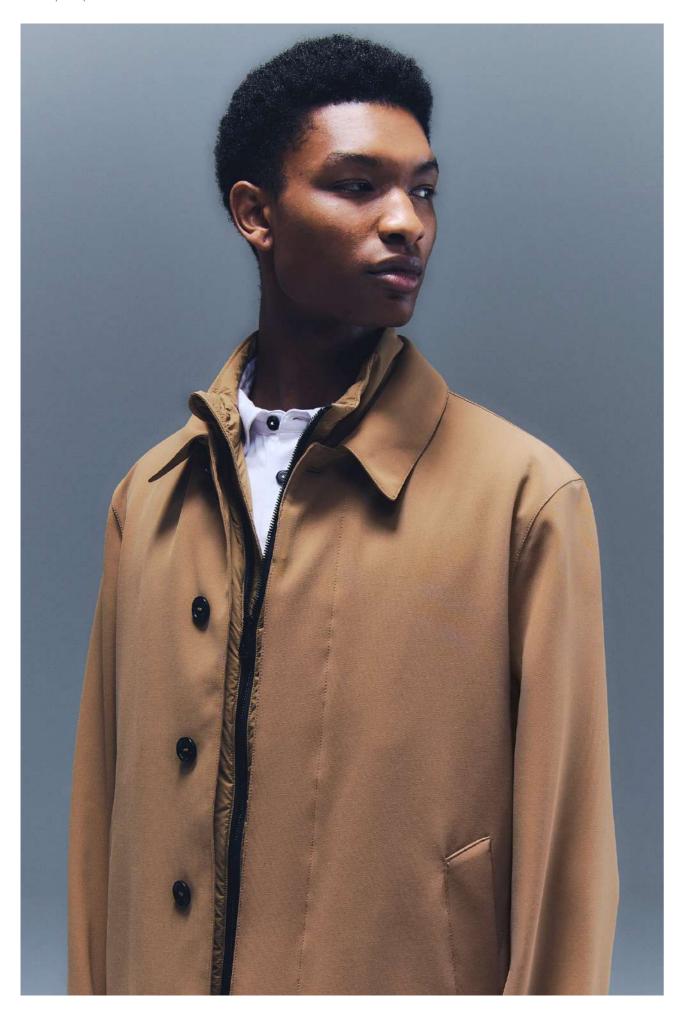




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LETTER TO STAKEHOLDERS

Dear Stakeholders,

We are both pleased and proud to present the Peuterey Group's first Sustainability Report, a milestone in structuring our commitment to a sustainable future (#betterfuture), with transparency every step of the way.

Our commitment goes back a long way. Already in the 1990s, with Geospirit, we were working towards authentic sustainability, long before it became fashionable.

We have never seen sustainability as a slogan, but rather, as a heartfelt responsibility that is embedded in our daily choices.

Today, that commitment is even more focused: measuring our impacts, adapting our growth model and consciously building value.

As players in a complex fashion system, we know we have a key role, and we are ready to do our part with concrete actions and a collaborative vision, always looking to tomorrow.

Our goal is to maintain a balance between creativity, innovation and sustainability, to promote positive and lasting growth for the benefit of the environment and the communities around us.

This Report is our first step on a journey that we are sharing with you - employees, suppliers, partners and stakeholders - towards a more responsible tomorrow.

G&P NET S.p.A.

Francesca Lusini

President, Peuterey Group

THE GROUP

ABOUT US

G&P NET (also referred to as the Peuterey Group) is an Italian fashion company specialising in the design, development and distribution of premium clothing, with particular expertise in the outerwear segment.

The group's products are divided across four distinctive brands: Peuterey, Dekker, Postcard and Geospirit.

The Group consists of the following companies:

G&P Net S.p.A.

Parent Company.

G&P Net is responsible for management and coordination activities.

It owns both the Peuterey© and Postcard© brands.

It performs management and co-ordination functions, oversees styling and prototype development, as well as managing communication for the whole Group.

G&P Net also manages the Flagship store in Milan.

Peuterey s.r.l.

Peuterey is the licensee of the Peuterey® and Postcard® brands.

It is responsible for managing the production and distribution of both of these brands.

Geo Spirit s.r.l.

Geo Spirit is the owner of the Geospirit© brand.

It is also a licensee of the Dekker© trademark and is responsible for managing the production and distribution of the Geospirit© and Dekker© brands.

Argo Retail s.r.l.

This company, a de facto subsidiary of the Group, manages mono-brand stores and outlets in Italy as well as consolidating the branches that manage international territory.

Argo Retail - Netherlands Branch

A permanent establishment of Argo Retail srl for the Netherlands, where it operates a store.



G&P Net CH Sagl

A company, 50% owned by Peuterey srl and 50% by Argo Retail srl, which operates a monobrand outlet store in Mendrisio.

The registered offices of G&P NET S.P.A. are located in Milan at Via Tortona 31, 20144. However, the operational centre and "pulse" of the business can be found in Altopascio, in the province of Lucca, at the headquarters in Via Provinciale del Biagioni no.55, (post code 55011).

The style office, pattern making, tailoring, material research, product office, quality control, administrative and sales offices, as well as the warehouse area are located at the headquarters.

The Group will from this point, be referred to as the **Peuterey Group**, the name under which it is widely recognised by the general public, thanks to its main brand name. Please find the scope of consolidation as at 31/03/2024 here below:

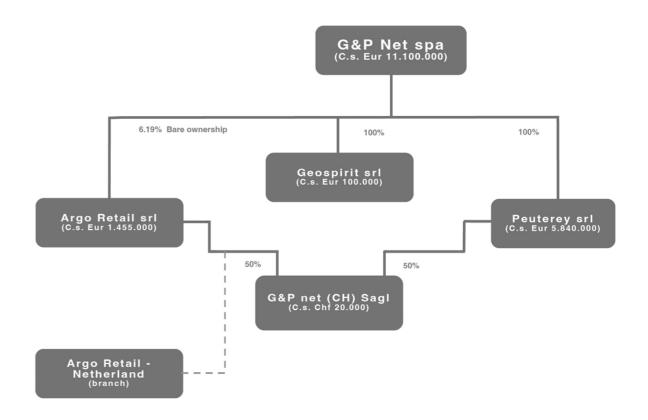


Fig. 1 - Group Legal Chart as at 31.03.2024

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GROUP BRANDS

The Peuterey Group can boast a portfolio of unique brands, each with its own strong identity and distinctive vision, united by excellence in the premium outerwear segment.

Geo Spirit, founded in Tuscany in 1990, represents the "spirit of the earth": an authentic brand rooted in nature, and specialising in sports and technical garments for living life to the full outdoors. It was the first step in the journey of G&P NET.

In the decade that followed, the growth and success of the **Geospirit** brand laid the foundations for the creation of **Peuterey**, established in 2002. Now it is the Group's main brand (96% of total sales in FY2023), and has become synonymous with elegance and versatility. Specialising in the outerwear segment, Peuterey has evolved into a refined, functional and contemporary total look, ideal for every moment of the day, 24/7. Proudly Italian, the Peuterey brand immediately revealed a global vocation, gaining visibility in the most prestigious storefronts on international markets.

With the acquisition of **Post Card** in 2011, the Group introduced an iconic brand with a distinctive history and a strong connection to the world of luxury ski and apres-ski clothing. Post Card combines evocative, sophisticated design with technical performance, establishing itself as a symbol of aristo-chic elegance for a global clientèle that seeks excellence in the world's most prestigious ski resorts.

The Group further expanded its portfolio in 2019, with the licensing of the **Dekker** brand. Dekker brings free, adventurous style inspiration, based on a military heritage reinterpreted for the contemporary urban explorer. The submarine, the iconic symbol of the brand, embodies imagination and the ability to "go further", crossing seas, lands and skies in a continuous creative flow between past, present and future.

These brands all reflect an ongoing commitment to quality, innovation and sustainability, values that are central to the Peuterey Group's philosophy.



Our concept of "Reality Telling" celebrates people in their lives, in their time and space, responding to the need to wear clothes with a soul and a purpose, designed to please and to reflect the present of those who live them.



HISTORY

The history of the Peuterey Group began in Tuscany in 1990 with the foundation of Geospirit, followed by the birth of the Peuterey brand in 2002. In 2011, the company expanded its portfolio with the acquisition of Post Card and, in 2019, it added Dekker with a global licence.

From the very beginning, the Group has distinguished itself for its pioneering approach to the outerwear industry, constructing an offer that combines tradition with innovation. In the 1990s, the name Geospirit, "spirit of the Earth", already expressed a strong commitment to environmental sustainability, long before it became a central theme in the fashion world.

Over time, the company has developed unique know-how, focusing on research and innovation to offer quality, contemporary garments, made to last. The Group has consolidated its position as an industry leader, maintaining a focus on the wholesale business and on building a global distribution network.

The Peuterey name recalls a unique ridge on Mont Blanc, symbolising the fusion of earth and sky. The three red dots in the logo reflect this metaphor, combining functionality, aesthetics and creativity.

Led by an experienced management with a global vision, the company can boast a young, highly qualified team, where dialogue and constant exchanges of ideas are core values, supported by an efficient and dedicated Customer Service team. Area Managers, and an extensive network of agents in constant contact with the market.

Peuterey combines sophisticated design and functionality, pursuing a vision of sustainable development through concrete actions: use of sustainable raw materials; reduction of waste and consumption; constant commitment to protecting the environment, and to safeguarding the health of workers and consumers.

The main milestones in the Group's history are outlined below:

- 1990 | Geospirit is born
- **2002** | Peuterey is born
- **2010** | Creation of the official social media channels
- 2011 | Francesca Lusini becomes the company's new President -
 - Opening of Peuterey's first flagship store in Milan -
 - Acquisition of the Post Card brand
- **2012** | Start of Peuterey's expansion outside Italy
 - Collaboration with Karim Rashid and Terence Koh for the 10th anniversary of Peuterey -
 - Launch of Peuterey e-commerce
- 2013 | Collaboration with CoTe and Andrea Incontri -
 - First Peuterey presentation during Milan Fashion Week
- 2014 | First participation in Vogue Fashion Night Out
- **2016** | Expansion of collections with the creation of Peuterey Studio -
 - Federico Curradi becomes Creative Director of Peuterey -
 - Sponsorship of the film "Inferno" with the involvement of international bloggers and press
- 2017 | Launch of Icon Project in collaboration with LuisaViaRoma -
 - Presentation of the Peuterey X Vespa capsule at Design Week
- 2018 | Launch of the Reflector Jacket in collaboration with Fabio Rovazzi -
 - Farfetch X Peuterey project
- 2019 | Expansion of collections with Peuterey Soft Attitude + Peuterey Plurals -
 - Acquisition of the Dekker licence
- **2020** | Collection expansion with Peuterey Recycle
- **2021** Launch of the Peuterey meets Paolo Stella "One Night Stand" capsule
- 2023 | First advertising campaign made with Al

MISSION AND VALUES

The Peuterey Group occupies a prominent position in the premium casual wear segment, standing out for its highly competitive balance of quality, design and price.

Its mission is to develop inclusive, sustainable and innovative fashion able to combine style and functionality with a versatility that can accompany every moment of the day (24/7).

The group's essence lies in its established technical know-how and distinctive Italian taste, which translate into garments that combine elegance and practicality.

Each product is developed to meet the real needs of consumers through sustainable production processes aimed at minimising environmental impact and promoting social responsibility.

LEGALITY, HONESTY AND INTEGRITY | The Peuterey Group is committed to conducting its business in accordance with the highest ethical standards, in compliance with all applicable rules and regulations, so as to prevent any unethical or illegal conduct.

Under no circumstances may the pursuit of the Group's interest justify conduct contrary to the principles of legality, honesty and integrity. The Peuterey Group is committed to operating honestly, loyally and transparently, respecting the commitments it has undertaken and avoiding behaviour that could take undue advantage of the positions of disadvantage of people outside the organisation and acting in good faith.

Top management must be an example and role model for all employees, displaying impeccable conduct in the performance of their duties, constantly promoting a strong sense of integrity, spirit of cooperation, trust, mutual respect, cohesion and teamwork in order to protect and systematically improve the corporate climate and the image of the Group.

The Peuterey Group proposes innovative, versatile garments that blend style and functionality in a contemporary, concrete vision that is closely connected to the present and the balance of the world we live in.

This is why focus on sustainability and the environment are cornerstone of the Group's path of growth and awareness.

Never before has the fashion industry been called upon to embark on a sustainable path, adopting responsible commitments and behaviour to safeguard and improve everyone's future.

For the Peuterey Group, this means proudly pursuing a road that is already mapped out: that of fashion that is at once innovative, inclusive and sustainable.

The group is committed to continuing to create value: for its products, for the environment and for society. This path passes through the elimination of waste, recycling materials and selecting a careful network of partners who share the same values and a strong sense of responsibility.

The Group operates in a creative, dynamic environment, where lightness, fun, passion, initiative,

play and experimentation are essential elements for growth. Responsibility towards the people who work with us is a principle that guides all our choices

On a social level, the Peuterey Group constantly invests in human resources, focusing on training and talent development.

The Peuterey Group has proudly obtained \$A8000 certification, which demonstrates its commitment to social responsibility by ensuring safe, fair working practices throughout the supply chain.

In addition to this, during the 2023 financial year, the company obtained UNI-PdR 125:2022 certification on gender equality, reaffirming its commitment to creating a fair working environment where opportunities are based solely on merit.

The Peuterey Group promotes fair treatment and values diversity, ensuring that talent and skills are always recognised and rewarded, without discrimination based on gender, origin or any other personal characteristics.



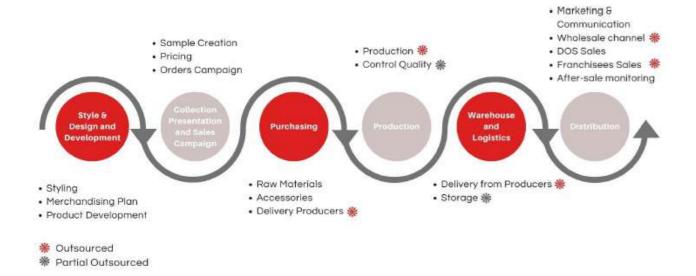
#BETTERTOGETHER



PRODUCTION MODEL

The Group is characterised by a complex network of processes that converge towards the creation of quality, high-performance garments. Through a series of key steps, this dynamic environment transforms raw material into finished products ready to satisfy customer requirements.

The company uses external suppliers through both commercialised and industrialised processes. In the first case, it purchases finished products from external suppliers. In the second case, through a focusing process, the company supplies raw materials to external workshops that return the finished product.



DESIGN AND DEVELOPMENT | This stage is crucial as it defines the identity and style of the products the Group intends to create. Here, creative talent combines with technical knowledge to generate fascinating, innovative ideas.

SALES ACTIVITY | This is a crucial moment, when customer relations are established, market trends are assessed, and marketing strategies to promote the Group's products are defined.

SAMPLING | After the creative development of the garments, the technical departments industrialise the product. This process leads to the creation of garments with technical and construction characteristics that can be reproduced on a production line. Once this process is complete, we move on to the production of sample repeats. which the sales force then use to commence the sales campaign.

MANAGEMENT OF OUTSOURCED PROCESSES | This activity involves external suppliers carrying out certain stages of production that require specialised skills or additional resources. It is a critical aspect of the supply chain that requires careful management and effective communication.

PRODUCTION QUALITY CONTROL | Here, strict standards are applied to ensure that the garments produced meet the predefined requirements in terms of product quality. This stage requires constant monitoring and painstaking attention to detail to ensure that the finished products maintain the Group's standards.

PRODUCT PACKAGING AND LOGISTICS | These activities are essential to prepare garments for distribution and marketing. Careful packaging and efficient logistics management enable the Group to deliver its products to customers in a timely, reliable manner.

As well as these main stages, there are also supporting processes:

Administration and accounting | This process deals with the administrative and financial management of the company, including accounting, management of financial resources, and supervision of day-to-day operations.

Human resources management This process manages the recruitment, training and development of human resources. It also ensures compliance with labour regulations and promotes a safe and cooperative working environment.

IT management | This process deals with the management of the IT systems and technologies used by the company. It ensures that IT systems are reliable, secure and able to support business operations efficiently.

The effective co-ordination and integration of these processes enable the company to operate efficiently, produce high quality garments, and meet the needs of customers in a competitive marketplace.

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DISTRIBUTION MODEL

The Group creates, produces and distributes premium sector clothing products through B2B and B2C channels.

At the distribution level, the Group mainly uses three channels: **Wholesale**, a series of selected independent multi-brand shops, served through a widespread structure of Italian and foreign agencies and international distributors; **DOS** (directly operated shops) and also through the **E-commerce** channel, which is indispensable to complement the off-line.

As of 31 March 2024, the distribution network consists of one flagship store (Milan) and seven outlets (Serravalle, Barberino, Castelromano, Fidenza, Noventa, Mendrisio and Roermond).

REVENUES BY CHANNEL			
2022 2023			
WHOLESALE	76.1%	75.0%	
RETAIL	20.7%	22.3%	
E-COMMERCE	3.3%	2.7%	

TURNOVER AND MARKET

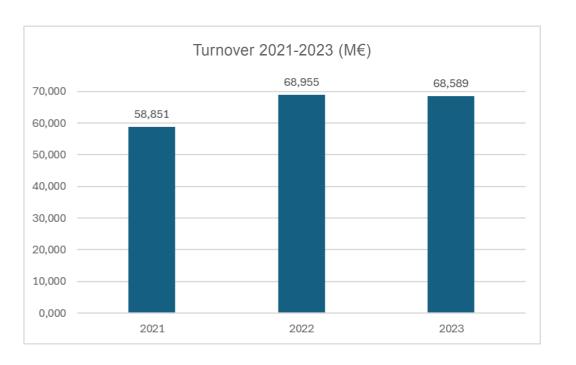
Over the past three years, the Group's turnover has shown significant growth, followed by stabilisation.

In 2021, the Group recorded a turnover of approximately EUR 58 million. This result represents significant growth compared to previous years, reflecting an expansion of operations and increased demand for the products and services offered.

The year 2022 marked an improvement in financial performance, with turnover exceeding EUR 68 million. This 17% increase compared to the previous year demonstrates the effectiveness of the business strategies adopted and the ability to adapt to market needs.

In 2023, turnover remained stable at just over EUR 68 million. This result reflects a consolidation of the positions achieved and a focus on the sustainability of operations. The financial stability achieved has allowed the company to plan further investments for the future and to strengthen its market presence.

In the post-pandemic period 2021-2023, the Group demonstrated a remarkable capacity for growth and sound resource management. The increase in turnover in 2022 and subsequent stabilisation in 2023 are indicators of a winning strategy and a well-established market position.





Over time, the Group has transcended national borders, establishing business relationships with over 1,000 customers in 15 countries in every corner of the globe.

63% of revenues in 2023 were concentrated in Italy, with 30% in Europe and 7% in the rest of the world.

COUNTRIES SERVED

15



		TOTAL CUSTOMERS	
4 000	ITALY	629	58%
1.090	EXPORT	461	42%

REVENUES BY GEOGRAPHICAL AREA		
ITALY	63%	
EUROPE	30%	
REST OF THE WORLD	7%	

PEUTEREY GROUP SUSTAINABILITY

Through its three pillars **Purpose-Product-People**, the Peuterey Group identifies the path it has chosen to take, with the aim of building a sustainable future for the environment and all the creatures that inhabit it. Our vision goes beyond the present: we aim to create a more conscious, responsible system, in which innovation and beauty can coexist with deep respect for the natural balance that hosts us, protecting present and future generations.

PURPOSE | Since its inception, sustainability has been a concrete and conscious choice for Peuterey Group, much more than just a claim. Ours is an all-round sustainability, a path of continuous improvement that is first and foremost a challenge to ourselves.

Our commitment is translated into concrete actions, day by day, inspired by a transparent responsibility towards all those we meet along the way: employees, partners, stakeholders, and customers. We believe that collaboration is the key to building a better future.

The environmental impact of production has been reduced by integrating research, eliminating waste, recycling materials, and working with partners who share the same standards of social and environmental responsibility.

In addition to protecting the planet, our commitment extends to developing human potential, and creating opportunities based solely on merit, to ensure that everyone can make the most of their talents.

We are convinced that partnerships based on common values are key to achieving ambitious, lasting goals. Collective responsibility and creativity are our driving forces to create a fashion that will last, with substance, authenticity and functionality.

PRODUCT | The pulse of the Peuterey Group is in its headquarters in Tuscany, a place where nature, art and creativity intertwine. Here the company was born and grew, inspired by the balance between identity and innovation. From the very beginning, almost thirty years ago, the Geospirit company chose a name that would reflect its philosophy "the spirit of the earth", and took concrete action to protect the planet and its species.

Today, the Peuterey Group, as a Bluesign® SYSTEM PARTNER, is committed to meeting strict sustainability criteria, with a focus on resource efficiency, environmental impact, occupational health and safety, and consumer protection. The application of Bluesign® Input Stream Management eliminates the use and release of harmful chemicals along the entire production chain, ensuring the highest standards in the textile industry without compromising functionality and quality.

In line with the principles of the circular economy, Peuterey promotes a #betterfuture: the products, guaranteed for 24 months, are designed to last and accompanied by an ongoing maintenance, care and repair service. Production is based on orders, avoiding surplus and reducing waste, for a responsible use of resources.

PEOPLE | For the Peuterey Group, building a better future means investing in people's well-being and growth. The company's approach to sustainability embraces a balanced lifestyle and work rhythms that reflect shared values and a common, responsible commitment to the future.

The Peuterey Group values the differences between people, seeing them as a source of comparison, stimulation and growth. The company invests in the training of young talents, collaborating with important academic institutions such as the Modartech Institute, the Istituto Marangoni, the Master in International Business at the Università Cattolica, the IULM University, the Accademia del Lusso and the IED European Institute of Design, firmly believing in merit and commitment.

Confirming its commitment to gender equality and equal opportunities, the Peuterey Group has obtained UNI-PdR 125:2022 Certification - Gender Equality, which testifies to a corporate culture capable of promoting talent and excellence as "genderless" factors in a fair and inclusive work environment. With its SA8000, Social Accountability certification, the company adheres to the highest social standards, expecting the same from its partners, and communicates these commitments transparently through an annual Social Sustainability Report.

People in the Peuterey Group are therefore at the centre of the growth project, acting as individuals and as a community, and constantly striving to improve.



CORPORATE GOVERNANCE

All subsidiaries of G&P Net S.p.A. are subject to its management and coordination. This activity takes the form of defining the Group's general strategic guidelines, the internal control system, risk management, and the preparation of general policies for the management of the most important operational drivers (human, financial, production, styling, marketing and communication resources), without prejudice to the management and operational autonomy of which the Subsidiaries remain full custodians.

G&P NET S.p.A. is managed by a Board of Directors consisting of the Chairman, a Chief Executive Officer with full powers, and an independent director.

The company has a Board of Statutory Auditors and an auditing company (Ernst&Young).

The other Group companies are managed by a Sole Director with full powers. In addition, both Peuterey S.r.l. and Argo Retail S.r.l. have appointed an Auditor (Ernst&Young for the former and Dr. Giuseppe Cannarozzi for the latter).

All Directors have an indefinite term of office, with the exception of the Managing Director of G&P NET S.p.A. whose term of office expires with the approval of the financial statements as at 31/03/2026.

The Chairman of the Board of Directors, who also holds the role of effective owner, is also the only woman among the governing bodies and does not hold management positions within the Group companies.

The Managing Director of G&P NET S.p.A is also the Sole Director of Peuterey S.r.l. and Manager of Argo Retail S.r.l.

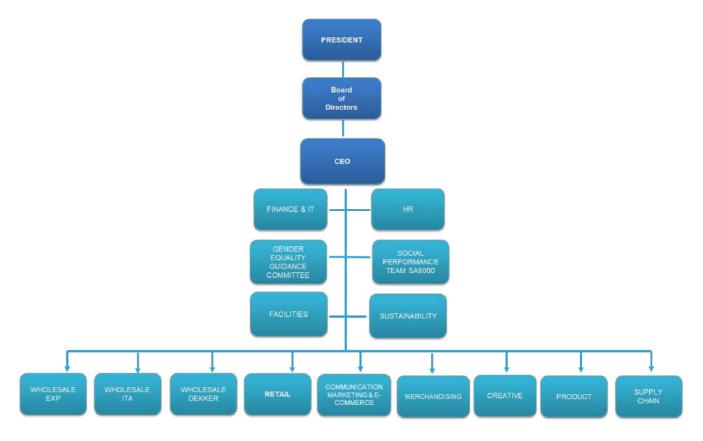
The Sole Director of Argo Retail S.r.l. holds the position of Chief Product & Sustainability Officer at Peuterey S.r.l.

The selection and appointment of members of the management bodies are decided by the owners according to criteria of competence and professionalism. Shareholders are involved in the decision-making process.

Responsibility for the health and safety of workers is delegated by the Employer to the Managing Director, who performs them with the support of a person outside the organisation (HSO).

Management defines the company's reference values, sets strategic objectives, and translates these into operational activities and styles.

The organisational structure is illustrated below.



RESPONSIBLE RELATIONSHIP MANAGEMENT

Communication with stakeholders has always been a fundamental principle for the Group, which devotes great attention to sharing its projects. Dedicated meetings and in-house events, together with a company newsletter, promote transparency and continuous information to employees and partners.

With this in mind, as part of the SA8000 certification process, a **Social Performance Team** was created, a body composed in a balanced way to represent all categories of workers in the organisation, responsible for assessing risks, and defining corporate social responsibility strategies.

Management has also set up a specific channel for collecting suggestions and proposals from employees. The SA8000 workers' representatives are in charge of collecting anonymous reports and sharing them with the management, ensuring widespread listening and transparent discussion.

Over time, this system of social responsibility has made it possible to develop an effective system for collecting internal feedback and reports that are very useful for improving the corporate climate and welfare in the workplace.

The corporate climate analyses carried out in the years 2020 and 2022 identified strengths and areas for improvement related to employees' perceptions of a number of elements such as work environment and relationships, training/information, and occupational health and safety.

The results, discussed in management meetings, lead to the implementation of specific improvement actions and the monitoring of their effectiveness through subsequent analyses.

The next climate analysis is planned for October 2024.

Four reports were received by the Directorate during the reporting year, of which two related to specific behavioural aspects and two aimed at improving workplace welfare.

To communicate progress on projects and objectives to external stakeholders, the Group has invested in digital channels and CRM tools.

The Peuterey site was recognised for the third consecutive year among the "best e-commerce sites in Italy" in the ranking compiled by ITQF, the German Institute for Quality and Finance, following the collection of feedback from verified customers. The result is working jointly with partners specialising in e-commerce management, planning and optimising digital marketing campaigns, and developing CRM activities.

Customer care is organised on two levels to offer comprehensive support to the customer in the pre- and post-purchase phases. The first level of support is dedicated to online sales and covers order management, delivery, and return options. The second level provides product-specific assistance with information on warranty, care, and maintenance, accompanying customers in preserving the quality and functionality of Peuterey garments over time. Assistance is also available via WhatsApp, ensuring immediate, flexible contact.

The Group also uses a personalised communication system, based on the user's stated preferences, to ensure the relevant updates and offers, further enhancing the customer relationship and strengthening trust in the brand.

Finally, the brand intends to implement a survey and active post-purchase listening system to

collect regular feedback on customer satisfaction. This initiative will allow them to continuously measure customer experience and improve services and communications, adapting them to emerging preferences and needs, in order to strengthen their connection with the customer.

On the B2B side, **Peuterey Monthly**, a monthly digital magazine distributed to all resellers, is a key tool for informing sales partners about the Group's initiatives and projects. This regular update ensures that resellers can fully share the brand vision, maintaining consistency in communication and strengthening the relationship between the brand and the distribution network.

Lastly, we would like to recall the commitment to building and maintaining a network of "Peuterey Friends" who can interpret the brand's contemporary attitude through opportunities for social visibility on the Instagram and Tik Tok platforms: think of the engagement of influencers, content creators and ambassadors in various countries (Italy, Germany, Korea, France, Holland, Russia) up to the celebration of a social occasion at the Peuterey Christmas Dinner in December 2023, which brought around fifty well-known names, fond of the brand, to an exclusive location in Milan.

SUSTAINABILITY GOVERNANCE

The Group's sustainability governance has been entrusted to a Sustainability Committee consisting of:

- Tiziano Bonacchi CEO.
- Manfredi Tognato Chief Technical & Sustainability Officer.
- Francesco Massetani Fabrics R&QC Manager.
- Gian Luca Bianchi Finance Manager & Controller.
- Cristina Castelli Head of Communication, Marketing & E-Commerce.
- Francesca Peri HR Manager.
- Gloria Flore SA8000 Manager.

As of the reporting year, the following roles have also been identified:

- ESG Reporting Manager, assigned to Francesco Massetani.
- Sustainability Manager, assigned to Manfredi Tognato.

Management is heavily involved in identifying and managing the organisation's impacts on all areas of ESG. The management, as part of its strategies, reviews the effectiveness of the organisation's processes, identifies areas for improvement, and mobilises the most appropriate internal resources to achieve these goals. Furthermore, it is the management that decides on due diligence processes.

The ways in which the highest governance body monitors and evaluates the company's economic, environmental and social performance are the Monthly Meeting and the B2C Meeting.

SUSTAINABILITY POLICIES

Over the years, the company has promoted important initiatives that have defined its commitments to social, economic and environmental issues. The Social Responsibility Policy, Gender Equality Policy, Corporate Policy against Harassment in the Workplace, and the Procedure against Child Labour are the main documents summarising the Group's guidelines, strategy and objectives. Each of these can be accessed and downloaded from the corporate website.



MATERIALITY PATH

In the reporting process, the analysis of materiality is a central element, aiming to define the sustainability issues most relevant to the Group and its stakeholders.

To do this, the company has followed a structured methodological path that includes the identification and assessment of sustainability issues in their specific context and their evaluation according to strategic aspects, relevance, expected impact from the perspective of stakeholders and itself.

The material areas, as well as achievements and future goals, will be related to the SDGs, Sustainable Development Goals of Agenda 2030, so as to also align the Group's activities towards a common global sustainability path.

CONTEXT AND RELEVANT ISSUES

Starting with an analysis of the specific sector, the sustainability trends related to the area in which the Group operates, the type of company and a comparison with other similar realities, the relevant topics were defined, which were then used for the stakeholder discussion and materiality assessment.

STAKEHOLDER

The Peuterey Group considers it a priority to maintain a solid, lasting relationship with all its stakeholders, based on their involvement and constant dialogue.

This relationship represents a central point for the creation of shared value, also through the implementation of projects aimed at responding to the expectations and needs of the stakeholders themselves, projects that can be identified from this first reporting exercise.

The stakeholder identification process involved management and was based on relations established with territorial and sectorial realities as well as issues relevant to the company's business. With this in mind, all those who influence and/or are influenced by its activities, services and performance have been identified.

Below are the stakeholder categories that have been mapped and towards which engagement methods will be further pursued in the coming years, assessing specific methods and frequency so as to develop and consolidate the relationship over time.

STAKEHOLDER		
Ownership/shareholders and Board of Directors		
Employees		
Customers		
Suppliers		
Trade Associations		
Credit institutions / Insurance Companies		
Institutions / Public Administration		
Communication & Marketing Partners		
Agents		
Board of Statutory Auditors/Auditing Company		

MATERIALITY ANALYSIS

The materiality analysis was carried out initially through an internal focus group involving all the Group's roles of responsibility, and subsequently through a survey sent to all previously identified stakeholder categories, to which a total of 174 people responded.

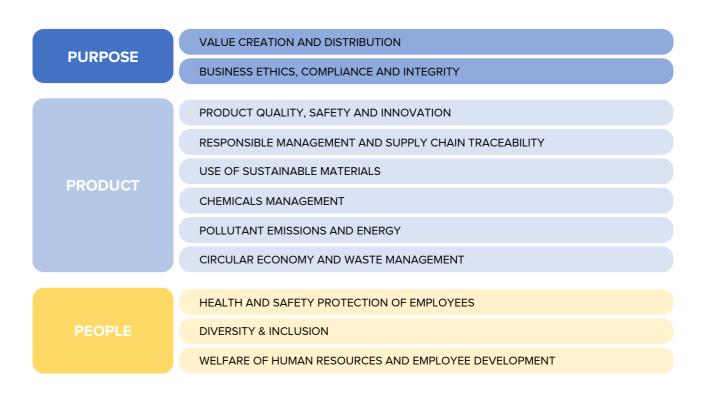
The intersection of these assessments resulted in the materiality matrix shown here, which identifies the relevant issues that emerged.



Finally, these results were examined in greater detail and evaluated by the Sustainability Committee, which performed an assessment of the impact of the relevant issues on the company's business, in an "outside-in" logic. Therefore, as a result of this further evaluation, it was decided to add four more items to the list of material topics, which were previously excluded but which are of particular importance for the Group and/or the sector: "Use of Sustainable Materials", "Supply Chain Traceability", "Enhancement and Development of Professional Growth" and "Energy Efficiency and Renewable Energy", finally arriving at the list of material topics below, also through a logic of merging related themes.

The issues resulting from this analysis were approved by the Sustainability Committee and the Group CEO.

The materiality analysis process will be regularly updated in the coming years, to validate its content and reflect any changes that may occur over time. Each material theme has been redistributed to the core pillars of the Group's sustainability strategy: **PURPOSE**, **PRODUCT**, **PEOPLE**.



In order to meet the demands of sustainable development and given the importance of the 17 Sustainable Development Goals defined in the United Nations 2030 Agenda, it was decided to link each material theme to the relevant Sustainable Development Goals, so as to highlight the contribution that will be made and to serve as a starting point for continuous improvement.



Scope	Material topic	Description	Reference SDGs
PURPOSE GOVERNANCE	Value Creation and Distribution	"Value creation and distribution" refers to the company's ability to generate value and the way in which it is distributed, fairly, among the various stakeholders (salaries to employees payments to suppliers, dividends to shareholders, etc.).	
PURPOSE GOVERNANCE	Ethics, Compliance and Business Integrity	"Ethics, compliance and business integrity" refers to the company's compliance with ethical standards of conduct, regulatory requirements, and the market in which it operates.	16 PEACE, RISTINCE AND STRONG NOSTITUTIONS FOR THE GOALS
PRODUCT	Product quality, safety and innovation	"Product Quality, Safety and Innovation" means the system of controls implemented by the company to guarantee quality and safety standards for its products and processes.	3 GOOD HEALTH AND WELL-BEING
PRODUCT	Responsible management and traceability of the supply chain	"Responsible management and traceability of the supply chain" means the selection and evaluation of suppliers on the basis of factors relating to compliance with social and environmental protection conditions, as well as the ability to trace information from them within the supply chain.	AND PRODUCTION
PRODUCT	Use of sustainable materials	"Use of sustainable materials" refers to care in choosing sustainable raw materials, whether certified, produced according to sustainable practices, recycled or regenerated, reducing the use of non-renewable materials as far as possible.	
PRODUCT	Chemicals management	"Chemicals management" refers to the company's commitment to the proper handling of chemicals to reduce the presence of toxic and harmful substances and to the monitoring of discharges and pollutants produced throughout the production process.	15 IFE ON LAND 14 BELOW WATER THE STATE OF
PRODUCT	Pollutant emissions and energy	"Pollutant emissions and energy" refers to the company's commitment to the reduction of pollutant emissions, to projects for the reduction of energy consumption, and the sustainable management of energy resources.	7 DEAM INDICATOR TO ACTION
PRODUCT	Circular economy and good waste management practices	"Circular economy and good waste management practices" refers to the possibility for the company to use raw material from production waste or from recycled materials, to the focus on reducing the waste produced and the possible recovery or proper disposal of same.	12 SESTONSBEE CONSIDERATION AND PRODUCTION AND PRODUCTION STATE OF THE SECON WATER SECON W
PEOPLE	Health and safety protection of employees	"Health and safety protection of employees" refers to all aspects of protecting the health and safety of workers, in terms of prevention, training, risk management and risk reduction, as regulated by the Consolidated Law 81/2008.	3 GOOD MEALTH AND WELL-BEING CHONOMIC GROWTH CONSUMPTION AND PRODUCTION AND PRODUCTION
PEOPLE	Diversity & Inclusion	"Diversity & Inclusion" refers to the set of values and behaviours aimed at ensuring gender equality and diversity, without any kind of discrimination.	5 GENDER 10 REDUCTE REQUALITY \$\Bigsize\text{\$\frac{1}{2}\$}\tag{\frac{1}{2}}\$
PEOPLE	Welfare of human resources and employee development	"Welfare of human resources and employee development" refers to all aspects of human resource management aimed at ensuring the welfare of employees (remuneration, incentives, welfare services, etc.), together with services and benefits that the company can provide to staff with the aim of improving the work-life balance, as well as its talent attraction and development practices.	AND PRODUCTION

PURPOSE/GOVERNANCE





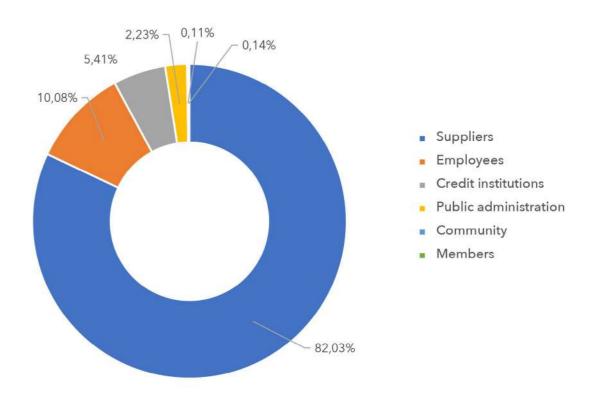
VALUE CREATION AND DISTRIBUTION

In this chapter, the Group's economic data for the financial year 2023 ended 31.03.2024 are presented. These data are carefully analysed, considering how the turnover from core business, i.e. the value of the company's production, is redistributed among the various stakeholders. This redistribution takes place in various spheres: first to suppliers through the purchase of goods and services essential to production, then to staff through wages, to the public administration through tax burdens, to the community through donations, sponsorships and donations, and finally to shareholders and the company itself through the distribution of profits.

Retained value, which represents the difference between the total value generated and the value distributed, includes provisions, reserves and any other form of value retained within the company itself. This breakdown is made by reclassifying certain items in the profit and loss account, and it provides a clear picture of the characteristics of the company's business. It also unequivocally guides the intervention priorities to achieve the company's sustainability goals, outlining a concrete path for the responsible management of the company's resources and impacts on communities and the environment.

Values in €	2022	2023
Economic value generated	68,955,000	68,589,000
Distributed economic value	69,158,729	66,693,557
Staff	6,304,180	6,722,059
Suppliers	60,023,927	54,708,375
Credit institutions	2,430,411	3,607,712
Public administration	260,867	1,487,758
Community	116,752	71,849
Members	22,592	95,803
Economic value retained	- 203,729	1,895,444

VALUE DISTRIBUTION



BUSINESS ETHICS, COMPLIANCE AND INTEGRITY

The Social Responsibility Policy plays a major role within the Group's documentation and policies. This document represents a moral compass that guides the company in pursuing its business objectives in full compliance with the universal principles of Social Responsibility. Recognising the interconnection between economic and sustainability objectives, the Social Responsibility Policy is committed to promoting ethical and responsible business practices.

The Peuterey Group is firmly committed to not supporting, including within its supply chain, practices that do not comply with the relevant legislation. This commitment reflects the company's focus on promoting a corporate culture based on values of integrity, transparency and respect.

In line with the commitment to greater transparency, we make public the evidence achieved for the reporting year 2023 for all companies belonging to the Group:

- No cases of corruption were identified within the organisation.
- No legal action was taken against any of the Group companies for anti-competitive behaviour, antitrust violations or monopolistic practices.
- No non-compliances were found with regulations or voluntary codes concerning the impact on health and safety of the products offered by the company.
- No breaches of privacy or loss of customer data were reported.
- There were no cases of non-compliance with the principles of confidentiality and protection of information.

Furthermore, for the reporting year 2023:

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- The Group made no direct or indirect financial contributions to political parties.
- There is no record of violations of the rights of the local community by the organisation.
- No fines or monetary penalties were received for non-compliance with environmental, social and economic regulations.

This evidence demonstrates the Group's commitment to maintaining high standards of business ethics, regulatory compliance and respect for the rights of customers, suppliers and other stakeholders.

For the management of ethical aspects, as introduced above, the organisation has its own management system, which is certified according to the SA 8000 standard and subject to an annual audit by an accredited certification body.

Fight against counterfeiting.

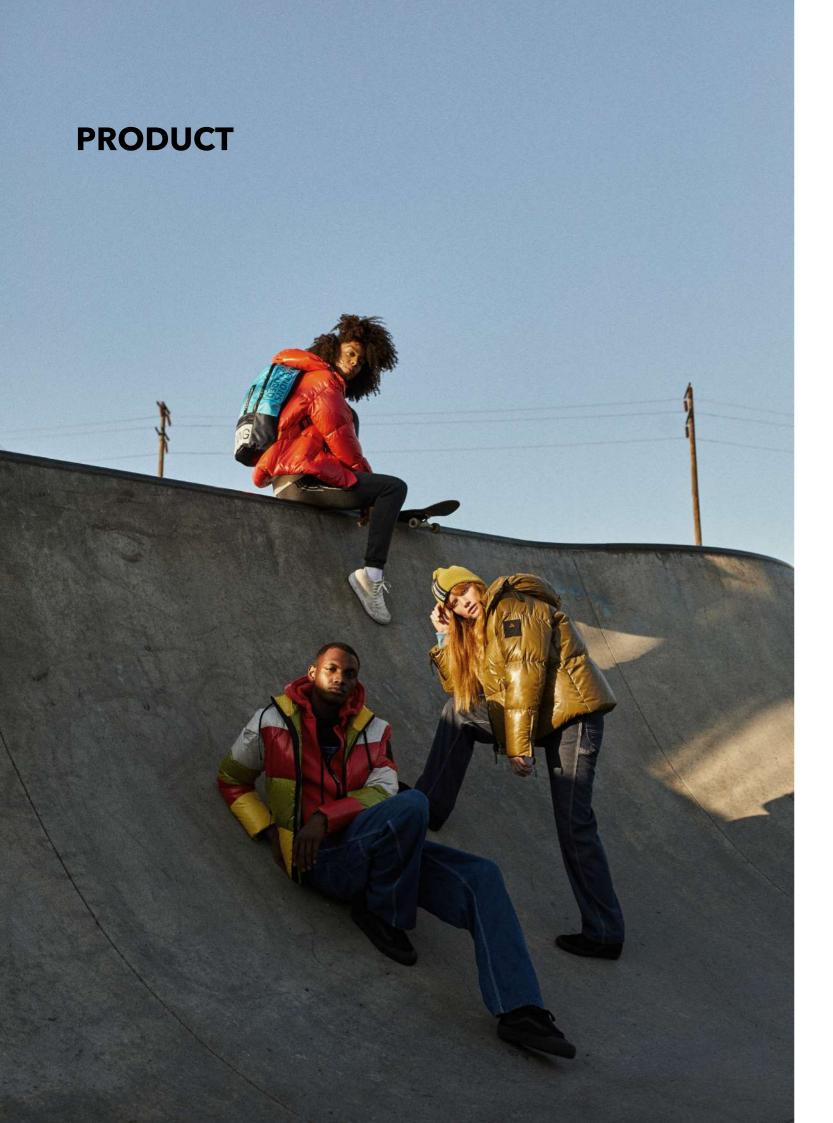
On a daily basis, the company provides all government agencies dedicated to the fight against counterfeiting with trained personnel capable of identifying non-compliant or counterfeit products.

This is not an easy task as counterfeit products very often use materials in common with the original products.

The company has also been equipped for years with technological tools, such as RFID, a tool capable of tracking the garment from production to the wholesale customer.

These tools, together with specialised personnel, enable us to identify counterfeit items.





Highlights

Total garments produced	522,786
Total number of suppliers involved in product realisation	83
No. of suppliers of finished product labour	12
No. of raw material suppliers for roll fabrics	36
No. of ancillary raw material suppliers	35
No. of suppliers of marketed finished products	64
No. of suppliers assessed according to social criteria	24
TOTAL ENERGY CONSUMED	
SCOPE 1 emissions	145,258 kg CO2 eq
SCOPE 2 emissions	176,494 kg CO2 eq
% WASTE SENT FOR RECYCLING/RECOVERY	97%

PRODUCT QUALITY, SAFETY AND INNOVATION

Quality, safety and innovation are the fundamental pillars that characterise the Group's products. Every stage of production is marked by the utmost attention to detail and precision, guaranteeing a superior level of quality in every item.

The constant search for new techniques and innovative materials is an integral part of the company's philosophy, allowing it to remain at the forefront of the textile industry. This commitment to innovation results in innovative products that meet the needs and expectations of the most discerning customers.

The excellence of the product comes from a careful process to source and select suppliers and partners that can accompany the different production phases.

The search for such suppliers is associated with assessments of their environmental and social aspects, in particular, their compliance with international standards such as SA 8000 or ISO series standards.

Currently, all raw material suppliers who refuse to sign the "Peuterey raw material manual" can be excluded from any possibility of new cooperation.

No. of suppliers who have signed the Peuterey raw material Manual

	n
No. of fabric raw material suppliers	14
No. of ancillary raw material suppliers	2
No. of suppliers of marketed products	7
TOTAL	23

Specifically, this Manual contains:

- 1. the Code of Conduct, which identifies the minimum social, environmental and ethical requirements that suppliers must fulfil and which also contains requirements for animal welfare and protection;
- 2. product safety and quality requirements that include product quality and testing standards;
- 3. the PRSL (Product Restricted Substances List).

Since different countries may apply different environmental, health and safety regulations, requirements for chemicals used in textiles, clothing and the manufacturing process, the Peuterey Group has developed a list of restricted substances that is based on the laws and regulations of

the markets where the Group and its customers distribute or sell its products, including industry best practices.

The RSL establishes those chemicals that are restricted or prohibited in any production process, raw material or finished product supplied to the Peuterey Group. Details are given on the chemical, the limits, and the test method to be applied to verify product conformity.

Different parameters are provided depending on the different materials used:

- o Textiles: applicable to all fibres (natural/synthetic).
- o Fur and leather: applicable to fur trim and leather parts.
- o Coating: applicable to coated surfaces and prints.
- o Plastic: plastic accessories (e.g. buttons, zips, fasteners).
- o Metal: metal accessories (e.g. fasteners, buckles, zips, buttons).
- o Wood: wooden accessories (e.g. buttons).

It is the supplier's responsibility to understand these regulations and to ensure that the products comply with them.

The Peuterey Group checks product conformity through a series of test packages implemented at accredited testing laboratories located in several countries, depending on the origin and provenance of the raw material.

Each package has specific characteristics related to the product analysed, while still maintaining the link with Peuterey's PRSL.

At the same time, the Peuterey Group intends to gradually initiate a phase of supplier engagement with the collection of quality-quantitative data that will allow for a better assessment of the practices and initiatives adopted by suppliers in the area of chemical compliance, compliance with industry standards, and any other information and data useful for assessing the environmental and social risk associated with the supply (see section "The Sustainable Future of the Peuterey Group").

The Group carefully monitors the quality of raw materials and finished products both through the approval of samples (Shipping Samples) and through monitoring activities at Control Centres located in suppliers' geographical areas of origin, taking corrective measures to ensure product quality and conformity.

Such monitoring is an integral part of responsible supply chain management.

During 2023, there were 1,592 outerwear and 1,714 garments downgraded as second quality garments due to quality defects, i.e. 0.63% of the total produced.



RESPONSIBLE MANAGEMENT AND SUPPLY CHAIN TRACEABILITY

Responsible supply chain management represents a tangible commitment to environmental and social sustainability, while ensuring the quality and reliability of its products.

The traceability of the supply chain is a crucial element in ensuring the quality, safety and sustainability of products throughout their journey from production to final consumption. The Peuterey Group tracks its supply chain through a careful monitoring system.

SUPPLIERS OF RAW MATERIALS, ACCESSORIES AND PACKAGING | Raw materials, accessories and packaging are sourced from suppliers located mostly in Italy but also in the rest of Europe and the World depending on their particular characteristics.

SUPPLIERS OF RAW MATERIALS, ACCESSORIES AND PACKAGING		
Total purchase vo	Total purchase volume 2023	
Area	No. of suppliers	% purchase volume
Italy	53	54%
Europe	4	5%
non-EU	14	41%

SUPPLIERS OF PROCESSING AND SERVICES | The processing and services considered are manifold. By way of example, this category includes various processing (ironing, packaging, embroidery, etc.), logistics, transport, customs services, quality control, etc.

They come from suppliers located mostly in Italy, but also in the rest of Europe and the world depending on their particular characteristics or where they are needed.

SUPPLIERS OF PROCESSING AND SERVICES			
Total purchase volume 2023		EUR 9,957,610.00	
Area	No. of suppliers	% purchase volume	
Italy	58	59%	
Europe	11	1%	
non-EU	42	39%	

FINISHED PRODUCT SUPPLIERS | The majority of the finished products marketed come from Italian and European suppliers and the remainder from non-EEC suppliers such as Tunisia, Albania, Turkey and China.

SUPPLIERS OF FINISHED PRODUCTS			
Total purchase volume 2023		EUR 27,268,342	
Area	No. of suppliers	% purchase volume	
Italy	27	40%	
Europe	3	15%	
non-EU	34	45%	

No. of suppliers assessed according	g to social criteria
No. of fabric raw material suppliers	6
No. of ancillary raw material suppliers	7
No. of suppliers of finished product labour	11
TOTAL	24

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USE OF SUSTAINABLE MATERIALS

The focus on purchasing raw materials from sustainable sources is progressively growing in the fashion industry and consequently, so is the supply of materials with various sustainability attributes.

Among the certifications widely recognised by the market, of particular interest to the Group are those that decisively ensure the reduction of environmental impact and safeguard animal welfare, in particular the following:

- Certifications promoted by Textile Exchange:
 - GRS Global Recycle Standard, certification that ensures that textile products are made from recycled material;
 - o RDS Responsible Down Standard, certification that ensures that feathers for filling are obtained according to animal welfare criteria;
- Certification concerning the sourcing of furs such as Saga Furs and Furmark certify traceability and compliance with animal welfare standards;
- FSC certification for the purchase of paper and cardboard materials (e.g. tags, packaging).

In this sense, the Group has always been careful to source suppliers that hold sustainability certifications for both product and business management systems, and already today its supplier base has a good percentage of suppliers in possession of such certifications.

To date, however, the Group has no system for tracking and monitoring the transactions of materials declared as certified by suppliers.

An estimate of potentially certified raw materials shows that about 38% of the total raw materials purchased from suppliers, if properly traced, can be declared GRS or RDS certified.

The Group therefore intends to set out on a path that aims to increase the volume of raw materials with sustainability attributes purchased, starting with a training and awareness programme for personnel on the contents of individual certifications and the procedures to be followed in procurement processes, in order to arrive at accurate and timely reporting of the volumes of sustainable purchases made during the year.

Consumption of Raw Materials

In 2023, the Peuterey Group purchased a total of 105,820 kg of raw or semi-finished material for the production of its garments. Fibres of natural origin account for 3% of the total volume; blends (natural/synthetic) account for 13%; synthetics form the majority with 73%, and finally leather, fur and feathers account for 11% of the mass purchased by Peuterey as raw material.

RAW	Synthetic fibres	Mixed fibres	Feathers	Natural fibres	Fur	TOTAL
MATERIAL	77,338	13,927	8,764	3,406	2,384	105,820
PURCHASED	KG	KG	KG	KG	KG	KG
	73%	13%	8%	3%	2%	

PACKAGING

We use a variety of materials in the packaging process, including nylon, polyester, paper and cardboard. In total, we purchased 65,743 kg of material in 2023.

This quantity is largely made up of secondary packaging in plastic, and cardboard boxes (48,349 kg); the remainder consists of hangers and primary packaging for garments.

For the hanging tags, more than 60 percent of the paper used comes from sustainable sources, such as FSC-certified paper.

The Group is considering the introduction of regenerated packaging board for the next financial year.



ENVIRONMENTAL ASPECTS

Environmental protection is at the heart of the Group's operations. Respect, preservation and protection of the ecosystem, together with the reduction of impact on the environment, are the guiding principles that drive and motivate the company's activities.

Management of the environmental aspects associated with the company's activities aims to reduce the related impacts and to promote greater attention to the protection of the ecosystem. In the following paragraphs, devoted to the individual relevant environmental aspects, detailed information is provided in order to achieve the objectives of reducing impacts.

CHEMICALS MANAGEMENT

The Peuterey Group, as a Bluesign® SYSTEM PARTNER, is committed to meeting the highest sustainability criteria, with a focus on resource efficiency, environmental impact, health and safety in the workplace, and consumer protection.

Peuterey has drawn up a restricted substance list (PRSL), following the best practices of the fashion industry and asked all suppliers to sign it.

As at 31.03.2024, almost 50% of the suppliers of fabric and finished product labour, representing the main suppliers by volume produced, have signed the requirements of the PRSL, contained in the annex to the "Peuterey Raw Material Manual".

POLLUTANT EMISSIONS AND ENERGY

The energy sources used within the Peuterey Group are diverse and all essential to perform the numerous activities carried out within the organisation; from electricity to fuels used for production activities and for heating the buildings.

To measure the environmental impact and contribution to climate change, a calculation was conducted to measure the organisation's total carbon footprint, both for directly controlled emissions and indirect emissions.

Type 1 direct emissions

The Peuterey Group's direct emissions (Scope 1) come from the consumption of natural gas for heating and production processes and fuel for company cars.

Type 2 indirect type emissions

Indirect emissions (Scope 2) are those associated with the consumption of electricity, taken by the company via the distribution network.

145,258 kg CO2eq
176,494 [Market based]

Kg CO2eq

To calculate $\mathrm{CO}_{\mathrm{2eq}}$ emissions of the different types, calculations are made that, starting from activity data (i.e. consumption of electricity, natural gas, automotive fuels, material purchases, transport, etc.) allow us to arrive at the climate-changing emissions these cause, using specific emission factors published by recognised international databases, of which we list the main ones used in the appendix.

CIRCULAR ECONOMY AND WASTE MANAGEMENT

To implement a circular economy model, it is necessary to start with the conception of the product and then from the creative and development phase, acting on various aspects ranging from the choice of materials, their durability over time, and the choice of manufacturing and distribution processes or by introducing after-sales services and initiatives, such as dedicated repair services.

These are all complex aspects that require an aptitude for research and innovation, in a collaborative logic along the supply chain.

The Peuterey Group is convinced that this is a path that is not only necessary but also challenging and engaging, starting from the assumption that product durability has always been a cornerstone of the way garments are designed and manufactured.

Indeed, it is recognised by the market that the high quality of the Peuterey Group's products guarantees a very long average product life.

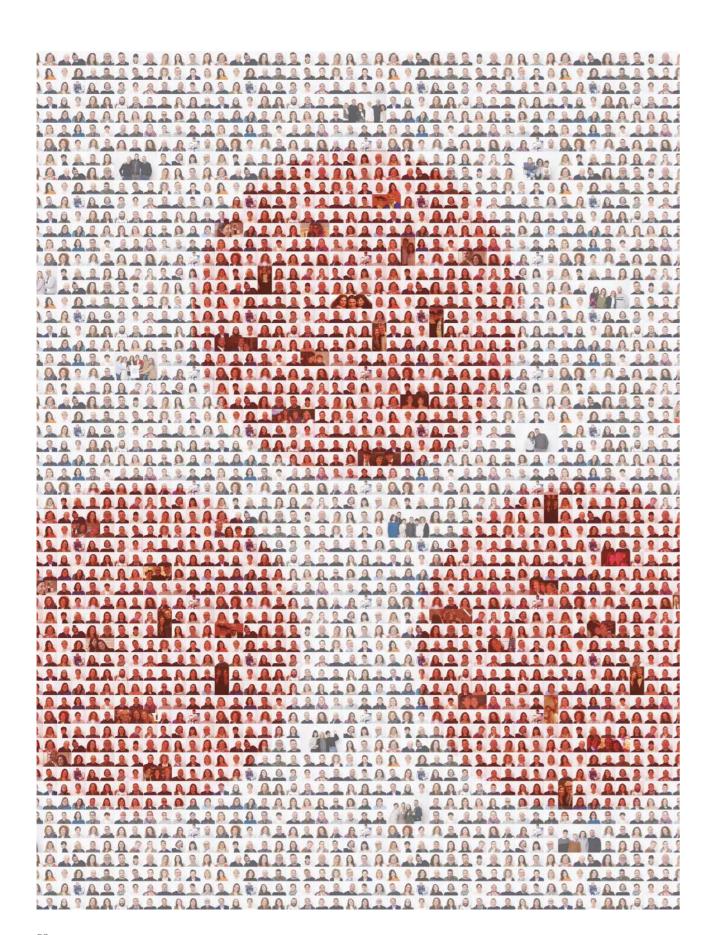
Internal waste management

Almost all internal hazardous and non-hazardous waste is sent for recovery, with the remaining 3% being waste still in storage at the company as at 31.12.2023.

WASTE RECOVERED (kg)	Non-hazardous	Hazardous	TOTAL	% of total
	17,477	437	17,914	97%
IN STOCK/ NOT RECOVERED (kg)	320	207	527	3%

PEOPLE

Highlights



Total number of employees: 144

% female employees: 65%

% permanent employees: 89%

% full-time employees: 77%

Average age of employees: 43 years



A competent and highly motivated workforce is essential to guarantee quality products and achieve business success. People's sense of belonging is a fundamental pillar for developing paths of growth and advancement.

It is for this reason that social issues, the subject of the following paragraphs, play a prominent role in the materiality analysis. Among these, particular importance is attached to the issues of professional growth and development, welfare of human resources and employee support, and the protection of personnel health and safety.

REMUNERATION POLICIES AND SYSTEM

Two CCNLs [collective bargaining agreements] are applied in the group, namely the Textile and Clothing CCNL and the Trade CCNL.

Grading levels are determined on the basis of the indications contained in the relevant CCNL.

HUMAN RESOURCES

The Group's total workforce is **144**, of whom **93** are women.

Of this workforce, there is one person in a management role, 13 people are dedicated to production, warehousing and logistics activities, while the remaining 130 resources cover the requirements for all administrative, commercial, purchasing, product creation and other office activities.

From a contractual point of view, 128 employees have an open-ended contract, while 15 are employed on fixed-term contracts and 1 on call.

There are 111 full-time workers (of whom 69 are women and 42 men) and 33 part-time workers (of whom 24 are women and 9 men).

Non-employees include a total of 13 people, including 1 temporary worker, 4 trainees and 8 freelance collaborators.

The average age of employees is 43.

	2022	2023
Total employees	138	144
Women	92	93
Men	46	51
Full-time contract	112	111
Women	72	69
Men	40	42
Part-time contract	25	32
Women	19	23
Men	6	9
Open-ended contract	128	128
Women	84	83
Men	44	45
Fixed-term contract	9	15
Women	7	9
Men	2	6
On-call workers	1	1
Women	1	1
Men	0	0
Employees by job description		
Administrative and office staff	127	129
Production, warehouse and logistics workers	10	14
Executive Managers	1	1
Average age of employees	43	43



HEALTH AND SAFETY PROTECTION OF EMPLOYEES

For the Peuterey Group, adopting proper working practices means not only improving the company's performance in terms of efficiency and resource savings, but also the practical application of all the health and safety standards required by legislation. **All employees** are regularly involved in specific health and safety **training courses**, both mandatory and optional, also as a consequence of the adoption of the SA 8000 standard.

The effectiveness of this training activity is verified annually by means of questionnaires assessed by the company's HSO.

All Group companies adopt and update the **Risk Assessment Document** (DVR), ensuring strict compliance with safety regulations. An improvement plan for the risks identified and assessed is outlined in the DVR, with a time horizon of up to two years.

Annually, the security delegate draws up the security budget indicating the necessary current expenses and investments, which are then reported annually.

The supervision of the **Health and Safety Officer** (HSO, external professional), appointed for each Group *legal entity* based in Italy, ensures that the necessary controls are carried out and that the effectiveness of the measures adopted is monitored.

The controls are also entrusted to supervisors in both the production and administrative sectors, who are trained through specific courses with updates as required by law.

The results of the controls are recorded, highlighting both positive and negative outcomes in order to implement corrective actions. The safety organisation chart has been updated. There are also **procedures and plans for dealing with emergencies**.

The competent doctor draws up a health protocol, subject to annual review, governing regular medical examinations. In the event of absence from work for more than 60 days, an additional examination is carried out before fitness to work is issued, together with any prescriptions or limitations. Each employee is informed of the possibility to request extraordinary health checks in the event of health concerns.

The focus on workplace health and safety is evidenced by the absence of accidents recorded in 2023 and 2022.

DIVERSITY & INCLUSION

The Peuterey Group supports gender equality and equal opportunities because it has chosen to ensure that everyone, without distinction, is able to develop their human and professional potential.

The direction taken has led to important recognitions from external bodies, such as the UNI-PdR 125:2022 Certification - Gender Equality, which testifies to a corporate culture capable of promoting talent and excellence as "genderless" factors within a fair and inclusive work environment.

The company strategy aims to encourage an inclusive culture that values the diversity of all Persons within the Group, each with their own background, regardless of gender, age, ethnicity, sexual orientation and identity, disability, religious faith, or other personal characteristics.

The effectiveness of such a strategy can be seen in practice by looking at the following main data on diversity and equal opportunities.

	2022	2023
Gender		
% Women on the Board of Directors	33%	33%
% Female staff	67%	64%
% Male staff	33%	36%
Age		
% Staff aged < 30 years	14%	17%
% Staff aged between 30 and 50	58%	55%
% Staff aged >50 years	28%	28%
Classification		
% Executive Managers	0.7%	0.7%
% Middle managers	8.0%	7.7%
% Employees	84.1%	84.6%
% Workers	7.2%	7.0%
Nationality		
Italian	88%	88%
Non-Italian	12%	12%

WELFAREOF HUMAN RESOURCES AND EMPLOYEE DEVELOPMENT

Within the broader framework of the sustainability project, the Group attaches particular importance to social responsibility and organisational well-being.

Sensitivity to people's needs means considering them beyond their professional function.

For this reason, all employees enjoy a number of benefits, including:

- Time flexibility during the lunch break, i.e., the possibility to choose between a break of one and a half hours (a solution that may be appreciated by those who live near the company and prefer to go home) or half an hour (a solution that may be appreciated by those who prefer to leave work an hour earlier).
- Functional Training, i.e. the possibility to exercise during the lunch break, thanks to the presence of a personal trainer and the expansion of the changing rooms to accommodate a larger number of athletes.

RECRUITMENT	2022	2023
Permanent recruitment	7	8
Fixed-term recruitment	6	23
Terminations	18	26
Incoming turnover rate	9.4%	21.7%
Exit turnover rate	13.0%	18.2%

In the Group, special attention is paid to the recognition of individual qualifications, experience and skills. This makes it possible to place each worker in the most suitable role and to guarantee fair remuneration for the same job, without discrimination of any form.

Training and development opportunities are fundamental pillars for both the professional and personal growth of employees. For this reason, the company constantly invests in training initiatives, as evidenced by the total of **502** training hours provided in 2023 (with an average of **3.51 hours** per employee). The training programmes are not only limited to health and safety issues, but they also delve into aspects of social and environmental responsibility.

Training measures, which are carefully planned and organised by the company with the aim of raising the professional profile of its employees, are an integral part of a wider strategy aimed at consolidating skills and promoting individual development.

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THE SUSTAINABLE FUTURE OF THE PEUTEREY GROUP

The decision to draw up and publish the first Sustainability Report, together with other documents reporting on sustainability performance in a transparent manner, represents the continuation of a significant journey for the Peuterey Group, which is being undertaken with new momentum.

This path of sharing and dissemination, which has been established for many years, makes it possible to focus attention on the key aspects on which to focus efforts, while also responding to the needs of stakeholders. The company's sustainable development principles, values and strategies have led to the definition of common growth targets for the next three years (FY 2024-2026), which are given below for each of the 3 pillars of the corporate sustainability strategy:



BETTER FUTURE IS OUR EVERYDAY CHALLENGE.



Purpose	Product
To continue on the path of maintaining SA 8000 social responsibility and gender equality certifications UNI Pdr 125-2022 To start the process for the adoption of the Organisation and Management Model pursuant to Legislative Decree 231/01, as a safeguard against the risks associated with administrative liability by strengthening internal control systems.	 To source 100% renewable electricity supplies for all our sites and reduce the organisation's Scope 2 impact to zero; To evaluate new packaging solutions with the purchase of recycled cardboard for packaging; To launch a supply chain mapping exercise to acquire qualitative and quantitative data on the sustainability performance of our main suppliers. To define a three-year plan of social and environmental audits on the supply chain according to a risk-based logic, also taking into account the outcome of the mapping envisaged in the previous point. To define a product testing plan to assess the supply chain compliance level with the signed PRSL
People	

- To launch an internal training course on key sustainability issues, involving as many people as possible, addressing topics such as sustainable materials and related certifications, which will allow us to improve our internal procurement tracking system downstream and be able to report more accurately on the % of sustainable material used;
- To launch further initiatives in support of parents, such as the Summer shuttle.

METHODOLOGICAL NOTE

This Sustainability Report represents the Peuterey Group's first year of reporting non-financial information, with the aim of transparently charting its sustainability performance and initiatives.

The purpose of the Sustainability Report is to disclose information on the performance and impacts in the economic, environmental and social spheres resulting from the activities of the Group, in order to account for the actions undertaken, maximise transparency towards the relevant stakeholders and initiate, on a voluntary basis, an annual reporting process on ESG performance, defining targets for improvement.

This reporting project has also made it possible to further disseminate a working methodology and a focus on data measurement, collection and dissemination, which are fundamental prerequisites for the implementation of a comprehensive sustainability reporting process.

This document was drafted with reference to the GRI Standards, in the version of the GRI Universal Standards 2021. The list of reported indicators and their location within the Report are given in the GRI Content Index presented in the appendix to this document.

The quantitative and qualitative information provided in the document covers the fiscal period from 1 April 2023 to 31 March 2024, including comparisons with the previous year whenever possible. Some information refers to the calendar year 2023. All reference periods are detailed in the document according to the information presented.

The contents of the document have also been identified by company management on the basis of the results of the dialogue with stakeholders. The most important issues and impacts for the organisation and its stakeholders are reported, in order to provide a full, balanced representation of the sustainability context in which the Peuterey Group operates.

Data and information are conveyed as far as possible using clear language and offering comprehensive and, where possible, comparable information over time.

The list of reported indicators and their location within the Report are given in the GRI Content Index presented in the appendix to the document.

This document has been reviewed by the Sustainability Committee and subsequently approved by the Board of Directors of G&P NET S.p.A.

The process of drafting the document transversally involved the main corporate functions, as well as the following activities:

- identification of the perimeter and reporting period;
- identification of material themes, as detailed later in the dedicated chapter;
- definition of non-financial indicators to be reported;

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- identification of the corporate functions to be involved;
- collection, processing and consolidation of qualitative and quantitative data for inclusion in the Annual Report;
- preparation of a draft of the document, to be submitted to senior management for validation.

For the above-mentioned activities, the Peuterey Group was supported by the consulting company Process Factory S.r.l. The Peuterey Group's Sustainability Report 2023 has not been audited by a third-party company.

For information, questions and further details on the topics listed in the document, please contact the following email addresses <a href="mailto:mai



APPENDIX

Economic Indicators

SHARED ECONOMIC VALUE

GRI 201-1 | Economic value directly generated and distributed (€)

	2022	2023
Economic value generated	68,955,000	68,589,000
Distributed economic value	69,158,729	66,693,557
Human Resources	6,304,180	6,722,059
Suppliers	60,023,927	54,708,375
Credit institutions	2,430,411	3,607,712
Public administration	260,867	1,487,758
Community	116,752	71,849
Members	22,592	95,803
Economic value retained	- 203,729	1,895,444

ANTI-CORRUPTION AND ANTI-COMPETITIVE BEHAVIOUR

GRI 205-3 | Established incidents of corruption and actions taken

GRI 206-1 | Legal action for anticompetitive behaviour, antitrust and

monopolistic practices

	2022	2023
Total number of proven incidents of corruption	0	0
Corruption-related public lawsuits brought against the organisation	0	0
Corruption-related public lawsuits brought against employees	0	0
Actions for anti-competitive behaviour, antitrust and monopolistic practices	0	0



Environmental indicators

MATERIALS

GRI 301-1 | Material consumption (kg or No.)

	2023	
	kg	%
NATURAL FIBRES	3,406	3.2
MIXED FIBRES	13,927	13.2%
SYNTHETIC FIBRES	77,338	73.1%
FUR	2,384	2.3%
FEATHERS	8,764	8.3%

PACKAGING MATERIALS	202	.3
CARDBOARD (PACKAGING)	48,349	kg
NYLON (BAGS AND HANGERS)	14,245	kg
ELASTANE (HANGING TAGS)	55,023	No.
PAPER (FOR HANGING TAGS)	436,902	No.
- OF WHICH FSC CERTIFIED	272,455	No.
RUBBER (SIZE MARKER)	160,000	No.
POLYESTER (GARMENT BAGS AND CARRIERS)	32,330	No.

ENERGY

GRI 302-1 | Energy consumed within the organisation

	2023	% OF TOTAL
DIRECT ENERGY CONSUMPTION	GJ	
From non-renewable sources		
Natural gas	26	0.8
Diesel for heating	848	24.7
Diesel, Petrol and other (company fleet)	1,120	32.6
From renewable sources		
Electricity from renewable sources	0	0
INDIRECT ENERGY CONSUMPTION		
Electricity from the grid		
From renewable sources	0	0
From non-renewable sources	2,290	66.6
TOTAL ENERGY CONSUMPTION	3,436	100

EMISSIONS GRI 305-1 | Scope 1 emissions (_{tCO2eq})

GRI 305-2 | Scope 2 emissions ($_{tCO2eq}$)

	2023
Scope 1 emissions (_{tCO2eq})	145,258
Scope 2 emissions (_{tCO2eq})-Market based	176,494
TOTAL	321,752

Scope 2 emissions are calculated using the market-based method; the conversion factors used for the calculation are derived from the SimaPro database as detailed below.

SOURCE OF EMISSIONS	SOURCE
Electricity [location based]	ISPRA - Greenchoice
Electricity [market based] - Enel	Electricity, medium voltage {IT} market for Cut-off, U - Enel
Electricity [market based] - Sorgenia	Electricity, medium voltage {IT} market for Cut-off, U - Sorgenia
Electricity [market based] - Repower	Electricity, medium voltage {IT} market for Cut-off, U - Repower
Electricity [market based] - Aim	Electricity, medium voltage {IT} market for Cut-off, U - AGSM2
Electricity [market based] - EDF	Electricity, medium voltage {IT} market for Cut-off, U - EDF
Heating oil	1 kWh Heat, district or industrial, natural gas {RER} market group for Cut-off, U
Natural gas	1 kWh Heat, district or industrial, natural gas {RER} market group for Cut-off, U
Diesel for vehicle use	Transport, passenger car, medium size, diesel, EURO 5 {GLO} market for Cut-off, U
Automotive petrol	Transport, passenger car, medium size, petrol, EURO 5 {GLO} market for Cut-off, U



WASTE

GRI 306-3/306-4/306-5 | Waste generated, not intended for disposal and intended for disposal (kg)

	2023*
Waste sent for recycling/recovery	
Of which hazardous waste	437
Of which non-hazardous waste	17,477
Waste not sent for recycling/recovery (stored at producer)	
Of which hazardous waste	207
Of which non-hazardous waste	320
TOTAL WASTE PRODUCED	18,441

^{*} data calculated on the MUD (Environmental Declaration Form) as at 31.12.2023.

Social indicators

GENERAL INFORMATION

GRI 2-7 | Employees (n)

Total employees		2022	2023
Men 46 51 Full-time contract 112 111 Women 72 69 Men 40 42 Part-time contract 25 32 Women 19 23 Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Total employees	138	144
Full-time contract 112 111 Women 72 69 Men 40 42 Part-time contract 25 32 Women 19 23 Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Women	92	93
Women 72 69 Men 40 42 Part-time contract 25 32 Women 19 23 Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Men	46	51
Men 40 42 Part-time contract 25 32 Women 19 23 Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1 Women 1 1		112	111
Part-time contract 25 32	Women	72	69
Women 19 23 Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Men	40	42
Men 6 9 Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Part-time contract	25	32
Open-ended contract 128 128 Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Women	19	23
Women 84 83 Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Men	6	9
Men 44 45 Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Open-ended contract	128	128
Fixed-term contract 9 15 Women 7 9 Men 2 6 On-call workers 1 1 1	Women	84	83
Women 7 9 Men 2 6 On-call workers 1 1 Women 1 1	Men	44	45
Men 2 6 On-call workers 1 1 Women 1 1	Fixed-term contract	9	15
On-call workers 1 1 Women 1 1	Women	7	9
Women 1 1	Men	2	6
	On-call workers	1	1
Mon	Women	1	1
Wen 0	Men	0	0
Employees by job description	Employees by job description		
Administrative and office staff 127 129	Administrative and office staff	127	129
Production, warehouse and logistics workers 10 14	Production, warehouse and logistics workers	10	14
Executive Managers 1 1	Executive Managers	1	1
Average age of employees 43 43	Average age of employees	43	43

GRI 2-30 | Collective Bargaining Agreements

	2022	2023
% employees covered by collective bargaining agreements	100%	100%



GENERAL INFORMATION

GRI 2-8 | Temporary workers (no.)

	2022	2023
Total temporary workers	21	13
Women	11	8
Men	10	5
Agency workers	5	1
Women	3	1
Men	2	0
Trainees	1	4
Women	1	3
Men	0	1
Apprentices	1	0
Women	1	0
Men	0	0
Collaborators	14	8
Women	11	4
Men	10	4

EMPLOYMENT

GRI 401-1 | New hires and turnover

	2022	2023
Total recruitment	13	31
Women	5	20
Men	8	11
Age group		
<30 years	7	15
$30 \le x \le 50$ years	5	12
>50 years	1	4
Contract type		
Open-ended	7	8
Fixed-term	6	23
Incoming turnover (out of total staff at the end of the period)	9.4%	21.7%
Women	3.6%	14.0%
Men	5.8%	7.7%
Total terminations	18	26
Women	15	20
Men	3	6
Age group		
<30 years	4	6
$30 \le x \le 50$ years	10	13
>50 years	4	7
Outgoing turnover (out of total staff at the end of the period)	13.0%	18.2%
Women	10.9%	14.0%
Men	2.2%	4.2%



HEALTH AND SAFETY

GRI 403-9 | Accidents at work (employees)

	2022	2023
lours worked		
	197,566.61	206,872.91
No. of recordable accidents in the workplace	0	0
Injuries with an absence of 1 to 3 days	0	0
Injuries with an absence of more than 3 days	0	0
Serious workplace accidents (excluding fatalities)	0	0
deaths due to workplace accidents	0	0
Accident indices (multiplier 1,000,000)		
Recordable workplace accident rate	0	0
Accident rate of more than 3 days	0	0
Rate of serious workplace accidents (excluding fatalities)	0	0
Death rate due to accidents in the workplace	0	0

TRAINING

GRI 404-1 | Average hours of training per year per employee (h)

	2023
Total number of training hours delivered	502
Average number of training hours per category	3.51
Executive Managers	3.00
Middle Management	3.64
Office staff	3.32
Workers	5.70
Average number of training hours by gender	
Women	3.74
Men	3.10

The average figure is calculated as the ratio of the number of hours of training provided to the number of employees by category and gender as per GRI 2-7 and GRI 405-1.

DIVERSITY AND EQUAL OPPORTUNITIES

GRI 405-1 | Diversity in governing bodies (no. and %)

	2022		2022		20	23
Members of the Board of Directors (Holding)	no.	%	no.	%		
Women	1	33	1	33		
Men	2	67	2	67		
Age group						
<30 years	0	-	0	-		
$30 \le x \le 50$ years	0	-	0	-		
>50 years	3	100	3	100		



DIVERSITY AND EQUAL OPPORTUNITIES

GRI 405-1 | Diversity among employees (no. and %)

	2022		2023	
Gender equality	no.	%	no.	%
Women	92	67	92	64
Men	46	33	51	36
Professional category				
Executive Managers	1	0.7	1	0.7
Middle Management	11	8.0	11	7.7
Office staff	116	84.1	121	84.6
Workers	10	7.2	10	7.0
Men				
Executive Managers	1	2.2	1	2.0
Middle Management	9	19.6	11	17.6
Office staff	34	73.9	38	74.5
Workers	2	4.3	3	5.9
Women				
Executive Managers	0	0	0	0
Middle Management	2	2.2	2	2.2
Office staff	82	89.1	83	90.2
Workers	8	8.7	7	7.6
Executive Managers				
Women	0	-	0	-
Men	1	100	1	100
Middle Management				
Women	2	30.8	2	30.8
Men	9	69.2	9	69.2
Office staff				
Women	82	82.8	83	81.4
Men	34	17.2	38	18.6
Workers				
Women	8	88.9	7	82.4
Men	2	11.1	3	17.6

Age group	no.	%	no.	%
<30 years	19	14	25	17
$30 \le x \le 50$ years	80	58	78	55
>50 years	39	28	40	28
<30 years				
Executive Managers	0	-	0	-
Middle Management	0	-	0	-
Office staff	19	100	25	100
Workers	0	-	0	-
30 ≤ x ≤ 50 years				
Executive Managers	0	-	0	-
Middle Management	5	6.3	5	6.4
Office staff	71	88.7	68	87.2
Workers	4	5.0	5	6.4
>50 years				
Executive Managers	1	2.6	1	2.5
Middle Management	6	15.4	6	15
Office staff	26	66.7	28	70
Workers	6	15.4	5	12.5

		2022		2023	
Gender equality by age group		no.	%	no.	%
<30 years					
	Women	13	14.1	17	18.5
	Men	6	13	8	15.7
30 ≤ x ≤ 50 years					
	Women	56	60.9	52	56.5
	Men	24	52.2	26	51.0
>50 years					
	Women	23	25	23	25
	Men	16	34.8	17	33.3

GRI 405-2 | Ratio of basic wage and salary of women to men

	2023
Executive Managers	-
Middle Management	0.80
Office staff	0.87
Workers	1.13

The figure was calculated considering actual pay net of overtime and bonuses. There is only one person with an executive managerial position.



GRI CONTENT INDEX

Declaration of Use: G&P NET prepared this Sustainability Report with reference to the GRI Standards for the fiscal period 1 April 2023 to 31 March 2024

GRI used: Universal Standards GRI 2021

Applicable GRI industry standard: N/A

Reporting boundary: all data presented refer to G&P Net SpA and the subsidiary and associate companies included in the consolidated financial statements.

GRI Standard	GRI Disclosure	Document section	Omissions/notes
- GENERAL INF	ORMATION		
GRI 2 General Disclosure 2021	2-1 Organisational Details	- ABOUT US - CORPORATE GOVERNANCE	
	2-2 Entities included in the sustainability reporting of the organisation	- ABOUT US	
	2-3 Reporting period, frequency and point of contact	- METHODOLOGICAL NOTE	
	2-4 Review of Information	- METHODOLOGICAL NOTE	
	2-6 Activities, value chain and other business relationships	- ABOUT US - THE GROUP	
	2-7 Employees	HUMAN RESOURCESAPPENDIX	
	2-8 Temporary workers	HUMAN RESOURCESAPPENDIX	
	2-9 Governance structure and composition	- CORPORATE GOVERNANCE	
	2-11 President of the highest governing body	- CORPORATE GOVERNANCE	
	2-14 Role of the highest governing body in sustainability reporting	- SUSTAINABILITY GOVERNANCE	
	2-22 Sustainable development strategy statement	- LETTER TO STAKEHOLDERS	
		- PEUTEREY GROUP SUSTAINABILITY	
	2-23 Policy commitment	- SUSTAINABILITY POLICIES	
	2-26 Mechanisms for requesting clarification and raising concerns	- RESPONSIBLE RELATIONSHIP MANAGEMENT	
	2-28 Membership of associations	- CORPORATE GOVERNANCE	
	2-29 Approach to stakeholder engagement	 STAKEHOLDER ETHICS COMPLIANCE AND BUSINESS INTEGRITY 	
	2-30 Collective bargaining agreements	 REMUNERATION POLICIES AND SYSTEM APPENDIX 	
	MATER	IAL THEMES	
GRI 3	3-1 Process for the determination of material	- MATERIALITY ANALYSIS	
Material themes 2021	subjects		
GRI 3	3-2 List of material topics	- MATERIALITY ANALYSIS	
Material themes 2021			

GRI Standard	GRI Disclosure	Document section	Omissions/notes
VALUE CREATION AN	D DISTRIBUTION		
GRI 3 Material Themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS	
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	VALUE CREATION AND DISTRIBUTIONAPPENDIX	More information can be found in the Economic and Financial Report
ETHICS, COMPLIANC	E AND BUSINESS INTEGRITY		
GRI 3	1-3 Management of material	- MATERIALITY ANALYSIS	
Material themes 2021	themes		
GRI 205: Anticorruption 2016	205-3 Confirmed incidents of corruption and measures taken	- ETHICS, COMPLIANCE AND BUSINESS INTEGRITY - APPENDIX	
GRI 206: Anti- competitive behaviour	206-1 Legal actions relating to	- ETHICS, COMPLIANCE AND BUSINESS INTEGRITY	
2016	anti-competitive behaviour, trust activities and monopolistic	- APPENDIX	
	practices		
	GEMENT AND SUPPLY CHAIN TR		
GRI 3 Material themes 2021	1-4 Management of material themes	- MATERIALITY ANALYSIS	
GRI 414: Social assessment of suppliers 2016	414-2 Negative social impacts in the supply chain and actions taken	- RESPONSIBLE MANAGEMENT AND SUPPLY CHAIN TRACEABILITY	
USE OF SUSTAINABLI	E MATERIALS		
GRI 3	3-3 Management of material	- MATERIALITY ANALYSIS	
Material themes 2021	themes		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	USE OF SUSTAINABLE MATERIALSAPPENDIX	
PRODUCT QUALITY, S	SAFETY AND INNOVATION		
GRI 3 Material themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS	
POLLUTANT EMISSIO	NS AND ENERGY		
GRI 3	3-3 Management of material themes	- MATERIALITY ANALYSIS	
Material themes 2021			
GRI 302: Energy 2016	302-1 Internal energy consumption within the organisation	- APPENDIX	
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	 ATMOSPHERIC EMISSIONS AND CLIMATE CHANGE APPENDIX 	
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	ATMOSPHERIC EMISSIONS AND CLIMATE CHANGEAPPENDIX	
CIRCULAR ECONOMY	AND GOOD WASTE MANAGEMI	ENT PRACTICES	
GRI 3 Material themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS	
GRI 306: Waste 2020 GRI 412: Social assessment of suppliers 2016	306-3 Waste generated	- CIRCULAR ECONOMY AND GOOD WASTE MANAGEMENT PRACTICES - APPENDIX	
	306-4 Waste not landfilled	 CIRCULAR ECONOMY AND GOOD WASTE MANAGEMENT PRACTICES APPENDIX 	
	306-5 Waste sent to landfill	 CIRCULAR ECONOMY AND GOOD WASTE MANAGEMENT PRACTICES APPENDIX 	



GRI Standard	GRI Disclosure	Document section	Omissions/notes			
CHEMICALS MANAGE	CHEMICALS MANAGEMENT					
GRI 3	3-3 Management of material	- MATERIALITY ANALYSIS				
Material themes 2021	themes					
WELFARE OF HUMAN	WELFARE OF HUMAN RESOURCES AND EMPLOYEE DEVELOPMENT					
GRI 3 Material themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS				
GRI 401: Employment 2016	401-1 Recruitment of new employees and employee turnover	WELFARE OF HUMAN RESOURCES AND EMPLOYEE DEVELOPMENT APPENDIX				
	401-2 Benefits for full-time employees that are not available to fixed-term or part-time employees	- WELFARE OF HUMAN RESOURCES AND EMPLOYEE DEVELOPMENT				
GRI 404: Training and Education 2016	404-1 Average number of training hours per year per employee	- APPENDIX				
HEALTH AND SAFETY	PROTECTION OF EMPLOYEES					
GRI 3 Material Themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS				
GRI 403: Workplace Health and Safety 2018	403-1 Workplace health and safety management system	- HEALTH AND SAFETY PROTECTION OF EMPLOYEES				
	403-2 Hazard identification, risk assessment and accident investigation	- HEALTH AND SAFETY PROTECTION OF EMPLOYEES				
	403-9 Accidents at work	- HEALTH AND SAFETY PROTECTION OF EMPLOYEES - APPENDIX				
DIVERSITY AND INCL	USION					
GRI 3 Material Themes 2021	3-3 Management of material themes	- MATERIALITY ANALYSIS				
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governing bodies and among employees	- DIVERSITY AND INCLUSION				

