

Letter to Stakeholders



Two years after the publication of our first voluntary Report, we continue our journey towards sustainability that began over ten years ago with the calculation of our carbon footprint. As you can read, 2024 was a **year of transition.** Many of the objectives set have been completed, others are being achieved, new ones have been added. Sustainability, on the other hand, is not a race to be won by focusing on speed. It is a journey where more than the destination, what counts is the awareness acquired year after year and the determination to maintain a firm direction: that of continuing to do business by creating lasting value not only for the property, but for all the actors involved in our business choices. Our people, the community in which we live, our Planet.

To continue resolutely on our path, this year too we have taken several actions, in all three ESG dimensions.

environmental perspective we have decided to join the **Renewable Energy Community (CER)** under construction at the Tortona Science and Technology Park. We have then set an important goal: to develop **calculation software to improve the carbon footprint of the plants** built by Entsorga, to precisely quantify the emissions savings guaranteed by our technologies. This will also be possible because, at the corporate structure level, in 2024 we have invested on **VISUAL TECH**, an Automation & IT company that has become part of the Group . This choice also confirms our desire to grow Assistance understood as remote support for processes and systems: a decision that, among other things, will reduce travel for maintenance interventions and, consequently, also their environmental impacts.

At the **governance level**, we have further consolidated the managerialization of the company and decided to transform EntsorgaFin into **a Benefit Corporation**, giving a clear signal of the direction in which we want to go in terms of statutory commitment.

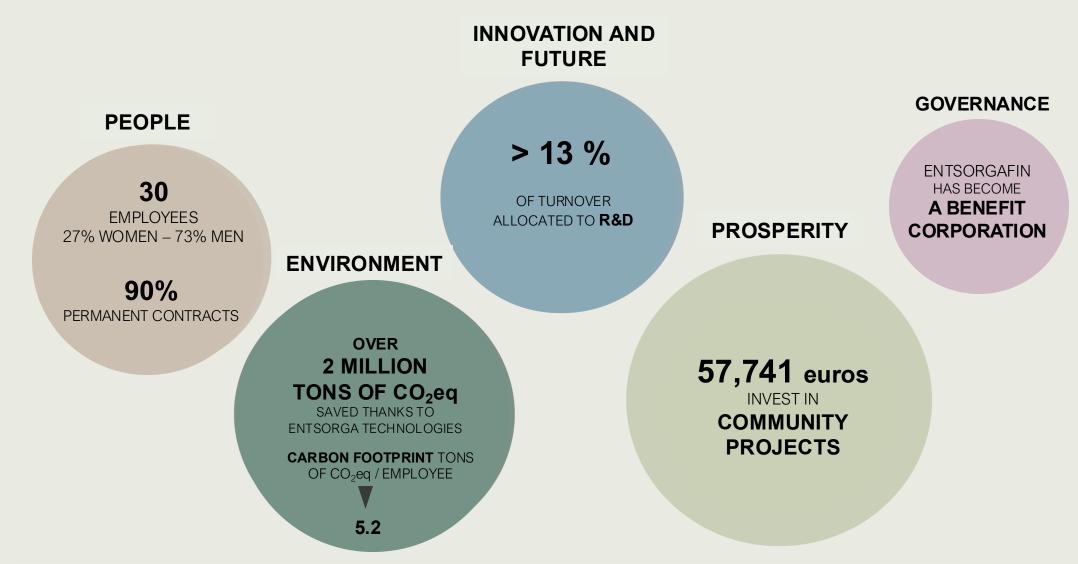
In **the social sphere**, an analysis of the remuneration of staff has been started to proceed in 2025 to a possible alignment, where necessary. Mandatory training has then continued by providing the necessary courses to all employees. Finally, we have confirmed our commitment to the territory, supporting sports and cultural projects linked to the local community.

At this point, however, let's let the facts and numbers of the Report better describe our stages, photographing the most significant moments of our 2024 journey.

Thank you and happy reading!

The Group's sustainability Key numbers for 2024





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METHODOLOGICAL NOTE

The 2024 Sustainability Report is the third for Entsorga. This is once again a voluntary choice, not dictated by a legal obligation. In continuity with previous years, the reporting takes the GRI Standard version 2021 as a reference, following the international guidelines currently most widespread and also taken as a reference for the new ESRS standards (European Sustainability Reporting Standards).

The Report includes Entsorga Italia and Entsorga FIN and takes into account all the information regarding the material topics identified by the Sustainability Committee and submitted to its stakeholders. To ensure the reliability of the information reported, directly measurable quantities have been included, limiting the use of estimates as much as possible. The data have a reference period between 1 January and 31 December 2024. Where possible, they are compared with the previous financial year.



Who we are

Technologies to enhance waste and reduce the impact on the planet

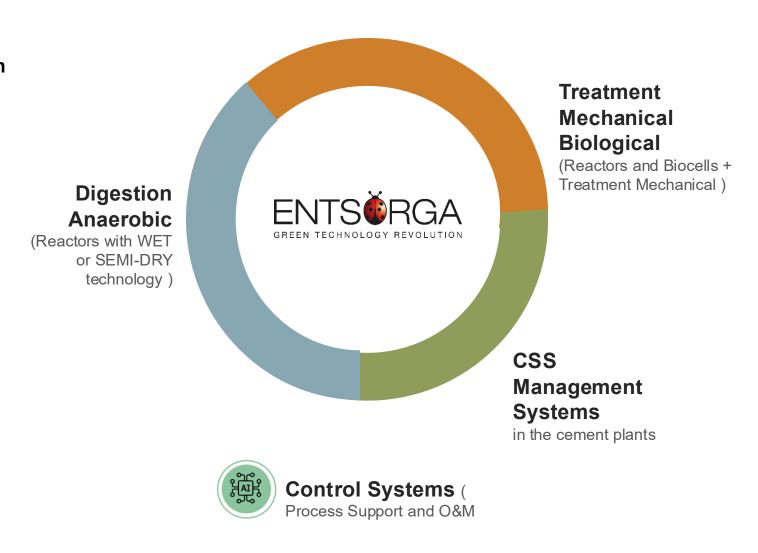


Vision and mission

Tackling the challenge of sustainable development, transforming waste into **new resources and clean energy.** What was a bold vision thirty years ago is now the consolidated reality of Entsorga, **an innovative Italian SME** that since **1997** has been working to reduce human impact on the environment and accelerate the energy transition, finding **safe**, **efficient and economical recovery solutions**.

The experience acquired over time and the continuous investment in Research and Development have allowed the company to grow and offer increasingly complete and integrated responses in the sectors of:

- Anaerobic digestion, to produce Biogas and Biomethane from organic waste from separate collection (FORSU) and from agricultural biomass
- Mechanical and Biological Treatment, to produce compost from organic waste from separate collection (FORSU)
- Systems for cement factories to manage secondary solid fuels (SSF) obtained from unsorted waste

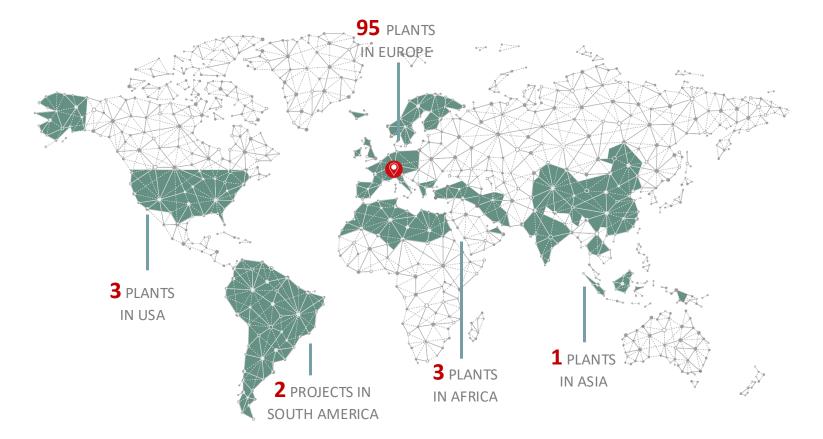


An experience of scope international



In over 25 years, Entsorga has designed and built **about a hundred plants** in more than **27 countries**, both for small communities and large industrial systems. Plants that work every day to recover and valorize waste, both separated and not, **reducing its environmental impact by more than half** and saving the environment from the emission of millions of tons of greenhouse gases.

Active on a global scale, in Europe, Africa, the United States and South America, the Group has developed a solid international experience and culture in terms of contracts, engineering standards and project management.



Entsorga's numbers

Technologies, patents, personnel and facilities built in the world







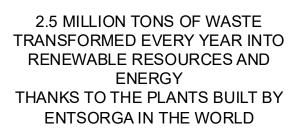


14 TECHNOLOGIES

11 PATENTS + 2 UNDER EVALUATION

6 REGISTERED TRADEMARKS







OVER 100 PLANTS BUILT IN 27 COUNTRIES



5 PLANTS UNDER MANAGEMENT – SUPERVISION



OVER € 1,500,000 INVESTED IN 2024 IN R&D

More than 25 years of green technology revolution

Our story









First patent filed for reactor Ladvbugs.

First plant built in the province of Lodi.

Obtaining from the ISO 9000 certification.











2009 - 2011 Start of the activity commercial in the States **United** with the formation of Entsorga West Virginia LLC Entsorgafin SpA established Acquisition of the SRF plant design contracts and CER certification in Brazil



2015 - 2018

Construction of the first SRF plant in the States United with a Project Finance scheme.

The plant, at the end from the construction and after the success from the put into operation, comes sold to a local operator.

He comes obtained a second License for a 150,000 tpa plant in the States United for a value of approximately 6 million dollars . Agreement with an investment fund American to develop the construction of the plant .



2020

Realization in 12 months of the plant Digestion anaerobic of Santhià despite COVID19. The technology has proven to be the most effective on the market for the waste food. Eagle project for monitoring and management launched of the remote and processing systems of the Al data.



2022-25

A 3 million euro green corporate bond is state subscribed by Illimity Bank to support the Group's growth and ESG policies,

They were started project developments in Italy, the UK and Greece.

The Group invests in VISUAL **TECH**, a software development. IT&Automation company. From 2024 it becomes a Benefit Company.



2003 - 2008

Entsorga UK established

(2005). First contract awarded to build a BEE type plant in Slovenia (2007). Penetration commercial in Romania and Poland (2008). Construction of the first company-owned plant with BEE technology for composting in Santhià.



Prometheus SRF is accredited by the EPA as "non -waste".

Certification ISO14000 environmental for the entire group. Construction of the pretreatment and the movement from the biomass for the first bioethanol plant cellulosic on a full scale. The Reuse Network is born. between the first 5 composting plants in Piedmont (Italy), creating the third national composting hub.



Construction and commissioning of a power system automated (Spider and Pelican Crane) in the EU for one of the major cement production groups.

Sale of the Santhià plant and project to a of the two largest service companies public in Italy (Iren SpA).



Start from the construction of the first plant innovative digestion Full-scale anaerobic semi -dry plug flow as expansion of the Santhià plant.



2021

AD plant in Santhià gets permission to double capacity

and it comes construction contract sianed.

They were signed contracts for different SRF handling and feeding systems in main cement plants and for further AD systems



How we work Development and EPC

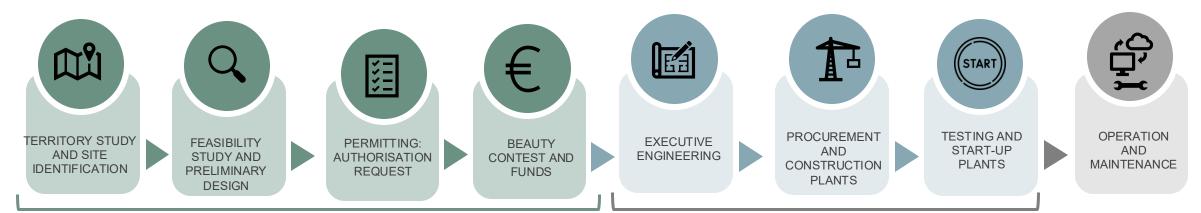


Entsorga works both as **a technology provider** that as **development** and **EPC contractor**, activities continued in 2024 with the *Development Entsorga division* which has as its core business both the **development** of the initiative and the **Executive Design**, **Procurement and Construction (EPC)** of plants for transforming waste or by-products into energy and renewable fuels, in full spirit of the Circular Economy.

In this case Entsorga also plays a role as a **developer** of the project for the construction of a plant.

These are the main phases:

- 1. Entsorga identifies a site where there are no facilities and activates relations with the local municipality
- 2. Entsorga carries out the feasibility study of the plant, the preliminary design and verifies its economic sustainability
- 3. If the Business Plan is positive, the authorization request is filed.
- 4. Once the authorization has been obtained, Entsorga organizes a *beauty contest* for the sale of the authorization, which includes the assignment of the creation to Entsorga itself.

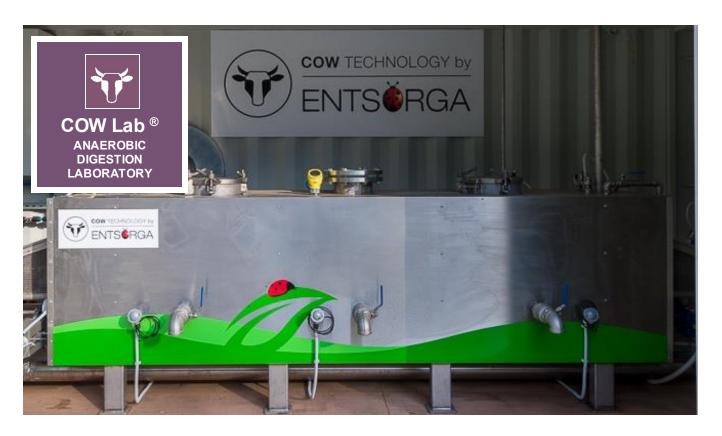


Research and Development

Patents, collaborations and Cow Lab®

ENTS RGA

- technology development advanced and proprietary patents
- Collaboration with Universities and research centers
 : MIP (Polytechnic of Milan), University of Milan,
 University of Pavia, UPO, School Monza Park and
 Animal Production Research Center
- **Pilot laboratory**: to optimize the performance and operation of anaerobic plants we have created the **Cow® Lab**, a pilot laboratory that reproduces a digester on a small scale to better define the mixture and ideal process conditions for the full-scale industrial reactor.





The governance

The structure



Patent study, **design activity** and **plant management** are concentrated in our offices in Tortona, where **Entsorga Italia and EntsorgaFin Spa**, the holding company that controls the 4 companies of the Group, are based. The foreign branches - Entsorga UK in the UK and Entsorga Inc in the United States - are responsible for **commercial development** in these countries.







50%

50%

ENTSORGAFIN SpA

(Group Head, owner and proprietor of patents, trademarks, licenses)

100% 100% 100% 51 % 6.25 45.75% **ENTS** RGA **ENTS®RGA ENTS®RGA** VISUAL TECH co2balance.i BEF BIOSYSTEM Entsorga Inc. **Entsorga UK** Entsorga Italia co 2 Balance Visual Tech Srl Bef (USA) Ltd 1 SpA Italia Srl **Biosystems Srl** Europe and the UK, Turkey, rest of the world India **MARKET MARKET MARKET SOFTWARE CREDITS VER PRODUCTION** DEVELOPMENT DEVELOPMENT DEVELOPMENT DEVELOPMENT. IT (VOLUNTARY EMISSION **SUSTAINABLE PLANT PLANT** & AUTOMATION REDUCTION) **PROTEINS** CONSTRUCTION CONSTRUCTION

Group Perimeter

Participations financial

The sustainability policy



Our first quality and environmental certifications and Carbon Footprint Offset Reports date back over 20 years. But it is in 2022, with the first two ESG assessments, that the path to sustainability was defined in a declared and formalized policy, integrated into the ISO 9001–14001 and 45001 manual, and disclosed both inside and outside the company.



Here you can find the full version of our Sustainability Policy



Responsible for emissions management, CSR, social and governance issues has also been appointed and a **Sustainability Committee**, composed of internal figures and 1 figure external to the company.

Joining the United Nations Global Compact

Since 2022, we have joined the **United Nations Global Compact**, which encourages businesses around the world to create better economic, social and environmental conditions to promote **a healthy and sustainable world economy**, capable of ensuring that everyone has the opportunity to share in its benefits.

The UN Global Compact requires companies and organizations that join it to support and apply within their sphere of influence a set of **fundamental principles**, relating to **human rights, labor standards, environmental protection and the fight against corruption**. Universally shared principles, derived from the Universal Declaration of Human Rights, the ILO Declaration, the Rio Declaration and the United Nations Convention against Corruption.

The Foundation for Development Sustainable

ENTS RGA

In April 2024 in Rome, during the sixteenth annual Assembly of the Founding Members, our association with the **Foundation for Sustainable Development was approved,** since 2008 an authoritative national point of reference for the green economy, chaired by Edo Ronchi.

The meeting between the Foundation for Sustainable Development and Entsorga dates back to October 2023, at the **General States of the Green Economy 2023 of Ecomondo**. At that time, our company was called to bring its testimony within the international session, in the panel "Let's give energy to the transition".

Joining the Foundation is further evidence of our concrete commitment to collaborate with networks of businesses, associations and experts for the development of an increasingly broad network of the Italian green economy. Cohesion on the issues of energy transition is essential to address the climate challenge. It is one of the most demanding challenges we will face in the coming decades, and it must be addressed by joining forces - political, economic, scientific and technological - overcoming ideological alignments and cyclical visions."

G.F. Galanzino



Associations and partnerships



Entsorga is a member of several **associations and business networks** with the aim of expanding networking opportunities and achieving greater economies of scale to ensure quality services to users and respond to regulatory and environmental challenges.



CIB – **Italian Biogas Consortium**, the national association representing the Italian **agricultural biogas and biomethane supply chain**. Born in 2009, CIB brings together farmers, technicians, companies and operators in the sector with the aim of promoting a sustainable agriculture model, capable of producing renewable energy and contributing to decarbonisation.

Very active on the ecological transition front, especially in the context of the European Green Deal and the strategic role of agricultural biomethane in replacing fossil fuels in transport and industry, the Consortium supports in particular the concept of "biogas-done-right": an approach that integrates energy production from agricultural biomass and livestock waste with the improvement of soil fertility, the reduction of emissions and the valorization of agricultural by-products. Entsorga has been a member of the CIB since 2023.



CIC – Italian Composters Consortium, the national organization that represents Italian companies active in the **recycling of organic waste** through composting and anaerobic digestion technologies. Founded in 1992, CIC plays a fundamental role in the Italian waste management system, because it deals with organic waste, which alone represents over 40% of total urban waste.

The Consortium brings together composting and anaerobic digestion plants, public and private bodies and companies that produce and use quality compost.

Its main objectives include promoting the separate collection of quality organic waste, ensuring traceability and correct treatment of waste, enhancing compost as a natural fertilizer and supporting the production of biogas and biomethane from FORSU (organic fraction of solid urban waste).





WBA - World Biogas Association is a non-profit organization founded in 2016 in London to **support the development of the biogas industry worldwide.**

The WBA brings together companies, professionals, public bodies and associations, convinced that biogas technologies represent not only an important opportunity to produce clean and renewable energy but also a precious opportunity to solve global issues related to development, public health and economic growth, thus contributing to achieving the sustainable development goals (SDG -Sustainable Development Goals) set by the United Nations in 2015.

The WBA aims to represent all organizations working in the biogas sector at an international level worldwide, including national associations, biogas operators and developers, equipment suppliers, water companies, the agricultural sector, waste companies and academic and research institutions. Among the commitments made by its members, there is the **2019 Declaration to reduce global greenhouse gas emissions by 12% by 2030.**Entsorga has been a member of the WBA since 2019. In 2020, the CEO of Entsorga Italia, GF Galanzino, and the CEO of Entsorga Inc Christopher Maloney, were elected Directors of the Global Biogas Council, the WBA council composed of 9 members from 8 countries, who remained in office for 3 years.



CLEVER Hub - Innovation Hubs are groups of SMEs, large companies, innovative start-ups, research organizations, etc. active in a particular technological or application field.

Univer Consortium is the managing body, together with Environment Park, of the **CLEVER** (**Cleantech&Energy**) **hub innovation clustER**), one of the 7 Innovation Hubs of the Piedmont Region, which operates in the **Energy and Clean Technologies sector**. Since 2022, the Clever Hub has been part of the Piedmont Innovation Hub System, which acts as a regional reference in research and innovation on the macro thematic areas and development trajectories of Digital Transformation, Ecological Transition and the Well-being of People and the community. Entsorga, with Entsorga Italia, has been part of the Hub since 2019.

Our governance



Our Governance model, aimed at protecting and growing the company, is also the indispensable premise for maintaining and developing healthy relationships of trust with stakeholders. And thus creating true shared value.

The control bodies

The supervisory bodies are the **external audit firm Ernst & Young** and the **Board of Auditors**, composed of 3 members and two substitutes. Both have the task of supervising the correct management and administration of the companies, as well as compliance with the laws on financial statements.

Management Model compliant with Decree 231 and the Code of Ethics were adopted .

In 2024, to enable the identification, verification and, if necessary, sanctioning of any improper conduct, a secure channel for reporting compliance violations was implemented: **the Supervisory Body.** This is a monocratic body with autonomous powers of initiative and control, which has the task of supervising the functioning and compliance with the Entsorga Model 231. Anyone, whether an employee or a person external to the company, can use the emails **odv.entsorgafin@gmail.com** and **odv.entsorgaita@gmail.com** to anonymously report these violations.

From a legal point of view, the holding EntsorgaFin SpA is led by the **Board of Directors**, composed of 2 people, both legal representatives of the Group. The Board of Directors periodically interacts with employees, with a view to continuous improvement.

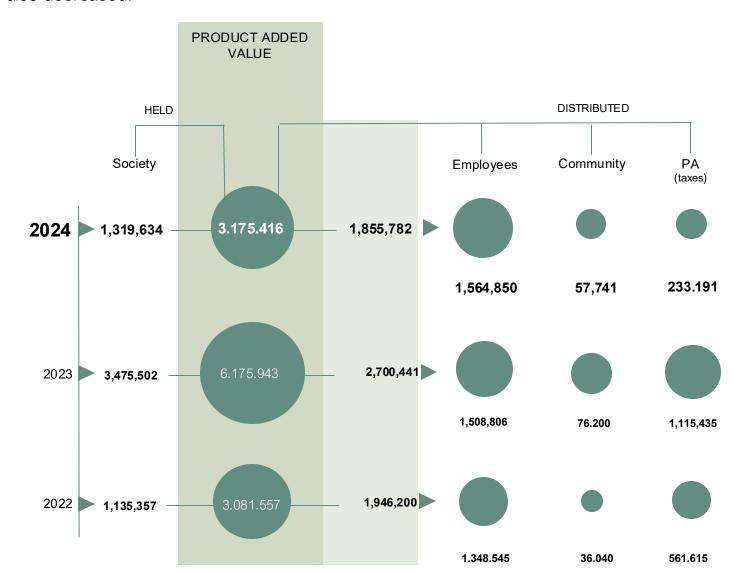
Every month a meeting of the CEOs with the heads of department is planned and from this comparison the company's lines of action arise. The control of the business progress is followed through the preparation of a **three-year plan**. The annual budget is presented to employees and collaborators through a plenary meeting.

To prevent fraudulent and unethical behavior, the Group applies "segregation of duties" policies in the organizational process system, reported in the personnel job descriptions.

The value added produced and distributed



The graph shows a reduction in the **added value produced.** Consequently, the value distributed to employees and the value allocated to taxes also decreased.



KPI 2024 and 2025 objectives . A look towards the future



In 2024 we have defined **key objectives** which include **measurable performance indicators (KPIs)** to enable effective monitoring of our progress towards sustainability. The table provides an overview of the **objectives achieved in the last year** and those that are intended **to be pursued in 2025**, thus providing a clear vision of the company's sustainability journey.

	2024 GOALS	RESULTS	2025 GOALS
	Realize Cow portable to reduce environmental impacts of staff through an internal canteen waste disposal system and energy production	IN PROGRESS	Complete the realization of the Cow portable to reduce the environmental impacts of staff through an internal waste disposal system and energy production
	Building a Renewable Energy Community (CER)	IN PROGRESS	Participate in the foundation of an Energy Community Renewable (CER), also considering entering the CER currently being created at the Tortona Science and Technology Park
⊠ N O	Increase E-Bike fleet per Employee (from 2 to 5)	COMPLETED	Maintain partnership with at least 2 Research Institutes and Universities , to continue developing best engineering practice and implementing innovative technologies in the environment field
NVIRONM			Developing enterprise calculation software to improve the method of detecting and tracking the carbon footprint of plants built with Entsorga technologies
	Improve Energy Efficiency per employee (to be calculated in Ratio to Carbon Footprint per employee for years '22 and '23)	IN PROGRESS	Improve energy efficiency per capita : in 2024, the number of workstations decreased by 2 units (30) and the CO2 _{per} capita increased slightly compared to 2023 as the workload and the Carbon Footprint increased.
	Reduce paper copies prints	IN PROGRESS	Reduce paper copies prints : in 2024 paper consumption improved compared to 2022, with the consequent reduction in CO _{2 production} . However, the 2024 figure is higher than 2023.

	2024 GOALS	RESULTS	2025 GOALS
	Monitor employee health and injuries	COMPLETED	Improve corporate retention and loyalty by increasing welfare at all levels
	Increase the psychophysical well-being of employees	IN PROGRESS	Increase work life balance after the approval of the Strategic Plan 2025, also providing for the introduction of new flexibility in entry and exit times
AL	Analyze the remuneration treatment of staff and proceed with any alignment, where necessary.	IN PROGRESS	Complete the analysis of the staff compensation treatment and adopt the new compensation policy in line with the new organizational structure.
SOCIAL	Provide Excel courses to employees.	COMPLETED	
			Enhance skills by increasing training hours per capita
	Outsource the HR function to ensure greater transparency in welfare and remuneration policies	IN PROGRESS	Hiring an HR manager /possibly preparing CFO to take on the role of HR Manager
			Spread awareness on environmental issues and support the local community by increasing the amount paid to events in the area by at least 10% compared to 2024 (expected amount greater than 60,000 euros)

2024 GOALS	RESULTS	2025 GOALS
Activate and appoint Supervisory Body	COMPLETED	
Get Legality Rating: EntsorgaFin has obtained a rating of ★★++ and Entsorga Italia ★★★	COMPLETED	
Join the Sustainable Development Foundation	COMPLETED	
Change the composition of the Sustainability Committee and appoint the Head of Emissions, CSR, Social Issues and Governance	COMPLETED	
Transforming EntsorgaFin into a Benefit Corporation	COMPLETED	Invest at least 1,000,000 euros in Research & Development
		Approve Industrial Plan 2025/29, integrating sustainability at strategic level
		Define a more agile and structured company organization, with the introduction of the role of General Manager.
		Review the management/governance of Sustainability, to make it more effective and efficient and truly integrated into the company business



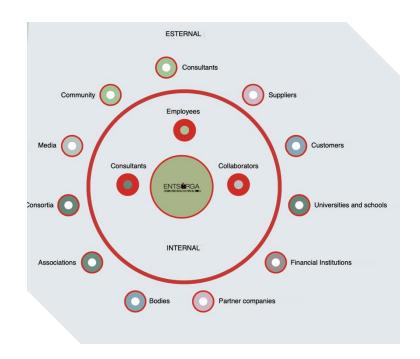
Our stakeholders





Also in 2024 we took as a reference for the material topics **the internal materiality analysis conducted in 2022** (required by the GRI Standards 2021), used to assess the impact and importance of various ESG aspects for our business and for our stakeholder community.

This process has allowed us to focus on the external impacts of our activities and therefore **identify and prioritise key issues**, enabling us to develop targeted strategies and concrete commitments to address sustainability challenges and exploit opportunities.



The table lists the ESG aspects considered relevant for the main categories of stakeholders:

Stakeholder	Relevant ESG aspects
Employees	Promoting a pleasant and safe work environment helps attract talent and reduce turnover
Suppliers	Given the company's core business, all workers are considered internal in the Value Chain, therefore what is reported in the previous point applies
Clients	Dedicating resources to research and development allows you to generate positive value that impacts end users
Community	Promote a green culture inside and outside the company. The territory in which it operates is at the center of a promotion and care strategy



Shared Value: People and Community

Our people



Interdisciplinary, expert and dynamic

Employees, our fundamental pillar, are offered a **safe environment, with stimulating, meritocratic, rights-respecting and non-discriminatory working conditions**. Furthermore, the company encourages, stimulates and incentivizes their professional growth and promotes their well-being.

We firmly believe that strong social commitment is not only ethically right, but also a source of **competitive advantage** and long-term value for our company.

Project Management
MANAGEMENT ENGINEERS

Project Design

CIVIL ENGINEERS
MECHANICAL ENGINEERS
ENERGY ENGINEER
ENVIRONMENTAL ENGINEERS

Automation & IT

ELECTRONIC ENGINEERS
INDUSTRIAL AUTOMATION
ENGINEERS
SOFTWARE ENGINEERS

Operation & Maintenance

CHEMICAL ENGINEERS
BIOLOGIST
AGRONOMISTS
MAINTENANCE WORKERS

12

New hiring in 2024

6

Employees with +10 years of experience in the company

50%

Employees under 50 years old



Diversity and inclusion



Our company is actively committed to promoting **diversity**, **inclusion and equal opportunities** among our employees. We have adopted a clear **policy** in this regard, communicated not only internally, but also externally through public documents such as our website and other communication channels.

Indeed, ensuring equal opportunities for all employees in terms of hiring, training, growth and promotion, regardless of gender, race, age is a fundamental point on which we want to commit to improve the integration of all within the labor market.

In **2024, there are 30 employees,** a decreasing figure if compared to the 2023 figure (32). The majority of male employees and all women are **employed on a permanent basis covered by the** sector CCNL: for employees, this is the CCNL for professional studies, while one is covered by the CCNL for metalworkers.

We pay a lot of attention to the **relationship with the workers** and on average the notice period before the change of duties is about 1 month.

Employees	Men %	Women %
Type	73.33	26.66
Permanently hired	70.00	23.33
Fixed-term contracts (apprenticeships and internships)	3.33	3.33
Hired on variable hours	0.00	0.00

Below we provide data on our **hiring** and employee **turnover**, broken down by gender and age groups, useful data that allows us to evaluate our recruitment process and personnel management. In the table we present **the number of employees hired in 2024 and the percentage of turnover for men and women,** broken down into the age groups under 30, between 30 and 50, and over 50.

Age	Hiring Men	Men's Turnover %	Hiring Women	Women Turnover %
< 30 years	3	58%	1	100%
Between 30 and 50 years old	4	28%	0	0%
> 50 anni	3	70%	1	0%



Another important metric we track within our company is the **ratio of average salary for women to average salary for men**, which reflects our commitment to ensuring pay equity and fostering an inclusive company culture. This ratio, across all of our company's locations, in 2024 it was homogeneous and equal to **0.98**. In 2023 the value was **between 0.7 and 0.89.** The data places us **above the European average** (settled around **0.85–0.90**) and demonstrates how parity is not just a principle, but a concrete practice for our company.

Our company also evaluates the ratio between the guaranteed entry salary and the minimum salary from the National Collective Labor Agreement, divided by men and women. This information allows us to evaluate the salary equity at entry for both genders and our commitment to ensuring adequate remuneration conditions compared to the national context. The values are also higher than 1 for both genders in 2024: this demonstrates our desire to enhance skills and people, from the first day of entry into the company.

Ratio between entry level salary and minimum salary CCNL	2024
Men	1.34
Women	1.26

Another key indicator for assessing internal equity is the **ratio of the CEO's annual compensation to the median value of the total compensation of all employees** (excluding the CEO or the figure considered in the numerator). This data provides us with an important indication of the balance of compensation within our company and the allocation of financial resources. This ratio is around **4.32.** A value that reflects a governance based on equity and social sustainability.



There percentage of female managers compared to the total number of managerial figures, a key indicator of gender equality not only in entry, but also in internal growth in our structure, in 2024 will be around 27%. A figure that, while showing significant progress compared to 2023 (16.00%), highlights the need to continue investing in the valorization of female talent and in the construction of inclusive career paths.

Finally, we also monitor the total number of **non-employee workers** who are part of the workforce. This includes people who have labor contracts, self-employed workers or workers made available by companies that carry out personnel search or selection activities. In 2024, there were 5 non-employee workers (2 men and 3 women), with **a ratio to employees equal to 6.00**, doubled compared to 2023, when Yes was going around around 3.00. The **percentage remains low** and reflects our company's desire to continue to promote stable employment, based on long-term relationships.

Rights humans



Our company's human rights policy complies **with international standards**, demonstrating our commitment to respecting and promoting human rights. In 2022, we engaged stakeholders in the creation of our human rights policy and/or management rules, conducting a materiality analysis to identify relevant stakeholders and taking their views into account in the process of structuring our human rights policy and guidelines. This commitment reflects our desire to ensure that business decisions are consistent with stakeholders' perspectives and needs.

The company also monitors all information related to the total number of risks, regarding the respect of human rights, arising from the activities carried out. For the year 2024 the number of risks was 0.

In 2023, our company established a public channel (**Supervisory Body**) through which cases of discrimination or human rights violations can be reported. This channel is accessible through different means, such as the company website, dedicated email address or regular mail. It is important to highlight that this channel is externally publicized and is open to anyone who wishes to report any violations, demonstrating our commitment to transparency and the protection of human rights.

Health and Safety of Workers

Our company monitors and measures the health and safety of workers at a qualitative level, to evaluate and improve their well-being in the workplace. All employees can benefit from UNISALUTE supplementary assistance. In addition, employees who travel abroad for business trips are covered by CHUB insurance. As in 2023, **there were no accidents in Entsorga Italia and Entsorga Fin in 2024.**

Deaths	0
Serious accidents at work	0
Recordable accidents at work	0
Total hours worked	52.355

Training



In 2024, these internal courses were held for employees on:

- General Training and High Risk Course
- PPE course 3rd category . Fall protection and execution of work at heights
- Course for operators of mechanical forklifts with rotating telescopic arm (MERLO)
- Mobile Elevating Work Platform Course PLE
- Self-propelled forklifts with driver on board course
- Appointed course
- Worker's Safety Representative Course
- Telescopic Arm Lift Course
- Management Course

The table below displays the average number of hours of training provided and used by each employee, broken down by gender.

Total training hours provided 2024 Men's Training Hours	220 204	7.3 hours of training per
Women's Training Hours	16.00	capita III

For this year, the **total amount spent on training hours is: 3,790 euros.** In the context of corporate sustainability, investment in training and development expenses is of crucial importance and we confirm our commitment to increase the amount allocated to training and improving staff skills.

Well being



The company has a clear strategy regarding policies related to worker welfare.

We examined our employees' participation in health and wellness programs, as this reflects our commitment to promoting a healthy and sustainable work environment. The percentage of employees participating in such programs is a significant indicator of our workforce's **engagement** in initiatives aimed at improving their overall well-being. This value for the reporting year was **100.00%**.

Finally, we monitored the **employee absenteeism rate**, an important indicator of personnel management and organizational well-being. This data represents the percentage of hours not worked compared to the total hours worked, offering an indication of **the level of presence and commitment** of our staff in the work environment. For the current year, the absenteeism rate was **0**.



Team building event at Christmas

Community



To make our territory a welcoming and attractive place for young talents, where they can choose not only to work but also to live, every year we encourage **sports**, **social and cultural projects to support local communities**. **Among the many commitments we carry out**, **the support offered to sports** has also been confirmed for 2024 understood in the highest sense, as a **training experience**, **education in respect for rules and others** and also a strong element of **inclusion**.

We have reconfirmed our contribution to:

- Azalai, a Tortona sports association born to promote running in nature and enhance the territory
- Inter Summer Camp Casalnoceto promoted by the Municipality of Casalnoceto to introduce youngsters to football
- Solidarity run and walk organized by the Edo Tempia Fund (Santhià) committed to the fight against tumors

new associations were added which strengthen Entsorga's bond with sport:

- Derthona Pallamano, a reality strongly rooted in the Tortona area since 1983, whose under 17 section was vice-champion of Italy in 2021 while the Under 20 National team was promoted to Serie A2 in 2023 and to Serie A Bronze in 2024, also resulting in the youngest in terms of average age.
- **Tortona Evolution 3×3,** a basketball variant played with two teams of 3 players facing each other on one side of the court. The team was born 5 years ago from the passion of three young Tortona players who, in just 5 years, won the title in 2023 **best team in the Italian ranking**.

For the third consecutive year we have supported the **LOVE FOR MUSIC – MUSIC FOR LOVE event**, a musical event for charity this time created in favor of the Enrico Cucchi Association for Palliative Care and Assistance to the Sick.

Finally, in the cultural field we supported:

- Fai Giovani, Tortona section
- **Fiori di Pesco,** first edition of an art, literature and music festival held in the village of Volpedo. The theme of 2024 was **Talking Harmony: for a different relationship between human beings and nature**
- Open-air cinema nights, organized for the first time in Piazza Malaspina in Tortona





















Commitment to the environment

Emissions assessment CO₂



In 2024, we have set ourselves the goal of continuing to contain our direct impacts.

As a company, through a concrete and continuous commitment to environmental issues, we can significantly contribute to the **mitigation of climate change**, the conservation of natural resources and the promotion of sustainable production and consumption practices, preserving the planet for future generations. For this reason, for over ten years we have been monitoring the **direct impacts** linked to our activity and are committed to specific containment strategies.

The table shows a comparative data of 2022, 2023 and 2024 on **tons of greenhouse gas emissions**. (expressed in tCO ₂ eq) according to the **GHG Protocol**, divided by:

- direct emissions of **Scope 1 type** (referring to paper, company cars and heating)
- indirect emissions, connected to the energy purchased by the company, of Scope 2 type
- indirect emissions of type **Scope3**, which do not fall into either Scope 1 or Scope 2 (flights and private cars)

Total GHG emissions (tons CO 2 eq)	2022	2023	2024	
Scope 1	47.80	84.50	66.53	total non-
Scope 2	7.96	9.80	11.58	reducible 156.2
Scope 3	35.60	99.40	77.65	emissions 150° tons CO 2ed
TOTAL	90.7	193.7	156.2	tons



This table reports in a more analytical way the breakdown of emissions generated by **energy consumption**, water, paper and **corporate mobility** *, always expressed in tonnes of carbon dioxide equivalent (ton CO2eq).

2022

AIRLINE FLIGHTS					
Flight type	Distance km	Kg CO₂eq/Km	ton CO₂eq		
European	62.395	0,15353	9,58		
тот	AL AIR FLIGH	TS	9,58		
	ELECTR	IC POWER			
kWh used	Kg C	O ₂ eq/KWh	ton CO₂eq		
41186	0	,19338	7,96		
TOTAL	ELECTRIC PO	OWER	7,96		
	PA	PER			
Kg used	Kg C	O₂eq/kg.c	ton CO₂eq		
157,02	(0,9194	0,14		
T	0,14				
CAR CONSUMPTION					
	ton CO₂eq				
	Company cars		37,07		
	Private cars		26,05		
	TOTAL CARS		63,1		
	HEA	TING			
Liters of diesel fu	el	kgC0 ₂ /L	ton CO₂eq		
3576 2,7586			9,86		
т	9,86				
TC (ton	90,7				

2023

AIRLINE FLIGHTS								
Flight type	Distanc	stance km Kg CO₂eq/Km		ton CO₂eq				
European	127.3	24	0,18591714	23,74				
Extraeuropeo	191.0	69	0,26128063	49,92				
1	73,66							
ELECTRIC POWER								
kWh used		Kg C	O₂eq/KWh	ton CO₂eq				
47895		0	,20496	9,82				
TO1	9,82							
PAPER								
Kg used		Kg C	O₂eq/kg.c	ton CO₂eq				
65,80		(0,9105	0,06				
	0,06							
CAR CONSUMPTION								
	ton CO₂eq							
	73,75							
	25,70							
	99,45							
HEATING								
Liters of diesel fuel		kgC0₂/L		ton CO₂eq				
3914		2,7242		10,66				
	10,66							
(1	193,7							

^{*}The data source for documenting direct impacts is the company archive. To calculate the tonCO2eq we performed a dimensional analysis comparing the estimated size with the emission factor (EF), according to the 2017 Guidelines of Defra/DECC's GHG Conversion Factor.

As can be seen, in 2024 our total non - reducible emissions were equal to 156 tons CO ₂ eq, down compared to 2023 (193.7 tons CO ₂ eq). The indicators that influenced this decrease, in addition to some minimal corrections to the quality of the data entered in previous years, are those related to air mobility, almost halved, and emissions related to diesel consumption, also decreased thanks to the energy produced by the photovoltaic roof, used to power the heat pump that heats the new offices.

2024

AIR FLIGHTS								
Flight Type	Type Distance Km kg CO2eq/Kr		<u>1</u>		tons CO2eq			
Nationa	28219,82	C).18592		5.25			
European	90.955	C).26128		23.76			
Extra-European	44,555	0.1758		7.83				
TOTAL FLIGHTS 36.								
TRAINS								
D	istance Km			tons CO2eq				
7274				16	0.26			
	0.26							
ELECTRICITY								
kWh used				eq/kWh	tons CO2eq			
	0.20705	11.58						
TOTAL ELECTRICITY								
PAPER								
Kg of paper used kgCO2eq/kg.c					tons /kg.c CO2eq			
	91.37	1,3393		0.12				
	0.12							
CAR CONSUMPTION								
	tons CO2eq							
	59.33							
	40.81							
	100.1							
HEATING								
Lit	tonCO2eq							
	2568,45		2,7554	7.08				
	7.08							
TOTALTONS CO2eq produced								



In particular, analyzing each entry we can note:

Air flights

In 2024 there was a decrease in business trips (in Europe and outside Europe) with a consequent decrease in tons of CO ₂ produced by air travel. Air travel mainly involved Spain, Poland and Indonesia.

Electricity consumed

In 2024, the number of workstations decreased by 2 units (30). This data, combined with the slight increase in tons of CO2 _{eq} linked to energy production, also caused the per capita figure to increase slightly.

CO₂ PRODUCTION PER WORKSTATION



Paper consumption

Paper consumption has improved compared to 2022, with a consequent decrease in CO _{2 production}. However, the 2024 figure is higher than 2023, which is why paper consumption has been set again as a KPI to monitor in 2025.

CO2 PRODUCTION FOR PAPER CONSUMPTION





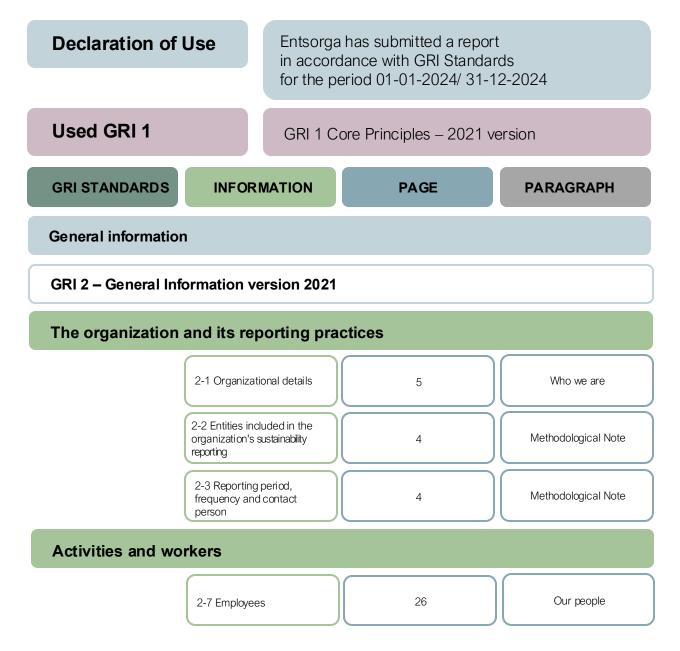
Car consumption

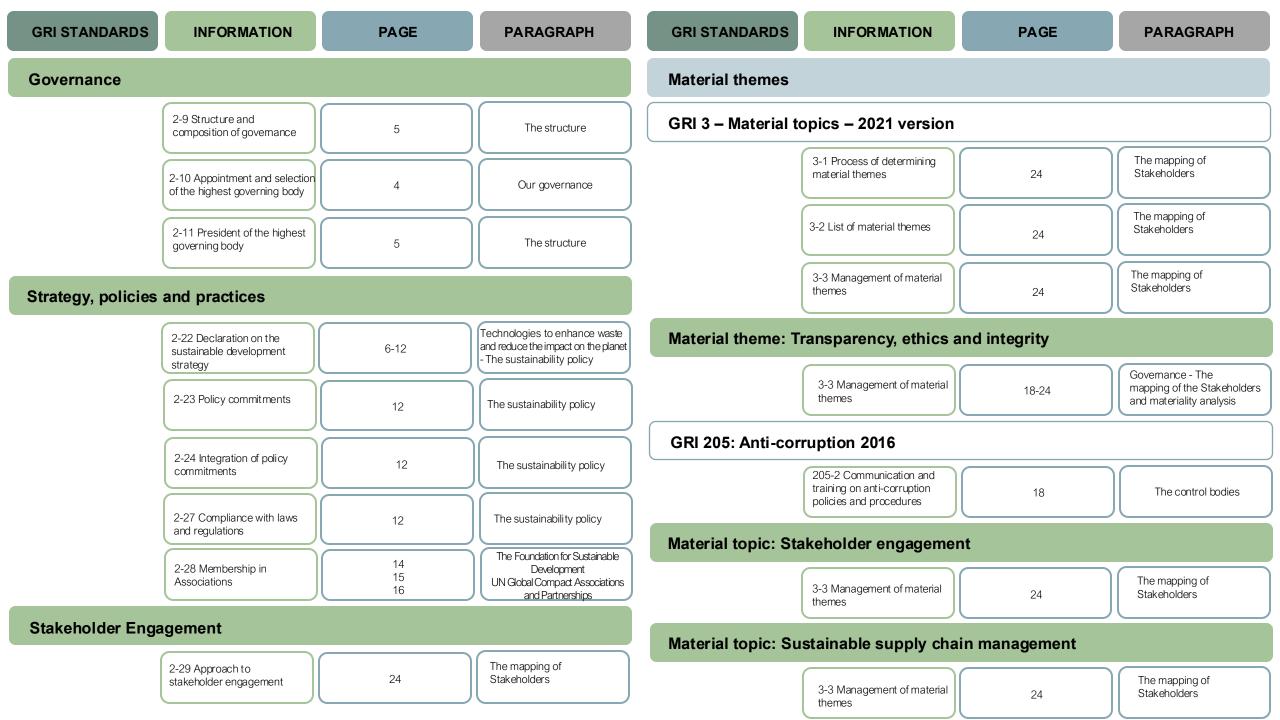
For the year 2024, the total consumption of company cars also includes the home/office journey, while the calculation of private cars only took into account the home/work journeys. We recorded a decrease in the tons of CO $_2$ eq produced by company cars and an increase in those produced by private cars due to the fact that the number of workers arriving from outside the office with their own car has increased. All work-related journeys were made with company cars.

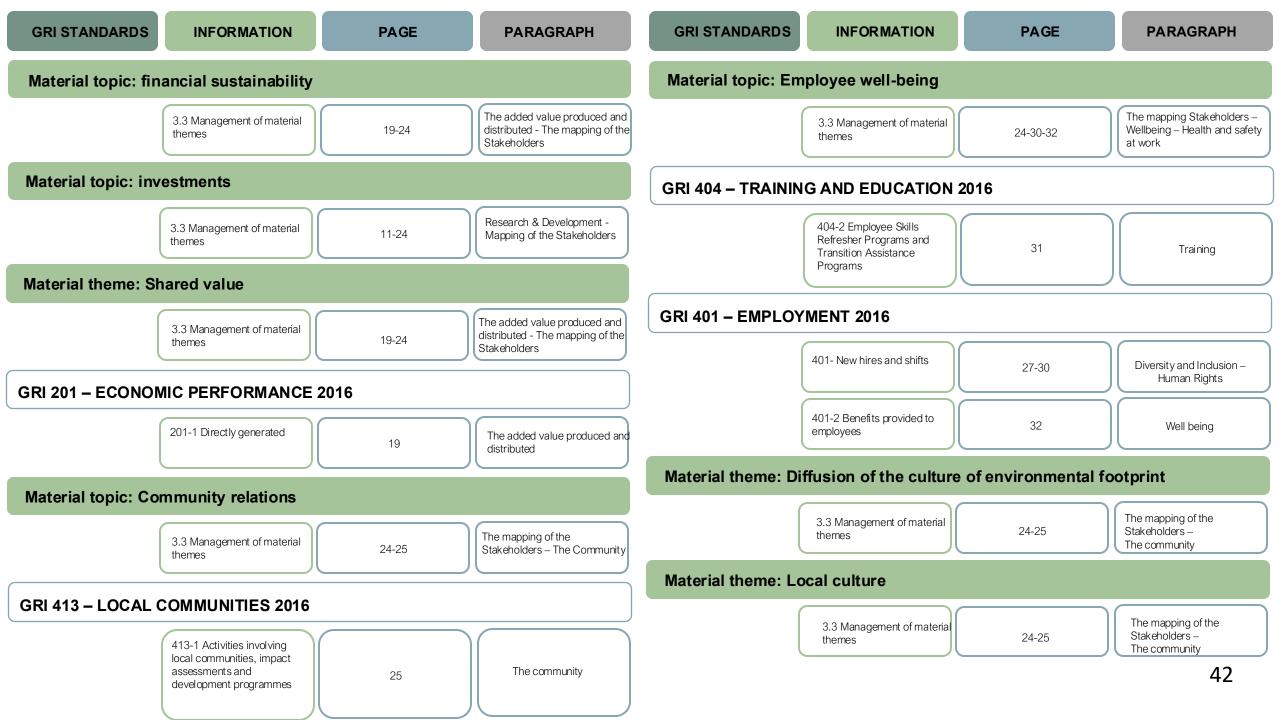
Heating

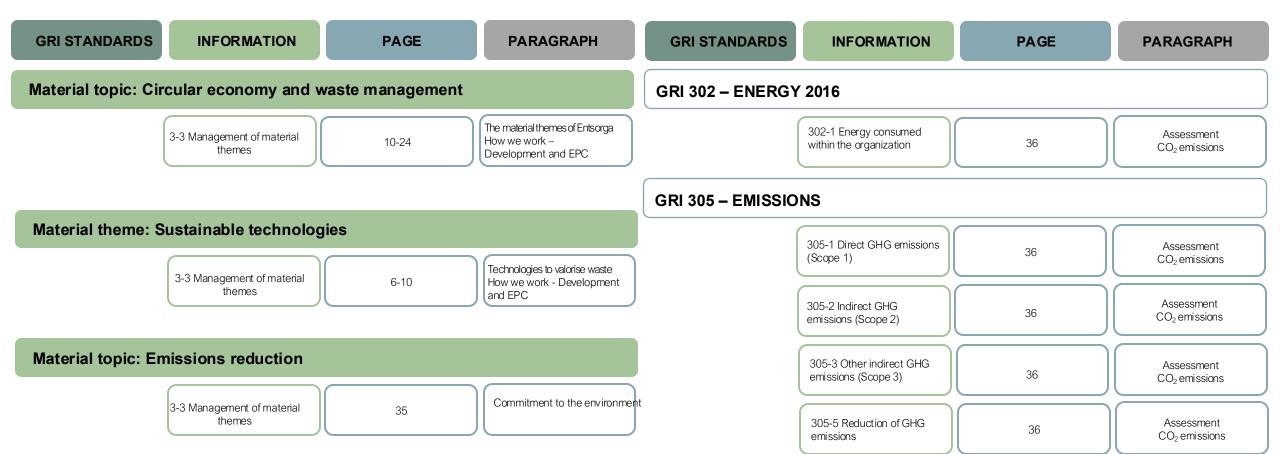
Thanks to the **photovoltaic roof** and the new heat pump installed, the tons of CO_2 related to heating have been reduced, going from 10.66 to 7.08 tons of CO_2 e.

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