







Materiality Analysis

IMPRIMA

Imprima Group relevant ESG topics have been identified through the implementation of the materiality analysis process, which enables the Group to determine the material topics, i.e. those economic, social and environmental aspects on which a Group has a significant effect (positive or negative) and which could substantially influence stakeholders' assessments and decisions.

This analysis has been carried out in line with the "Global Reporting Initiative Sustainability Reporting Standards", defined by the Global Reporting Initiative (GRI), an international standard for sustainability reporting which constitutes a universally accepted reporting model. Moreover, the analysis has been integrated with a benchmarking activity on sustainability issues reported by the main sector peers. The following materiality matrix is the outcome of the process:







Below are reported the ESG Key Performance Indicators related to the ESG issues identified within the materiality matrix:

#### ESG TOPIC

Energy, emission and water consumption

Effluent and waste management

#### TOPIC GRI

- GRI 302: Energy
- GRI 303: Water and Effluents
- > GRI 305: Emissions
- > GRI 303: Water and Effluents
- > GRI 306: Waste

### ESG KPI

GRI 302: Energy consumption within the organization

GRI 303-3: Water withdrawal

GRI 305-1: Direct (scope 1) GHG emissions

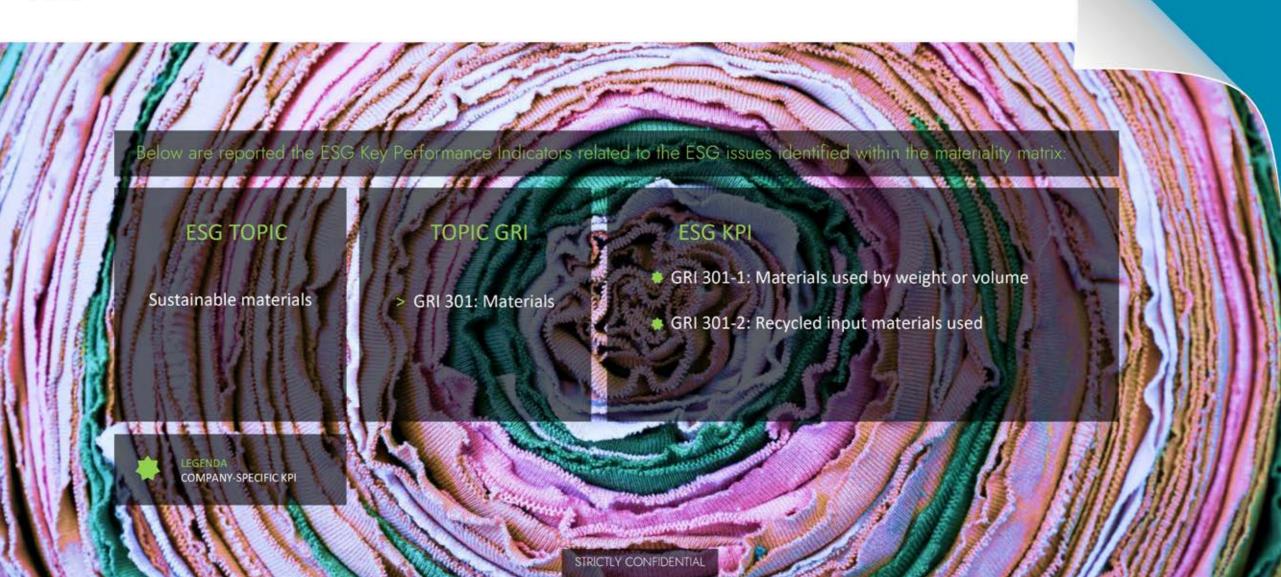
GRI 305-2: Energy indirect (scope 2) GHG emissions

- GRI 303-4: Water discharge
  - GRI 306-3: Waste generated



ESG KEY PERFORMANCE INDICATORS IDENTIFICATION: ENVIRONMENTAL (2/2)





### ESG KEY PERFORMANCE INDICATORS IDENTIFICATION: SOCIAL (1/2)



Below are reported the ESG Key Performance Indicators related to the ESG issues identified within the materiality matrix:

#### **ESG TOPIC**

Health and safety at work

Diversity, inclusion and equal opportunities

Quality and safety of products

#### **TOPIC GRI**

> GRI 403: Occupational Health and Safety

> GRI 401: Employment

> GRI 405: Diversity and Equal Opportunity

> GRI 406: Non-discrimination

> GRI 416: Customer Health and Safety

#### **ESG KPI**

GRI 403-9: Work-related injuries

GRI 403-10: Work-related ill health

GRI 102-8: Information on employees and other workers

GRI 401-1: New employee hires and employee turnover

GRI 405-1: Diversity of employees

GRI 406-1: Incidents of discrimination and corrective actions taken

 GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services







Below are reported the ESG Key Performance Indicators related to the ESG issues identified within the materiality matrix:

#### **ESG TOPIC**

Responsible sourcing

#### **TOPIC GRI**

- > GRI 308: Supplier Environmental Assessment
- > GRI 412: Human Rights Assessment
- > GRI 414: Supplier Social Assessment

#### **ESG KPI**

- GRI 308-1: New suppliers that were screened using environmental criteria
- GRI 412-1: Operations that have been subject to human rights reviews or impact assessment
- GRI 414-1: New suppliers that were screened using social criteria

### ESG KEY PERFORMANCE INDICATORS IDENTIFICATION: GOVERNANCE



Below are reported the ESG Key Performance Indicators related to the ESG issues identified within the materiality matrix:

#### **ESG TOPIC**

Business ethics and anti-corruption

#### **TOPIC GRI**

- > GRI 205: Anti-corruption
- > GRI 307: Environmental Compliance
- > GRI 405: Diversity and Equal Opportunity
- > GRI 419: Socioeconomic Compliance

#### **ESG KPI**

 GRI 205-2: Communications and training about anti-corruption policies and procedures

GRI 205-3: Confirmed incidents of corruption and action taken

GRI 307-1: Non-compliance with environmental laws and regulations

GRI 405-1: Diversity of governance bodies (parent company)

GRI 419-1: Non-compliance with laws and regulations in the social and economic area



LEGENDA COMPANY-SPECIFIC KPI

### ESG KEY PERFORMANCE INDICATORS (1/3)



GRI	KPI	UoM	2023	2022	2021	2020	2019	Δ%(23-22)
GRI 301-1	Materials used by weight	t	3,974	5,271	5,882	5,239		-24.6%
GKI 201-1	of which, renewable materials	%	13.7%	14.2%	13%	7%	150	2
GRI 301-2	Recycled input materials used	t	964	1,397	1,772	427		-31.0%
GRI 302-1	Energy consumption within the organization	GJ	207,241	220,073	253,172	243,387	280,413	-5.8%
	<ul> <li>of which, renewable energy</li> </ul>	%	2.2%	0%	0%	0%	0%	
		GJ/thousands						
GRI 302-3	Energy intensity	meters of textiles	16.71	13.72	14.09	14.64	543	+21.8%
		produced						
GRI 303-3	Water withdrawal	Megaliters	307	323	397	391	459	-5.0%
GRI 303-4	Water discharge	Megaliters	259	301	351	340	n/a	-14.0%
GRI 305-1	Direct GHG emissions (Scope 1)	tCO <sub>2</sub> eq	10,166	10,686	12,347	11,775	13,707	-4.9%
GRI 305-2	Energy indirect GHG emissions (Scope 2 Location- Based)	tCO <sub>2</sub>	2,448	2,723	3,169	3,663	4,190	-10.1%
GKI 3U5-4	GHG emissions intensity (Scope 1 + Scope 2 Location-	tCO2eq/thousands						
		meters of textiles	1,02	0,84	0,86	0,93		+21.7%
	Based)	produced						
GRI 306-3	Waste generated	t	540	1,449	2,051	1,885	1,029	-62.7%
	of which, non-hazardous	%	99.7%	100%	100%	100%	90%	-

ESG KEY PERFORMANCE INDICATORS (2/3)



GRI	КРІ	UoM	2023	2022	2021	2020	2019	Δ%(23-2
GRI 2-7	Information on employees as of 31.12  of which with permanent contract	n. %	404 97%	440 95%	446 94%	484 99%	571 99%	-8.2%
GRI 2-8	Number of workers who are not employees (interns)	n.	5	1	3	2	-	400%
GRI 308-1	New suppliers screened using environmental criteria	%	0%	0%	0%	-	1.0	1969
GRI 401-1	Rate of new employee hires Rate of employee turnover	% %	13% 22%	20% 21%	20% 28%	15% 30%	n/a n/a	-36.99 +0.8%
GRI 403-9	Rate of employees work-related injuries	n.	1.8	1.6	0.9	1.8	4.2	+13.59
GRI 403-10	Work-related ill health	n.	0	0	0	0	0	(*)
GRI 405-1	Diversity of employees as of 31.12  women  <30 years old  30-50 years old	% % %	31% 10% 55%	34% 13% 54%	35% 15% 54%	35% 11% 61%	34% n/a n/a	-8.0% -21.7% +1.6%
GRI 406-1	Incidents of discrimination	n,	0	0	0	0	0	1943
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	n.	0	0	0	0	0	-

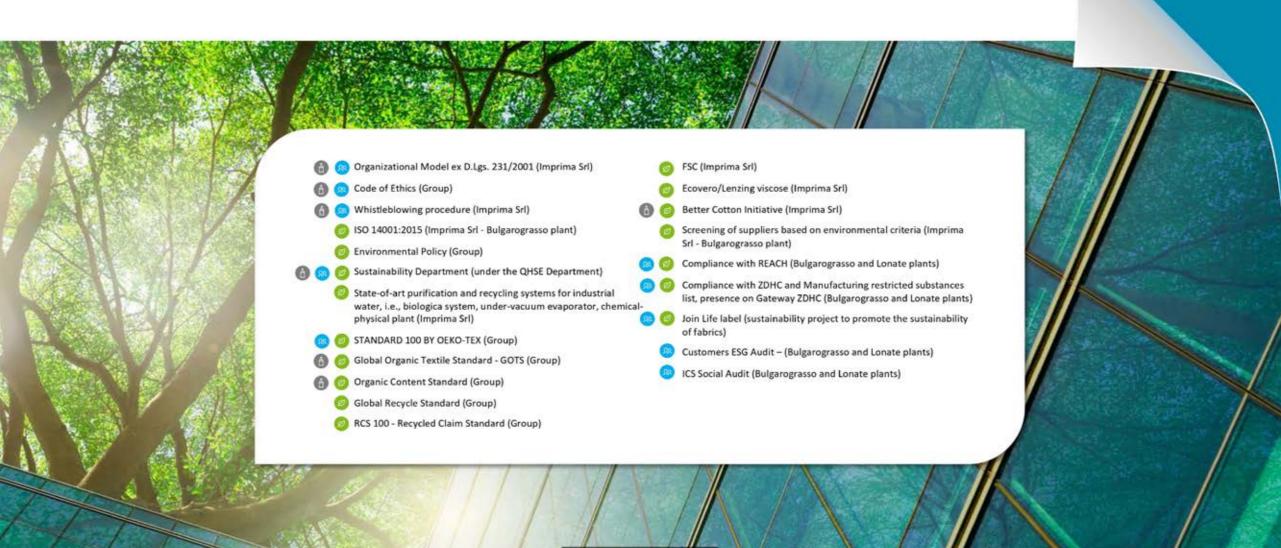
### ESG KEY PERFORMANCE INDICATORS (3/3)



GRI	KPI	UoM	2023	2022	2021	2020	2019	Δ%(23-22
GRI 2-27	Instances of non-compliance with laws and regulations	n.	0	0	0	0	0	: *:
GRI 205-2	Governance body members and employees that the organization's anticorruption policies and procedures have been communicated to	%	100%	100%	100%	0%		0%
GRI 205-3	Confirmed incidents of corruption	n.	0	0	0	0	0	
GRI 405-1	Diversity of governance bodies as of 31.12 on the Board of the parent company  women  30-50 years old	% %	33% 0%	50% 25%	40% 40%	40% 40%	n/a n/a	-33.3% -100%

#### MAIN POLICIES AND INITIATIVES IN PLACE





STRICTLY CONFIDENTIAL

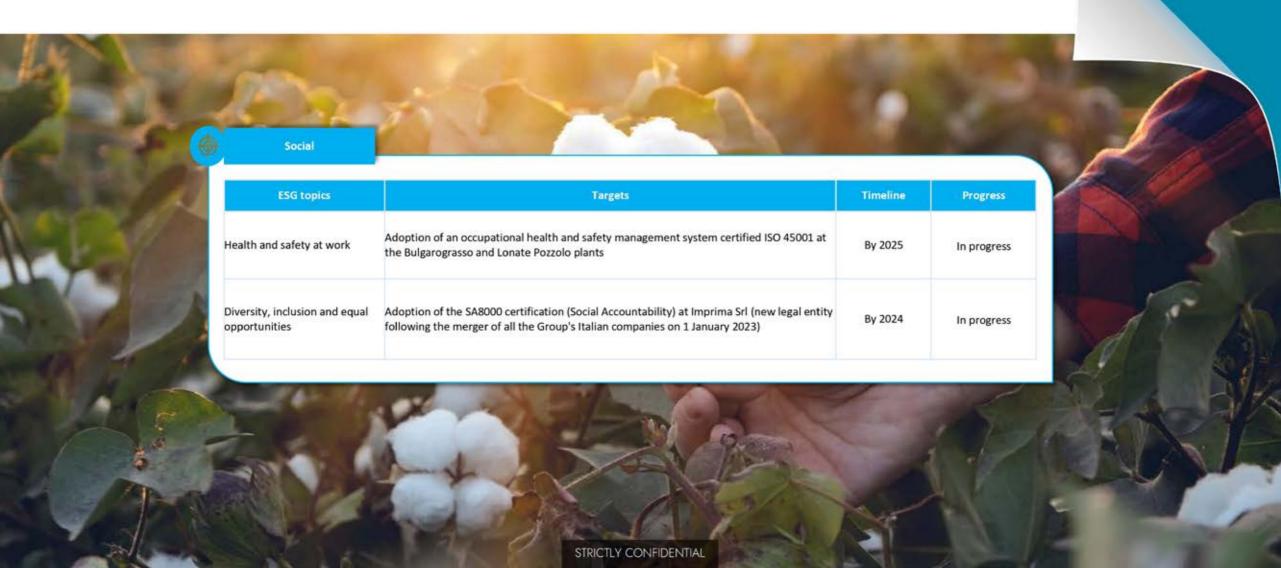
### **ACTION PLAN: ENVIRONMENTAL**



ESG topics	Targets	Timeline	Progress
esa topics	Development of an Environmental Policy at a Group level	By 2022	0
	Adoption of an environmental management systems certified ISO 14001 at the	By 2021 (Bulgarograsso plant)	0
Energy, emissions and water	Bulgarograsso and Lonate Pozzolo plants	By 2024 (Lonate Pozzolo plant)	In progress
consumption	Adoption of an energy management systems certified ISO 50001 at the Bulgarograsso and Lonate Pozzolo plants	By 2025	In progress
Effluent and waste management	Implementation of a photovoltaic system at the Bulgarograsso plant (to cover 20% to 30% of the total energy consumption of the plant)	By 2022	In progress
(5)	Revamping of the plant in Lonate Pozzolo by installing industrial boilers and a photovoltaic system	By 2024	In progress
	Implementation of a cogeneration system at the Lonate Pozzolo plant	By 2024	In progress
	Supply of electricity only from renewable and certified sources, for all Italian sites of the parent company Imprima S.r.I. (market-based Scope 2 GHG emissions = 0)	By 2024	In progress
	Definition of emission compensation projects regarding Scope 1 GHG emissions. Target: zero net GHG Scope 1 emission for all the companies of the Group	By 2024	In progress
	Adoption of the standards required by Better Cotton Initiative (BCI) for sustainable cotton farms and FSC to all the Italian subsidiaries	By 2021	0
	Selection and use of eco-responsible viscose (i.e. Ecovero) in all the Italian subsidiaries	By 2021	0
Sustainable materials	Use of 100% certified (e.g., ZDHC, GOTS, Bluesign) or client-approved chemicals at the Bulgarograsso plant	By 2022	0
	Use of 100% certified (e.g., ZDHC, GOTS, Bluesign) or client-approved chemicals at the Lonate Pozzolo plant	By 2025	In progress
	Purchasing of only sustainable or recycled fabrics	By 2024	In progress

**ACTION PLAN: SOCIAL** 





**ACTION PLAN: GOVERNANCE** 







### IMPRIMA HEADQUARTER

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