods used.	Chapter 3 - The environment	

	Disclosure 302-5 Reductions in energy requirements of products and services	The reporting organization shall report the following information: a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	Chapter 3 - The environment Chapter 3 - The environment Chapter 3 - The environment
Emissions			
GRI 305: emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	The reporting organization shall report the following information: a. Cross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.	Chapter 3 - The environment
		b. The gases included in the calculation; whether CO2, CH4, N2O, HFC, PFC, SF6, NF3 or all.	//
		c. Biogenic CO2 emissions in metric tons of CO2 equivalent.	//
		d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	//
		e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	//
		f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	//
		g. Standards, methodologies, assumptions, and/or calculation tools used.	//
		Compilation requirements 2.1 When compiling the information specified in Disclosure 305-1, the reporting organization should: 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions; 2.1.2 report biogenic emissions of CO2 from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and NO), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).	//
Waste			
GRI 306: waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	The reporting organization shall report the following information: a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	Chapter 3 - The environment
	Disclosure 306-2 Management of significant waste-related impacts	The reporting organization shall report the following information: a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	Chapter 3 - The environment
		b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	Chapter 3 - The environment
		c. The processes used to collect and monitor waste-related data.	Chapter 3 - The environment
	Disclosure 306-3 Waste generated	The reporting organization shall report the following information: a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled.	Chapter 3 - The environment Chapter 3 - The environment
		Compilation requirements 2.1 When compiling the information specified in Disclosure 306-3-a, the reporting organization shall: 2.1.1 exclude effluent, unless required by national legislation to be reported under total waste; 2.1.2 use 1000 kilograms as the measure for a metric ton.	Chapter 3 - The environment
		The reporting organization shall report the following information: a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite ii. offsite	Chapter 3 - The environment Chapter 3 - The environment Chapter 3 - The environment Chapter 3 - The environment
	Disclosure 306-4 Waste diverted from disposal	e. Contextual information necessary to understand the data and how the data has been compiled.	Chapter 3 - The environment
		Compilation requirements 2.2 When compiling the information specified in Disclosure 306-4, the reporting organization should: 2.2.1 exclude effluent, unless required by national legislation to be reported under total waste; 2.2.2 use 1000 kilograms as the measure for a metric ton.	Chapter 3 - The environment
		The reporting organization shall report the following information: a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	Chapter 3 - The environment Chapter 3 - The environment

	Disclosure 306-5 Waste directed to disposal	b. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. Compilation requirements 2.4 When compiling the information specified in Disclosure 306-5, the reporting organization should: 2.4.1 exclude effluent, unless required by national legislation to be reported under total waste; 2.4.2 use 1000 kilograms as the measure for a metric ton.	Chapter 3 - The environment Chapter 3 - The environment Chapter 3 - The environment	
Supplier environmental assessment				
GRI 308: Supplier Environmental Assessment 2016	Disclosure 308-1 New suppliers that were screened using environmental criteria	The reporting organization shall report the following information: a. Percentage of new suppliers that were screened using environmental criteria.	Chapter 3 - The environment	
	Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	The reporting organization shall report the following information: a. Percentage of suppliers that were screened using environmental criteria.	Chapter 3 - The environment	
		b. Number of suppliers identified as having significant actual and potential negative environmental impacts.	Chapter 3 - The environment	
		c. Significant actual and potential negative environmental impacts identified in the supply chain.	Chapter 3 - The environment	
		d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.	Chapter 3 - The environment	
e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	Chapter 3 - The environment			
Employment				
GRI 401: employment 2016	Disclosure 401-1 New employee hires and employee turnover	The reporting organization shall report the following information: Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Chapter 4 - Commitment to people	
		b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Chapter 4 - Commitment to people	
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	The reporting organization shall report the following information: a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people	
		Compilation requirements 2.3 When compiling the information specified in Disclosure 401-2, the reporting organization shall exclude in-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programs.	Chapter 4 - Commitment to people	
		Disclosure 401-3 Parental leave	The reporting organization shall report the following information: a. total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people Chapter 4 - Commitment to people
				Chapter 4 - Commitment to people
				Chapter 4 - Commitment to people
	Labor/management relations			
	GRI 402: Labor/management relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	The reporting organization shall report the following information: a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	Chapter 4 - Commitment to people Chapter 4 - Commitment to people
				Chapter 4 - Commitment to people
Occupational health and safety				
	Disclosure 403-1 Occupational health and safety management system	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.	Chapter 4 - Commitment to people	

GRI 403: Occupational Health and Safety 2018		b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	Chapter 4 - Commitment to people
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.	Chapter 4 - Commitment to people
		b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	Chapter 4 - Commitment to people
		c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	Chapter 4 - Commitment to people
		d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	Chapter 4 - Commitment to people
	Disclosure 403-3 Occupational health services	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	Chapter 4 - Commitment to people
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	Chapter 4 - Commitment to people
		b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	Chapter 4 - Commitment to people
	Disclosure 403-5 Worker training on occupational health and safety	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	Chapter 4 - Commitment to people
	Disclosure 403-6 Promotion of worker health	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	Chapter 4 - Commitment to people
		b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	Chapter 4 - Commitment to people
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The reporting organization shall report the following information: a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	Chapter 4 - Commitment to people
	Disclosure 403-8 Workers covered by an occupational health and safety management system	The reporting organization shall report the following information: a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.	Chapter 4 - Commitment to people
		b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	Chapter 4 - Commitment to people
		c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Chapter 4 - Commitment to people
		The reporting organization shall report the following information: a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked.	Chapter 4 - Commitment to people
b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked.		Chapter 4 - Commitment to people	

GRI 403: Occupational Health and Safety 2018	Disclosure 403-9 Work-related injuries	c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	Chapter 4 - Commitment to people
		d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	Chapter 4 - Commitment to people
		e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.	Chapter 4 - Commitment to people
		f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	Chapter 4 - Commitment to people
		g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Chapter 4 - Commitment to people
		Compilation requirements 2.1 When compiling the information specified in Disclosure 403-9, the reporting organization should: 2.1.1 exclude fatalities in the calculation of the number and rate of high-consequence work-related injuries; 2.1.2 include fatalities as a result of work-related injury in the calculation of the number and rate of recordable work-related injuries; 2.1.3 include injuries as a result of commuting incidents only where the transport has been organized by the organization; 2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas:	Chapter 4 - Commitment to people
		$\text{Rate of deaths due to work-related injuries} = \frac{\text{Total number of deaths due to work-related injuries}}{\text{Total number of hours worked}} \times (200,000 \text{ or } 1,000,000)$ $\text{Rate of work-related injuries with serious consequences (excluding fatalities)} = \frac{\text{Total number of work-related injuries with serious consequences}}{\text{Total number of hours worked}} \times (200,000 \text{ or } 1,000,000)$ $\text{Rate of recordable work-related injuries} = \frac{\text{Total number of recordable injuries}}{\text{Total number of hours worked}} \times (200,000 \text{ or } 1,000,000)$	
		The reporting organization shall report the following information: a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health.	Chapter 4 - Commitment to people
		b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health.	Chapter 4 - Commitment to people
		c. The work-related hazards that, if not monitored, pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	Chapter 4 - Commitment to people
d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	Chapter 4 - Commitment to people		
e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Chapter 4 - Commitment to people		
Compilation requirements 2.3 When compiling the information specified in Disclosure 403-10, the reporting organization shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.	Chapter 4 - Commitment to people		
Training and education			
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	The reporting organization shall report the following information: a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	Chapter 4 - Commitment to people
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	The reporting organization shall report the following information: a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate employability and the management of career endings resulting from retirement or termination of employment.	Chapter 4 - Commitment to people
	Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	The reporting organization shall report the following information: a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	Chapter 4 - Commitment to people
Diversity and equal opportunity			
	Disclosure 405-1 Diversity of governance bodies and employees	The reporting organization shall report the following information: a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. gender; ii. age group (under 30 years old, 30-50 years old, over 50 years old); iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	Chapter 4 - Commitment to people

GRI 405: diversity and equal opportunity 2016		b. Percentage of employees per employee category in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old); iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	Chapter 4 - Commitment to people
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	The reporting organization shall report the following information: a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	//
Non-discrimination			
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken	The reporting organization shall report the following information: a. Total number of incidents of discrimination during the reporting period.	Chapter 4 - Commitment to people
		b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	Chapter 4 - Commitment to people
		Compilation requirements 2.1 When compiling the information specified in Disclosure 406-1, the reporting organization shall include incidents of discrimination on grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period.	Chapter 4 - Commitment to people
Freedom of association and collective bargaining			
GRI 407 Freedom of association and collective bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	The reporting organization shall report the following information: a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk.	Chapter 4 - Commitment to people
		b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	Chapter 4 - Commitment to people
Child labor			
GRI 408: Child Labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	The reporting organization shall report the following information: a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work.	Chapter 4 - Commitment to people
		b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk.	Chapter 4 - Commitment to people
		c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	Chapter 4 - Commitment to people
Forced or compulsory labor			
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	The reporting organization shall report the following information: a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk.	Chapter 4 - Commitment to people
		b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	Chapter 4 - Commitment to people
Security practices			
GRI 410: Security practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures	The reporting organization shall report the following information: a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.	Chapter 4 - Commitment to people
		b. Whether training requirements also apply to third-party organizations providing security personnel.	Chapter 4 - Commitment to people
Local communities			
GRI 413: Local communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	The reporting organization shall report the following information: a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.	Chapter 4 - Commitment to people
		Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities The reporting organization shall report the following information: a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.	Chapter 4 - Commitment to people
Supplier social assessment			
	Disclosure 414-1 New suppliers that were screened using social criteria	The reporting organization shall report the following information: a. Percentage of new suppliers that were screened using social criteria.	Chapter 2 - Supply Chain Management

GRI 414: Supplier Social Assessment 2016	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	The reporting organization shall report the following information: a. Number of suppliers assessed for social impacts.	Chapter 2 - Supply Chain Management
		b. Number of suppliers identified as having significant actual and potential negative social impacts.	Chapter 2 - Supply Chain Management
		c. Significant actual and potential negative social impacts identified in the supply chain.	Chapter 2 - Supply Chain Management
		d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	Chapter 2 - Supply Chain Management
		e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	Chapter 2 - Supply Chain Management
Customer health and safety			
GRI 416: Customer Health and Safety 2016	Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories The reporting organization shall report the following information: a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Chapter 4 - Commitment to people
		The reporting organization shall report the following information: a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.	Chapter 4 - Commitment to people
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	Chapter 4 - Commitment to people
		Compilation requirements 2.1 When compiling the information specified in Disclosure 416-2, the reporting organization should: 2.1.1 exclude incidents of non-compliance in which the organization was determined not to be at fault; 2.1.2 exclude incidents of non-compliance related to incidents related to labeling are reported in Disclosure 417-2 of GRI 417: Marketing and Labelling 2016; 2.1.3 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.	Chapter 4 - Commitment to people
Marketing and labeling			
GRI 417: marketing and labeling 2016	Disclosure 417-1 Requirements for product and service information and labeling	The reporting organization shall report the following information: a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. the sourcing of components of the product or service; ii. content, particularly with regard to substances that might produce an environmental or social impact; iii. safe use of the product or service; iv. disposal of the product and environmental or social impacts; v. other (explain).	Chapter 4 - Commitment to people
		b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	Chapter 4 - Commitment to people
		The reporting organization shall report the following information: a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.	Chapter 4 - Commitment to people
	Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	Chapter 4 - Commitment to people
		Compilation requirements 2.1 When compiling the information specified in Disclosure 417-2, the reporting organization should: 2.1.1 exclude incidents of non-compliance in which the organization was determined not to be at fault; 2.1.2 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.	Chapter 4 - Commitment to people
		The reporting organization shall report the following information: a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.	Chapter 4 - Commitment to people
Disclosure 417-3 Incidents of non-compliance concerning marketing communications	b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	Chapter 4 - Commitment to people	
	Compilation requirements 2.2 When compiling the information specified in Disclosure 417-3, the reporting organization should: 2.2.1 exclude incidents of non-compliance in which the organization was determined not to be at fault; 2.2.2 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.	Chapter 4 - Commitment to people	
Customer privacy			
GRI 418: Customer privacy 2018	Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	The reporting organization shall report the following information: a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies.	Chapter 4 - Commitment to people
		b. Total number of identified leaks, thefts, or losses of customer data.	Chapter 4 - Commitment to people
		c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	Chapter 4 - Commitment to people
		Compilation requirements 2.1 When compiling the information specified in Disclosure 418-1, the reporting organization shall indicate if a substantial number of these breaches relate to events in preceding years.	Chapter 4 - Commitment to people

Methodological notes

This first edition of PolyKeg S.r.l.'s Sustainability Report has been published in response to the growing need to provide **comprehensive reporting** to all stakeholders on **economic and financial performance** and on the **environmental and social impacts** generated by the organisation and its activities.

The Sustainability Report covers the period from 1 January 2023 to 31 December 2023 and has been prepared on a voluntary basis in line with the Global Reporting Initiative standards (hereinafter GRI standards), an internationally recognised and widely used tool for sustainability reporting.

As this is the first Sustainability Report, it has not been possible to provide precise information and/or data relating to earlier periods. However, where feasible, data from the last financial year have been compared with information from the previous year, in order to facilitate comparisons.

The contents of this Report are not financial in nature; the reporting of financial data, while relating to the same period, i.e. from 1 January 2023 to 31 December 2023, is purely economic in nature and serves the purpose of comparing the items in the profit and loss statement to those in the balance sheet, highlighting where the company's liquidity is generated and where it is absorbed.

This report has been prepared in collaboration with the consulting firm ProGest S.r.l. and has not been certified by a third-party organisation.

The Sustainability Report has been developed on the basis of an organised and articulated reporting process, involving all company departments in the collection and handling of the information disclosed. The various company representatives were asked to make an active contribution in terms of **identifying and evaluating material ESG** (Environmental, Social, Governance) topics, selecting significant initiatives and projects to be described in the document, collecting, analysing and consolidating data, and verifying and validating all the information presented in the document for their respective area of competence.

The content and quality of the reporting reflect the principle of materiality. The topics covered in the Sustainability Report are those considered "material," i.e., relevant because they reflect the environmental, social and governance impacts of PolyKeg S.r.l., or because they influence the decisions of its stakeholders. These ESG material aspects have been identified through a structured materiality assessment in accordance with the approach described in the section **"Materiality assessment"** in Chapter 1.

For further details on aspects related to goals, indicators and achievements, or for comments on this document, please write to: **info@polykeg.it**

**2023 Sustainability Report
for PolyKeg S.r.l.**

VIA LEONARDO DA VINCI 5/9, GRUMELLO DEL MONTE (BG)

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This Sustainability Report has been produced
in collaboration with **ProGest S.r.l.**
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