



Sustainability Report

2025



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Letter to stakeholders



Dear Stakeholders,

With this 2025 Sustainability Report, Plastitalia S.p.A. presents its environmental, social and governance commitment for the first time in a structured and comprehensive way. This is an important step – not a point of arrival, but rather a natural stage in a journey that began many years ago and has been built, day after day, through work, through people and through the deep bond with the territory in which we operate.

Plastitalia was founded in Sicily, in Brolo, on the entrepreneurial vision of a family and a deep command of the craft. Here, in a complex land rich in contrasts, we learned from the very beginning that growth cannot rely on shortcuts: it takes vision, tenacity, respect and quality. These are the values that the Lenzo family passed on to the company and that continue to guide our strategic, industrial and organisational choices today.

Giorgio Caruso

CEO Plastitalia SpA

In over thirty years of operation, we have become an international benchmark in the design and manufacture of polyethylene fittings for the conveyance of water, gas and pressurised fluids. We operate in highly regulated and sensitive markets, where infrastructure safety and product reliability are non-negotiable. For this reason, quality has never been merely a commercial objective for us, but a cultural principle that permeates every process: from design to production, from people management to relationships with customers and suppliers.

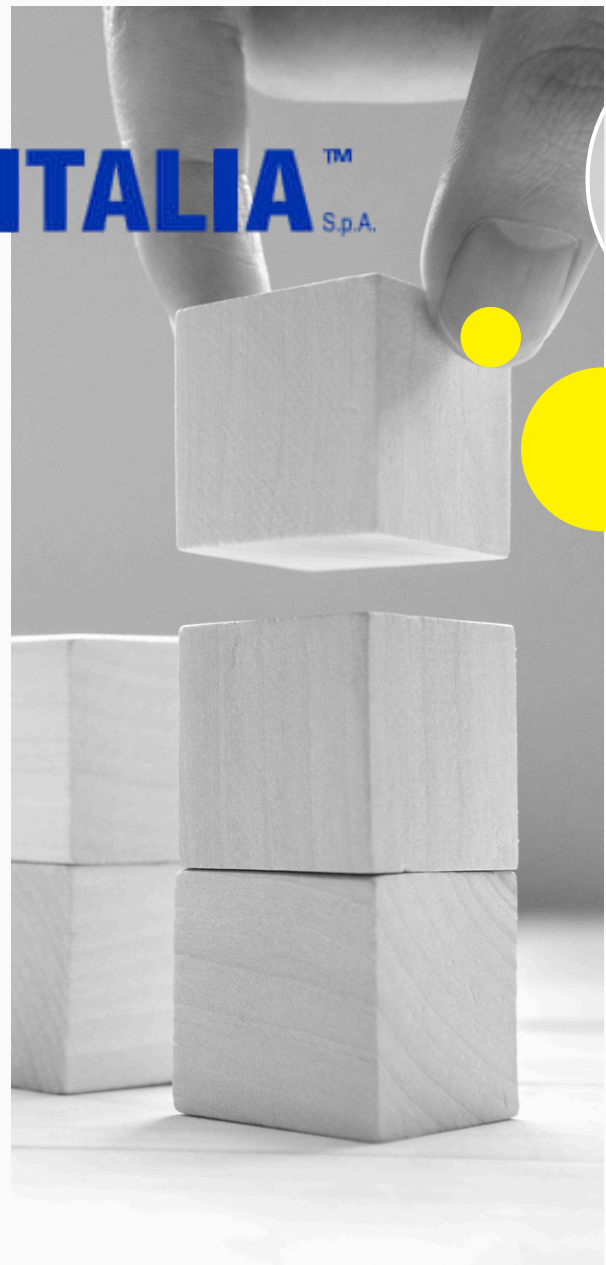
Sustainability at Plastitalia does not begin today. It is an integral part of the way we do business, as demonstrated by choices made well ahead of regulatory requirements: the adoption of an Environmental Management System, EMAS registration, the use of electricity from renewable sources, a focus on designing products for durability and recyclability, and the validation of Environmental Product Declarations. The purpose of this report is to make a long-standing commitment more measurable, transparent, and actionable.



Alongside the environmental dimension, people play a central role. Plastitalia has grown by developing skills in-house, offering professional development opportunities and investing in safety, continuous training and dialogue. Many of those in senior positions have been with Plastitalia from the outset: this is a source of pride for us and reflects a vision that places human capital at the centre as a genuine competitive advantage.

The bond with the Sicilian territory is equally strong. Operating in an limited industrial base area has taught us the value of social responsibility: creating skilled jobs, respecting the environment, coexisting harmoniously with the urban and natural setting, and contributing to local development without distorting it. We believe that a company should grow together with its territory, not at its expense.

This first Sustainability Report is also a tool for dialogue. We want to share clearly the results achieved, but also the challenges ahead: regulatory change, climate change, technological innovation, responsible management of supply chains and the ongoing implementation of reporting requirements. We are aware that sustainability is a dynamic journey, one that calls for listening, continuous improvement and the assumption of responsibility.



I would like to thank all the people who contribute every day to Plastitalia's success: our employees, collaborators, customers, suppliers, institutions and the local community. To all of them goes our commitment to continue doing business with integrity, competence and respect, faithful to the values that have brought us this far.

Sincerely,

Giorgio Caruso
Chief Executive Officer
Plastitalia S.p.A.

2025 HIGHLIGHTS

30 years of industrial expertise

Plastitalia was born from a family entrepreneurial vision and has grown over time to become, today, an international benchmark in the production of polyethylene fittings for strategic infrastructure.

Strong roots, global vision

A company deeply tied to its territory, today operating in dozens of countries around the world, with a strong export orientation and a well-established presence in the water, gas and industrial markets.

Safety and Quality as leading values

Safety and quality are the cornerstones around which every choice revolves: from the in-house design of products and moulds, to process automation, through to relationships with customers, suppliers and business partners. This approach is crucial in sectors where end users safety is non-negotiable.

People at the centre

Plastitalia grows by investing in skills. Continuous training, workplace safety and internal professional development are the foundation of an organisational model that enhances human capital and promotes inclusion and responsibility.





Sustainability as part of “making business”

The adoption of certified management systems, the use of electricity from renewable sources and the focus on product durability and recyclability mean that environmental sustainability is embedded in industrial processes and strategic choices, well ahead of regulatory requirements.

Innovation and future

Technology, digitalisation and continuous improvement drive the company's evolution. The year 2025 marks the beginning of Plastitalia's integrated reporting journey, strengthening transparency, governance and stakeholder engagement while laying the foundations for future challenges.





1. METHODOLOGY AND REPORTING SCOPE

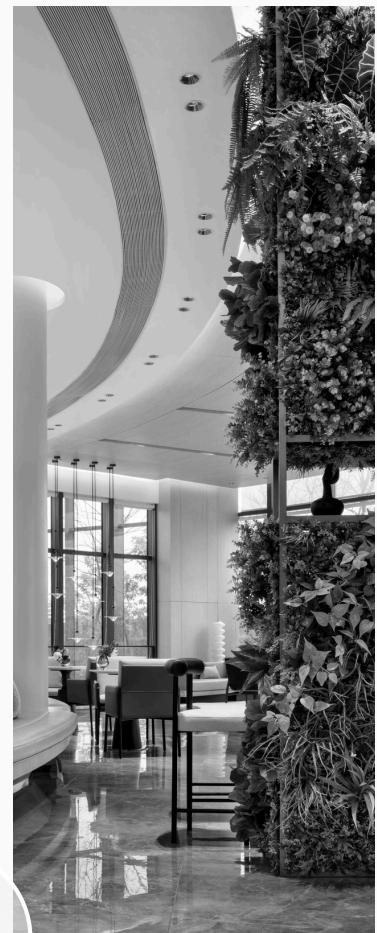
1.1 Objectives of the Sustainability Report

The 2025 Sustainability Report of Plastitalia S.p.A. has been prepared with the aim of making the communication of the company's non-financial performance more structured, clear and accessible, bringing together in a single document the environmental, social and governance information that until now had been managed through separate tools and reports.

For Plastitalia, this first Report represents the natural evolution of a journey already under way for some time. For years the company has operated in accordance with certified and voluntary management systems, particularly in the environmental, quality and occupational health and safety areas. The purpose of the Sustainability Report is therefore to make the most of this body of information, broadening its scope and linking it more directly to the business model, the strategy and stakeholder relationships.

The main objectives of the Sustainability Report are to:

- **enhance transparency towards all stakeholders**, providing a comprehensive and understandable overview of the company's activities, results and the impacts it generates;
- **convey Plastitalia's business model**, highlighting the link between industrial quality, care for people, environmental responsibility and local roots;
- **integrate environmental, social and governance information** into a coherent narrative, moving beyond a siloed view of sustainability;
- **support dialogue** with customers, partners, institutions, the financial system and the local community, providing useful elements for an informed assessment of the company;
- **lay the foundations for a path of continuous improvement**, identifying areas for future development and progressive objectives;
- **remain aligned with regulatory developments**, with particular attention to the continuously evolving mandatory reporting requirements.



The Sustainability Report therefore is not just a descriptive or celebratory document, but a tool for accountability and management, useful for tracking performance over time and guiding our strategic choices from a long-term perspective.

1.2 Reporting period and scope of the report

The 2025 Sustainability Report of Plastitalia S.p.A. covers the period from **1 January 2025 to 31 December 2025**. Where necessary, to provide a better understanding of performance trends and business developments, comparative data for the previous year are provided.

The reporting scope of this Report coincides with the organisational scope of **Plastitalia S.p.A.**, with reference to the **registered office and production site in Brolo (Messina)**, where the company's principal activities are concentrated: design, production, machining, assembly, warehousing, offices and support services.

The Report also includes information relating to:

- employees and temporary agency workers operating at the site;
- the activities carried out directly by the company along its business model;
- the environmental, social and organisational impacts that are under Plastitalia's direct control or influence.

Companies located within the same production site but legally distinct — while maintaining operational and commercial relationships with Plastitalia — **do not fall within the direct reporting scope**. Any references to such entities are provided solely to describe the operational and territorial context.

With regard to the value chain, the Report also considers, in a qualitative and progressive manner, the indirect impacts associated with:

- the sourcing of raw materials;
- relationships with suppliers and strategic partners;
- the use of products by customers and their end-of-life management.

As this is the first Sustainability Report, the company has adopted a gradual approach to defining the reporting scope, prioritising the accuracy, traceability and reliability of the reported data. Where required, Plastitalia undertakes to progressively extend and deepen the scope of analysis in the coming years, in line with regulatory developments and stakeholder expectations.

1.3 Reference standards (ESRS, GRI, EMAS, ISO)

The 2025 Sustainability Report of Plastitalia S.p.A. was prepared with reference to standards and frameworks recognised at national and international level, with the aim of ensuring methodological consistency, comparability of information and transparency towards stakeholders.

The Report takes into account:

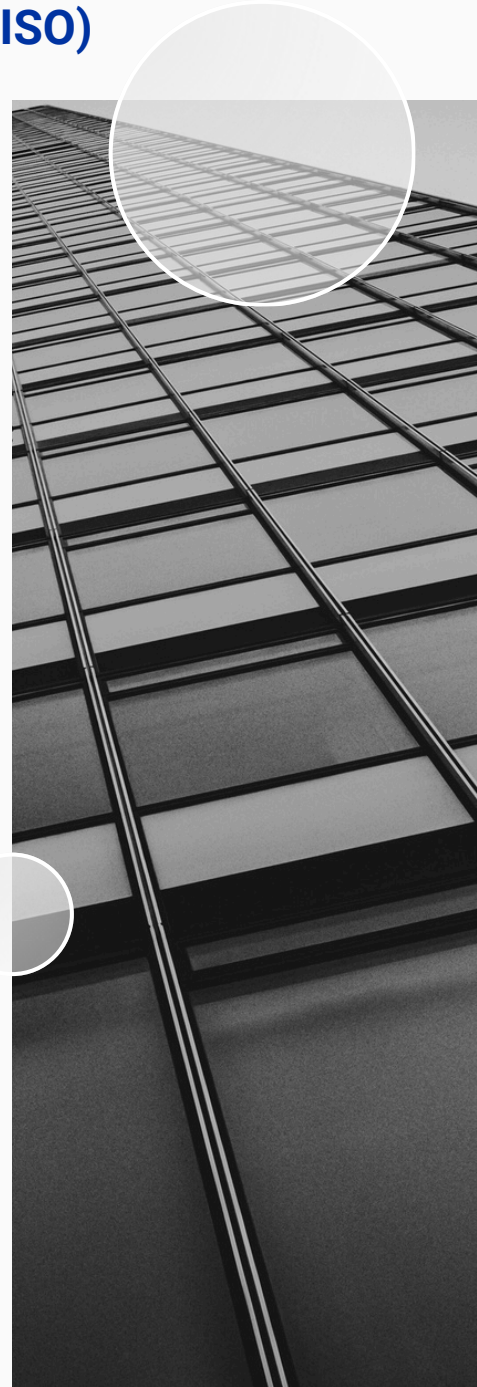
- management systems and voluntary schemes already adopted by the company, in particular **EMAS** and the **UNI EN ISO 9001, ISO 14001 and ISO 45001** standards, which provide a solid information base, especially for environmental and occupational health and safety topics;
- general principles of non-financial reporting aimed at ensuring the clarity, balance and reliability of the information.

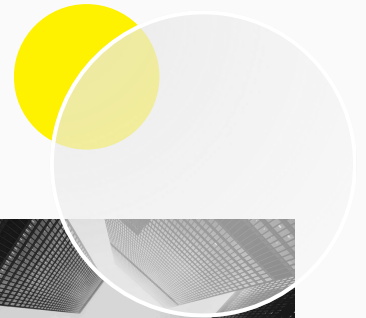
From a forward-looking perspective, and although the reporting scope is clearly voluntary in nature, the Report has been designed to facilitate **a possible convergence towards the requirements introduced by the more rigorous provisions of the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS)**. To this end, the document adopts a structure and content logic that allow for gradual alignment with any future regulatory requirements, without formally anticipating their application.

In addition, the Report has been developed **“with reference to” the GRI Standards** (Global Reporting Initiative), using these standards as a guide alongside the ESRS to identify material topics, structure the information and report the main environmental, social and governance performance.

The expression “with reference to” indicates that the Report **is not prepared in full conformity** with the GRI Standards (“in accordance with”), but **selectively uses the GRI** as a methodological reference, adapting them to the company context and the maturity level of its reporting.

This approach is consistent with the nature of Plastitalia's first sustainability report and help to prioritise quality, reliability and comprehensibility of the information, avoiding excessively formal or redundant reporting. At the end of the Report, **an interoperability table between the ESRS and GRI Standards** is provided, with the aim of:





- facilitating the review of the document by institutional and financial stakeholders;
- clarifying the link between the reported information and the main European standards;
- supporting the future evolution of the company's reporting towards increasingly integrated reporting models.



1.4 Data collection and validation process

The data collection and validation process underpinning the 2025 Sustainability Report of Plastitalia S.p.A. was structured to ensure **the reliability, consistency and traceability of the information**, building on the management systems and information flows already in place within the company.

Data collection involved the main corporate functions in a coordinated manner, in particular:

- management and administration;
- quality, environment and safety;
- production and maintenance;
- human resources;
- technical and support offices.
-

The reported information derives primarily from:

- certified management systems and internal operating procedures;
- environmental records and EMAS documentation;
- management, administrative and production management data;
- internal reports, performance indicators and periodic monitoring;
- qualitative information gathered through interviews and discussions with the responsible functions.

For each reporting area, data were collected by prioritising **available, verifiable and consolidated sources**, keeping the use of estimates to a minimum. Where calculations or assumptions were used, these were carried out prudently and consistently over time, in order to ensure comparability and transparency.

The validation process included:

- an internal check of the consistency and integrity of the information;
- the cross-checking of data from different sources;
- the involvement of the responsible functions to confirm the content within their remit.

For environmental information, the Report relies largely on data already subject to controls and verification within the Environmental Management System and EMAS registration, which provide a structured framework for the reliability and quality of the information.

As this is its first sustainability report, Plastitalia has adopted a progressive and pragmatic approach, focusing on data considered significant, robust and representative of its activities. The company is committed to strengthening its data collection, classification and control processes over time, including through an increasing degree of integration between the information systems and the corporate functions involved in reporting.

2. CORPORATE IDENTITY

2.1 The history of Plastitalia: from its origins to industrial excellence



The history of Plastitalia S.p.A. is rooted in Sicily, in Brolo, and is the result of an entrepreneurial vision shaped over time on first-hand knowledge of the business, on the ability to innovate from experience, and on a strong bond with the territory.

Before the company was founded, Mr Antonino Lenzo had gained many years of experience in the piping and infrastructure sector, working in close contact with construction sites, installers and distribution networks. It was precisely from this field experience that the vision behind Plastitalia emerged: to overcome the technical limitations of the solutions then available by designing fittings made from the same material as the pipes, capable of ensuring greater reliability, durability and long-term safety.

In the late 1980s, in a geographical context far from the main industrial hubs, the Lenzo family chose to invest in its own territory, launching a manufacturing business founded on technical expertise, entrepreneurial spirit and a focus on quality. The first steps were taken in part through the purchase and modification of decommissioned presses, adapted directly to production needs. The ability to adapt and improve production technology, thoroughly understanding its operation and potential, became from the very outset one of the company's distinctive features.

Plastitalia was officially founded in 1993 and grew in a steady and structured way. The company developed its production solutions in-house, designed moulds and processes, and invested in automation and quality control. Its transformation into a joint-stock company and the achievement of system and product certifications were fundamental milestones in a path geared towards industrial soundness, credibility and long-term continuity.

A defining trait of Plastitalia's history is the high level of technical autonomy achieved over time. The company directly defines the characteristics of its machinery and production processes, on the basis of skills developed internally. Emblematic in this respect is the comparison with major international manufacturers of moulding presses: even where technologically advanced solutions were available, direct experience and a deep knowledge of materials demonstrated that the efficiency and quality of the product depend not only on the size of the machines, but on the ability to design processes consistent with the intended result.

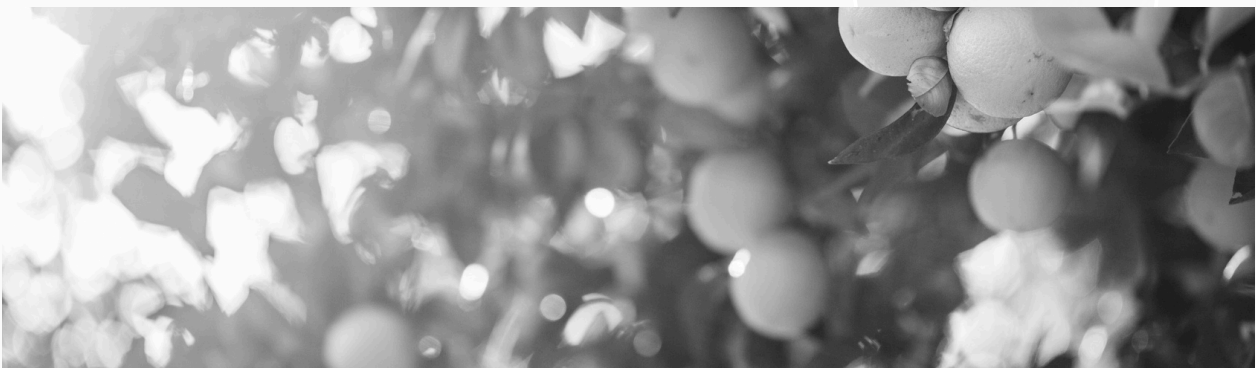




Alongside its industrial development, Plastitalia has over time built an organisational structure founded on appreciating its people. Many employees began their careers at the company in operational roles before taking on positions of responsibility. This approach reflects a corporate culture based on trust, in-house training and skills development – factors that are particularly significant in a local context characterised by limited industrial opportunities.

The bond with Sicily and the area of Brolo is a core element of the company's identity. Plastitalia has chosen to grow while keeping its production activities in the place where it was founded, integrating into the local context and paying attention to the balance between industrial development, environment and community. Its choices in the areas of environment, safety and social responsibility form part of a corporate vision that considers the territory not merely as an operational base, but as an essential part of its history and its future.

Today Plastitalia is a structured, internationally recognised industrial player, able to compete in the most demanding markets without giving up its roots. The excellence it has achieved is the result of a coherent journey, guided by the family's values, by a culture of work and by the will to create lasting value for its people, its territory and future generations.

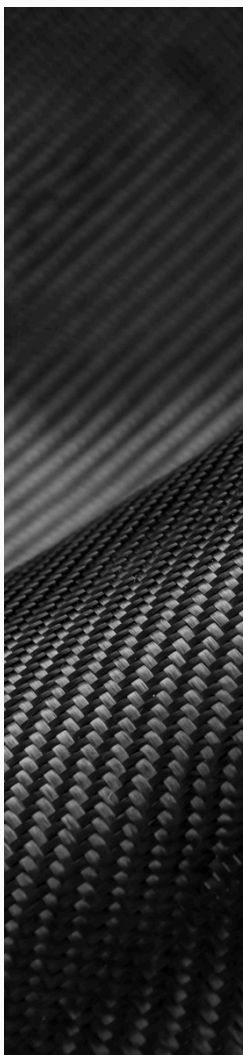


2.2 Business model and value chain

Plastitalia S.p.A.'s business model is founded on the design and production of polyethylene fittings for strategic infrastructure intended for the conveyance of water, gas and pressurised fluids. The company operates in highly regulated sectors, where product safety, reliability and quality are essential requirements.

Plastitalia creates value through the vertical integration of the main stages of its activity, keeping key skills in-house that allow a high degree of technical and quality control. Product and mould design, the definition of production processes, machining, assembly and quality controls are carried out predominantly within the company, enabling the direct management of industrial performance and its associated impacts.

The value chain

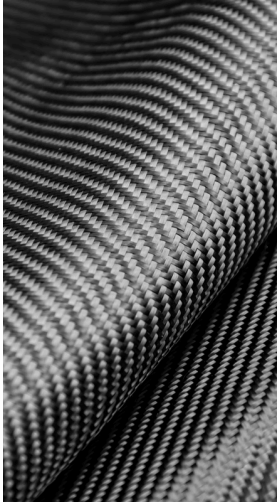


Raw material sourcing: The value chain begins with the procurement of polyethylene and other raw materials, selected on the basis of technical, quality and regulatory criteria. Plastitalia chooses suppliers able to guarantee consistent performance, traceability and compliance with the standards required in its reference markets.

Design and development: The design stage is a central element of the business model. The company develops products and moulds in-house, with particular attention to functionality, durability and the reduction of raw material consumption. This stage also assesses environmental impacts across the product life cycle to drive continuous improvement.

Production and assembly: Production takes place through injection-moulding processes, machining and highly specialised assembly. The high level of automation and the direct control of machinery make it possible to maintain high quality standards and strong reliability of products intended for critical infrastructure.

Quality control and testing: Each production stage is supported by a structured system of controls and laboratory tests, designed to ensure product compliance with technical and safety standards. Quality control is an essential safeguard for the protection of customers and end users.



Logistics and distribution: Plastitalia manages the distribution of its products in both the domestic and international markets, through a structured commercial network and logistics processes geared towards efficiency and timeliness. The ability to respond promptly to customer needs is a distinctive feature of its operating model.

Product use and end-of-life: The fittings produced by Plastitalia are designed to ensure a long operating life and low maintenance requirements. At the end of their life cycle, plastic materials are fully recyclable and can be reintroduced into recovery cycles, contributing to more sustainable resource management.

Value creation for stakeholders

Plastitalia's business model generates value for a wide range of stakeholders (for the identification of the main stakeholder categories, see section "3.2 Stakeholder identification"):

- for **customers**, through safe, reliable products that comply with the highest standards;
- for **employees**, by offering job stability, training and opportunities for professional growth;
- for **local communities**, through the presence of a structured and responsible industrial activity;
- for the **infrastructure system**, by contributing to the safety and efficiency of distribution networks;
- for the **environment**, thanks to an approach geared towards durability, waste reduction and the continuous improvement of environmental performance.

Plastitalia's business model reflects a long-term vision in which economic growth is closely linked to industrial quality, social responsibility and respect for the territory in which the company operates.



2.3 Market share and international presence

Plastitalia S.p.A. operates in a strongly international context, serving markets characterised by high technical, regulatory and quality requirements. Over time, the company has developed a global presence, bringing products designed and manufactured in Sicily to markets all over the world.

Indeed, a significant share of Plastitalia's turnover is generated in foreign markets. Exports are a structural element of the business model and reflect the company's ability to compete internationally not on price, but on product reliability, technical expertise and the speed of its response to customer needs.

The main reference markets include:

- **Europe**, with particular focus on countries characterised by stringent regulatory standards (i.e. Italy, France, Germany, the Netherlands, Romania, Croatia, Bulgaria, Poland, the United Kingdom, Switzerland, Belgium, Slovakia, Denmark, Sweden, Norway, Finland and Russia — a transcontinental state, but generally included in Europe in commercial contexts);
- the **Americas**, both North and South;
- **Africa**;
- the **Southeast Asia** and **Oceania** region.

In these contexts, Plastitalia operates predominantly on a business-to-business basis. Its international presence is developed through a commercial structure organised and coordinated from head office, which allows to maintain consistency in processes, values and quality standards while adapting to the specific regulatory and technical requirements of the various markets.

The **Italian market** continues to be a significant area for the company, both in terms of volumes and of well-established relationships with leading operators and customers. The coexistence of a strong domestic presence and a marked international focus enables Plastitalia to diversify its sales channels and to strengthen its resilience in changing economic conditions.

The management of foreign markets is based on a model that favours direct control of commercial and technical relationships, supported by in-house expertise and, where necessary, by local collaborations. This approach allows to ensure a high level of assistance, training and technical support — factors that are particularly significant in sectors where the correct installation and use of products have a significant bearing on the performance and safety of infrastructure.

Plastitalia's international presence does not entail the relocation of its production activities. The choice to keep the company's industrial heart in Sicily is both an identity-defining and a strategic element: exports thus become a means of enhancing the skills developed locally and of spreading, at a global level, an industrial model founded on quality, responsibility and respect for the territory.

2.4 Products and strategic applications (water, gas, fire protection, sewerage)

Plastitalia S.p.A. designs and produces polyethylene fittings for strategic infrastructure used to convey water, gas and other pressurised fluids. The company's products are used in contexts where resilience, safety and durability play a fundamental role in the operation of essential services and in the protection of people and the environment.

Plastitalia's products include a broad range of spigot, transition and electrofusion fittings, designed to meet different application and regulatory needs. The products are intended primarily for industrial and infrastructure use rather than residential settings, serving complex, long-lasting distribution networks.

Applications for



Applications for the water sector

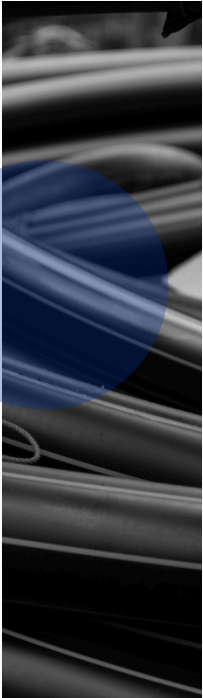
In the water sector, Plastitalia's products are used in aqueducts, distribution networks and drinking-water transport infrastructure. In these fields, the quality of the materials and the precision of the joints help to reduce losses, ensure network safety and preserve a vital resource. The durability of the fittings and their long-term resistance are a key element for the sustainability of water infrastructure.

Applications for the gas sector

In the gas sector, polyethylene fittings play a crucial role in terms of safety. Plastitalia's products are designed to withstand severe operating conditions and to ensure the tightness of networks over the long term. Compliance with technical standards and the accuracy of quality controls are crucial to operating in a field where the margin for error must tend towards zero (0).

Applications for fire protection and sewerage

The company also supplies solutions dedicated to fire-protection applications and to sewerage and drainage systems. In these sectors too, product reliability and consistent performance contribute to the safety of infrastructure and the protection of communities.



Design geared towards durability and the life cycle

Plastitalia's products are designed with a long-term perspective. The choice of materials, the technical solutions adopted and the production processes are geared towards ensuring a very long service life, reducing the need for maintenance and replacement. At the end of the product life cycle, polyethylene can be recycled and reintroduced into processing cycles, contributing to more efficient resource management

Strategic value of the products

Through its products, Plastitalia contributes to the operation of infrastructure that is essential to the economic and social development of the territories it serves. The quality and reliability of the solutions it offers are a factor of protection for the environment, for people's safety and for service continuity, in line with a vision of a responsible, long-term-oriented enterprise.

2.5 Mission, Vision and Values

Plastitalia S.p.A.'s Mission, Vision and Values reflect a corporate culture built over time, deeply rooted in industrial experience, in the founding family's principles and in respect for the territory in which the company operates.



Mission

Plastitalia's Mission is **to design and produce stable, high-quality solutions for strategic infrastructure**, contributing to the safety, efficiency and durability of distribution networks.

The company operates with the aim of offering products that meet the highest technical and regulatory standards, supporting customers and operators through expertise, assistance and a problem-solving approach. Quality is considered not only as a characteristic of the product, but as a principle that guides the entire corporate system: processes, people, relationships and organisation.



Vision

Plastitalia's Vision is **to grow as a benchmark industrial enterprise at international level**, keeping technical excellence, responsible innovation and the bond with its territory of origin at its core.

The company looks to the future with a long-term perspective, aware of the challenges linked to regulatory change, climate change, technological transformation and the growing expectations of stakeholders. In this context, Plastitalia intends to strengthen its role as a reliable and responsible manufacturer, able to combine competitiveness, sustainability and organisational soundness without giving up its founding values.



Values



The values that guide Plastitalia are the common thread running through the company's strategic and operational choices:

- **Safety and Quality:** These are Plastitalia's founding values, from products to processes, from people management to relationships with customers and suppliers. In highly critical sectors, these values are synonymous with responsibility even before being competitive advantage.
- **Expertise and industrial know-how:** Plastitalia values the technical knowledge gained through direct experience and the ability to thoroughly understand materials, processes and technologies. Technical autonomy and in-house design are a distinctive asset of the company.
- **People and internal growth:** People are considered a central element of the company's development. Plastitalia promotes training, safety, responsibility and opportunities for professional growth, fostering development paths built over time.
- **Responsibility towards the territory:** Operating in Sicily means taking on a responsibility towards the environment and the local community. Plastitalia grows while keeping its production activities in its territory of origin, adopting practices designed to reduce impacts and create shared value.
- **Reliability and integrity:** The company bases its relationships on fairness, transparency and respect for the commitments it makes – essential elements for building lasting relationships with customers, partners and institutions.

Mission, Vision and Values are the foundation on which Plastitalia builds its development path, steering its strategic and operational choices towards sustainable, coherent and long-term growth.

3. MATERIALITY ANALYSIS

3.1 Approach

The materiality analysis is a central element of the 2025 Sustainability Report of Plastitalia S.p.A. and was developed by adopting a **double-materiality approach**, in line with the most recent European regulatory developments and with best practice in non-financial reporting.

Although this report is prepared on a voluntary basis, Plastitalia has deliberately chosen to structure the analysis according to the principle of double materiality, assessing in an integrated manner:

- **impact materiality**, i.e. the significant impacts, actual or potential, positive or negative, generated by the company's activities on the environment and on the society;
- **financial materiality**, i.e. the risks and opportunities that environmental, social and governance factors may generate for the business model, performance, financial position and development prospects of the company.

This approach reflects Plastitalia's intention to view sustainability not as an area separate from business management, but as an integral part of its strategic and operational decisions.

The approach adopted was structured around:

- an analysis of Plastitalia's business model and value chain;
- the identification of the main areas of environmental and social impact associated with its production activities and products;
- the assessment of ESG risks and opportunities relevant to the company's continuity and competitiveness;
- internal discussion among the main corporate functions involved in managing sustainability topics.

The assessment of material topics took into account the relevant industrial sector, the type of products and applications, the company's international presence, the territorial and regulatory context, as well as the level of maturity already achieved in the areas of environment, quality and occupational health and safety.



The materiality analysis is understood as a **dynamic and evolving process**, which will be progressively refined and updated in the coming years, including through increasingly structured stakeholder engagement and a strengthening of the assessment tools.

Through this approach, Plastitalia intends to lay solid foundations for an increasingly integrated reporting journey, capable of supporting risk management, seizing sustainable-development opportunities and strengthening dialogue with the financial system, customers, institutions and the community.

3.2 Stakeholder identification

The identification of stakeholders is an essential stage of the materiality analysis process, as it helps to understand the expectations, needs and priorities of those who, in various capacities, are involved in the activities of Plastitalia S.p.A. or influence its operating context.

Plastitalia regards as stakeholders all those who may be impacted by the company's activities or who, in turn, may generate impacts on the business model, performance and development prospects of the company. This definition is consistent with the principles of ESG reporting and with the double-materiality approach adopted.

On the basis of this analysis, Plastitalia has identified the following main categories of stakeholders:

- **Customers**, who expect compliant, reliable and safe products, as well as responsible information management and transparent communication on environmental performance, including through tools such as the Sustainability Report and Environmental Product Declarations (EPDs);
- **Suppliers**, with whom the company maintains relationships based on respect for contractual terms, timely payments and the protection of confidential information, in compliance with applicable law;
- **Employees and business partners**, who are a key stakeholder group and towards whom Plastitalia guarantees respect for contractual rights, occupational health and safety regulations, equal opportunities and the protection of the individual;
- **Public bodies and supervisory authorities**, with whom the company interacts for regulatory and authorisation requirements, ensuring full compliance with the legislative and regulatory provisions applicable at national, regional and local level;
- **Certification bodies**, which play a significant role in the process of verifying and maintaining the management systems adopted by the company, helping to ensure the reliability and compliance of its processes;

- **The financial and insurance system**, which assesses the company in relation to its economic and financial soundness, risk management and compliance with contractual commitments;
- **Shareholders**, interested in the sustainable growth of the company, its organisational soundness and the accuracy and transparency of its financial information;
- **Auditing firms and supervisory bodies**, which verify the accuracy of processes and information and compliance with applicable regulations;
- **Trade associations and trade unions**, with whom the company engages in compliance with sector regulations, statutes and rules of representation;
- **The local community and the public**, including external parties who may be involved in, or influenced by the company's activities, towards whom Plastitalia pays attention to environmental impacts, safety and respect for the local context.

For each stakeholder category, Plastitalia has assessed the level of interaction, influence and relevance in relation to its activities, taking into account both the frequency of relationships and the potential bearing on environmental and social impacts and on risks and opportunities for the company.

In this first reporting cycle, stakeholder engagement took place mainly through existing tools and channels, such as operational and commercial relationships, management systems, moments of internal discussion and ongoing dialogue with customers, suppliers and institutions. Plastitalia intends to strengthen the engagement process progressively, introducing more structured methods of listening and consultation in the coming years.

The identification of stakeholders forms the basis for the subsequent definition of material topics and for the evolution of an increasingly informed and transparent dialogue, in line with the company's vision of responsible, long-term growth.



3.3 ESG material topics and alignment with the 2030 Agenda

On the basis of the double-materiality approach adopted and the stakeholder identification process, Plastitalia S.p.A. has identified a set of **ESG material topics** that reflect both the significant impacts generated by its activities on the environment and society and the risks and opportunities associated with ESG factors for its business model.

The identification of material topics was conducted by considering:

- the industrial sector to which the company belongs and the nature of the infrastructure served;
- the company's business model and value chain;
- the regulatory, territorial and market context;
- stakeholder expectations;
- the level of maturity already achieved in the environmental, social and governance areas.

The ESG topics identified were also mapped against the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda, as an international reference framework for interpreting the company's impacts and contributions to sustainable development. The purpose of this correlation is to provide an interpretative key to the main areas of impact, without claiming to cover all the SDGs exhaustively.

Environmental topics (E)

The main environmental topics relevant to Plastitalia include:

- **Management of environmental impacts and regulatory compliance**, in relation to industrial activities and production processes
 - SDG 12 – Responsible consumption and production; SDG 15 – Life on land
- **Energy efficiency and the use of energy from renewable sources**, with reference to the energy consumption of moulding and machining processes
 - SDG 7 – Affordable and clean energy; SDG 13 – Climate action
- **Resource and materials management**, with particular attention to product durability and the recyclability of polyethylene
 - SDG 12 – Responsible consumption and production
- **Waste management and the circular economy**, through the recovery and reuse of production scrap
 - SDG 12 – Responsible consumption and production
- **Climate change and resilience**, both in terms of reducing environmental impacts and adapting processes and infrastructure
 - SDG 13 – Climate action
- **Water resource management**, relevant both to the local context and to the role of the products in water infrastructure
 - SDG 6 – Clean water and sanitation

Social topics (S)

The material social topics identified include:

- **Occupational health and safety**, as an absolute priority in a highly specialised industrial context
 - SDG 3 – Good health and well-being; SDG 8 – Decent work and economic growth
- **Enhancement of human capital**, continuous training and skills development
 - SDG 4 – Quality education; SDG 8 – Decent work and economic growth
- **Job stability and quality of work**, with attention to the local context in which the company operates
 - SDG 8 – Decent work and economic growth
- **Equal opportunities and inclusion**, including the enhancement of the female presence in production departments
 - SDG 5 – Gender equality; SDG 10 – Reduced inequalities
- **Relationship with the territory and the local community**, in terms of social and economic impact
 - SDG 11 – Sustainable cities and communities
- **Customer protection and product safety**, given the critical function of the infrastructure served
 - SDG 9 – Industry, innovation and infrastructure

Governance topics (G)

With regard to governance, the material topics identified include:

- **Governance structure and business continuity**, also in relation to the generational transition
 - SDG 16 – Peace, justice and strong institutions
- **Ethics, integrity and fairness in the conduct of business**
 - SDG 16 – Peace, justice and strong institutions
- **Risk management and resilience of the business model**, including ESG risks
 - SDG 8 – Decent work and economic growth; SDG 9 – Industry, innovation and infrastructure
- **Transparency and quality of reporting**, as a tool for dialogue with stakeholders
 - SDG 16 – Peace, justice and strong institutions

The ESG material topics identified, and their correlation with the SDGs, form the basis for defining Plastitalia's strategic priorities and for constructing the materiality matrix. They guide the content of this Sustainability Report and support the progressive integration of sustainability into the company's decision-making and management processes.

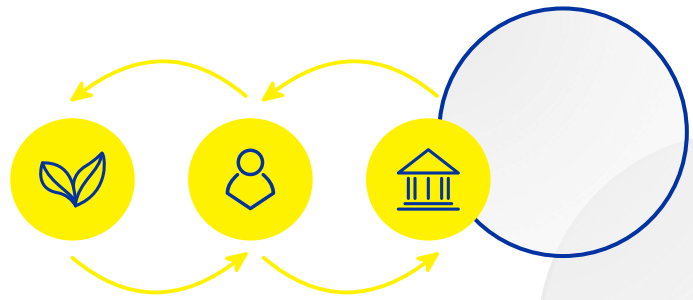
The following table is intended to highlight the main correlations between the material topics identified by Plastitalia S.p.A., the Sustainable Development Goals of the 2030 Agenda and the European Sustainability Reporting Standards.



ESG area	Material topic for Plastitalia	Related 2030 Agenda SDGs	Relevant ESRS
E – Environment  	Management of environmental impacts and regulatory compliance	SDG 12 – Responsible consumption and production SDG 15 – Life on land	ESRS E1 – Climate change ESRS E2 – Pollution
E – Environment  	Energy efficiency and use of energy from renewable sources	SDG 7 – Affordable and clean energy SDG 13 – Climate action	ESRS E1 – Climate change
E – Environment 	Resource and materials management (product durability and recyclability)	SDG 12 – Responsible consumption and production	ESRS E5 – Resource use and circular economy
E – Environment 	Waste management and circular economy	SDG 12 – Responsible consumption and production	ESRS E5 – Resource use and circular economy
E – Environment 	Water resource management	SDG 6 – Clean water and sanitation	ESRS E3 – Water and marine resources
E – Environment 	Climate change and resilience of production processes	SDG 13 – Climate action	ESRS E1 – Climate change



ESG area	Material topic for Plastitalia	Related 2030 Agenda SDGs	Relevant ESRS
S – Social  	Occupational health and safety	SDG 3 – Good health and well-being SDG 8 – Decent work and economic growth	ESRS S1 – Own workforce
S – Social  	Development of human capital and training	SDG 4 – Quality education SDG 8 – Decent work and economic growth	ESRS S1 – Own workforce
S – Social 	Job stability and quality of work	SDG 8 – Decent work and economic growth	ESRS S1 – Own workforce
S – Social  	Equal opportunities and inclusion	SDG 5 – Gender equality SDG 10 – Reduced inequalities	ESRS S1 – Own workforce
S – Social 	Relationship with the territory and the local community	SDG 11 – Sustainable cities and communities	ESRS S3 – Affected communities
S – Social 	Safety and reliability of products for critical infrastructure	SDG 9 – Industry, innovation and infrastructure	ESRS S4 – Consumers and end-users



ESG area	Material topic for Plastitalia	Related 2030 Agenda SDGs	Relevant ESRS
G – Governance 	Governance structure and business continuity	SDG 16 – Peace, justice and strong institutions	ESRS G1 – Business conduct
G – Governance 	Ethics, integrity and fairness in the conduct of business	SDG 16 – Peace, justice and strong institutions	ESRS G1 – Business conduct
G – Governance  	Risk management and resilience of the business model	SDG 8 – Decent work and economic growth SDG 9 – Industry, innovation and infrastructure	ESRS G1 – Business conduct
G – Governance 	Transparency and quality of reporting	SDG 16 – Peace, justice and strong institutions	ESRS G1 – Business conduct



3.4 Materiality matrix

The materiality matrix represents the synthesis of the analysis carried out by Plastitalia S.p.A. to identify and prioritise the ESG material topics, integrating the two dimensions of **double materiality**:

- the **significance of the impacts** generated by the company's activities on the environment and society;
- the **relevance of the risks and opportunities** that ESG topics may entail for the business model, the performance and the future prospects of the company.

The matrix was built starting from the ESG topics identified in the previous section and assessed according to qualitative and quantitative criteria, taking into account:

- the nature and intensity of the environmental and social impacts associated with Plastitalia's activities and products;
- the likelihood of occurrence and the potential economic and financial relevance of ESG risks and opportunities;
- the expectations of the stakeholders identified;
- the regulatory and market context in which the company operates

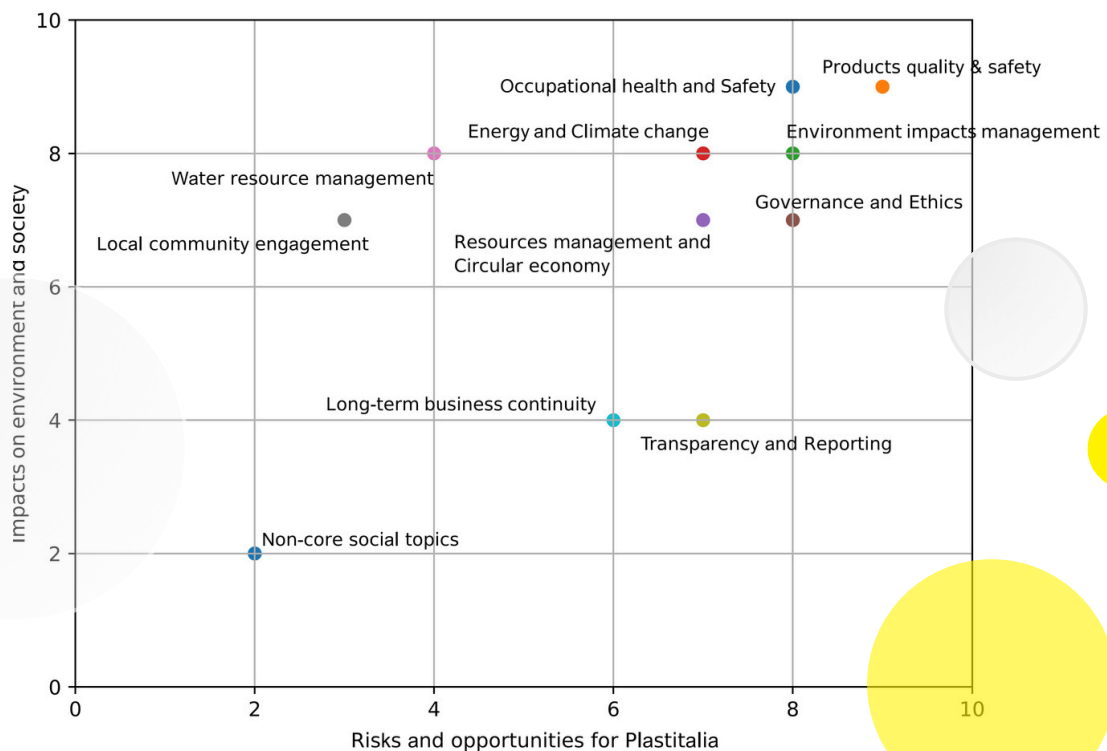


Axes of the matrix

The materiality matrix is structured along two main axes:

- **Vertical axis – Impacts on environment and society**: represents the relevance of the impacts generated, or potentially generated, by Plastitalia's activities in relation to the ESG topics considered;
- **Horizontal axis – Risks and opportunities for Plastitalia**: represents the relevance of the risks and opportunities associated with ESG topics in terms of operational continuity, competitiveness, reputation and long-term development.

Topics located in the quadrant of **high relevance on both axes** are considered priorities and constitute the principal reference for defining the content of the Sustainability Report and for guiding the company's strategies.



Matrix comprehension

The materiality matrix shows that Plastitalia assigns particular importance to topics related to:

- **product quality and safety**, as central elements for critical infrastructure;
- **occupational health and safety**;
- **the management of environmental impacts**, with particular reference to energy, resources, waste and climate change;
- **the development of people and skills**;
- **the soundness of governance and risk management**.

Other topics, although less relevant, are nonetheless considered significant and monitored over time to support continuous improvement and the evolution of the reporting system

Future evolution

The materiality matrix should be taken into consideration as a dynamic tool. Plastitalia undertakes to update it periodically, including through:

- a progressive strengthening of stakeholder engagement activities;
- the integration of increasingly structured quantitative data;
- alignment with future regulatory and market developments.

The matrix therefore constitutes a strategic reference for the company, useful not only for reporting purposes but also to support management decisions and guide the path of sustainable development over the long term.

4. ENVIRONMENTAL CAPITAL (E)

4.1 Environmental Management System, ISO 14001 and EMAS registration



Environmental management has long constituted a structural element of Plastitalia S.p.A.'s operating model. The company has adopted an **Environmental Management System (EMS)** that is formalised and integrated into its business processes, with the aim of preventing environmental impacts, ensuring full regulatory compliance and promoting the continuous improvement of its performance.

Plastitalia's Environmental Management System complies with the requirements of the **UNI EN ISO 14001 standard** – the international reference standard for environmental management – and is further reinforced by **EMAS registration (Eco-Management and Audit Scheme)**, a voluntary scheme promoted by the European Union.

The role of ISO 14001 in the Environmental Management System

UNI EN ISO 14001 certification constitutes the operational foundation of Plastitalia's Environmental Management System. By adopting this standard, the company has built a system that helps to:

- systematically **identify** and **assess** the direct and indirect environmental aspects associated with its activities;
- **define** appropriate operational controls to prevent or reduce significant environmental impacts;
- **ensure** compliance with applicable environmental legislation and other compliance obligations;
- **integrate** environmental management into decision-making and production processes;
- **monitor** environmental performance through indicators and periodic checks.

ISO 14001 also fosters an approach based on the analysis of environmental risks and opportunities, strengthening the company's ability to anticipate critical issues, manage regulatory changes and improve process efficiency.

Integration between ISO 14001 and EMAS

EMAS registration represents a natural evolution of the path undertaken with ISO 14001. The two instruments are closely integrated and mutually reinforcing:

- **ISO 14001** provides the organisational and operational structure of the Environmental Management System;
- **EMAS** introduces additional requirements for transparency, performance verification and public communication.

Through EMAS, Plastitalia undertakes to:

- demonstrate full legislative compliance;
- set measurable environmental improvement objectives;
- make its environmental performance public through the Environmental Statement;
- submit the system and the data to verification by accredited bodies.

The **EMAS Environmental Statement** is a central document of the management system and represents a primary source of data for this Sustainability Report, ensuring a high level of reliability and traceability of the environmental information reported.

Integration into business processes and environmental culture

The Environmental Management System, based on ISO 14001 and EMAS, is integrated with the other management systems adopted by Plastitalia, in particular those relating to quality and occupational health and safety. This integrated approach allows to manage environmental, operational and organisational risks in a coordinated manner, and to promote a corporate culture oriented towards responsibility and prevention.

Environmental responsibilities are clearly defined within the organisation and supported by training activities, raising staff awareness and continuous performance monitoring.

Ensuring reliability, control and transparency

The combination of ISO 14001 and EMAS represents, for Plastitalia, **a structured guarantee of control, reliability and transparency**. This system enables the company to address the environmental challenges associated with its industrial activity in an informed manner and to communicate its commitment clearly and verifiably to customers, institutions, local communities and stakeholders.

Through its Environmental Management System, Plastitalia confirms a corporate vision that regards the protection of the environment and respect for the territory as fundamental elements of responsible, long-term industrial growth.



4.2 Direct and indirect environmental impacts

Within its Environmental Management System, Plastitalia S.p.A. systematically identifies, analyses and assesses the direct and indirect environmental aspects connected with its activities, products and services, in order to identify the most significant ones and define appropriate control and improvement measures.

The analysis of environmental aspects is a central element of both UNI EN ISO 14001 certification and EMAS registration, and constitutes the basis for defining environmental objectives and for monitoring performance over time.



Direct environmental aspects

Direct environmental aspects are those over which Plastitalia exercises direct control through the management of its own operational activities. They mainly concern the production site in Brolo and include, in particular:

- **Energy consumption**, associated with injection-moulding processes, machining operations, ancillary plant and support services;
- **CO₂ emissions**, connected with energy use and production activities;
- **Water consumption**, used in industrial processes and services;
- **Waste generation**, both hazardous and non-hazardous, arising from production, maintenance and office activities;
- **Management of raw materials and production scrap**, with particular reference to polyethylene;
- **Noise and other local environmental factors**, in relation to the territorial context in which the company operates;
- **Potential environmental risks**, associated with emergency situations or accidental events.

For each direct aspect, Plastitalia adopts operating procedures, controls, monitoring activities and preventive measures aimed at reducing environmental impacts and ensuring compliance with the applicable regulatory requirements.

Indirect environmental aspects

Indirect environmental aspects are those over which Plastitalia does not exercise direct control but on which it can nonetheless have a significant influence through its choices and relationships along the value chain. These include:

- **Sourcing of raw materials**, in particular with regard to the environmental characteristics of the polyethylene used;
- **Transport and logistics**, associated with the handling of raw materials and the distribution of finished products;
- **Use of products by customers**, especially in terms of durability, reliability and the reduction of losses in the infrastructure served;
- **End-of-life management of products**, including the possibility of recovering and recycling plastic materials;
- **Environmental conduct of suppliers and partners**, in relation to the requirements set by the company.

The assessment of indirect aspects enables Plastitalia to guide its design, purchasing and commercial-relationship decisions more responsibly, promoting practices consistent with the principles of sustainability and the circular economy.



Significance assessment and continuous improvement

Direct and indirect environmental aspects are periodically assessed in terms of significance, taking into account criteria such as the magnitude of the impact, its frequency, the likelihood of occurrence, compliance with regulatory requirements and stakeholder expectations.

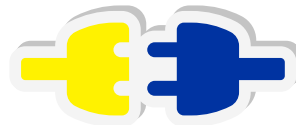
The results of this assessment feed into the process of setting environmental objectives and improvement programmes, with a view to the **continuous improvement** of environmental performance.

The approach adopted enables Plastitalia to manage its environmental impacts in a structured and informed manner, strengthening the consistency between the management system, corporate strategies and the commitment to protecting the environment and the territory.

4.3 Energy

Energy management is a significant area for Plastitalia S.p.A., both in terms of environmental impact and in relation to the efficiency of production processes. The company's energy consumption is primarily linked to the industrial activities carried out at the production site, in particular injection-moulding processes, machining operations and the operation of ancillary plant.

Within the framework of its Environmental Management System, Plastitalia systematically monitors energy consumption, with the aim of progressively improving efficiency and reducing the associated impacts.



Energy consumption – 2025

During 2025, Plastitalia's energy consumption was mainly attributable to the use of **electricity**, which represents the principal energy source employed in production processes and support activities.

Data relating to energy consumption are recorded, logged and verified through the company's monitoring systems and form an integral part of the information reported within the Environmental Management System and the EMAS Environmental Statement. Analysing consumption enables the company to identify the main areas of energy absorption and to assess the effectiveness of the efficiency measures undertaken.

2025	kWh
Total energy consumption	6,063,165

Electricity from renewable sources

Plastitalia has chosen to **source its electricity exclusively from renewable sources**, significantly reducing the environmental footprint associated with its energy consumption.

This choice represents a concrete commitment towards the decarbonisation of the company's activities and contributes to reducing indirect greenhouse gas emissions (Scope 2). The use of electricity from renewable sources is **consistent** with the company's environmental strategy and with the improvement objectives set out in the Environmental Management System.

4.4 Emissions and climate change

Climate change is one of the main environmental challenges at global level and is also a material topic for Plastitalia S.p.A., in relation to the impacts generated by its activities and to the risks and opportunities associated with the transition towards a low-carbon economy.

Within the framework of its Environmental Management System and consistently with the principles of EMAS registration, Plastitalia monitors and assesses the greenhouse gas (GHG) emissions associated with its activities, adopting a structured approach consistent with the relevant international standards.

Emissions calculation methodology

Greenhouse gas emissions are calculated with reference to the classification set out in the Greenhouse Gas Protocol, which distinguishes emissions according to their origin and the level of control exercised by the organisation.

In particular, Plastitalia reports:

- **Scope 1 – Direct emissions:** comprise the greenhouse gas emissions generated directly by the company's activities, such as the use of fuels for plant and company vehicles, as well as any other direct emission sources present at the production site;
- **Scope 2 – Indirect emissions from purchased energy:** comprise the emissions associated with the generation of the electricity purchased and consumed by the company.

For the 2025 reporting year, the analysis of emissions focuses on Scope 1 and Scope 2, as these are the most significant and are directly correlated with Plastitalia's operational activities.

Scope 1 emissions

Plastitalia's Scope 1 emissions, as indicated above, derive mainly from the use of fuels for company activities and operational vehicles. These emissions are monitored through the measurement of fuel consumption and the application of recognised emission factors.

The company adopts control and prevention measures aimed at containing direct emissions, including through the efficient management of plant and the scheduled maintenance of equipment.

2025	tCO ₂ eq/year
Scope 1	82.20

Scope 2 emissions

Scope 2 emissions are connected with the consumption of purchased electricity. As described in the previous chapter, Plastitalia uses electricity sourced 100% from renewable sources, a choice that allows to significantly reduce the indirect emissions associated with energy consumption.

Scope 2 emissions are calculated according to the prescribed methodologies:

- **location-based** approach, based on the average energy mix of the grid;
- **market-based** approach, which takes into account the specific characteristics of the energy purchased.

2025	tCO2eq/year
Scope 2	2,849.68

Reduction strategies and future outlook

The management of emissions and the contribution to climate change mitigation are an integral part of Plastitalia's environmental strategy. The company directs its actions towards:

- improving the energy efficiency of production processes;
- maintaining the sourcing of electricity from renewable sources;
- assessing renewable self-generation solutions, with particular reference to the installation of photovoltaic systems serving the production site;
- the continuous monitoring of emissions and the updating of environmental improvement objectives.

Plastitalia regards the climate topic as an evolving area that requires a progressive and structured approach. Monitoring Scope 1 and Scope 2 emissions represents a fundamental step in strengthening awareness of its impacts and supporting decisions geared towards responsible and resilient industrial growth.



4.5 Water resource management

The responsible management of water resources is a material topic for Plastitalia S.p.A., both in relation to the consumption associated with its production activities and to the role that the company's products play in water distribution infrastructure.

Within the framework of its Environmental Management System and EMAS registration, Plastitalia monitors water consumption and adopts measures to ensure the efficient use of the resource, in compliance with the regulations in force and with the territorial context in which it operates.

Water consumption

Plastitalia's water withdrawals are mainly intended for industrial and service uses, including the cooling of production processes, support activities and sanitary services. Water consumption is monitored through dedicated measurement systems and subject to periodic checks.

Analysing consumption enables the company to identify any scope for improvement and to prevent waste, contributing to more efficient management of the resource.

2025	m ³ /year
Water consumption	564

Wastewater management

The wastewater generated by the company's activities is managed in compliance with the applicable authorisations and regulatory requirements. Plastitalia adopts operating procedures designed to ensure the correct conveyance and treatment of discharges, reducing the risk of impacts on the surrounding environment.

Monitoring discharges and complying with authorised limits constitute a fundamental safeguard for protecting the environment and maintaining regulatory compliance.

Prevention and continuous improvement

Within the Environmental Management System, Plastitalia adopts a preventive approach to water resource management, aimed at:

- **containing consumption through process optimisation;**
- **preventing losses and inefficiencies;**
- **raising staff awareness of the responsible use of water;**
- **assessing, where possible, technical solutions for the reuse or reduction of withdrawals.**

Indirect value of products for the protection of water resources

In addition to the direct management of its own consumption, Plastitalia contributes indirectly to the protection of water resources through the design and manufacture of fittings intended for water distribution infrastructure. The quality, reliability and durability of the products help reduce losses in networks, supporting more efficient and sustainable water management throughout the entire life cycle of the infrastructure.

Water resource management is therefore regarded by Plastitalia as an area of both operational and strategic attention, consistent with a vision of responsible industrial development and respect for the territory in which the company is rooted.

4.6 Waste and circular economy

Waste management and the promotion of circular economy practices represent a significant area of Plastitalia S.p.A.'s environmental strategy, given the nature of the materials used and the production processes adopted. The company operates with the aim of reducing waste generation, valorising production scrap and promoting the recovery of materials, consistently with the principles of its Environmental Management System and EMAS registration.

Waste generation and management

The waste generated by Plastitalia's activities is mainly attributable to polyethylene production scrap, to waste arising from maintenance activities and to waste supporting production and office activities. Waste management is carried out in compliance with the regulations in force and through operating procedures aimed at ensuring correct classification, tracking and delivery to authorised operators.

Plastitalia periodically monitors the quantities and types of waste generated, distinguishing between hazardous and non-hazardous waste, in order to identify opportunities for reduction and improvement.

LoW code	Description	m³/year 2025
13 02 08 *	Other engine, gear and lubricating oils	5,100
15 01 02	Plastic packaging	52,800
15 02 02 *	Rags contaminated with hazardous substances	1,460
20 01 21 *	Fluorescent tubes and other mercury-containing waste	100
16 02 13 *	Discarded equipment containing hazardous substances	
16 02 14	Discarded equipment	77,200
17 04 05	Iron and steel	21,000
13 08 02 *	Other emulsions	2,900
15 01 01	Paper and cardboard packaging	39,600
08 03 18	Empty toner free from hazardous substances	200
07 02 13	Plastic waste	140,150
15 01 10 *	Packaging containing residues of hazardous substances	20
12 01 12 *	Spent waxes and greases	58
17 02 03	Plastic	60
16 01 22	Components not otherwise specified	240
17 09 04	Mixed construction and demolition waste	180
17 08 02	Gypsum-based construction materials	
15 01 06	Packaging of mixed materials	670
17 04 01	Copper, bronze, brass	1,430
19 12 03	Non-ferrous metals (copper)	
* hazardous waste	Total hazardous waste [kgs]	9,638
	Total non-hazardous waste [kgs]	333,530
	Total waste sent for recovery [kgs]	338,730
	Total waste sent for disposal [kgs]	4,438

Recovery and reuse of polyethylene

A distinguishing feature of Plastitalia's waste management is the **recovery and reuse of the polyethylene** arising from its production processes. Where technically feasible, production scrap is recovered and reintroduced into production cycles or sent for recovery operations, helping to reduce the consumption of virgin raw material.

This approach facilitates to:

- **reduce the quantity of waste sent for disposal;**
- **improve the efficiency of resource use;**
- **contain the environmental impact associated with the sourcing of raw materials.**

Recovery and reuse activities are managed in a controlled manner, in compliance with quality requirements and the technical specifications of the products, ensuring that the performance and safety of the fittings are not compromised.

2025	%
Polyethylene recovery/reuse rate	96

The relationship with PolieCo

Plastitalia is a member of the PolieCo Consortium, the Italian consortium for the management, recovery and recycling of waste from polyethylene goods. The collaboration with PolieCo represents a further safeguard in the responsible management of the end of life of polyethylene products and scrap.

Through its relationship with PolieCo, Plastitalia contributes to the consortium's recovery and recycling system, promoting the correct channelling of waste to recovery and supporting the development of supply chains dedicated to polyethylene recycling. This collaboration reinforces the company's commitment to the principles of the circular economy and extended producer responsibility.

An approach geared towards circularity

Plastitalia addresses the management of waste and resources keeping an eye to continuous improvement, integrating recovery and recycling practices with prevention activities, product design geared towards durability and the optimisation of production processes.

The approach adopted enables to reconcile industrial needs, environmental protection and regulatory compliance, contributing to more sustainable resource management and strengthening the culture of circularity within the organisation.



4.7 Raw materials and resource use

The efficient use of raw materials is a central element of Plastitalia S.p.A.'s production model, given the nature of the materials employed and the role they play in manufacturing products intended for long-lasting infrastructure.

Within the framework of its Environmental Management System and consistently with the principles of the circular economy, Plastitalia manages the sourcing and use of resources with the aim of ensuring high quality standards, reducing waste and containing the associated environmental impacts.



Raw materials used

The main raw material used by Plastitalia is **polyethylene**, a material chosen for its strength, durability, flexibility and recyclability. The polyethylene used in production processes is selected on the basis of stringent technical and regulatory requirements, in order to ensure the safety and reliability of the finished products.

The company adopts sourcing criteria that take into account not only the quality of the material but also the continuity of supply and compliance with the applicable regulations.

Efficiency in resources use

Plastitalia pursues the efficient use of raw materials through:

- **the optimisation of production processes;**
- **the control of production scrap;**
- **the recovery and reuse of material, where technically feasible;**
- **the continuous improvement of technologies and equipment used.**

Efficiency in resource use allows to reduce the consumption of virgin raw material and to limit waste generation, contributing to more sustainable resource management.

Product durability and reduction of life-cycle impacts

A distinctive element of Plastitalia's approach is the design of products intended for a **very long service life**. The durability of the fittings and their reliability over time reduce the need for maintenance and replacement of infrastructure, with indirect environmental benefits throughout the entire life cycle of the products.

The use of high-performance materials and careful design help reduce overall resource consumption over the long term, strengthening the environmental value of the solutions offered by the company.

Improvement prospects

Plastitalia continues to assess opportunities for improvement in the use of raw materials, including through:

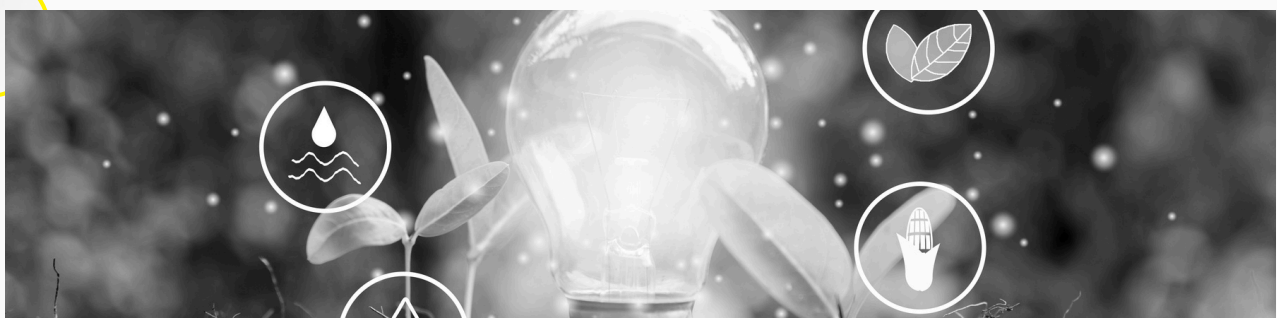
- the analysis of technical solutions that favour the use of recycled materials, where compatible with safety and performance requirements;
- dialogue with suppliers to promote more sustainable practices along the supply chain;
- the integration of environmental criteria into design and production choices.

Plastitalia addresses the management of raw materials and resources with a long-term vision that reconciles industrial needs, product quality and environmental responsibility, consistent with its role as a supplier of strategic infrastructure.

4.8 Sustainable design, LCA and EPD

The environmental sustainability of products is a central element of Plastitalia S.p.A.'s industrial approach. The company integrates environmental criteria from the design stage onwards, with the aim of reducing impacts throughout the entire product life cycle and of delivering reliable, long-lasting solutions consistent with the needs of modern infrastructure.

Plastitalia regards sustainable design not as a separate activity but as an integral part of the product development process, closely connected with quality, safety and technical performance.





Life-cycle-oriented design

Plastitalia products are designed according to a logic of long-term durability and reliability — elements that contribute significantly to reducing overall environmental impacts. Longer-lasting infrastructure that is less subject to maintenance or replacement entails lower consumption of resources, energy and materials throughout its life cycle.

At the design stage, the company assesses aspects such as:

- the choice of materials;
- the efficiency of production processes;
- the reduction of scrap;
- the possibility of recovery and recycling at end of life.

Life Cycle Assessment (LCA)

Plastitalia uses Life Cycle Assessment (LCA) as a supporting tool for assessing the environmental impacts associated with its products. LCA helps to analyse in a structured way the various life-cycle stages, from the production of raw materials to manufacturing, and from use through to end of life.

This approach enables the company to:

- better understand the main sources of environmental impact;
- identify opportunities for improvement;
- support more informed design choices;
- provide reliable and comparable environmental information.

The use of LCA is consistent with a vision of continuous improvement and with the evolution of regulatory and market requirements regarding environmental transparency.



Environmental Product Declarations (EPD)

Consistently with its life-cycle-based approach, Plastitalia has developed **Environmental Product Declarations (EPDs)** for some of its solutions. EPDs are standardised, third-party-verified documents that provide objective, transparent and comparable information on the environmental performance of products. For details on the Environmental Product Declarations (EPDs), see the section dedicated to certifications, “7.6 Policies and certifications supporting sustainability”.

EPDs represent an advanced communication tool towards customers, designers and stakeholders, particularly in the infrastructure and public-works sectors, where the availability of reliable environmental data is increasingly important.

Strategic value of LCA and EPD

The integration of sustainable design, LCA and EPD enables Plastitalia to:

- strengthen the environmental credibility of its products;
- support customers in their own reporting and regulatory-compliance needs;
- align with developments in environmental criteria in tenders and international markets;
- contribute to a transition towards more sustainable production and consumption models.

Through this approach, Plastitalia confirms its commitment to combining technical excellence, environmental responsibility and transparency, enhancing its role as a manufacturer of infrastructure solutions geared towards the long term.

5. HUMAN AND SOCIAL CAPITAL (S)

5.1 Employment and workforce structure

People are a central element of Plastitalia S.p.A.'s development model. The company regards human capital as a decisive factor for the quality of its processes, the reliability of its products and the continuity of its industrial journey. The management of employment and the organisation of personnel is guided by criteria of stability, skills development and respect for people's rights.

Workforce composition

As at the reporting reference date, Plastitalia employs a total of **114 employees**, with a predominance of permanent contracts, confirming an employment strategy geared towards stability and continuity of the employment relationship.

The workforce is composed mainly of **full-time staff**, while the use of part-time work is limited and relates exclusively to permanent contracts.

No self-employed workers were engaged on a continuous basis by the company during the reporting year.

Type of contract

The breakdown of contracts is as follows:

- **Permanent full-time contracts: 111**
- **Fixed-term full-time contracts: 1**
- **Permanent part-time contracts: 2**

The choice to favour stable employment relationships reflects the company's determination to invest in its people and internal skills over the long term.

Distribution by gender and ethnicity

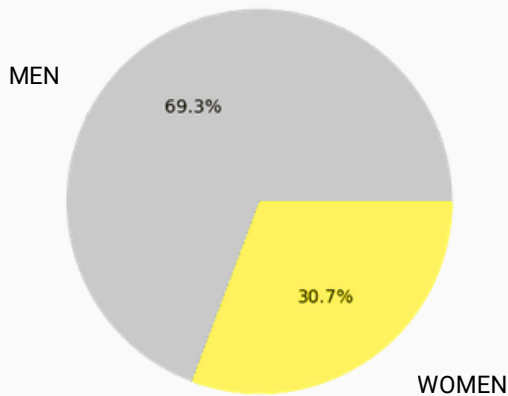
The workforce composition shows a predominantly male presence, consistent with the characteristics of the relevant industrial sector, but with a significant female participation, particularly in specific organisational areas.

In particular:

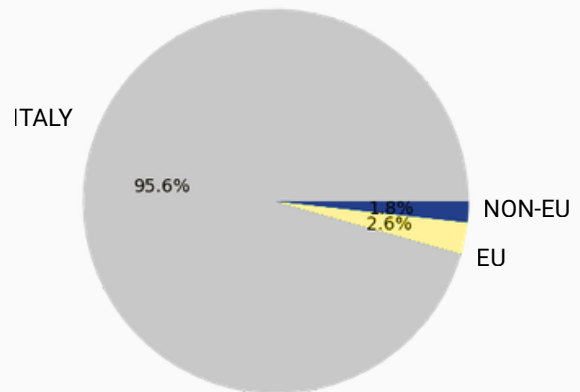
- **among full-time workers, there are 79 men and 33 women;**
- **part-time contracts are held exclusively by female staff (2 people).**

Plastitalia adopts personnel management policies based on non-discrimination and equal opportunities, with no differences in treatment linked to gender.

Workforce Composition by Gender – 2025



Workforce Composition by Ethnicity – 2025



Age, inclusion and diversity

The workforce structure shows a varied distribution by age group, gender and ethnicity, reflecting an organisation that integrates different professional experiences and promotes the transfer of skills between generations.

During the reporting year, **6 employees with disabilities**, in accordance with the regulations in force. The company promotes an inclusive working environment that is respectful of diversity, valuing people regardless of personal characteristics or individual circumstances.

Employment dynamics

During 2025, Plastitalia recorded:

- **21 new hires;**
- **14 departures.**



The overall **turnover rate** stands at **18.18%**, a figure that reflects a physiological dynamic of renewal and growth of the organisation, in a context of consolidation and development of business activities.

During 2025, in addition to the maternity leave provided for by the regulations in force, **working mothers took a total of 448 hours of parental leave**, confirming the company's attention to the protection of parenthood and to concrete support for balancing professional life and family responsibilities.

This figure testifies to an organisational approach that is sensitive to people's needs and geared towards ensuring inclusive working conditions that are respectful of the different stages of life.

Corporate structure

Corporate governance is entrusted to a **Board of Directors composed of 2 members**, both male. The governance structure is consistent with the size and nature of the company and will be examined in greater depth in the section dedicated to governance.

5.2 Occupational health and safety

Protecting the health and safety of people is a priority for Plastitalia S.p.A. and constitutes a central element of the company's responsibility towards its employees and collaborators. In an industrial context characterised by complex production processes and the use of advanced machinery and technologies, risk prevention and the protection of people are an integral part of the organisation of work.

Health and safety management system

Plastitalia adopts a structured approach to the management of occupational health and safety, based on compliance with the regulations in force and on the integration of prevention activities into business processes. Responsibilities for health and safety are clearly defined within the organisation and supported by operating procedures, risk assessments and periodic control activities.

The management system allows to:

- **identify and assess the risks present in the workplace;**
- **define appropriate prevention and protection measures;**
- **monitor the effectiveness of the actions taken over time;**
- **promote safe and responsible behaviour at all levels of the organisation.**

Prevention, training and engagement

The prevention of accidents and occupational illnesses is pursued through a coordinated set of actions that include:

- **periodic training and information for staff on specific risks and correct operating procedures;**
- **the use of personal protective equipment appropriate to the tasks performed;**
- **scheduled maintenance of plants, machinery and equipment;**
- **awareness-raising activities aimed at strengthening the safety culture.**

Plastitalia promotes the active involvement of workers in health and safety matters, recognising the fundamental role of people in preventing risks and in the continuous improvement of working conditions.





Health and safety indicators

During 2025 reporting year, Plastitalia achieved particularly significant results in the area of occupational health and safety:

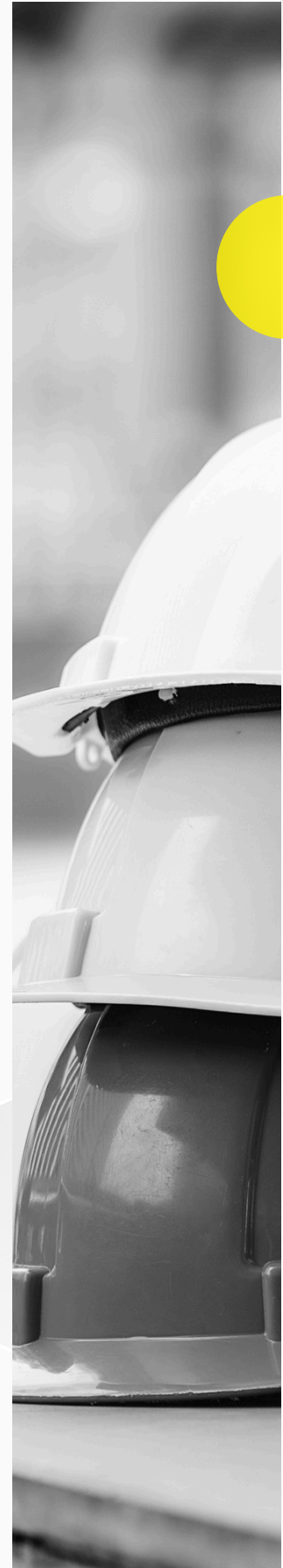
- **number of recordable workplace accidents: 0**
- **number of fatalities due to accidents or occupational illnesses: 0**

These results reflect the effectiveness of the prevention measures adopted and the company's constant attention to risk management, while remaining aware that maintaining high safety standards requires continuous and systematic commitment.

Continuous improvement

Plastitalia regards occupational health and safety as a dynamic field, subject to change in response to organisational, technological and regulatory developments. For this reason, the company maintains an approach geared towards continuous improvement, periodically updating its risk assessments and strengthening its training and prevention activities.

The protection of people is an integral part of Plastitalia's vision of responsible development and is an essential prerequisite for ensuring the quality of work, operational continuity and long-term sustainability.



5.3 Training and skills development

For Plastitalia S.p.A., training and skills development represent a strategic investment and a key factor in ensuring process quality, the safety of operations and the continuity of industrial know-how over time. The company operates in a highly specialised production context, in which technical skills, operational experience and process knowledge play a central role.

Plastitalia promotes an approach to training geared towards the professional growth of its people and the strengthening of in-house skills, consistent with a long-term vision and with the company's values.

Approach to training

Training activities are planned taking into consideration:

- **operational and production needs;**
- **regulatory requirements, particularly in the area of employment health and safety;**
- **the technological evolution of processes and equipment;**
- **the professional development needs of people.**

Training is aimed at all categories of staff and includes both mandatory programmes and refresher and specialisation activities.

Health and safety training

Occupational health and safety training is a fundamental component of Plastitalia's training programmes. The company ensures that all staff receive adequate information and training on the specific risks of the tasks performed, on prevention procedures and on the use of personal protective equipment.

These activities help strengthen the safety culture and support the positive results achieved in terms of accident prevention.

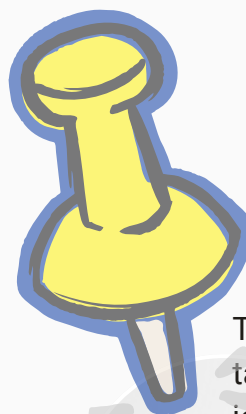
Technical and operational training

A significant part of the training activities is dedicated to technical and operational training, with particular reference to:

- **the safe and correct use of machinery and plants;**
- **operating procedures and quality standards;**
- **the maintenance and management of equipment;**
- **knowledge of materials and production processes.**

The transfer of skills also takes place through on-the-job mentoring and knowledge transfer between more experienced figures and younger staff, fostering the continuity of the company's know-how.

Health and safety training



Skills development and internal growth

Plastitalia supports the professional growth of its people through development paths built over time, drawing on experience gained internally and promoting the assumption of progressive responsibilities. Many key roles in the organisation are held by people who began their professional career within the company, testifying to a development model based on trust and continuity.

The focus on skills development also helps strengthen employment stability and a sense of belonging to the organisation.

Improvement prospects

Plastitalia intends to continue strengthening its training activities, including through:

- **a more structured organisation of training plans;**
- **the integration of tools for monitoring training hours;**
- **the alignment of training paths with regulatory, technological and organisational developments.**

Training and skills development are regarded as essential elements for supporting innovation, safety and the quality of work, contributing concretely to the company's social sustainability.

5.4 Equal opportunities and inclusion

Plastitalia S.p.A. promotes a working environment founded on respect for the individual, equal opportunities and inclusion, valuing the skills and contribution of each person regardless of gender, age, origin or personal circumstances.

The company adopts personnel management policies based on non-discrimination and fairness, ensuring equal rights, equal protection and equal opportunities for professional development.



Valuing female employment

In an industrial context traditionally characterised by a male majority, Plastitalia recognises and values the contribution of female employees, including within production activities. The presence of women in operational and technical roles represents a significant element of inclusion and of the organisation's cultural evolution.

Female workers are assigned to production departments and other company areas on the basis of their skills and professional abilities, with no restrictions linked to gender. The company promotes safe and appropriate working conditions, ensuring compliance with health and safety regulations and the adoption of the measures necessary to protect all people.

Equal treatment and absence of discrimination

Plastitalia guarantees **equal pay for equal duties and responsibilities**. During the reporting year, **no gender pay gaps were identified**, nor any episodes of discrimination linked to gender, ethnicity, nationality, religion, age, disability or sexual orientation.

During the period under review:

- **no episodes of discrimination were recorded;**
- **no complaints regarding discrimination were filed;**
- **no penalties attributable to violations of people's rights were applied.**

Inclusion and protection of diversity

The company promotes an inclusive working environment that is respectful of diversity, in which people can operate in conditions of dignity and safety. The presence of employees belonging to protected categories testifies to Plastitalia's commitment to complying with the regulations and to valuing people, including in situations of greater vulnerability.

The company's inclusion policies are founded on principles of responsibility, care and dialogue, consistent with the family values and the work culture that characterise Plastitalia.

A concrete and consistent approach

Plastitalia addresses the issue of equal opportunities and inclusion with a concrete approach, based on everyday practices and the responsible management of people rather than on formal initiatives. This approach allows to embed the principles of equity and inclusion in the ordinary functioning of the organisation, strengthening the workplace climate and the sense of belonging.

5.5 Employee well-being and workplace climate

Plastitalia S.p.A. recognises organisational well-being and the quality of the workplace climate as fundamental elements for the company's social sustainability and for the proper functioning of the organisation. A working environment based on respect, collaboration and trust helps strengthen the sense of belonging, people's motivation and the continuity of skills over time.

The attention paid to people's well-being is part of a corporate vision that values human relationships and the contribution of each individual, consistent with the family values that characterise the company's culture.

Workplace climate and internal relations

Plastitalia's workplace climate is fostered by an organisational structure that promotes dialogue, cross-functional collaboration and the empowerment of people. Internal relations are founded on principles of fairness, listening and mutual respect – elements that help create a stable working environment geared towards cooperation.

The company's size also allows for a direct relationship between people and the levels of responsibility, encouraging more immediate communication and greater sharing of objectives.

Well-being and team-building initiatives

Over time, Plastitalia has promoted various team-building initiatives and shared moments, with the aim of strengthening internal relations and fostering collaboration between people and the different company departments.

The team-building activities were conceived as opportunities to meet and interact outside the daily operational context, and included:

- **opportunities for gathering and socialising among colleagues;**
- **activities designed to stimulate collaboration and teamwork;**
- **initiatives geared towards sharing company values and strengthening the sense of belonging.**

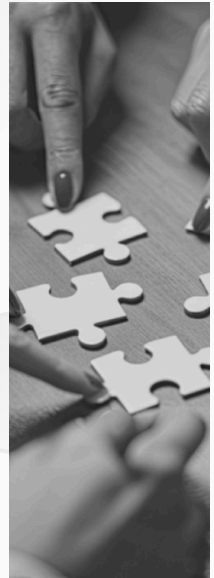
These experiences help improve the workplace climate, encourage mutual acquaintance and create a more cohesive and participatory working environment.

Care for the individual and work-life balance

Organisational well-being is also supported by attention to people's personal and family needs, in compliance with the regulations in force and the contractual tools available. Plastitalia promotes a balanced approach to work management, suggesting, where possible, solutions that allow for a better balance between professional and private life.

An ongoing commitment

Plastitalia regards organisational well-being and the workplace climate as dynamic areas that require constant attention and the ability to listen. The company intends to continue strengthening initiatives aimed at improving the quality of the working environment, recognising that the well-being of people is an essential prerequisite for social sustainability and for responsible development over the long term.



5.6 Impact on the territory and local community

Plastitalia S.p.A. operates in a local context with which it maintains a deep and lasting relationship. The company's presence in the territory of Brolo and, more broadly, in the province of Messina, is not limited to the production and employment dimension but extends to a wider commitment towards the local community and the social context in which the company is rooted.

The bond with the territory is a defining element of Plastitalia's identity, consistent with the company's family origins and with a vision of development that regards economic growth as part of a broader path of social responsibility.

Economic and employment contribution

Plastitalia contributes to the development of the territory through the creation of stable and skilled employment, the enhancement of local skills and the engagement of suppliers and services present in the regional and national context. The choice to maintain the production site in Sicily represents a concrete commitment to the territory, promoting industrial continuity and the growth of the local economic fabric.

Sponsorships and support for local initiatives

Over the years, Plastitalia has promoted and supported numerous **sponsorship and support initiatives for local organisations**, particularly in the sporting, cultural and social spheres. Such initiatives express the company's determination to contribute actively to the life of the community and to support projects that enhance social cohesion, participation and the development of the territory.



Sponsorships are directed mainly towards:

- amateur sports associations;
- cultural and recreational initiatives;
- events and projects with positive repercussions for the local community.

Charitable and solidarity activities

Alongside sponsorships, Plastitalia carries out charitable and solidarity actions, supporting initiatives of a social and welfare nature. These interventions are often linked to concrete needs of the territory and form part of a company tradition that values attention to people and to situations of greater vulnerability.

Charitable activities are not intended as one-off actions, but as an expression of social responsibility that is experienced directly and consistently with the company's values.

A responsible and discreet approach

Plastitalia approaches its relationship with the territory and the local community in a responsible and discreet manner, avoiding self-referential forms of communication and favouring concrete support for initiatives considered consistent with its values. This style reflects an entrepreneurial culture based on respect, proximity and the desire to create value to the context in which the company operates.

The impact on the territory and dialogue with the local community are regarded as an integral part of Plastitalia's sustainability journey and help strengthen the relationship of trust with local stakeholders, from a perspective of shared and long-term development.



6. VALUE CHAIN, MARKET AND RESPONSIBLE RELATIONSHIPS

6.1 Raw material sourcing and supplier management

The sourcing of raw materials and the management of suppliers represent a strategic phase of Plastitalia S.p.A.'s value chain, as they directly affect product quality, the reliability of production processes and the company's operational continuity.

Plastitalia adopts a structured approach to the selection and management of suppliers, based on criteria of quality, technical reliability, regulatory compliance and continuity of supply, consistent with its industrial model and the management systems adopted.

Sourcing of raw materials

The main raw material used by Plastitalia is polyethylene, selected on the basis of the high performance required for products intended for critical infrastructure, for the conveyance of water and gas. Raw materials are sourced from qualified suppliers able to guarantee consistent quality, traceability and compliance with the applicable technical regulations.

Sourcing choices take into account:

- **the technical and performance requirements of the materials;**
- **compliance with product and sector regulations;**
- **the reliability and continuity of supply;**
- **consistency with the company's quality and environmental standards.**

Attention to the quality of raw materials is a fundamental safeguard for ensuring the safety, durability and reliability of products throughout their entire life cycle.



Supplier selection and management

Supplier management is integrated into business processes and supported by the quality and environmental management systems. Plastitalia assesses and selects suppliers on the basis of objective and documented criteria that include technical, organisational and regulatory-compliance aspects.

Relationships with suppliers are based on principles of fairness, transparency and collaboration, with the aim of building long-term relationships and reinforcing mutual growth. In particular, the company favours suppliers able to:

- guarantee high quality standards;
- comply with contractual and regulatory requirements;
- ensure reliability in deliveries;
- support product and process innovation.

Control and traceability along the supply chain

Plastitalia ensures structured control of incoming supplies, through qualitative and documentary checks aimed at guaranteeing the conformity of the materials used. The traceability of raw materials and components is an essential element for quality management and for the safety of products intended for strategic infrastructure.

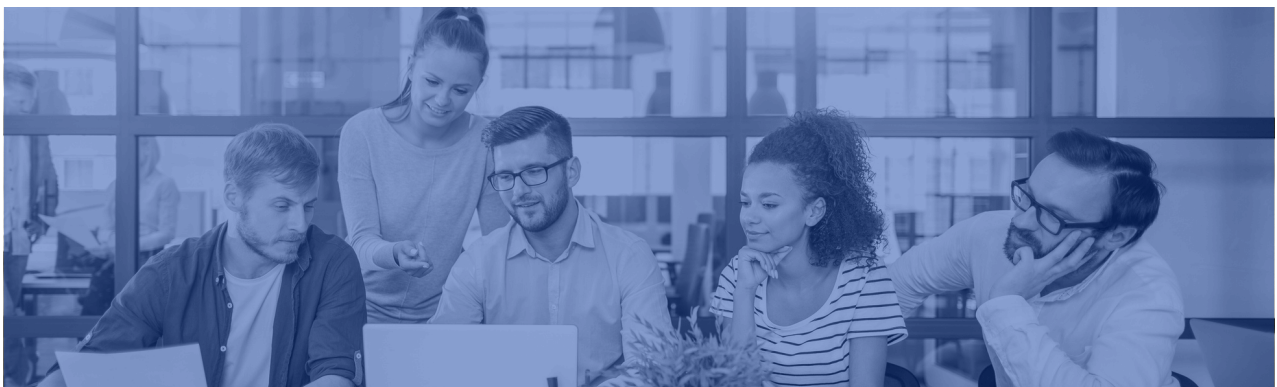
This approach enables the company to:

- prevent risks linked to non-conformity of materials;
- guarantee the continuity of product performance;
- respond effectively to the requests of customers and the competent authorities.

Sustainability prospects in supplier management

While operating in a highly regulated sector geared towards technical performance, Plastitalia recognises the importance of progressively integrating sustainability criteria into supply-chain management. The company intends to strengthen, over time, its dialogue with suppliers on environmental and organisational issues, consistent with its sustainability journey and with regulatory and market developments.

Responsible sourcing and the structured management of suppliers thus help strengthen the resilience of the value chain and support solid, long-term-oriented industrial growth.



6.2 Quality, traceability and technical requirements along the supply chain

The quality of Plastitalia S.p.A.'s products is the result of a structured system that involves the entire supply chain, from the sourcing of raw materials through to delivery to the end customer. Quality control and the traceability of materials are fundamental safeguards for ensuring technical conformity, product safety and the reliability of the infrastructure in which the products are installed.

Plastitalia operates in compliance with the technical regulations of the sector and the standards applicable to products intended for water and gas distribution networks. Incoming materials are subject to documentary checks and quality controls, while production processes are monitored through operating procedures and in-line controls.

The traceability of materials and products allows to reconstruct the stages of the production process and to guarantee the continuity of performance over time, strengthening the company's ability to respond effectively to customer needs and to the requests of the competent authorities.

6.3 Products, infrastructure safety and long-term reliability

Plastitalia products are designed and manufactured for use in **critical infrastructure**, where safety, reliability and continuity of service are essential requirements. Product quality is therefore regarded not only as a competitive element but as a factor of responsibility towards the community and the territory.

The fittings and systems manufactured by the company are intended for water and gas distribution networks — contexts in which any malfunction can generate significant environmental, social and economic impacts. For this reason, Plastitalia pays particular attention to technical conformity, the toughness of materials and the durability of products.

Reliability over time also represents a lever of sustainability: long-lasting, high-performance products reduce the need for maintenance and replacement, contributing to more efficient use of resources and to greater safety of infrastructures.



6.4 Technological innovation, automation and customer support

Technological innovation is a key factor for the continuous improvement of production processes and for maintaining high quality standards. Plastitalia invests in the renewal of its plant and in process automation, with the aim of increasing production efficiency, improving machining precision and reducing margins of error.

Automation also allows to:

- optimise the use of resources;
- improve working conditions;
- ensure greater uniformity of product performance.

Alongside process innovation, Plastitalia provides **qualified technical support to its customers**, offering assistance in the product selection, installation and use phases. The sharing of technical expertise and training activities represent added value for customers and help ensure the correct functioning of infrastructure over time.

6.5 Responsible business relationships

Plastitalia S.p.A.'s business relationships are guided by principles of fairness, transparency and reliability. The company regards its relationship with customers and business partners as a long-term one, based on mutual respect and clarity of contractual terms.

Plastitalia operates in compliance with the regulations in force and adopts responsible business conduct, geared towards the protection of confidential information, fairness in market practices and the prevention of unethical conduct.

The responsible management of business relationships helps strengthen stakeholder trust, consolidate the company's reputation and support balanced, sustainable growth over the long term.



7. GOVERNANCE, ETHICS AND RESPONSIBLE BEHAVIOUR (G)

7.1 Governance structure and key roles

The governance of Plastitalia S.p.A. is based on a **traditional administration** model, consistent with the nature of the company, its entrepreneurial history and its family-controlled ownership structure. This model ensures clarity of roles, decision-making effectiveness and adequate oversight of control and accountability processes.

Corporate structure and ownership

Plastitalia S.p.A. is a **joint-stock company** incorporated in 1993, with its registered office in Brolo (ME). Its share capital, fully subscribed and paid up, amounts to **10 million euro**. The company is wholly controlled by a single shareholder, **Flamife Holding S.r.l.**, which holds 100% of the share capital, ensuring ownership stability and strategic continuity over the long term.

The presence of a single shareholder ensures a direct alignment between ownership and strategic directions, fostering a medium-to-long-term industrial vision and a decision-making process that is swift and consistent with the company's values.

Board of Directors

The company is administered by a **Board of Directors** composed of **two members**, both in office until the approval of the financial statements as at 31 December 2027.

The Board is composed as follows:

- **Chairman of the Board of Directors:** *Antonino Lenzo*
- **Chief Executive Officer:** *Giorgio Caruso*

The Board of Directors is vested with the broadest powers for the ordinary and extraordinary management of the company, with the exception of matters reserved by law to the Shareholders' Meeting. The lean structure of the Board reflects the operational nature of the company and allows for strong, direct oversight of industrial and strategic activities.

Role of the Chief Executive Officer

The Chief Executive Officer is granted powers of ordinary and extraordinary administration, with full legal representation of the company vis-à-vis third parties and in legal proceedings, within the limits established by law and by the articles of association. Certain specific strategic decisions remain reserved to the Board, including extraordinary transactions of relevant economic significance.

This arrangement allows to combine **operational efficiency with collegial oversight** of the most significant decisions, ensuring a balance between management delegations and strategic control.

Control and audit bodies

Plastitalia has adopted a structured control system that complies with the regulations in force. There is a **Board of Statutory Auditors**, composed by standing and alternate members, with functions of supervising compliance with the law, the articles of association and the principles of sound administration.

Statutory audit is entrusted to an **external audit firm**, appointed to audit the accounts and the annual financial statements, ensuring the reliability and transparency of the financial information.

Governance and sustainability

Although there are no committees formally dedicated to sustainability, the Board of Directors and management are directly involved in overseeing ESG topics, progressively integrating them into strategic and operational decisions. This approach reflects the size of the company and its determination to maintain governance that is **concrete, responsible and aligned with the industrial reality**.

Plastitalia's governance structure therefore represents an enabling factor for the sustainability journey undertaken, ensuring consistency between values, strategy and operational management.

7.2 Entrepreneurial model and generational transition

Plastitalia S.p.A. is characterised by a **family-based entrepreneurial model**, founded on values of responsibility, continuity and local roots. From its origins, the company has developed a long-term industrial vision, in which economic growth is closely connected to organisational solidity, the quality of work and respect for the territory.

This model has enabled Plastitalia to consolidate its industrial position over time, maintaining a strong identity and a coherent, stable decision-making capacity.



Family business and long-term vision

The presence of the family in the ownership and governance has enhanced a management approach based on **continuity**, **prudence** and **responsibility**. Strategic decisions are guided by a medium-to-long-term industrial logic rather than by short-term objectives, with particular attention to financial soundness, product quality and the protection of people.

This approach is also reflected in the choice to invest constantly in the production site, in in-house skills and in relationships with the territory, strengthening the bond between the company and the local community.

Generational transition as a factor of evolution

For Plastitalia, the generational transition represents a **structured and gradual process**, conceived as an opportunity to evolve and strengthen the entrepreneurial model. The integration of the new generations into the governance and operational management has taken place with respect for the skills and experience built up over time, encouraging a balance between continuity and innovation.

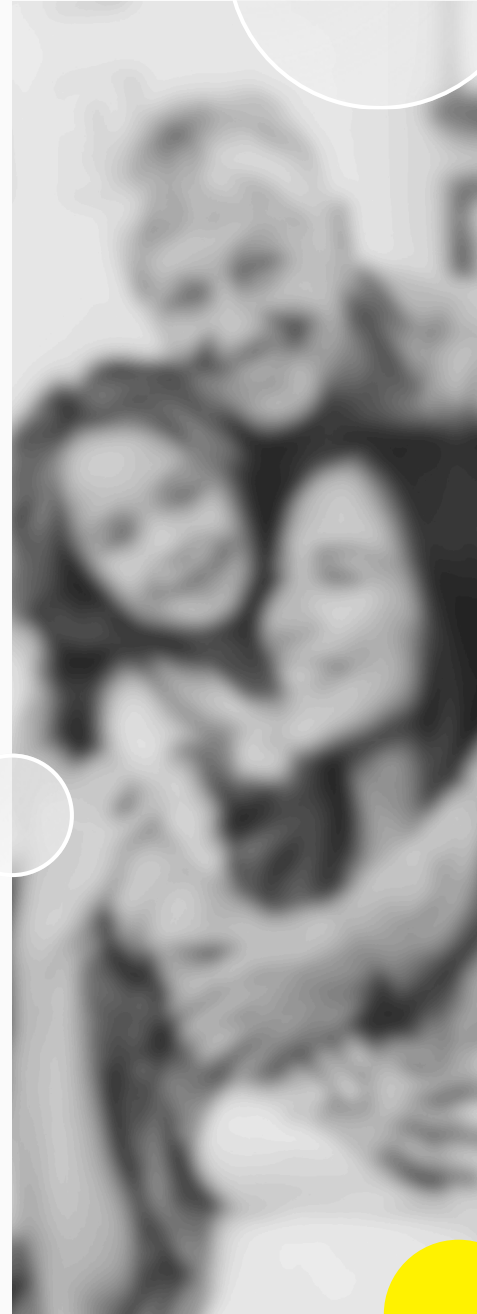
The progressive involvement of the new generations helped to:

- **preserve the founding values of the company;**
- **introduce new managerial and organisational sensibilities;**
- **strengthen the focus on issues such as sustainability, technological innovation and governance.**

Continuity of values and management responsibility

Plastitalia's entrepreneurial model is founded on a strong sense of **responsibility towards the company, its workers, its customers and the local community**. Generational continuity is understood not as a mere succession, but as the transmission of values, skills and work culture.

This approach helps ensure stability in governance and consistency in strategic choices – elements that are particularly relevant in a complex and highly regulated industrial context.



A model supporting sustainability

The entrepreneurial model and the generational transition represent an enabling factor for Plastitalia's sustainability journey. The long-term vision typical of a family business reinforces the integration of ESG topics into strategic and operational decisions, ensuring continuity, reliability and the capacity to adapt over time.

Plastitalia interprets its governance model as a tool in the service of responsible industrial growth, in which tradition and innovation reinforce one another.



7.3 Integrated management system (Quality, Environment, Safety)

Plastitalia S.p.A. has developed over time an **Integrated Management System** covering quality, environment, and occupational health and safety, with the aim of ensuring structured process control, regulatory compliance and the continuous improvement of business performance.

The integration of the management systems enables the company to address the various dimensions of sustainability in a coordinated manner, ensuring consistency between strategy, operations and responsibility towards stakeholders.

Quality management

Quality management is a fundamental pillar of Plastitalia's industrial model. Production and organisational processes are geared towards ensuring the conformity of products with technical, regulatory and contractual requirements, with particular attention to the safety and reliability of solutions intended for water and gas distribution infrastructure.

The quality management system supports:

- **the control of raw materials and incoming materials;**
- **the monitoring of production processes;**
- **product traceability;**
- **the management of non-conformities and corrective actions.**

Environmental management

The environmental dimension is integrated into the company's management system through a structured and formalised approach (as already described extensively in the dedicated section "4. Environmental Capital (E)"). Plastitalia has an Environmental Management System compliant with the **UNI EN ISO 14001** standard and is **EMAS-registered**, confirming its commitment to environmental protection, legislative compliance and transparency of environmental performance.

The system allows to:

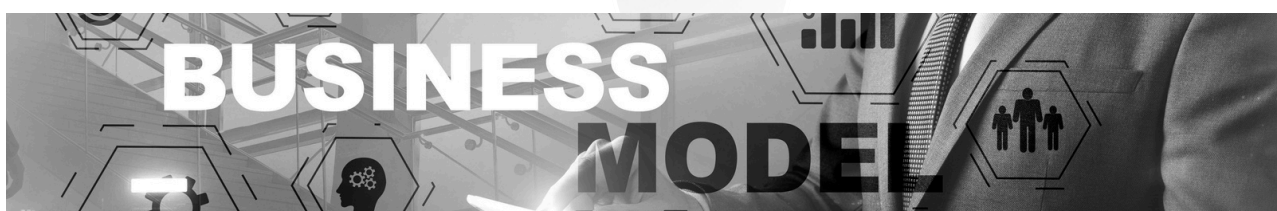
- **identify and monitor significant environmental aspects;**
- **define objectives and improvement programmes;**
- **control consumption, emissions, waste and resources;**
- **ensure compliance with the applicable regulatory requirements.**

Occupational health and safety

The management of occupational health and safety is an integral part of the integrated management system and constitutes a priority for Plastitalia. Risk prevention activities, staff training and the control of working conditions are structured and integrated into business processes.

The safety management system allows to:

- **assess and periodically update risks;**
- **define appropriate prevention and protection measures;**
- **monitor safety performance;**
- **promote a shared culture of prevention.**



Integration and continuous improvement

The integration of the management systems enables Plastitalia to adopt a unified approach to the management of risks, opportunities and performance, avoiding duplication and ensuring an overall view of the organisation.

The Integrated Management System is subject to internal and external audits and represents an essential tool for **continuous improvement**, supporting corporate governance in overseeing ESG topics and in the responsible management of the business.

Through this model, Plastitalia strengthens its ability to combine industrial excellence, the protection of people and respect for the environment, ensuring consistency between values, processes and results.



7.4 Ethics, integrity and compliance

Plastitalia S.p.A. bases its activities on principles of ethics, fairness and respect for legality, regarded as indispensable elements for the responsible management of the business and for maintaining relationships of trust with all stakeholders.

The company operates in compliance with the regulations in force and adopts tools and procedures aimed at preventing unethical, unlawful or non-compliant conduct, consistent with its governance model and with the values that guide its business conduct.

Code of Ethics

Plastitalia has adopted a **Code of Ethics**, which defines the principles and rules of conduct to be observed by directors, employees, collaborators and, more generally, all those who act on behalf of or in the interest of the company.

The Code of Ethics promotes:

- **compliance with the applicable laws and regulations;**
- **fairness and transparency in business relationships;**
- **the protection of people and fundamental rights;**
- **respect for the environment and the territory;**
- **the prevention of conflicts of interest.**

The Code of Ethics represents a reference point for the day-to-day management of activities and helps spread a corporate culture based on integrity and responsibility.

Prevention of corruption and unlawful conduct

Plastitalia adopts internal procedures aimed at **preventing corruption** and conduct contrary to the principles of fairness and loyalty. These procedures **govern**, among other things, relationships with the Public Administration, the management of business relationships and the assumption of contractual commitments.

The company promotes conduct based on the utmost transparency and fairness, reducing the risk of unlawful or non-compliant practices through a clearly defined system of controls and responsibilities.

Anti-money laundering and protection of financial legality

In compliance with the regulations in force, Plastitalia applies procedures designed to **prevent money laundering and illicit financing**, ensuring the traceability of economic and financial transactions and the accuracy of financial flows.

Administrative and accounting management is based on criteria of clarity, verifiability and precision, also with the support of the control systems and external audit.

Whistleblowing system

Plastitalia has implemented a **whistleblowing system** that allows to report, including on a confidential basis, any conduct that is not compliant with ethical principles, internal procedures or the applicable regulations.

The system is structured so as to:

- **guarantee the confidentiality of the whistleblower's identity;**
- **prevent any form of retaliation;**
- **ensure the appropriate and impartial handling of reports.**

This tool represents a further safeguard for corporate integrity and helps strengthen the culture of responsibility and transparency.

A concrete and consistent commitment

Attention to ethics, integrity and legality is an integral part of Plastitalia's governance model and translates into concrete conduct consistent with the company's values. The company regards compliance with the rules not as a mere formal obligation, but as an essential condition for sustainable industrial development and for consolidating trust with customers, partners and institutions.



7.5 Risk management (industrial, operational, reputational)

Risk management is a central element of Plastitalia S.p.A.'s governance system and constitutes a fundamental safeguard for operational continuity, the protection of people, the safeguarding of the company's reputation and the achievement of strategic objectives.

The company adopts a structured approach to risk management, integrated into its management systems and decision-making processes, consistent with its organisational size and the complexity of the activities carried out.

Approach to risk management

Plastitalia identifies, assesses and monitors the main risks to which it is exposed, taking into account:

- **the probability of occurrence;**
- **the severity of the potential impacts;**
- **the prevention and mitigation measures in place.**

The risk management process is supported by the integrated management systems (quality, environment, health and safety), by internal control activities and by the direct involvement of management and the governance bodies.

Industrial risks

Industrial risks are mainly connected to production activities and to the use of complex plant and machinery. The main risks identified include:

- **production interruptions due to plant faults or malfunctions;**
- **risks relating to the safety of production infrastructure;**
- **accidental events with potential impacts on people and the environment.**

These risks are mitigated through scheduled maintenance, staff training, operating procedures, safety management systems and the continuous monitoring of operating conditions.

Operational and supply-chain risks

Operational risks include:

- **risks relating to the availability and quality of raw materials;**
- **critical issues in the supply chain;**
- **logistics and delivery risks;**
- **dependence on strategic suppliers.**

Plastitalia addresses these risks through the structured management of suppliers, the diversification of sources of supply, the control of incoming supplies and the building of long-term relationships based on reliability and continuity.

Regulatory and compliance risks

The company operates in a highly regulated context, with particular reference to its products intended for sensitive infrastructure. Regulatory risks include:

- **legislative and regulatory changes;**
- **updates to sector technical standards;**
- **increasingly stringent environmental and safety requirements.**

These risks are mitigated through constant regulatory monitoring, the support of certified management systems and dialogue with certification bodies and the competent authorities.

Reputational risks

Reputational risks are closely connected to product quality, the safety of the infrastructure served and the company's ethical conduct. Any non-conformities, incidents or improper conduct could generate significant impacts on the company's image and on stakeholder trust.

Plastitalia oversees such risks through:

- **high quality standards;**
- **traceability and control systems;**
- **ethics and compliance procedures;**
- **responsible and transparent communication.**

Emerging risks and outlook

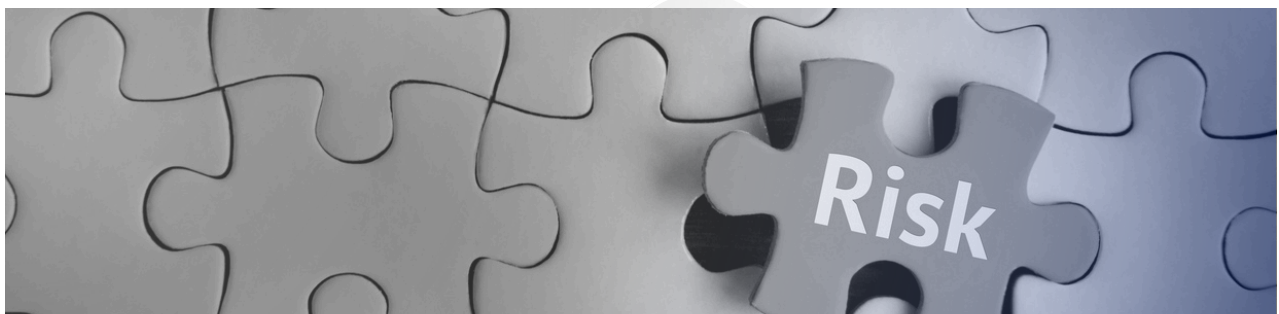
Alongside traditional risks, Plastitalia also monitors emerging risks, such as:

- **the volatility of energy and raw material markets;**
- **the evolution of the ESG expectations of customers and institutions;**
- **climate-related risks that could affect operational continuity.**

The company intends to progressively strengthen the integration of risk management into its strategies, with a view to resilience and adaptation over the long term.

Management geared towards continuity

Plastitalia's risk management is geared towards ensuring operational continuity, the protection of people and the soundness of the company over time. This approach enables the company to address the uncertainties of the industrial context in a conscious manner and to support responsible and sustainable growth.



7.6 Policies and certifications supporting sustainability

Plastitalia S.p.A. has structured its commitment to sustainability over time through the adoption of **corporate policies, management systems and certifications recognised at national and international level**, which constitute a concrete safeguard of quality, reliability and regulatory compliance.

The certifications and registrations obtained attest the company's attention to the responsible management of production processes, the protection of the environment, the health and safety of people and the quality of products intended for strategic infrastructure. They also represent a tool of assurance towards customers, institutions and other stakeholders, helping to strengthen the company's credibility and transparency.

The policies and certifications adopted support Plastitalia's continuous improvement journey and help the integration of sustainability principles into operational and strategic decisions.

The following table lists the main **certifications, registrations and management systems** in place, with reference to their scope of application and the applicable standards.

Country	Issuing body	Application scope	Type
Italy	ACCREDIA	Quality	Laboratory
Italy	SGS	Environment	Product
Italy	GOLD - PLATINUM CERTIFICATION IIP	Quality, Environment, Safety	SGA-SGG-SGS
Italy	Certificato EMAS	Environment	SGA
Italy	Bureau Veritas	Quality	SGQ
Italy	IIP	Environment	SGA
Italy	IqNet	Environment	SGA
Italy	IIP	Quality	SGQ
Italy	IqNet	Quality	SGQ
Italy	IIP	Safety	SGS
Italy	IqNet	Safety	SGS
Italy	IIP	Gas	Product
Italy	PIIP	Gas	Product
Italy	IIP	Water	Product
Italy	PIIP	Water	Product
Italy	IIP	Industrial fluids	Product
Italy	Bureau Veritas	Transition fittings	Product
France	Certigaz.NF	Gas & Water	Product
France	Certigaz.NF	Gas & Water	Product
Germany	DVGW	Water & Gas	Product
Germany	DVGW	Water & Gas	Product
Germany	DVGW	Water & Gas	Product
Germany	DVGW	Water & Gas	Product
Germany	DVGW	Water & Gas	Product
Germany	DVGW	Water & Gas	Product
Germany	KIWA - UBA	Water	Product
Germany	DVGW - UBA	Water	Product
Netherlands	Kiwa	Water	Product
Netherlands	Kiwa (dich. Conf.)	Water	Product
Romania	AVIZ TEHNIC (ACQUA)	Water	Product
Romania	AGREMENT TEHNIC (ACQUA)	Water	Product
Romania	AVIZ TEHNIC (GAS)	Gas	Product
Romania	AGREMENT TEHNIC (GAS)	Gas	Product
Romania	AVISO SANITARIO	Water	Product
Croatia	IGH	Water	Product
Croatia	IGH	Gas	Product
Bulgaria	BULGARKONTROLA	Gas	Product
Bulgaria	BULGARKONTROLA	Water	Product
Russia	UNI CERT	Water & Gas	Product
Russia	ROSTECHNAZOR-UNI CERT	Gas	Product
Russia	GASSET	Gas	Product
Poland	PZH	Water	Product
UK	WRas	Water	Product
UK	WRas (dich. di conformità)	Hot water	Product
UK	WRas (dich. di conformità)	Hot water	Product
Switzerland	SVGW-SSIGE	Water	Product
Switzerland	SVGW-SSIGE	Gas	Product



Country	Issuing body	Application scope	Type
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Gas	Product
Argentina	Istituto Gas Argentino	Gas	Product
Argentina	Istituto Gas Argentino	Gas	Product
USA	FM Approval	Water	Product
Australia	Australian Certification Service - Watermark	Drinking water	Product
Australia	Australian Certification Service - Licenza	Drinking water	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Industrial fluids	Product
Italy	Bureau Veritas	Industrial fluids	Product
Swe-Nor-Den-Fin	INSTA CERT	Gas	Product
Swe-Nor-Den-Fin	INSTA CERT - DK VAND	Water	Product
Denmark	DK VAND - DANCERT	Water	Product
Italy	Bureau Veritas	Welds	System
Australia	AGA	Gas	Product
Colombia	ICONTEC	Water	Product
Colombia	ICONTEC	Water	Product
Italy	Bureau Veritas	Flange and stub end coupling	Product
USA	NSF-KIWA	Water	Product
Malaysia	Water Mark	Water	Product
Malaysia	SWAA	Water	Product
Slovakia	Vusalp	Water	Product
France	ACS	Water	Product
France	ACS	Water	Product
France	ACS	Water	Product
Russia	Gost R	Gas	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Water	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Gas	Product
Italy	Bureau Veritas	Gas	Product
UK	Kiwa	Water	Product
Malaysia	Ministry of Utility and Telecommunication Sarawak		Product
Italy	Bureau Veritas		Product
Belgium	BELGAQUA	Water	Product
Belgium	BELGAQUA	Water	Product
Malaysia	Span	Water	Product



7.7 Responsible taxation

Plastitalia S.p.A. regards **taxation** as an essential component of its economic and social responsibility. The tax contribution paid by the company represents a concrete form of participation in the development of the economic system and of the territories in which it operates, consistent with the principles of legality, transparency and fairness that guide the company's governance model.

The company adopts an approach based on **full compliance with the tax regulations in force**, ensuring the correct and transparent management of its tax and social-security obligations. Plastitalia does not pursue tax avoidance practices or aggressive tax planning, and operates mainly in the domestic context, with a stable production and operational presence in Italy.

Tax management is integrated into the company's administrative and control processes and is supported by a structured accounting system, subject to internal and external checks and audits. The taxes and contributions paid reflect the economic activity carried out and the value generated by the company during the financial year.

The following table presents an extract of the **main data** relating to the reporting year, drawn from the company's statutory and tax financial statements, with the aim of ensuring clear and transparent disclosure of the economic contribution made by Plastitalia to the public system.

Through the responsible management of taxation, Plastitalia intends to strengthen the relationship of trust with institutions, territories and stakeholders, confirming its commitment to solid, fair and sustainable industrial growth over the long term.

	2025	2024
<i>Total value of production</i>		
Revenue from sales and services	42.753.683 €	38.995.191 €
Other income	902.940 €	1.354.855 €
Economic value distributed	43.656.623 €	40.350.046 €
<i>Total operating costs</i>		
Raw materials, consumables, and goods for resale	10.788.120 €	9.638.638 €
Service costs	12.156.136 €	10.979.120 €
Rental and lease expenses	1.788.419 €	1.558.315 €
Personnel costs	5.147.094 €	5.174.792 €
Depreciation and impairment	2.364.111 €	2.318.840 €
Changes in inventories	24.813 €	174.218 €
Other operating expenses	743.667 €	957.606 €
Economic value retained	33.012.360,00	30.801.529,00

* Data refer to Plastitalia SpA as reported in the 2025 Statutory Financial Statements

8. SUSTAINABILITY OBJECTIVES AND KEY PERFORMANCE INDICATORS (KPIs)

Plastitalia S.p.A. regards the definition of sustainability objectives and the monitoring of performance as a fundamental step in making its ESG commitment measurable, verifiable and geared towards continuous improvement.

The objectives identified for the following three-year period are based on the materiality analysis, on the company's strategic priorities and on the regulatory and market context, and are aligned with the **Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda**.

8.1 Environmental objectives

Plastitalia intends to progressively strengthen its environmental performance, with particular attention to energy efficiency, the reduction of climate impacts and the responsible management of resources.

Main environmental objectives:

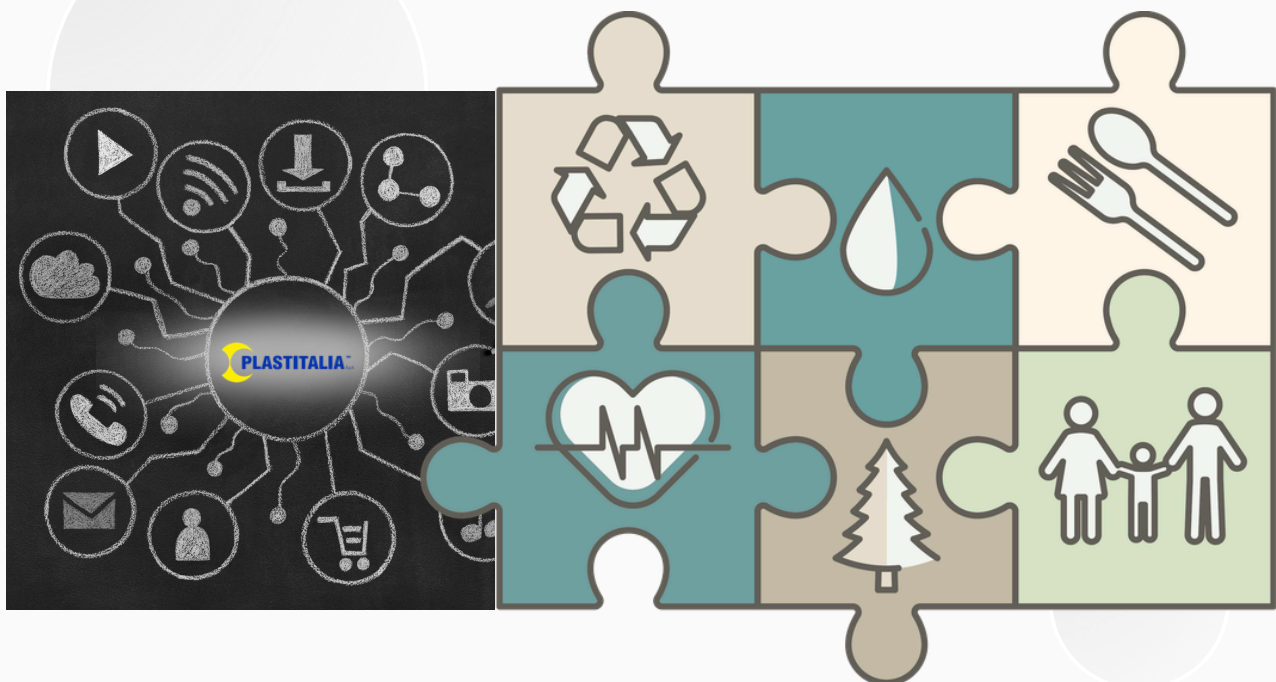
- **Improve the energy efficiency of production processes**
 - **SDG 7 – Affordable and Clean Energy**
 - **SDG 12 – Responsible Consumption and Production**
- **Maintain the sourcing of electricity from renewable sources and start a process of gradual integration of self-generation solutions (i.e. a photovoltaic plant project)**
 - **SDG 7 – Affordable and Clean Energy**
 - **SDG 13 – Climate Action**
- **Monitor and reduce greenhouse gas emissions (Scope 1 and Scope 2)**
 - **SDG 13 – Climate Action**
- **Maintain the recovery and reuse rates of polyethylene in production processes above the 95% threshold**
 - **SDG 12 – Responsible Consumption and Production**
- **Improve efficiency in the use of water resources**
 - **SDG 6 – Clean Water and Sanitation**

8.2 Social objectives

Plastitalia's social objectives are geared towards the protection of people, the enhancement of human capital and the strengthening of the bond with the territory.

Main social objectives:

- **Maintain high standards of occupational health and safety, with the aim of keeping the number of accidents at zero (0) going forward as well**
 - **SDG 3 – Good Health and Well-being**
 - **SDG 8 – Decent Work and Economic Growth**
- **Strengthen training and skills development, particularly in the technical and safety domains**
 - **SDG 4 – Quality Education**
 - **SDG 8 – Decent Work and Economic Growth**
- **Promote equal opportunities and inclusion, continuing practices that value female employment, including in production activities**
 - **SDG 5 – Gender Equality**
 - **SDG 10 – Reduced Inequalities**
- **Foster organisational well-being and a positive workplace climate**
 - **SDG 3 – Good Health and Well-being**
- **Continue supporting the local community through social, cultural and charitable initiatives**
 - **SDG 11 – Sustainable Cities and Communities**
 - **SDG 17 – Partnerships for the Goals**



8.3 Governance objectives

Plastitalia intends to consolidate a governance model founded on transparency, responsibility and risk control, in support of long-term sustainability.

Main governance objectives:

- **Strengthen the integration of ESG topics into corporate decision-making processes**
 - **SDG 16 – Peace, Justice and Strong Institutions**
- **Maintain and develop the integrated management system (Quality, Environment, Safety)**
 - **SDG 9 – Industry, Innovation and Infrastructure**
 - **SDG 12 – Responsible Consumption and Production)**
- **Ensure high standards of ethics, legality and regulatory compliance**
 - **SDG 16 – Peace, Justice and Strong Institutions**
- **Continuous oversight of industrial, operational and reputational risks**
 - **SDG 9 – Industry, Innovation and Infrastructure**
- **Ensure transparent and responsible tax management**
 - **SDG 16 – Peace, Justice and Strong Institutions**

8.4 Environmental, social and governance indicators (KPIs)

Plastitalia has identified an initial set of **performance indicators (KPIs)** to monitor the achievement of its sustainability objectives over time. These indicators represent a starting point that will be progressively expanded and refined in the coming years.

The indicators include (to mention those the company considers a priority):

- **energy consumption and greenhouse gas emissions;**
- **resource use and waste management;**
- **occupational health and safety indicators;**
- **employment, training and inclusion data;**
- **governance, compliance and control elements.**

The summary KPI table, set out in the following pages, allows for a clear and comparable reading of the company's performance and represents an essential tool to support continuous improvement and transparency towards stakeholders.

ESG area	KPI	Indicator description	UOM	Value	SDG
E	Total energy consumption	Overall energy consumption of the company	KWh	6.063.165	 
E	Share of energy from renewable sources	Percentage of electricity purchased from renewable sources	%	100	 
E	Scope 1 emissions	Direct greenhouse gas emissions	tCO ₂ eq	82,20	
E	Scope 2 emissions	Indirect emissions from purchased energy	tCO ₂ eq	2849,68	
E	Water consumption	Total water withdrawals	m ³	564	
E	Waste generated	Total quantity of waste generated	Kg	343.168	
E	Polyethylene recovery	Percentage of polyethylene recovered-reused	%	96	

ESG area	KPI	Indicator description	UOM	Value	SDG
S	Total number of employees	Total workforce	no.	114	
S	Turnover rate	Ratio of departures to average headcount	%	18,18	
S	Workplace accidents	Number of recordable accidents	no.	0	 
S	Training and skills development	Employees involved in health and safety training	%	100	
S	Gender pay equality	Presence of a gender pay gap	Yes / No	No	
S	Employees with disabilities	Number of employees with disabilities	no.	6	
S	Parental leave	Hours of parental leave	hours	448	 
S	Support for the local community	Charitable donations	€	150.000	

ESG area	KPI	Indicator description	UOM	Value	SDG
G	Code of Ethics	Presence of a formalised Code of Ethics	Yes / No	Yes	
G	Reporting system (Whistleblowing)	Presence of an active reporting channel	Yes / No	Yes	
G	Active certifications	Number of certifications and registrations in place	no.	93	 
G	Corporate governance	Number of Board of Directors members	no.	2	



9. ANNEXES

9.1 Technical glossary

Biodiversity

The variety of living organisms within a given ecosystem, fundamental to ecological balance and environmental resilience.

Carbon Footprint

Total quantification of greenhouse gas (GHG) emissions generated directly or indirectly by an activity, a product or an organisation.

CSRD (Corporate Sustainability Reporting Directive)

European Directive introducing new sustainability reporting requirements for companies, based on the European Sustainability Reporting Standards (ESRS).

Decarbonisation

Process of reducing carbon emissions (primarily CO₂) through technology, renewable sources and energy efficiency.

Double Materiality Analysis

Principle according to which companies must consider both how ESG matters affect their financial performance (financial materiality) and how their activities affect people and the environment (impact materiality).

Environmental Impact

The effect that an activity or process has on the natural environment, in terms of resource consumption, emissions, pollution and biodiversity.

ESG (Environmental, Social, Governance)

Acronym referring to the three pillars of sustainability: environmental and social impacts, and the quality of corporate governance.

ESRS (European Sustainability Reporting Standards)

Mandatory European standards for sustainability reporting, developed by EFRAG in implementation of the CSRD Directive. The ESRS define the information that companies must disclose on environmental, social and governance topics.

Governance

The set of rules, practices and processes through which a company is directed and controlled, with focus on transparency, integrity and risk management.

Greenhouse Gases (GHG)

Gases responsible for climate change, including carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O).

GRI (Global Reporting Initiative)

An independent organisation that has developed one of the leading global standards for sustainability reporting. The GRI Standards promote transparency and comparability, focusing on the economic, environmental and social impacts of an organisation.

KPI (Key Performance Indicators)

Key performance indicators used to measure progress against strategic objectives. In the ESG context, KPIs help monitor environmental, social or governance results (e.g. annual CO₂ emissions, % of women in senior positions, workplace incidents, etc.).

Materiality Analysis

Process that identifies and assesses the sustainability topics most relevant to an organisation and its stakeholders, in terms of economic, social and environmental impacts.

Net Zero

A state in which greenhouse gas emissions are reduced as far as possible and any remaining emissions are balanced through carbon removals or credible offsetting, resulting in net-zero emissions.

Non-Financial Reporting

A set of information on environmental, social and governance aspects that complements the traditional financial statements.

Scope 1, 2 and 3 Emissions

- Scope 1: direct emissions from sources owned or controlled by the organisation (e.g. fuels used on-site).
- Scope 2: indirect emissions from purchased energy.
- Scope 3: all other indirect emissions occurring across the value chain.

SDG (Sustainable Development Goals)

The 17 Sustainable Development Goals adopted by the UN in the 2030 Agenda, representing a shared framework for addressing global challenges: poverty, health, education, decent work, clean energy, climate change, gender equality, etc.

Stakeholders

All individuals or organisations (internal or external) that affect or are affected by the Company's activities: employees, clients, suppliers, local communities, institutions, investors.

Sustainable Development

A development model that meets the needs of the present without compromising the ability of future generations to meet their own needs.

ESRS – GRI General Index

Statement of use		Plastitalia S.p.A. has reported with reference to the ESRS – GRI Standards for the period from 01/01/2025 to 31/12/2025		
Standards used		ESRS 1, ESRS 2 General Principles 2024 version – GRI 1 Foundation 2021 version		
Area	Disclosure	ESRS	GRI	Page
General disclosures	Organizational details	Requirements of Directive 2013/34/EU	GRI 2.1	7-8; 11; 60
	Entities included in the organization's sustainability reporting	ESRS 1 § 5.1; ESRS 2 BP-1 § 5 (a) + (b) i	GRI 2.2	8
	Reporting period, frequency and contact point	ESRS 1 § 7.3	GRI 2.3 (a) GRI 2.3 (b)	8
	Activities, value chain and other business relationships	ESRS 2 SBM-1 § 40 (a) i -> (a) ii, (b) -> (c), § 42 (c)	GRI 2.6	14
	Employees	ESRS 2 SBM-1 § 40 (a) iii; ESRS S1 S1-6 § 50 (a) -> (b) + (d) -> (e), § 51 -> § 52	GRI 2.7	45-46; 75
	Workers who are not employees	ESRS S1 S1-7 § 55 -> § 56	GRI 2.8	45
	Governance structure and composition (2-9-a [public-interest entities only], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)	ESRS 2 GOV-1 § 21, § 22 (a), § 23; ESRS G1 § 5 (b) + Requirements of Directive 2013/34/EU for public-interest entities	GRI 2.9 (a) [public-interest entities only], 2.9 (b), 2.9 (c.i), (c.ii), (c.v) -> (c.viii)	60
	Nomination and selection of the highest governance body	N/A in ESRS 1 AR § 16 list	GRI 2.10	60
	Chair of the highest governance body	N/A in ESRS 1 AR § 16 list	GRI 2.11	60
	Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 § 22 (c); GOV-2 § 26 (a) -> (b); SBM-2 § 45 (d); ESRS G1 § 5 (a)	GRI 2.12	60
	Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 § 36; IRO-1 § 53 (d)	GRI 2.14	61
	Conflicts of interest	N/A in ESRS 1 AR § 16 list	GRI 2.15	65
	Communication of critical concerns	ESRS 2 GOV-2 § 26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 § 18 (c)	GRI 2.16	22
	Statement on sustainable development strategy	ESRS 2 SBM-1 § 40 (g)	GRI 2.22	18
	Policy commitments	ESRS 2 GOV-4; MDR-P § 65 (b) -> (c) + (f); ESRS S1 S1-1 § 19 -> § 21, + § AR 14; ESRS S2 S2-1 § 16 -> § 17, § 19, + § AR 16; ESRS S3 S3-1 § 14, § 16 -> § 17 + § AR 11; ESRS S4 S4-1 § 15 -> § 17 + § AR 13; ESRS G1 G1-1 § 7 + § AR 1 (h)	GRI 2.23 (a.i) + (a.iv); 2.23 (b), 2.23 (d), 2.23 (e), 2.23 (f)	65
	Embedding policy commitments	ESRS 2 GOV-2 § 26 (b); MDR-P § 65 (c); ESRS S1 S1-4 § AR 35; ESRS S2 S2-4 § AR 30; ESRS S3 S3-4 § AR 27; ESRS S4 S4-4 § AR 27; ESRS G1 G1-1 § 9 + § 10 (g)	GRI 2.24	63-66; 69
	Processes to remediate negative impacts	ESRS S1 S1-1 § 20 (c); S1-3 § 32 (a), (b) + (e), § AR 31; ESRS S2 S2-1 § 17 (c); S2-3 § 27 (a), (b) + (e), § AR 26; S2-4 § 33 (c); ESRS S3 S3-1 § 16 (c); S3-3 § 27 (a), (b) + (e), § AR 23; S3-4 § 33 (c); ESRS S4 S4-1 § 16 (c); S4-3 § 25 (a), (b) + (e), § AR 23; S4-4 § 32 (c)	GRI 2.25	63-68
	Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 § AR 32 (d); ESRS S2 S2-3 § AR 27 (d); ESRS S3 S3-3 § AR 24 (d); ESRS S4 S4-3 § AR 24 (d); ESRS G1 G1-1 § 10 (a); G1-3 § 18 (a)	GRI 2.26	22
	Compliance with laws and regulations	ESRS 2 SMB-3 § 48 (d); ESRS E2 E2-4 § AR 25 (b); ESRS S1 S1-17 § 103 (c) -> (d) + § 104 (b); ESRS G1 G1-4 § 24 (a)	GRI 2.27	65
	Membership associations	ESRS 1 § AR 16; ESRS 1 § 11	GRI 2.28	40
	Approach to stakeholder engagement	ESRS 2 SMB-2 § 45 (a.i) -> (a.iv); ESRS S1 S1-1 § 20 (b); S1-2 § 25, § 27 (e) + § 28; ESRS S2 S2-1 § 17 (b); S2-2 § 20, § 22 (e) + § 23; ESRS S3 S3-1 § 16 (b); S3-2 § 19, § 21 (d) + § 22; ESRS S4 S4-1 § 16 (b); S4-2 § 18, § 20 (d) + § 21	GRI 2.29	21-22
Material topics	Process to determine material topics	ESRS 2 BP-1 § AR 1 (a); IRO-1 § 53 (b.ii) -> (b.iv)	GRI 3.1	20-21
	List of material topics	ESRS 2 SBM-3 § 48 (a) + (g)	GRI 3.2	23-28
	Management of material topics	ESRS 2 SBM-18 § 40 (e); SBM-3 § 48 (c.i) + (c.iv); MDR-P, MDR-A, MDR-M, + MDR-T; ESRS S1 S1-2 § 27; S1-4 § 39 + AR 40 (a); S1-5 § 47 (b) -> (c); ESRS S2 S2-2 § 22; S2-4 § 33, § AR 33 + § AR 36 (a); S2-5 § 42 (b) -> (c); ESRS S3 S3-2 § 21; S3-4 § 33, § AR 31, § AR 34 (a); S3-5 § 42 (b) -> (c); ESRS S4 S4-2 § 20, S4-4 § 31, § AR 30, + § AR 33 (a); S4-5 § 41 (b) -> (c)	GRI 3.3	23-28
Economic performance	Direct economic value generated and distributed	N/A in ESRS 1 AR § 16 list	GRI 201.1	70
	Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 § 48 (a), + (d) -> (e); ESRS E1 § 18; E1-3 § 26; E1-9 § 64	GRI 201.2	35
Indirect economic impacts	Infrastructure investments and services supported	The economic, social and cultural rights of communities are a sustainability matter for S3 covered by ESRS 1 § AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRS 1 § 11 and pursuant to MDR-M	GRI 203.1	53-54
	Significant indirect economic impacts	ESRS S1 S1-4 § AR 41; ESRS S2 S2-4 § AR 37; ESRS S3 S3-4 § AR 36	GRI 203.2	53-54
Anti-corruption	Operations assessed for risks related to corruption	ESRS G1 G1-3 § AR 5	GRI 205.1	65-66
	Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 § 20, § 21 (b) + (c) + § AR 7 + 8	GRI 205.2	65-66
	Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 § 25	GRI 205.3	65-66
Tax	Approach to tax	N/A in ESRS 1 AR § 16 list	GRI 207.1	70
	Tax governance, control, and risk management	N/A in ESRS 1 AR § 16 list	GRI 207.2	67; 70
	Stakeholder engagement and management of concerns related to tax	N/A in ESRS 1 AR § 16 list	GRI 207.3	22
Materials	Materials used by weight or volume	ESRS E5 E5-4 § 31 (a)	GRI 301.1	41
	Recycled input materials used	ESRS E5 E5-4 § 31 (c)	GRI 301.2	38; 40-41
	Reclaimed products and their packaging materials	Resource outflows related to products and services, and waste, are sustainability matters for E5 covered by ESRS 1 § AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRS 1 § 11 and pursuant to MDR-M	GRI 301.3	38-40
Energy	Energy consumption within the organization	ESRS E1 E1-5 § 37; § 38; § AR 32 (a), (c), (e) + (f)	GRI 302.1	34
	Reduction of energy consumption	Energy is a sustainability matter for E1 covered by ESRS 1 § AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRS 1 § 11 and pursuant to MDR-M	GRI 302.4	34; 71

	Reductions in energy requirements of products and services	Energy is a sustainability matter for E1 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 302.5	34
Water and effluents	Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRs E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	GRI 303.1	37
	Management of water discharge-related impacts	ESRS E2 E2-3 §24	GRI 303.2	37
	Water withdrawal	Water withdrawals are a sustainability matter for E3 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 303.3	37
	Water discharge	Water discharges are a sustainability matter for E3 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 303.4	37
	Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) + (e)	GRI 303.5	37
Emissions	Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) + (c); §AR 39 (a) -> (d); §AR 40; AR §43 (c) -> (d)	GRI 305.1	35; 74
	Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) + (c); §AR 39 (a) -> (d); §AR 40; §AR 45 (a), (c), (d), + (f)	GRI 305.2	36; 74
	GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	GRI 305.4	35-36; 74
	Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) + (c); E1-7 §56	GRI 305.5	36; 71
	Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii + iv; ESRs E5 E5-4 §30	GRI 306.1	38-39
	Management of significant waste-related impacts	ESRS E5 E5-2 §17 + §20 (e) + (f); E5-5 §40 + §AR 33 (c)	GRI 306.2	38-39
	Waste generated	ESRS E5 E5-5 §37 (a), §38 -> §40	GRI 306.3	38-39
	Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 + §40	GRI 306.4	38-39
	Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 + §40	GRI 306.5	38-39
	New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	GRI 308.1	55
Employment	New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	GRI 401.1	46; 75
	Parental leave	ESRS S1 S1-15 §93	GRI 401.3	46; 75
Occupational health and safety	Occupational health and safety management system	ESRS S1 S1-1 §23	GRI 403.1	47-48
	Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) + §33	GRI 403.2	47-48; 67
	Worker participation, consultation, and communication on occupational health and safety	Health and safety, and training and skills development, are sustainability matters for S1 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 403.4	47
	Worker training on occupational health and safety	Health and safety, and training and skills development, are sustainability matters for S1 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 403.5	47-50
	Promotion of worker health	Social protection is a sustainability matter for S1 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 403.6	52-53
	Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	GRI 403.8	47-48
	Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) + (c); §AR 82	GRI 403.9	47; 72
	Work-related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) + (d); §89; §AR 82	GRI 403.10	48
Training and education	Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) + §84	GRI 404.1	49
	Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	GRI 404.2	49
Diversity and equal opportunity	Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRs S1 S1-6 §50 (a); S1-9 §66 (a) -> (b); S1-12 §79	GRI 405.1	50-51
	Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 + §98	GRI 405.2	50-51
Non-discrimination	Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103	GRI 406.1	50-51
Local communities	Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)	GRI 413.1	53-54
	Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 §48 (c); ESRs S3 §9 (a) i + (b)	GRI 413.2	53-54
Customer health and safety	Assessment of the health and safety impacts of product and service categories	The personal safety of consumers and end-users is a sustainability matter for S4 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 416.1	58
Marketing and labeling	Requirements for product and service information and labeling	Impacts related to information for consumers and end-users are a sustainability matter for S4 covered by ESRs 1 §AR 16. This GRI disclosure is therefore covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed under ESRs 1 §11 and pursuant to MDR-M	GRI 417.1	57
Customer privacy	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	GRI 418.1	59