ENTSORGA

Rethinking resources

Sustainability Report **2025**

Letter to Stakeholders

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2025 was a year of **consolidation** and **acceleration for Entsorga**. A year in which we transformed our industrial vision, technological expertise, and environmental responsibility into **concrete projects**, strengthening our position as a technology provider and strategic partner for the energy transition.

We have secured **new strategic contracts** in Italy and abroad, particularly strengthening our presence in **Greece and Poland**, markets that are now key to the development of European environmental infrastructure. From Gallura to Bydgoszcz, Entsorga technologies are making a tangible contribution to reducing landfill use, producing biomethane and renewable fuels, recovering materials, and reducing climate-altering emissions.

2025 was also the year in which we received an important international recognition: the **Le Cortine plant by Sienambiente** It was awarded at the World Biogas Summit in Birmingham as **the world's best plant in the 1 MW+ category.** This achievement not only highlights our technologies, but above all our ability to integrate **innovation, industrial efficiency, and environmental quality** into a single design model.

At the same time, we have defined the new **2025–2029 Industrial Plan**, integrating sustainability into the Group's growth strategies. Analysis of European markets confirms that the energy transition and the circular economy will continue to generate significant opportunities in the biomethane, waste treatment, and alternative fuels sectors. Along this path, **innovation and sustainability** continue to be inseparable. In 2025, we **invested over €700,000 in Research & Development**, strengthened collaborations with universities, and developed new tools to monitor and track the carbon footprint of our plants.

Finally, we continued the company's organizational evolution, building an **increasingly solid, agile structure focused on empowering its people** . Welfare, training, retention , and quality of work are now central elements of our industrial strategy, because we believe that the ability to attract skills and generate lasting value depends first and foremost on the quality of the professional environment we build every day. We understand that sustainability is not measured solely by financial results or environmental indicators, but above all by the ability to create positive and lasting impacts for our customers, partners, and the people who work with us.
This is why we continue to look to the future with ambition and practicality: investing in proprietary technologies, digitalization, process efficiency, renewable energy, and industrial models capable of transforming waste into resources and the complexity of the energy transition into sustainable development opportunities. **Thank you and happy reading!**

Pietro Paolo Cella Mazzariol
President

Gian Francesco Galanzino
Chief Executive Officer

The sustainability of the Group

Key numbers for 2025

PEOPLE

34
EMPLOYEES
29.5% WOMEN
70.5% MEN

97%
PERMANENT CONTRACTS

INNOVATION AND FUTURE

749,739
euros
INVESTED
IN **R&D**

ENVIRONMENT

BEYO
3 MILLION
tCO_2eq SAVED
THANKS TO ENTSORGA TECHNOLOGIES

CARBON FOOTPRINT
tCO_2eq/Employee
4.6

PROSPERITY

66,000 euros
INVEST IN
COMMUNITY PROJECTS

Index

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METHODOLOGICAL NOTE

The 2025 Sustainability Report is the fourth for Entsorga. This is still a voluntary choice, not dictated by a legal obligation. In continuity with previous years, the reporting takes the GRI Standards version 2021 as a reference, following the currently most widespread international guidelines and also taken as a reference for the new ESRS standards (European Sustainability Reporting Standard).
The Report includes Entsorga Italia and Entsorga FIN and takes into account all information regarding the material topics identified by the Sustainability Committee and submitted to its stakeholders. To ensure the reliability of the information provided, directly measurable values have been included, limiting the use of estimates as much as possible. The data covers the period from January 1st to December 31st, 2025. Where possible, they are compared with the previous financial year.

Who we are

Rethinking resources: our mission

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Addressing the challenge of sustainable development by 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 by finding **safe, efficient, and cost-effective recovery solutions.**

The experience gained over time and the continuous investment in **Research and Development** have allowed the company to grow and offer increasingly complete and integrated solutions in the following sectors:

- **Anaerobic digestion** , to produce biogas and biomethane from Organic Waste From Separate Collection (OFMSW) and from agricultural biomass
- **Mechanical and Biological Treatment**, to produce compost from organic waste from separate collection (OFMSW)
- Systems for cement factories to **manage secondary Solid Recovered Fuels (SRF)** obtained from unsorted waste

Renewing the Energy

Waste to Renewable Energy

Recycling the Waste

Waste Treatment

Recovering the fuel

System for SRF

A vast experience international

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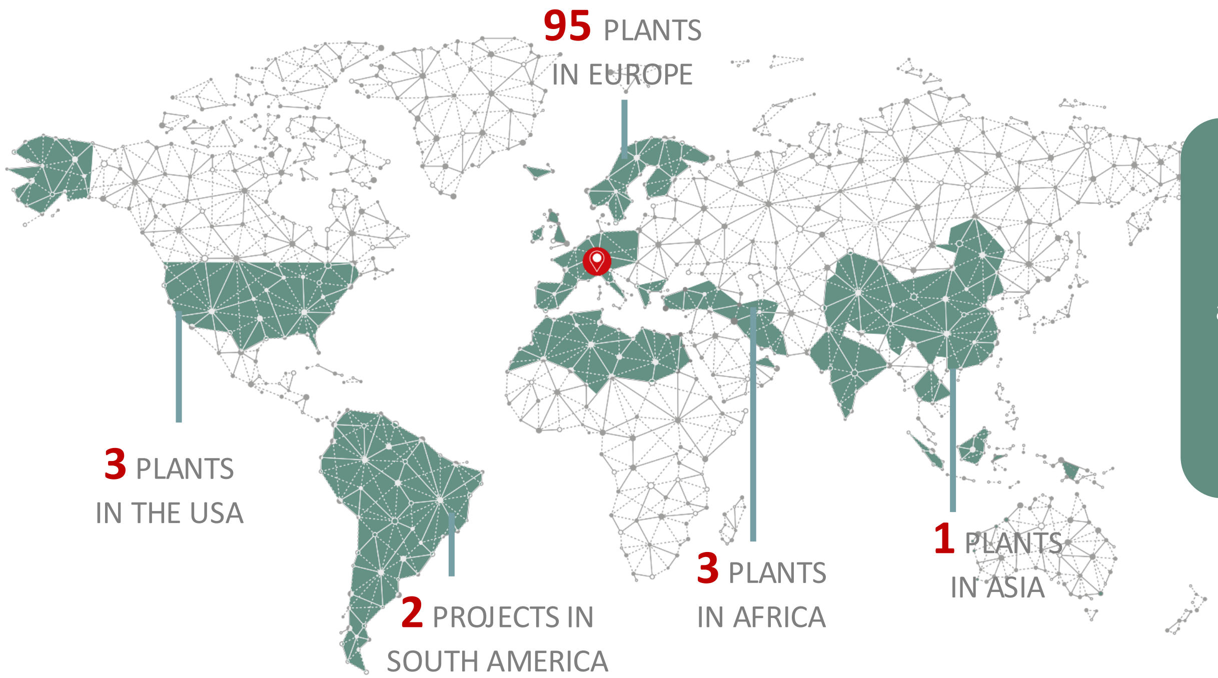
In nearly 30 years of operation, Entsorga has designed and built **over one hundred plants** in more than **27 countries,** for both small communities and large industrial facilities. These plants work every day to recover and recycle waste, both sorted and unsorted, **reducing its environmental impact by more than half** and saving the environment from the emission of millions of tons of greenhouse gases. Operating globally in Europe, Africa, the United States, and South America, the Group has developed a solid international culture and experience in **contracts, engineering standards, and project management.**

+100
OVER 100 PLANTS BUILT IN 27 COUNTRIES

Various projects made in almost all regions of the world:
Europe (EU & Non-EU)
Americas – Africa – Asia

Biogas/ Biomethane
Compost production plants
SRF production plants
SRF
Biostabilization for landfill
Bioethanol cellulosic

5 PLANTS
IN MANAGEMENT – SUPERVISION



Thanks to Entsorga technologies, every year:

3 million tons of waste
are transformed into renewable resources and energy

Over 2.5 million tons of $_{CO2}$ eq
They are spared

More than 25 years of green technology revolution

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Our story

1997-2002
Establishment of Entsorga Italia Srl
First patent filed for the reactor **Ladybugs.**
First plant built in the province of Lodi.
Obtaining from the **ISO 9000 certification .**

2003 - 2008
Entsorga UK established (2005). First contract awarded for the construction of a BEE - type plant in Slovenia (2007). Penetration trade in Romania and Poland (2008). Construction of the first company-owned composting plant using BEE technology in Santhià .

2009 - 2011
Start of the activity commercial in the States United with the incorporation of Entsorga West Virginia LLC
Establishment of Entsorgafin SpA
Acquisition of the Design contracts for the SRF plant and CER certification in Brazil

2012 - 2015
Prometheus SRF is accredited from the EPA as “no-waste ”.
Certification ISO14000 environmental management system for the entire group .
Construction of the pretreatment and movement from the biomass for the first bioethanol plant cellulosic on a full scale ,
Reuse Network is born , between the first 5 composting plants in Piedmont (Italy) , creating the third national composting hub .

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 commissioning , 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 .
Agreement with an investment fund . American to develop the construction of the plant .

2019
Construction and commissioning of a power system automated (Spider and Pelican) 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 semi -dry anaerobic plug flow as an expansion of the Santhià plant .

2020
Implementation in 12 months of the plant Digestion Santhià's anaerobic center despite COVID-19. The technology has proven to be the most effective on the market for the waste food .
The Eagle project for monitoring and management has **been launched** of the remote and processing systems of the AI data .

2021
AD plant in Santhià gets permission to double capacity and it comes construction contract signed.
They were signed contracts for different SRF handling and feeding systems in main cement plants and for further AD systems
.

2022-25
A 3 **million euro green corporate bond** is state signed by Illimity Bank to support the Group's growth and ESG policies, Initiated Project development in Italy, the United Kingdom, and Greece. It became a **Benefit Corporation** in 2024 .
The Group adopts a **new structure internal organizational** and strengthens its position international acquiring further orders abroad. Enter the **digestion technology market anaerobic WET.**

How we work

Entsorga works both as **a technology provider** as a **systems integrator ,** providing both **complete systems built with proprietary technologies and** individual **autonomous system sections**

FEASIBILITY STUDY → **ENGINEERING** → **PROCUREMENT** AND **CONSTRUCTION** → **COMMISIONING** → **OPERATION** AND **MAINTAINANCE**

Entsorga supplies both **complete plants** equipped with proprietary technologies and **autonomous plant sections**

The heart Entsorga's technological

Technologies proprietary, patents and Research & Development

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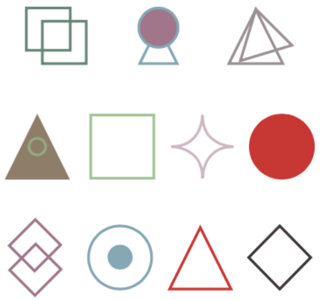
14 TECHNOLOGIES



9 PATENTS
+ 2 UNDER EVALUATION

5 REGISTERED
TRADEMARKS

OVER € 700,000
INVESTED IN R&D IN
2025

Entsorga technologies

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A complete range of technologies, for individual sections or systems complete turnkey.

	Emissions		Reactors							Mechanical Treatment				SW
	GeCo $_2$ ™	Biofilter™	Bee™	Ladybugs™	Turtle Q-Ring™	Bat Q-Ring™	Q-Ring™	Scrabble™	Cow™	Spider™	Prometheus™	Pelican™	Falcon™	Eagle™
COMPOSTING		■	■	■	■	■	■	■		■				■
BIOSTABILIZATION		■	■	■	■	■	■	■		■				■
BIODRYING FOR SRF		■	■	■	■	■	■	■			■		■	■
ANAEROBIC DIGESTION		■	■	■	■	■	■	■	■	■	■			■
PLASTIC SELECTION AND RECOVERY											■		■	■
AF TO CEMENT KILNS										■	■	■	■	■
OPERATION & MAINTANANCE SVC.														■

Derisking operations: the digital approach

Process support and management and maintenance to reduce the risks investment

There **EAGLE platform,** based on an algorithm constantly improved Thank you to use of Artificial Intelligence, simplifies significantly the operations daily of the system and helps prevent problems related to processes and maintenance , avoiding the downtime that they could compromise its profitability.

Research and Development

Patents, collaborations and Cow Lab®

- Focus on **technology development** advanced and proprietary **patents**

- Collaboration with **universities** and **research centers**: MIP (Polytechnic University 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 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.

Governance

The structure

Patent study, **design activity** Operations and **plant management** are concentrated in our Tortona offices, where **Entsorga Italia and EntsorgaFin Spa** , the holding company of the Group's four companies, are based. Our foreign subsidiaries - Entsorga UK in the UK and Entsorga Inc. in the United States - are responsible for **commercial development** in these countries.

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

100%	100%	100%	51 %	45 .7 5 %
Entsorga Italia SpA	**Entsorga UK Ltd** [1]	**Entsorga Inc (USA)**	**Visual Tech Srl**	**co $_2$ Balance Italia Srl**
Europe and the rest of the world	UK, Turkey, India			
MARKET DEVELOPMENT PLANT CONSTRUCTION	MARKET DEVELOPMENT PLANT CONSTRUCTION	MARKET DEVELOPMENT	SOFTWARE DEVELOPMENT, IT & AUTOMATION	VER CREDITS (VOLUNTARY EMISSION REDUCTION)

Group Perimeter (Entsorga Italia SpA, Entsorga UK Ltd, Entsorga Inc) — Shareholdings financial (Visual Tech Srl, co $_2$ Balance Italia Srl)

Note (1): Currently on standby

The sustainability policy

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Our first quality and environmental certifications and carbon offset reports date back over 20 years. But it was in 2022, with the first two ESG assessments, that the sustainability path was defined in a declared and formalized policy, integrated into the ISO 9001–14001 and 45001 manuals, and disseminated both internally and externally.

Here you can find the full version of our Sustainability Policy

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.

SOCIO CIB BIOGAS

CIB – Italian Biogas Consortium, The national association representing the Italian **agricultural biogas and biomethane supply chain**. Founded in 2009, CIB brings together farmers, technicians, businesses, and industry professionals with the aim of promoting a sustainable agriculture model capable of producing renewable energy and contributing to decarbonization.

Highly active in the ecological transition, particularly in the context of the European Green Deal and the strategic role of agricultural biomethane in replacing fossil fuels in transportation and industry, the Consortium particularly supports the concept of " *biogas-done-right* ": an approach that integrates energy production from agricultural biomass and livestock waste with improved soil fertility, reduced emissions, and the valorization of agricultural by-products. Entsorga has been a member of the CIB since 2023.

CIC – Italian Consortium of Composters, The national organization representing Italian companies active in **organic waste recycling** through composting and anaerobic digestion technologies. Founded in 1992, CIC plays a key role in the Italian waste management system, handling organic waste, which alone accounts for over 40% of total municipal waste.

The Consortium brings together composting and anaerobic digestion plants, public and private entities, and companies that produce and use high-quality compost. Its main objectives include promoting the separate collection of high-quality organic waste, ensuring the traceability and proper treatment of waste, promoting compost as a natural fertilizer, and supporting the production of biogas and biomethane from OFMSW (organic fraction of municipal solid waste).

EBA – (European Biogas Association) is the leading organization representing the entire biogas and biomethane value chain in Europe. Founded in 2009 and headquartered in Brussels, it brings together over 350 national associations, companies, and institutions to promote the use of green gases and the circular economy across the continent.

The Association specifically promotes the role of biogas as a key solution to the European energy trilemma, namely the creation of a resilient, competitive, and sustainable European economy. The EBA is committed to ensuring that the full potential of biogas and its by-products is recognized and exploited to promote climate action, waste management, rural development, and a stronger European bioeconomy. Entsorga has been an EBA member since 2025.

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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 resolve global issues relating to development, public health and economic growth, thus contributing to achieving the Sustainable Development Goals (SDGs) set by the United Nations in 2015.
The WBA's objective is to represent all organizations working in the biogas sector internationally, including national associations, biogas operators and developers, equipment suppliers, water companies, the agricultural sector, waste management companies, and academic and research institutions. Among the commitments made by its members 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 clusters of SMEs, large companies, innovative start-ups, research organizations, etc. active in a particular technological or application field.

The Univer Consortium is the managing body, together with Environment Park, of the **CLEVER (Cleantech&Energy) hub innovation clustER),** one of the seven 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 serves as a regional reference for research and innovation in the macro-thematic areas and development trajectories of Digital Transformation, Ecological Transition, and the Well-being of People and Communities. Entsorga, along 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 essential prerequisite for maintaining and developing healthy relationships of trust with stakeholders, thus creating true shared value.

The supervisory bodies

The supervisory bodies are the **external audit firm Ernst & Young** and the **Board of Statutory Auditors**, composed of three members and two alternates. Both are responsible for overseeing the proper management and administration of the companies, as well as compliance with the law regarding financial statements.

Management Model compliant with Legislative Decree 231 and the Code of Ethics were adopted **.**
In 2024, to identify, verify, and, if necessary, sanction any improper conduct, a secure channel for reporting compliance violations was implemented: **the Supervisory Body.** This is a single-member body with independent powers of initiative and control, tasked with overseeing the implementation and compliance with the Entsorga Model 231. Anyone, whether an employee or an external party, can contact us at **odv.entsorgafin@gmail.com** and **odv.entsorgaita@gmail.com.** to anonymously report these violations.

From a legal perspective, the holding company EntsorgaFin SpA is governed by a **Board of Directors**, composed of two individuals, both legal representatives of the Group. The Board of Directors regularly meets with employees, with a view to continuous improvement.

Every month, a meeting is scheduled between the CEOs and the department heads, and from this discussion, the company's action plans emerge. Business performance is monitored through the preparation of a **Three-year plan**. The annual budget is presented to employees and collaborators at a plenary meeting.

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

The value added produced and distributed

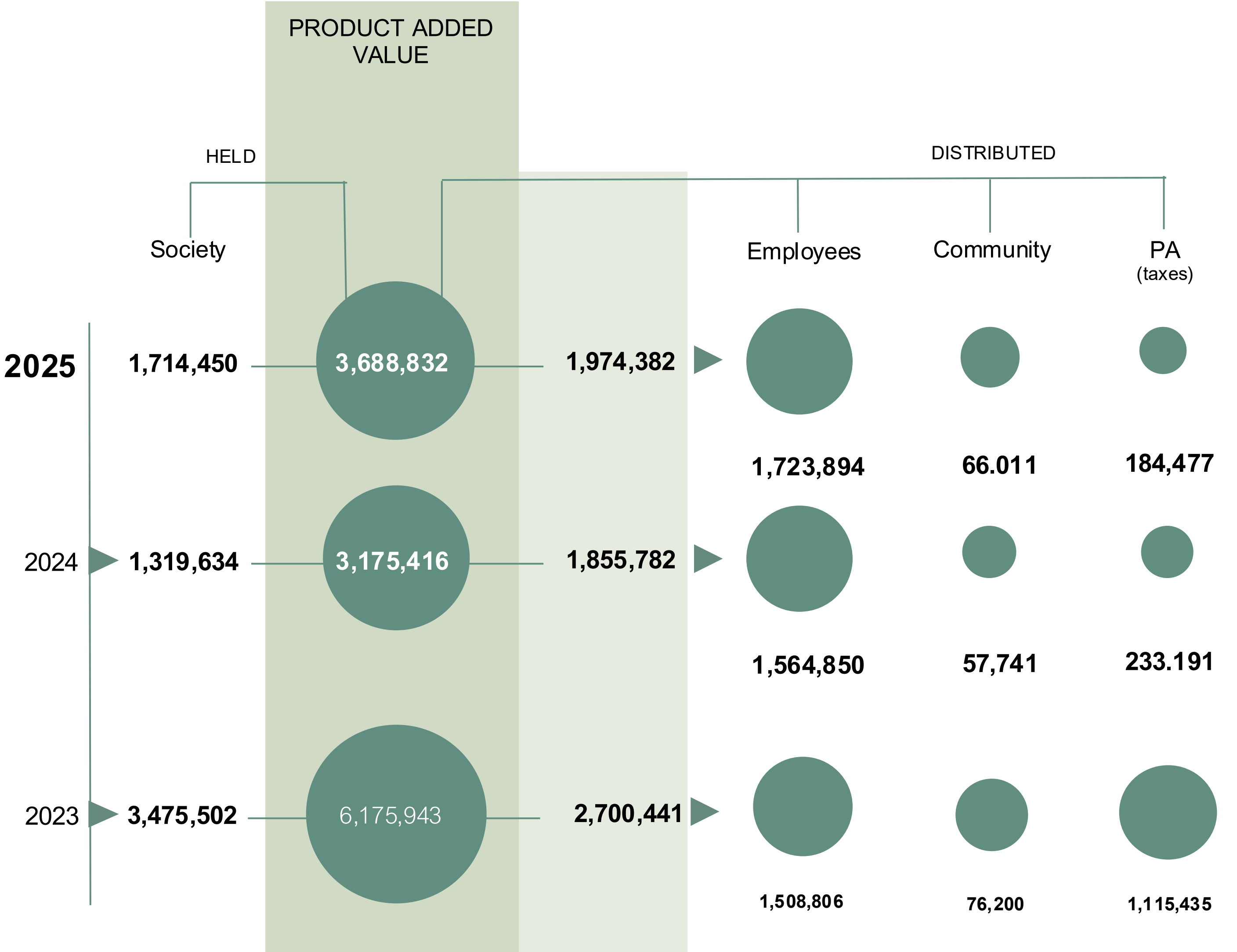
The graph shows **an increase of approximately 16% in the added value produced and distributed.** Overall, 2025 confirms a value creation model geared towards a balance between economic growth, people empowerment, and sustainable development, with a significant capacity to reinvest the generated resources to consolidate the company's long-term competitiveness.

The **distribution** of added value shows that **the majority (93%) continues to go to employees** in the form of wages and benefits. This figure is consistent with the increase in staff numbers and Entsorga's commitment to continuing to invest in skills.

The contribution to the community also grew by 14%, going from 57,741 euros to 66,011 euros, confirming Entsorga's commitment to supporting social, cultural and local initiatives consistent with its values.

However, the trend in **relations with the Public Administration is different:** taxes paid decreased from 233,000 to 184,000 euros, reflecting the different economic and fiscal performance of the financial year compared to previous years.

At the same time, **the value retained by the company increased by 30%,** reaching €1.71 million. This result strengthens the company's self-financing capacity and represents an important lever for supporting future investments, technological innovation, and the Group's international development.



2025 KPIs and 2026 Goals: a look to the future

In 2025 we have defined **key objectives** These include **measurable key performance indicators (KPIs)** to effectively monitor our sustainability progress. The table provides an overview of the **goals achieved in the last year** and those planned **for 2026,** providing a clear vision of the company's sustainability journey.

	2025 GOALS	RESULTS	2026 GOALS
ENVIRONMENT	The construction of the **portable Cow has been completed** to reduce the environmental impact of personnel through an internal waste disposal system and energy production	COMPLETED	
	Participate in the **Energy Community Renewable Energy (CER),** also considering entering the CER currently under construction at the Tortona Science and Technology Park	IN PROGRESS	Application to join the **Energy Community submitted Renewable (CER)** , awaiting formal acceptance
	Maintain partnerships with at least two **universities** to continue developing best engineering practices and implementing innovative technologies in the environmental field.	COMPLETED	Confirm collaboration with at least 2 **Research Institutes and Universities (** UNIPO and UNIPV)
	Developed enterprise-wide calculation **software** to improve the method of detecting and tracking the carbon footprint of plants built with Entsorga technologies.	COMPLETED	**Biocert** has been developed, a management and calculation software that automates the collection of data required to obtain the sustainability certification of Biomethane and subsequently request the Certificate of Origin (GO)
	Improve **energy efficiency per capita**: in 2024 the number of workstations decreased by 2 units (30) and $CO2_{per}$ capita increased slightly compared to 2023 as the workload and the Carbon Footprint increased .	IN PROGRESS	Continue to improve **per capita energy efficiency:** in 2025, the increase in electricity consumption was minimal. This figure, combined with the increase in workstations, demonstrates a substantial reduction in energy consumption at the company headquarters.
	Reduce paper copies: in 2024, paper consumption improved compared to 2022, with a consequent reduction in CO2 production . However , the 2024 figure is higher than the 2023 figure.	IN PROGRESS	**Reduce paper copies**: In 2025, paper consumption increased slightly compared to 2024, even with an increase in workstations. However, this data remains to be monitored for 2016 as well.

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	2025 GOALS	RESULTS	2026 GOALS
SOCIAL	**Increase welfare** at all levels	IN PROGRESS	**Continue to increase welfare** at all levels
	Increase **work-life balance** , including introducing new flexibility in entry and exit times	IN PROGRESS	Define **overtime and travel policies** , implement contract adjustments and make **new hires** to optimize workload
	Complete an analysis of staff compensation and adopt a **new compensation policy** consistent with the new organizational structure.	IN PROGRESS	Implement short- and long-term incentive policies - **MBO (Management by Objectives**) and **LTI (Long Term Incentive) -** by structuring a variable compensation system that rewards the achievement of specific objectives and the creation of lasting results.
	Enhance skills by increasing training hours per capita	IN PROGRESS	Per capita training hours increased from 7.3 to 9.4. The commitment to **continue increasing per capita training hours** through 2026 remains confirmed.
	A **CFO** has been hired and also assigned the role of HR Manager.	COMPLETED	
	The amount donated to local events **has been increased by at least 10% compared to 2024 (an amount equal to 66,000 euros, equivalent to +14%) to raise awareness of environmental issues and support the local community.**	COMPLETED	

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	2025 GOALS	RESULTS	2026 GOALS
GOVERNANCE	Invest at least €1,000,000 in Research & Development	IN PROGRESS	Increase investment in Research & Development to at least €1,000,000
	Industrial Plan 2025/29 approved, integrating sustainability at a strategic level	COMPLETED	
	Define a more agile, clear and structured company organization, with the introduction of the role of General Manager .	IN PROGRESS	Define a more agile, clear and structured company organization, with clear identification of responsibilities
	Reviewing Sustainability Management/Governance	IN PROGRESS	Transfer sustainability governance to the CEO, to integrate it more effectively and efficiently into the company's business
			Transforming Entsorga Italia Spa into Entsorga Spa. Complete transfer of ownership of patents , trademarks , and licenses from Entsorga Finanziaria to Entsorga Spa. Transform Entsorga Financial into EntFin Spa.

Our stakeholders

The mapping of Stakeholders

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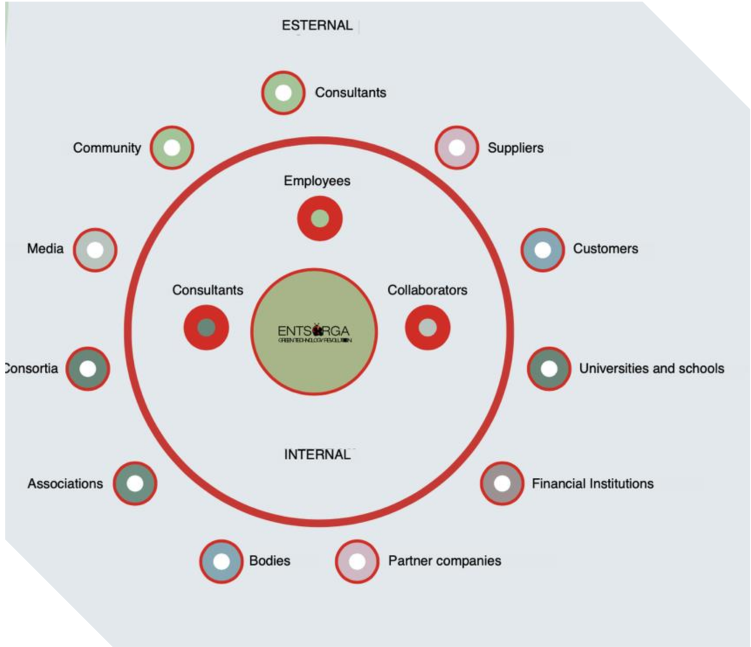
Also in 2025, we used **the internal materiality analysis conducted in 2022** (required by the 2021 GRI Standards) as a reference for material topics, used to assess the impact and importance of various ESG aspects for our business and our stakeholder community.

This process allowed us to focus on the external impacts of our activities and thus **identify and prioritize 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 stakeholder categories:**

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 within and outside the company. The local area in which it operates is at the center of a promotion and care strategy.

Shared value: people and the community

Our people

Our employees, our cornerstone, are offered a **safe environment, with stimulating, meritocratic, rights-respecting, and non-discriminatory working conditions**. Furthermore, the company fosters, 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

11
New hiring in 2025

6
Employees with +10 years of experience in the company

73.5 %
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** to this effect, which is 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, or age, is a fundamental point on which we want to commit to improving the integration of everyone within the labor market.

In **2025 , there will be 34 employees,** an increase compared to 2024 (30). The majority of employees are **hired on a permanent basis, covered by the** sector-specific collective bargaining agreement: for office workers, this is the collective bargaining agreement for professional firms, while 3 are covered by the collective bargaining agreement for metalworkers. We have no **managerial figures.**
All women are hired on permanent contracts, while one man is hired on a fixed-term contract. We pay close attention to **employee relations** , and the average notice period before job changes is about one month.

Employees	Men %	Women %
Type	**70.50**	**29.50**
Hired on a permanent basis	96.00	100
Fixed-term contracts (apprenticeships and internships)	4	0.00
Hired on variable hours	0.00	0.00

Below, we provide data on our **hiring** and employee **turnover** , broken down by gender and age group. This useful data allows us to evaluate our recruitment process and personnel management. The table shows **the number of employees hired in 2025 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	Female Turnover %
< 30 years	0	40%	1	100%
Between 30 and 50 years old	6	47%	3	57.14%
> 50 years	3	70%	0	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 promoting an inclusive company culture . This ratio, across all locations where our company operates, in 2025 it was homogeneous and equal to **0.85 ,** a value between 0.7 and 0.89, a figure that places us in line with the European average (settled around 0.85–0.90) and demonstrates how equality is not just a principle, but a concrete practice for our company.

Another key indicator for assessing internal equity is the **ratio of the CEO's annual compensation to the average total compensation of all employees** (excluding the CEO or the figure considered in the numerator). This data provides an important indication **of the pay balance** within our company and the allocation of financial resources. This ratio is around **2.19.** A value that reflects governance based on equity and social sustainability.

Finally, we also monitor the total number of **non-employee workers** in the workforce. This includes people on labor contracts, self-employed workers, or workers made available by companies that perform personnel search or selection activities. In 2024, there were five non-employee workers (four men and one woman), with **a ratio of 0.15 to employees ,** reflecting our company's commitment to continuing to promote stable employment based on long-term relationships.

Rights human, health and safety of workers

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 development of our human rights management policy and/or rules, conducting a materiality analysis to identify relevant stakeholders and considering their views in the process of developing our human rights policy and guidelines. This commitment reflects our desire to ensure that corporate decisions are consistent with stakeholders' perspectives and needs.

Occupational health and safety are a priority for us. For this reason, we have a Risk Assessment Document that also includes consultants' activities.

In 2023, our company established a public channel **(Oversight Board)** through which individuals can report cases of discrimination or human rights violations. This channel is accessible through various means, such as the company website, a dedicated email address, or regular mail. It is important to note that this channel is publicly advertised and open to anyone who wishes to report any violations, demonstrating our commitment to transparency and the protection of human rights.

Our company monitors and measures the health and safety of its workers at a qualitative level to assess and improve their well-being in the workplace. All employees are eligible for UNISALUTE supplementary assistance. Furthermore, employees traveling abroad are covered by CHUB insurance. In 2025, there were **two accidents** at Entsorga Italia and EntsorgaFin, one of which was due to a car accident on the way to work.

Deaths	0
Serious accidents at work	0
Recordable accidents at work	2
Total hours worked	56.071

Training

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In 2025, these internal courses were held for employees on:

- General and specific high/low risk safety course
- Safety course for construction site managers
- Autocad Course
- PPE category III
- Pes/Pav Course
- Preposed Course
- First Aid Course
- Fire Prevention Course
- Forklift course
- Internal Auditor Course
- RLS Course
- MIG Course

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

Total training hours provided 2024	321
Men's Training Hours	240
Training Hours for Women	81

9.4 hours per capita training in 2025

This year, the **total amount spent on training hours is €8,486.08.** This is more than double the figure **from last year:** investing in training and development is crucial for us, and we remain committed to further increasing the amount allocated to training and improving staff skills.

Well being

The company has a clear strategy regarding employee welfare policies.

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 these programs is a significant indicator of our workforce's **engagement** in initiatives aimed at improving their overall well-being. This figure for the reporting year was **100.00%.**

Finally, we monitored the **employee absenteeism rate** , an important indicator of personnel management. This figure represents the percentage of non-worked hours (equal to the sum of absences due to illness, injury, and leave) compared to total workable hours, providing an indication of our staff's **level of presence and engagement** in the workplace. In 2025, the absenteeism rate was **1.82%, a decidedly low figure** that represents a positive indicator of the company climate, organizational well-being, and overall employee engagement.

Community

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Throughout 2025, Entsorga confirmed its commitment to the local area by supporting **social, cultural, and sporting initiatives** aimed at creating shared value for local communities.

In particular, the Group supported educational and cultural projects aimed at children and young people, such as supporting the **Cupello Municipal Library** , contributing to the reactivation of free after-school programs and extracurricular activities dedicated to young people and families in the area.

She also supported the **Nala Foundation** and its **women's empowerment program** through football, which places particular emphasis on inclusion, equal opportunities, and the educational growth of new generations.

Throughout the year, we continued our dialogue with **schools, universities, associations, and local stakeholders** , in the belief that sustainable development depends on strong relationships with the **Tortona area** and the ability to generate lasting positive impacts for the community in which the Group is based.

The contribution to **Azalai ,** a Tortona sports association founded to promote outdoor running and enhance the local area, was confirmed. For the fourth consecutive year, the event was supported by the **LOVE FOR MUSIC – MUSIC FOR LOVE festival** , a charity musical event held again in 2025 to benefit the Enrico Cucchi Association for Palliative Care and Patient Assistance.

Finally, in the cultural sphere, support was again given to the **Fiori di Pesco initiative,** the second edition of an art, literature, and music festival held in the village of Volpedo. The 2025 theme was " **Incessant Transit: the human journey between here and elsewhere."**


137
273


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FONDAZIONE NALA


LEGAMBIENTE

Commitment to the environment

Assessment Co_2 emissions

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In 2025, overall greenhouse gas emissions generated by company activities amounted to **156.54 tonnes of CO_2 equivalent** , a value substantially stable compared to 2024 (156.2 tCO_2eq) and **significantly lower than the peak recorded in 2023 (193.7 tCO_2eq).**
The data confirms the company's ability to **contain its direct environmental impacts** despite growing operations and workforce.
The hiring of four new people during 2025 did not lead to a significant increase in overall emissions, but rather resulted in an **improvement in the per capita carbon footprint,** which went from **5.2 to 4.6 tonnes of CO_2eq per employee.**

The table shows a comparative data of 2022, 2023, 2024 and 2025 for **tons of greenhouse gas emissions .** (expressed in tCO_2eq) according to the **GHG Protocol ,** divided by:

- **Scope 1** direct emissions (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 **Scope 3,** which do not fall into either Scope 1 or Scope 2 (flights, trains and private cars)

Total GHG emissions (tons $CO2_{eq}$)	2022	2023	2024	2025
Scope 1	47.80	84.50	66.53	47.41
Scope 2	7.96	9.80	11.58	11.64
Scope 3	35.60	99.40	77.65	97.47
TOTAL	90.7	193.7	156.2	156.54

Carbon footprint 2025: 156.54 tons CO_2eq

The reduction in direct emissions **(Scope 1)** demonstrates the effectiveness of efficiency measures in managing corporate mobility, while the stability of **Scope 2** confirms constant monitoring of energy consumption.
The increase in **Scope 3** is closely linked to the international development of the business and the increased travel required to pursue new clients, construction sites, and commercial opportunities. The data should therefore be interpreted in relation to the growth of the company's business rather than a reduction in operational efficiency.

This table shows 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 CO_2eq).

2023

AIRLINE FLIGHTS			
Flight type	**Distance km**	**Kg CO_2eq/Km**	**ton CO_2eq**
European	127.324	0,18591714	23,74
Extraeuropeo	191.069	0,26128063	49,92
TOTAL AIR FLIGHTS			**73,66**
ELECTRIC POWER			
kWh used	**Kg CO_2eq/KWh**		**ton CO_2eq**
47895	0,20496		9,82
TOTAL ELECTRIC POWER			**9,82**
PAPER			
Kg used	**Kg CO_2eq/kg.c**		**ton CO_2eq**
65,80	0,9105		0,06
TOTAL PAPER			**0,06**
CAR CONSUMPTION			
Types of cars			**ton CO_2eq**
Company cars			73,75
Private cars			25,70
TOTAL CARS			**99,45**
HEATING			
Liters of diesel fuel	**kgCO_2/L**		**ton CO_2eq**
3914	2,7242		10,66
TOTAL HEATING			**10,66**
TOTAL OVERALL (ton CO_2eq produced)			**193,7**

2024

AIR FLIGHTS			
Flight Type	**Distance Km**	**kg CO2eq/Km**	**ton CO2eq**
National	28219.82	0.18592	5.25
European	90.955	0.26128	23.76
Extra-European	44,555	0.1758	7.83
TOTAL FLIGHTS			**36.84**
TRAINS			
Distance Km		**kg CO2eq**	**ton CO2eq**
7274		**0.03546**	**0.26**
TOTAL			**0.26**
ELECTRICITY			
kWh used		**kg CO2eq/kWh**	**ton CO2eq**
55907		0.20705	11.58
TOTAL ELECTRICITY			**11.58**
PAPER			
Kg of paper used		**kgCO2eq/kg.c**	**ton CO2eq**
91.37		1,3393	0.12
CARD TOTAL			**0.12**
CAR CONSUMPTION			
Car Type			**ton CO2eq**
Company cars			59.33
Private Cars			40.81
TOTAL CARS			**100.1**
HEATING			
Liters of Diesel		**kg CO2/L**	**tonCO2eq**
2568.45		2,7554	7.08
TOTAL HEATING			**7.08**
TOTAL tonCO2eq produced			**156.02**

2025

AIR FLIGHTS			
Flight Type	**Distance Km**	**kg CO2eq/Km**	**ton CO2eq**
National	57036.00	0.18592	10.60
European	104.60	0.26128	27.33
Extra-European	56.95	0.1758	10.01
TOTAL FLIGHTS			**47.95**
TRAINS			
Distance Km		**kg CO2eq**	**ton CO2eq**
6512		**0.03546**	**0.23**
TOTAL			**0.23**
ELECTRICITY			
kWh used		**kg CO2eq/kWh**	**ton CO2eq**
56224		0.20705	11.64
TOTAL ELECTRICITY			**11.64**
PAPER			
Kg of paper used		**kgCO2eq/kg.c**	**ton CO2eq**
119.59		1,3393	0.16
CARD TOTAL			**0.16**
CAR CONSUMPTION			
Car Type			**ton CO2eq**
Company cars			39.19
Private Cars			49.29
TOTAL CARS			**88.5**
HEATING			
Liters of Diesel		**kg CO2/L**	**tonCO2eq**
2925.34		2,7554	8.06
TOTAL HEATING			**8.06**
TOTAL tonCO2eq produced			**156.54**

The comparison highlights how Entsorga kept its carbon footprint under control in 2025, a significant figure when analyzed in relation to **the per capita footprint**, which went from 5.2 to 4.6 tons of CO_2eq per employee: this highlights how the company is growing with **a lower emission intensity than in the past,** confirming a path increasingly oriented towards environmental efficiency.

*The data source for documenting direct impacts is the company archive. To calculate the tonnes of CO2eq, we performed a dimensional analysis by comparing the estimated value with the emission factor (EF), according to the 2017 Defra/DECC GHG Conversion Factor Guidelines .

In particular, analyzing each entry we can note:

Air flights

In 2025, there was a general increase in business trips, resulting in a corresponding increase in the tonnes of CO_2 produced by air travel. This trend is consistent with Entsorga's business evolution, which in 2025 intensified its presence in international markets, particularly in Spain, Poland, and Greece.

Electricity consumed

The increase in electricity consumption was minimal (from approximately 55,900 to 56,200 kWh). This figure, combined with the increase in workstations (up by four), demonstrates a substantial reduction in energy consumption at the company headquarters.

	2023	2024	2025
CO_2 production per workstation	0.30 t/each	0.38 t/each	0.34 t/each

Paper consumption

Paper consumption has increased slightly compared to the 2025 figure, a figure justified by the growth in workstations. However, paper consumption has still been set as a KPI to monitor in 2026.

	2023	2024	2025
CO_2 production per workstation	0.06 t/each	0.12 t/each	0.16 t/each

Car consumption

For the year 2025, we recorded an overall decrease in the tonnes of CO_2eq produced by company and private cars . All business trips were made in company cars.

Heating

The tonnes of CO_2 related to heating increased slightly , from 7.08 to 8.06 tonnes of CO_2eq.

GRI CONTENT INDEX

Declaration of Use	Entsorga has submitted a report in compliance with GRI Standards for the period 01-01-2025/ 31-12-2025
Used GRI 1	GRI 1 Core Principles – 2021 version

GRI STANDARD	INFORMATION	PAGE	CHAPTER
General information			
GRI 2 – General Information 2021 version			
The organization and its reporting practices			
	2-1 Organizational details	5	Who we are
	2-2 Entities included in the organization's sustainability reporting	4	Methodological Note
	2-3 Reporting period, frequency and contact person	4	Methodological Note
Activities and workers			
	2-7 Employees	26	Our people

GRI STANDARD	INFORMATION	PAGE	PARAGRAPH
Governance			
	2-9 Structure and composition of governance	15	The structure
	2-10 Appointment and selection of the highest governing body	19	Our governance
	2-11 President of the highest governing body	15	The structure
Strategy, policies and practices			
	2-22 Declaration on the Sustainable Development Strategy	6-12	Technologies to enhance waste and reduce the impact on the planet The sustainability policy
	2-23 Policy commitments	16	The sustainability policy
	2-24 Integration of policy commitments	16	The sustainability policy
	2-27 Compliance with laws and regulations	16	The sustainability policy
	2-28 Membership in Associations	16-18	CIB. CIC, EBA, WBA Associations and Partnerships
Stakeholder engagement			
	2-29 Approach to Stakeholder Engagement	24-25	The mapping of Stakeholders

GRI STANDARD	INFORMATION	PAGE	PARAGRAPH
Material themes			
GRI 3 – Material Topics – 2021 Version			
	3-1 Process of determining material themes	25	The mapping of Stakeholders
	3-2 List of material themes	25	The mapping of Stakeholders
	3-3 Management of material issues	25	The mapping of Stakeholders
Material Theme: Transparency, Ethics and Integrity			
	3-3 Management of material issues	19-25	Governance - The mapping of the Stakeholders and materiality analysis
GRI 205: Anti-Corruption 2016			
	205-2 Communication and training on anti-corruption policies and procedures	19	The supervisory bodies
Material topic: Stakeholder engagement			
	3-3 Management of material issues	25	The mapping of Stakeholders
Material topic: Sustainable supply chain management			
	3-3 Management of material issues	25	The mapping of Stakeholders

GRI STANDARD	INFORMATION	PAGE	PARAGRAPH
Material topic: financial sustainability			
	3.3 Management of material issues	20-25	The added value produced and distributed - The mapping of the Stakeholders
Material topic: investments			
	3.3 Management of material issues	13-25	Research & Development - Mapping of the Stakeholders
Material theme: Shared value			
	3.3 Management of material issues	20-25	The added value produced and distributed - The mapping of the Stakeholders
GRI 201 – ECONOMIC PERFORMANCE 2016			
	201-1 Directly generated and distributed economic value	20	The added value produced and distributed
Material topic: Community relations			
	3.3 Management of material issues	25-33	The mapping of the Stakeholders – The Community
GRI 413 – LOCAL COMMUNITIES 2016			
	413-1 Activities involving local communities, impact assessments and development programmes	33	The community

GRI STANDARD	INFORMATION	PAGE	PARAGRAPH
Material topic: Employee well-being			
	3.3 Management of material issues	25-30-32	Stakeholder Mapping – Occupational Health and Safety – Wellbeing
GRI 404 – TRAINING AND EDUCATION 2016			
	404-2 Employee Upskilling and Transition Assistance Programs	31	Training
GRI 401 – EMPLOYMENT 2016			
	401- New Hires and Turnover	28-29-30	Diversity and Inclusion – Human Rights
	401-2 Employee Benefits	32	Well being
Material theme: Spreading the culture of environmental footprint			
	3.3 Management of material issues	25-33	The mapping of the Stakeholders – The community
Material theme: Local culture			
	3.3 Management of material issues	25-33	The mapping of the Stakeholders – The community

GRI STANDARD	INFORMATION	PAGE	PARAGRAPH
Material topic: Circular economy and waste management			
	3-3 Management of material themes	9-25	The material themes of Entsorga How we work - EPC
Material topic: Sustainable technologies			
	3-3 Management of material themes	6-9-10-11	Technologies for valorizing waste How we work - EPC
Material topic: Emission reduction			
	3-3 Management of material themes	35	Commitment to the environment
GRI 302 – ENERGY 2016			
	302-1 Energy consumed within the organization	36	Assessment CO_2 emissions
GRI 305 – EMISSIONS			
	305-1 Direct GHG emissions (Scope 1)	36	Assessment CO_2 emissions
	305-2 Indirect GHG emissions (Scope 2)	36	Assessment CO_2 emissions
	305-3 Other indirect GHG emissions (Scope 3)	36	Assessment CO_2 emissions
	305-5 Reduction of GHG emissions	36	Assessment CO_2 emissions

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