



BioDue Group
2024 Sustainability Report



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LETTER TO STAKEHOLDERS

Dear Stakeholders,

it is with pride and a sense of responsibility that we present our **Sustainability Report** for the second year in a row, a tool we intend to use to transparently account for actions taken, results achieved, and future objectives in environmental, social, and governance (ESG) matters.

Sustainability is a guiding principle for us, and it is integrated into business strategies and daily activities. In an increasingly complex and interconnected global context, we are aware of the role we play in contributing to more equitable, resilient and respectful development for people and the planet.

During the year 2024, we took some big steps forward on several fronts:

- **Environment:** we reduced our Scope 1 and 2 greenhouse gas emissions by 10% and increased our consumption of self-generated renewable energy (+ 41%) significantly.
- **People:** we invested in employee training, safety, and well-being, promoting inclusion and valuing diversity.
- **Community:** in line with previous years, we continue the dialogue and collaboration with local communities, promoting cultural initiatives in the local area and continuing our collaboration with NGOs working in developing countries.
- **Governance:** we have adopted and reshaped control and prevention tools to ensure more transparent, accountable and future-oriented business management.

The results achieved are the result of a joint effort and the constant commitment of all our stakeholders: employees, customers, suppliers, investors, associations and citizens. We extend our heartfelt thanks to each and every one of them.

Looking ahead, we will continue to integrate ESG criteria into the Group's strategic decisions, setting measurable and ambitious goals. We intend to actively contribute to the Sustainable Development Goals (SDGs) of the UN 2030 Agenda to do our bit in a rapidly changing world.

We invite you to read this document not only as a report but as an invitation for dialogue and collaboration. Sustainability is and must be a path shared by all, requiring commitment, consistency and a common vision.

With esteem and gratitude,

Davide Maria Masini

METHODOLOGY NOTE

BioDue Group (hereinafter also referred to as the “**Group**” or “**BioDue**”) presents the second edition of its Sustainability Report (hereinafter also referred to as the “**Report**” or “**Document**”) through which it intends to communicate clearly and transparently to its stakeholders about its activities and achievements in the environmental, social and governance spheres (hereinafter “**ESG**”), while setting out future goals to further enhance its sustainability performance.

The Document has been prepared in accordance with the **Global Reporting Initiative Standards 2021** (hereinafter also referred to as the “GRI Standards”) as per the “in accordance with” option. All references to the GRI Standards are given in the **GRI Content Index** at the end of the Document. There are also a number of methodological references to the **European Sustainability Reporting Standards** (hereinafter “**ESRS Standards**”), which are appropriately noted in the text.

In line with economic and financial reporting, all information and data in the Report refers to the **January 1, 2024 - December 31, 2024 period** (hereinafter referred to as “**2024**”). In order to be able to compare data over time and evaluate the Group's business performance, the data for 2022 and 2023 has also been included where possible.

The forecast periods¹ referred to within the Document are as follows:

- **short term:** the period adopted by the Group as the reference period for its financial statements (2024);
- **mid term:** up to five years after the end of the short-term reference period;
- **long term:** over 5 years.

The **reporting scope** includes the following companies: BioDue S.p.A. (hereinafter also “**Biodue**”), and Farcoderma S.p.A. (hereinafter also “**Farcoderma**”). Any limitations are explicitly mentioned in the text. Further details about the changes in the business scope that occurred between 2023 and 2024 are contained within the Document (see Group Profile and History).

¹ The forecast periods given are in line with those defined by the ESRS Standards (ESRS 1 - 6.4).

The chosen performance indicators are those provided by the adopted reporting standards, representative of the specific areas of sustainability that have been analyzed, and consistent with the activities carried out by the BioDue Group and the ESG impacts generated and endured. These indicators were selected on the basis of **an analysis of the most significant sustainability issues for the Group**, in line with the requirements of ESRS Standard 1 - 3.3 “Double Materiality” (see Double relevance analysis).

The information was collected through **quantitative data collection forms** and **interviews** with department contact persons, consistent with best practices in non-financial reporting; the use of estimates, if any, is highlighted in the various sections of the Document.

This document is prepared annually and was submitted for approval **by the Board of Directors** of **BioDue S.p.A.** in September 2025. The document is not subject to external assurance.

For information and clarification on the contents of the Report, you can write to the following address: info@biodue.com. The document is also available on BioDue's website: www.biodue.com.

THE BIODUE GROUP

Group profile and history

Founded in 1986 in Sambuca Val di Pesa, in the municipality of Barberino Tavarnelle (FI), the BioDue Group is an industrial organization dedicated to researching, developing, and producing:

- food supplements;
- cosmetics;
- medical devices;
- foods for special medical purposes.

The companies that make up the BioDue Group for sustainability reporting purposes are as follows:

- **BioDue S.p.A.:** established in 1986, it is a manufacturing company dedicated to the manufacture of healthcare products. Since its inception, the company has demonstrated the vision and ability to create innovative solutions for medical devices, dermocosmetic products, and dietary supplements, enabling it to achieve highly successful industrial performance.

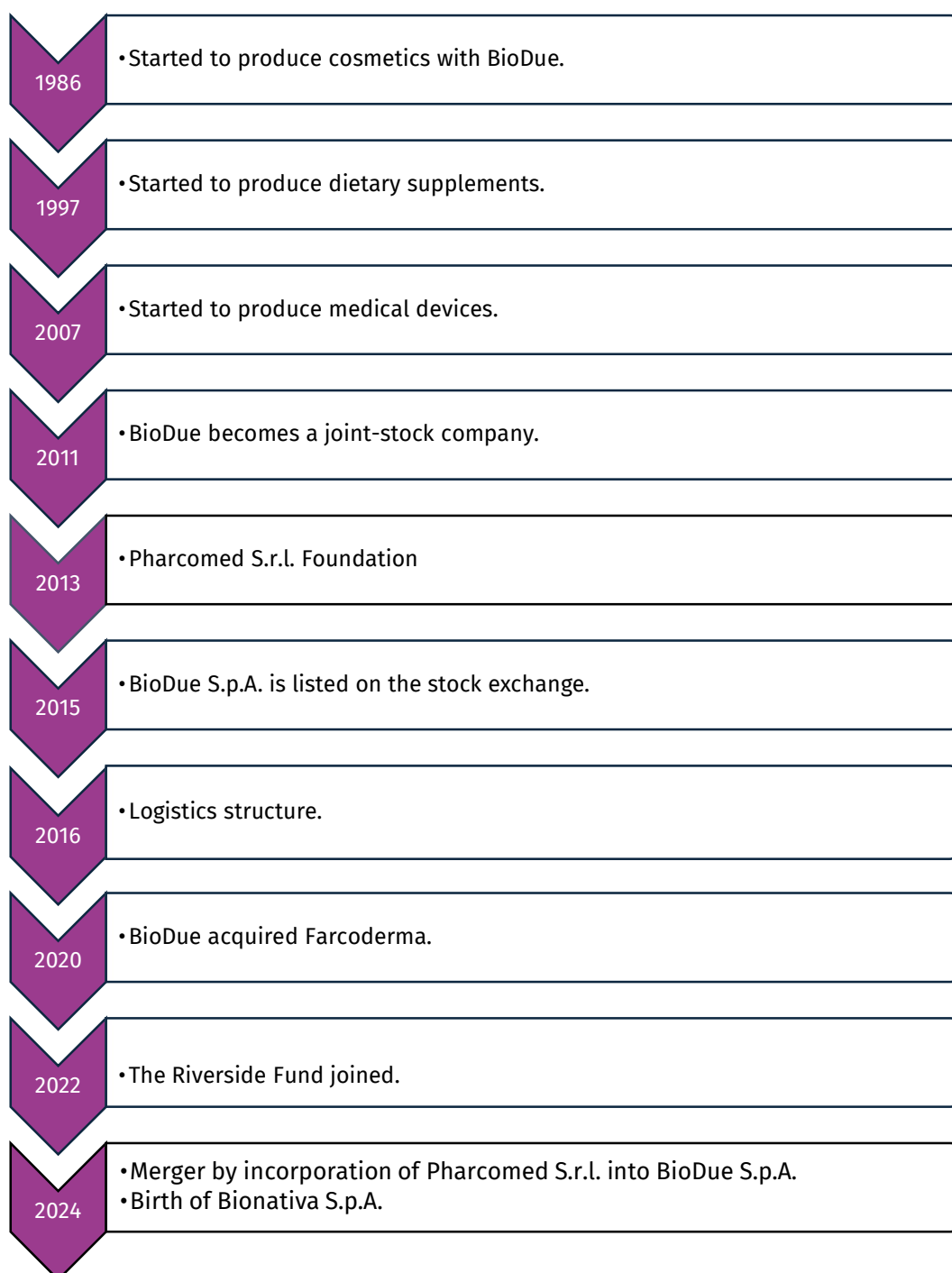


Registered office: Sambuca Val di Pesa, Barberino Tavarnelle (FI).

- **Farcoderma S.p.A.:** Founded in 2006, it is a manufacturing company that initially specialized in the manufacture of dental pastes and powders, which has since expanded to the design and production of medical devices, dietary supplements and cosmetics. BioDue S.p.A. acquired the company in 2020.

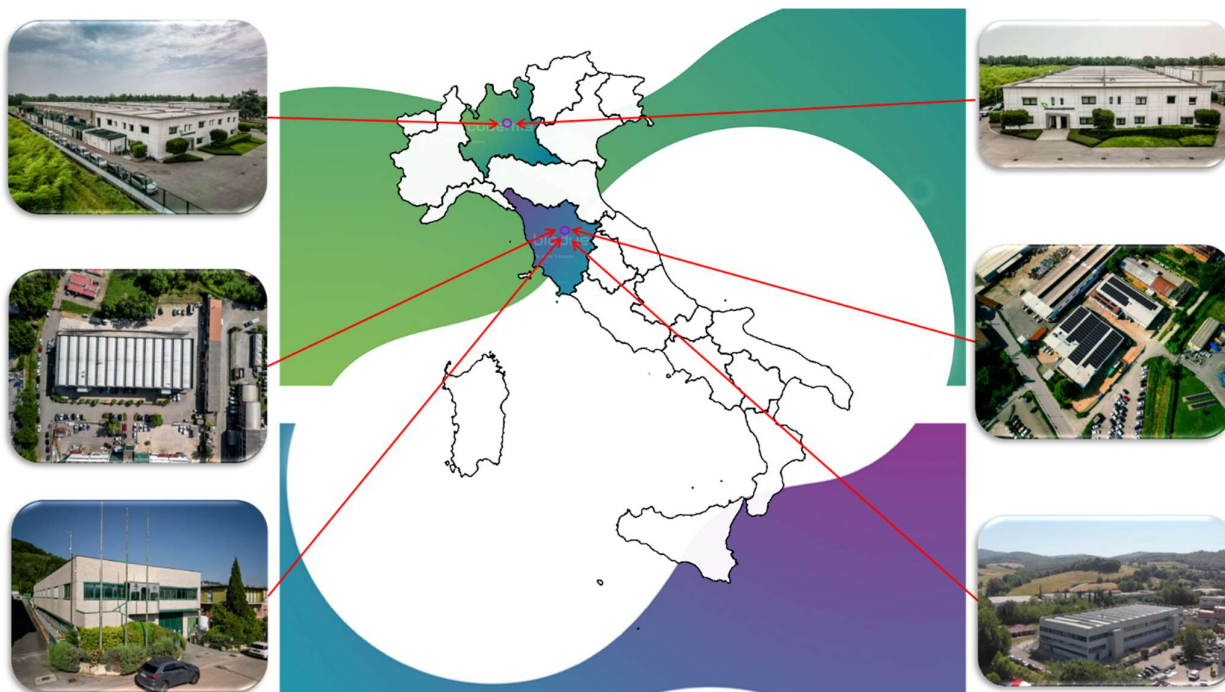


Registered office: Torre Pallavicina (BG).



The corporate **organizational structure** is a complex, integrated system of functions and processes that effectively and efficiently govern the Group's Divisions, which can thus enjoy competence units dedicated to the different lines of business: R&D/Pharmaceutical Technology, Marketing, Logistics, Regulatory, Graphics Division, Finance and Administration, Scheduling, Control and Quality Assurance.

The **heart of the production area** is strategically located in Central Italy. Besides this hub is a second production site located in the province of Bergamo, which houses a major accredited microbiological research and development laboratory.



The production system covers an area of 26,000 m², which is split across five factories with more than 80 production lines. It also includes offices solely for logistics, an R&D laboratory and a specific laboratory for quality control.

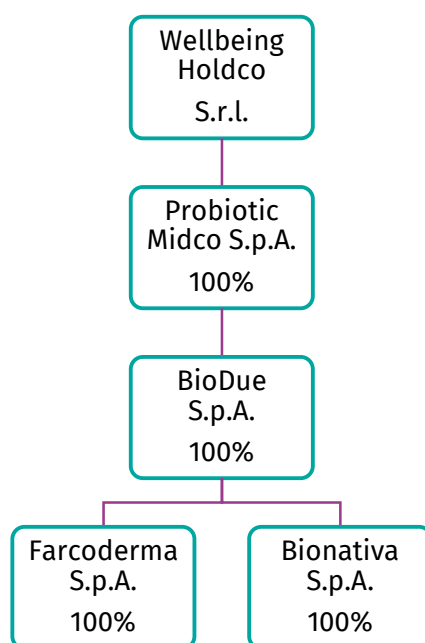
BioDue is a strategic partner and an established point of reference for numerous **domestic** and **international** brands in the development and evolution of their products. The company works with specialist suppliers to procure raw materials such as enzymes and essential extracts, as well as materials used for packaging and labeling.

Governance and corporate structure

Corporate structure

Biodue S.p.A. is the operating parent company held through the sub-holding Probiotic MidCo S.p.A.², which is held in turn by Holding Finanziaria Wellbeing Holdco S.r.l., with the latter being 78% owned by the RiverSide Investment Fund.

Below is the corporate organizational chart:



The merger of Pharcomed S.r.l. into BioDue S.p.A., which was reported in the sociogram in the 2023 Sustainability Report, was finalized in November 2024.

Governance structure

The Parent Company's **governance structure** adopts the traditional model governed by the Civil Code, characterized by the presence of three distinct corporate bodies: the Shareholders' Meeting, the Board of Directors and the Board of Statutory Auditors. This structure is complemented by a statutory auditing firm, an independent third party

² In the previous edition of the Sustainability Report (2023), it was indicated that BioDue S.p.A. was held through two sub-holdings, Dietary Bidco S.p.A. and Probiotic MidCo S.p.A. It should be noted that the reverse merger of Dietary Bidco S.p.A. into BioDue S.p.A. was completed in March 2024, which is why the sociogram has been updated.

operating as an external auditing body with the duty of certifying the compliance of financial statements with the relevant accounting standards and ensuring the reliability of economic and financial reporting to stakeholders.

The composition of the Parent Company's Board of Directors is shown below:

BioDue S.p.A. - Composition of the Board of Directors			
Member	Position	Executive / Non-Executive	Age group
Damien Gaudin	Chairman	Non-executive	30-50 years
Davide Maria Masini	Chief Executive Officer	Executive	>50 years
Enrico Russo	Managing Director	Executive	30-50 years
Luca Sforazzini	Managing Director	Executive	30-50 years

The Board of Directors appoints the Chairman from among its members and may grant operating powers to one or more Chief Executive Officers, determining their limits and the manner of exercise. As of the date of the certificate of incorporation, the Chairman of the Board of Directors does not hold managerial authority and therefore does not qualify as an executive. There is currently no remuneration committee and no formalized processes for determining the remuneration of board members. Lastly, the Board of Directors is responsible for appointing **the Supervisory Board** (SB), which oversees the operation and compliance of the Organization, Management and Control Model pursuant to Legislative Decree 231/2001 (see the Organization, Management and Control Model pursuant to Legislative Decree 231/2001).

The **Board of Statutory Auditors** is responsible for conducting legal compliance checks on corporate operations and supervising compliance with the law and Articles of Association, as well as the adequacy and functioning of the Company's organizational, administrative and accounting structures. The Board of Statutory Auditors monitors compliance with the procedures relating to director conflicts of interest in accordance with the regulations of the Civil Code (as per Article 2391), and monitors the adequacy of the internal control system, including the supervision of relations with subsidiaries under the management and coordination exercised by the Parent Company.

The composition of the Parent Company's Board of Statutory Auditors is shown below:

BioDue S.p.A. - Composition of the Board of Statutory Auditors		
Member	Position	Age group
Francesco Bonelli	Chairman	>50
Deborah Sassorossi	Acting auditor	>50
Luciano Conti	Acting auditor	>50
Gabriel Lorini	Alternate auditor	>50
Caesar Zanotto	Alternate auditor	30-50 years

The Group provides comprehensive information on related party transactions, including Parent Companies, Group Companies and other related entities in the Consolidated Financial Statements. The Group is a member of **Confindustria**, as well as of other industry associations, such as **Cosmetica Italia** and **Integratori e Salute**.

Sustainability governance

The Group has adopted a **centralized ESG governance model**, bestowing decision-making and oversight responsibility for environmental, social and governance impacts to the Board of Directors of the parent company. This approach, which relies on traditional corporate bodies without the establishment of specialized committees, allows for sustainability policies to be strategically coordinated within the consolidated perimeter in a homogenous way.

The Board of Directors collectively assumes the following strategic responsibilities:

- Defining the Group's **values, goals, strategies** regarding sustainable development;
- monitoring **progress in ESG initiatives** through periodic meetings, during which it is also possible to report **any critical issues**³;
- **approval** of this Document and review of sustainability information and findings.

³ It is stated that no criticality reports of any nature were made during 2024.

The Board of Directors has identified the Chief Executive Officer **as the contact person for sustainability issues⁴**, giving them the powers and tools necessary to:

- operationally manage **ESG impacts and risks**;
- implement **strategies and goals** defined by the Board;
- **coordinate sustainability activities** among Group companies.

There is currently **no formalized procedure** for evaluating the performance of the highest governing body in oversight regarding the management of ESG impacts. Lastly, **there are no remuneration policies** related to sustainability issues.

Group mission, vision and values

Mission and Vision

- To be the “partner of choice” for the innovation and evolution of leading companies and brands in the fields of dermocosmetics, medical devices, and specialty foods – to improve people's quality of life and the quality of their business.
- Focus on new technologies and know-how to stay one step ahead in the development of increasingly high-performance and competitive integrated solutions.
- Continuous research and development and constant attention to quality issues that result in tangible results for our customers.

⁴ It should be noted that this appointment is not the result of a formal procedure.

Our values



Flexibility: a highly evolved production organization, focused on the customer and open to all types of projects.



Innovation: the constant pursuit of the best solutions to develop excellent products.



Trust: a long market history with steady growth, thanks to the reliability shown over the years to its partners.



Transparency: transparency for all stakeholders (internal and external).

Passion and determination: orientation toward customer satisfaction.



Sustainability: aimed at environmental protection, valuing people and respecting human rights.

STAKEHOLDERS

According to the definition provided by the GRI Standards, the term “stakeholder” refers to all **subjects** (be they individuals, entities or institutions) **who have an interest about how an organization's activities have or could have an impact.**

In 2023, when preparing its first Sustainability Report, the Group initiated a structured process of identifying its stakeholders through a methodology consisting of two main phases:

- **External analysis:** the Group conducted an in-depth benchmark analysis to map key trends among industry competitors and identify national and international best practices in stakeholder engagement;
- **Internal analysis:** the Group conducted an internal analysis simultaneously to identify the main categories of stakeholders that the Group interacts with, assess the intensity and nature of existing relationships, and define engagement priorities based on the level of interdependence.

The results of the stakeholder mapping activity are given below:



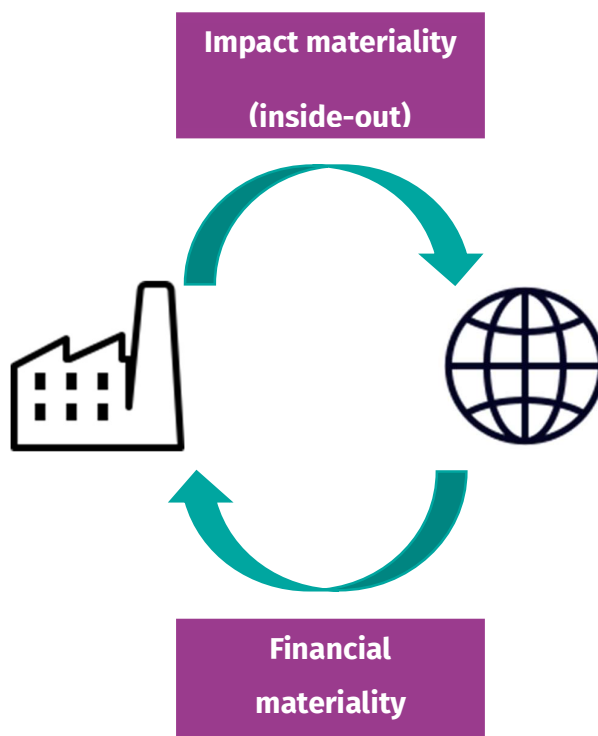
THE DOUBLE MATERIALITY ANALYSIS

In 2024, the Group conducted its **first double materiality analysis in accordance with the ESRS guidance** (ESRS 1 - 3.3, 3.4, 3.5). This process complements the impact materiality analysis previously conducted according to the GRI Standards, identifying relevant impacts, risks and opportunities (hereinafter “**IROS**”) to be included in the Sustainability Report.

This methodological choice is part of a **strategy of proactive alignment** with European regulatory guidelines, anticipating some requirements that have the potential to become mandatory for an increasing number of companies in the coming years. In addition, compared to the GRI impact materiality analysis, the dual materiality approach offers an even more strategic and integrated view of sustainability, enhancing risk management, business opportunities, and transparency for stakeholders and investors, setting itself up as a real ESG management tool.

More specifically, the dual materiality analysis allows us to determine whether and in what terms a sustainability issue is relevant by considering two interdependent dimensions:

- **impact materiality** (known as “inside-out”): it considers the actual and potential positive and negative impacts on people or the environment in the short, medium or long term. Impacts include those related to the company's own operations and upstream and downstream value chain, including through its products and services and its business relationships (both direct and indirect);
- **financial significance** (known as “outside-in”): it considers the risks and opportunities suffered by the company from the outside, analyzing how external ESG factors can significantly affect the Group's economic performance and financial value. Unlike identifying impacts, the analysis of risks and opportunities is based on exogenous factors that are not under the company's direct control, but rather derive from the socioeconomic and environmental context in which it conducts its activities and engages in its business dealings. A sustainability issue is thus considered financially material if it involves or can reasonably be expected to involve significant financial effects for the enterprise.



IRO process of identification and evaluation

The double materiality analysis consisted of the following steps:

Step A: understanding the context

A thorough analysis of the Group's activities, business relationships, relevant stakeholders, and upstream and downstream value chain was conducted, paying special attention to **potentially critical elements from an ESG perspective**. The context analysis also included an in-depth examination of the current regulatory framework, the sustainability context, and the sociopolitical and geographical situation within which the Group operates.

Step B: identifying sustainability issues and related IROs

In order to identify relevant sustainability issues, the Group relied on the guidance of Delegated Regulation (EU) 2023/2772:

- **ESRS 1 - Appendix A - RA16:** it suggests a list of sustainability issues covered in themed ESRSs (e.g., E1 Climate change);
- **ESRS 1 - Appendix E:** it provides some guidelines for assessing whether the sustainability issue under consideration is relevant or not in the form of a flow chart.

To ensure thoroughness when it comes to determining the IROs, the sustainability issues outlined in ESRS 1 (RA 16), along with related sub-topics and sub-sub-topics were mapped out. Therefore, a **juxtaposition** was made between the **sustainability issues** identified in the regulations and the **material issues** previously identified in the impact materiality analysis carried out for the 2023 Sustainability Report. This approach made it possible to combine the results of the context analysis and the previous materiality assessment, conducted in line with GRI Standards, to identify the impacts, risks and opportunities applicable to the Group in a structured way.

The analysis led to **new sustainability issues** being identified that had not been previously considered and to **some material issues** not covered by RA 16 being **eliminated**, as can be seen in the following table:

Material issues 2023	ESRS Sustainability issues
Energy and emissions	E1 Climate change
N/A	E2 Pollution
Water resource management	E3 Water and marine resources
N/A	E4 Biodiversity and ecosystems
Management of raw materials	E5 Circular economy
Waste management and circular economy	
Employee attraction and development	S1 Own workforce
Staff diversity and well-being	
Occupational health and safety	
N/A	S2 Workers in the value chain
Product quality and safety	S4 Consumers and end users
Business ethics	G1 Company conduct

Material issues 2023	ESRS Sustainability issues
Research and development	N/A
Supply chain	G1 Company conduct
	E5 Circular economy
Supporting the local community	N/A

Once the relevant sustainability issues were identified, the **potential ESG impacts, risks, and opportunities** were identified according to the ESRS 1 guidance on impact materiality (ESRS 1 - 3.4) and financial materiality (ESRS 1 - 3.5), above.

Step C: IRO materiality evaluation

The impacts, risks and opportunities were **assessed through a workshop** with senior management. More specifically, each IRO had to be evaluated (scored from 1 to 5) based on the following parameters:

Materiality evaluation criteria		
Impact materiality (inside-out)	Impacts (ESRS 1 - 3.4 § 45-46)	<ul style="list-style-type: none"> • Probability • Entity • Scope • Irremediability (only for negative impacts)
Financial materiality (outside-in)	Risks Opportunities (ESRS 1 - 3.5 §51)	<ul style="list-style-type: none"> • Probability • Entity

Step D: IRO validation and prioritization

After evaluation the IROs, like previously in the identification phase, the results were discussed internally with senior management. This process has enabled issues to be

identified that exceed the threshold of materiality⁵ and, as a result, must be considered for reporting purposes.

The **materiality threshold** was determined in accordance with the requirements of the ESRS, taking into account the significance of the information with respect to the issue addressed and its ability to meet the cognitive and decision-making needs of those reading the Sustainability Report. All of the issues analyzed passed the materiality threshold and were therefore included in this Document.

The table below summarizes the most relevant **IROs** for the BioDue Group for each relevant sustainability issue:

Sustainability issue	Nature of the IRO	Formulation of the IRO
E1 Climate change - Adaptation to climate change	Opportunities	Expansion of product offerings in the face of emerging health issues related to climate change (e.g., increase in allergies, respiratory problems, new diseases).
	Risk	Spillover effects on productivity related to difficulties in the supply of plant raw materials due to damage to strategic plantations caused by worsening climate scenarios (e.g., extreme weather phenomena such as heavy rainfall, rising temperatures, droughts, etc.).
	Risk	Damage to property due to sudden and extreme weather phenomena, such as heavy rainfall, floods, and heat waves.
E1 Climate change - Climate change mitigation.	Positive impact	Contribution to climate change mitigation by analyzing the carbon footprint and setting appropriate reduction targets.
	Negative impact	Contribution to climate change due to the emission of climate-changing gases generated by the production and transportation activities of raw materials and products along the entire value chain.
	Opportunities	Increased attractiveness to customers, lenders, and investors with ESG ratings focused on decarbonization commitments.

⁵ The materiality threshold was set at an overall score of 2.4, so only IROs that were above this score were included in the table.

Sustainability issue	Nature of the IRO	Formulation of the IRO
	Risk	Restrictions on financing due to reduced alignment with the EU Taxonomy resulting in difficult access to financing and increased applicable interest rates.
E1 Climate change - Energy	Positive impact	Improvement in the efficient and sustainable use of energy in business processes through timely consumption monitoring initiatives, plant improvement, and an increase in self-generation and the purchase of renewable energy.
	Negative impact	Increased Group energy demand due to the absence of consumption monitoring activities and maintenance activities for machinery and buildings.
	Risk	Financial risks and discontinued energy supplies due to geopolitical instability and energy source price variability.
E2 Pollution ⁶	Positive impact	Reducing the level of pollutants released into the environment by developing and sourcing products with optimized formulations that limit the environmental impact potentially generated in the production phase through properly sized principals for control in the use of ingredients and limitation in the production of waste.
	Negative impact	Contributing to polluting environmental matrices due to the uncontrolled and/or accidental release of pollutants into the atmosphere or the contamination of water during the production phase.
E3 Water and marine resources	Positive impact	Improving how water resources used in the production process and formulations are managed through the appropriate monitoring and implementation of innovative and/or practical technologies to recycle or reuse water.
	Negative impact	Increasing the consumption of water resources along the supply chain due to high water requirements for the cultivation of plant raw materials and the limited uptake of water-saving techniques (e.g., efficient irrigation systems,

⁶ This issue is not covered within the Document because the Group has not yet implemented specific initiatives or structured monitoring processes in this regard. In the medium term, a course of action will be launched aimed at defining functional tools and actions to handle the issue more systematically and consciously.

Sustainability issue	Nature of the IRO	Formulation of the IRO
		treating wastewater for reuse, reducing the percentage of water in formulations etc.).
	Opportunities	Reduced operating costs thanks to the introduction of binding regulatory thresholds requiring measures to optimize water consumption.
	Risk	Discontinued production processes due to potential restrictions in water supply brought about by recurring droughts, local rationing ordinances, or interruptions in supply caused by stress on the local water supply network.
E4 Biodiversity and ecosystems ⁷	Positive impact	Protecting biodiversity by promoting sustainable agricultural practices along its supply chain or supporting conservation initiatives and ecological restoration projects (e.g., the recovery and cultivation of endangered species).
	Negative impact	Pressures on biodiversity due to commodity procurement practices that contribute to the uncontrolled exploitation of soil and plant species.
	Opportunities	Increased competitiveness and attractiveness to customers and consumers resulting from the growing focus on the use of products that contain ingredients of certified and/or organic origin or that come from sustainable production processes.
	Risk	Risk of business continuity due to the emergence of stricter regulations on species conservation and the sustainable management of plant resources resulting in additional compliance and business operations costs (e.g., possible deforestation regulations).
	Risk	Unstable operating costs and difficulties in sourcing the plant-based ingredients used in product formulations (e.g., aloe vera) due to a loss of biodiversity.

⁷ This issue is not covered within the Document because the Group has not yet implemented specific initiatives or structured monitoring processes in this regard. In the medium term, a course of action will be launched aimed at defining functional tools and actions to handle the issue more systematically and consciously.

Sustainability issue	Nature of the IRO	Formulation of the IRO
E5 Use of resources and circular economy	Positive impact	Positive contribution to circular economy mechanisms through the use of bio-based raw materials and the use of reduced packaging, refill and/or returnable vacuum systems, which reduce the amount of fossil-based materials used and help reduce packaging and waste generated by end users.
	Negative impact	Damage to environmental matrices due to a lack of adequate safeguarding and the violation of hazardous waste management regulations.
	Risk	Losing key customers and/or consumers as a result of increasingly stringent requirements in terms of sustainability characteristics and the ability to quantitatively represent the impacts of their products (e.g., through life cycle assessment processes).
S1 Own workforce - Working conditions	Positive impact	Contributing to employee welfare and increased employee satisfaction through the formalization of welfare policies and tools aimed at recognizing a greater work-life balance.
	Negative impact	Increased occupational injuries and illnesses due to inadequate staff training and insufficient accident and near miss prevention and monitoring activities.
	Risk	Lawsuits and/or sanctions from authorities due to the occurrence of serious or recurrent injuries.
S1 - Own workforce; Equal treatment and opportunities for all	Positive impact	Enhanced work culture based on the respect for and promotion of diversity, inclusion and equal opportunities, through plans and initiatives to train, develop and grow technical skills, as well as the retention of know-how, in order to keep the work environment stimulating and collaborative and increase the chances of retaining personnel.
	Negative impact	Staff dissatisfaction with the absence of adequate systems to support D&I (e.g., pay gap mitigation, prevention and management of discrimination incidents, parenting support), which contributes to a feeling of mistrust towards the Group.

Sustainability issue	Nature of the IRO	Formulation of the IRO
	Risk	Increased operating costs related to a loss of key employees and an increased turnover resulting from competitive labor market dynamics and industry trends that incentivize greater job mobility that cannot be countered through standard company retention policies.
	Risk	Difficulty recruiting highly qualified technical and scientific personnel to cover the Group's needs due to the characteristics of the current labor market (e.g., brain drain).
S2 Workers in the value chain	Positive impact	Protecting workers throughout the value chain by combining their interests into company policies, establishing a Code of Conduct aimed at suppliers, organizing areas of involvement and partnership, and setting up structured inspection and monitoring actions.
	Negative impact	Working condition insecurity in the value chain due to purchasing policies that disregard minimum standards in terms of human and labor rights.
	Risk	Reputational damage and deterioration of business relationships resulting from incidents of human rights violations involving strategic Group employees, leading to loss of trust and potential exclusion from strategic relational networks.
S4 Consumers and end users	Positive impact	Contributing to the improvement of consumer well-being through the development of safe and effective products with formulations that comply with industry regulations and standards, are based on scientific evidence, and are designed to support physical and mental health.
	Negative impact	Harm to consumer health and safety due to unclear information on proper product use, and a lack of effective systems for monitoring and collecting feedback.
	Negative impact	Harm to children's health and safety due to inadequate safeguarding to prevent product misuse (e.g., child-safe packaging design, clear labels with hazard warnings, etc.).

Sustainability issue	Nature of the IRO	Formulation of the IRO
	Negative impact	Compromising consumer loyalty and satisfaction due to the poor transparency and quality of information provided (e.g., in terms of product labeling), a use of misleading or unsupported claims, and an immature customer care strategy.
	Opportunities	Improved attractiveness resulting from increased collective awareness and thus increased demand for personal care products capable of meeting high standards of ethics, transparency, environmental and social sustainability.
	Risk	Compromising the corporate reputation and incurring litigation-related costs resulting from consumer health damage originating from factors which are not attributable to corporate negligence but attributable to individuals responding differently to products.
G1 Company conduct	Positive impact	Preventing and combating all forms of corporate crime and contributing to the creation of a transparent and ethical system, including along its value chain, through business conduct based on principles of legality, transparency and moral integrity, the proper formal and substantive management of all significant ESG aspects, and compliance with environmental, social and industry regulations.
	Negative impact	Inadequate supply chain due diligence capacity due to the absence of structured ESG criteria in supplier selection and evaluation, resulting in a limited traceability of environmental, social, and governance safeguards.
	Opportunities	Reputational improvement resulting from the growing attention of the business and social environment to regulatory compliance, safeguards on anti-corruption and ESG issues, and the adoption of ethical and responsible business practices.
	Risk	Lower competitiveness and financing as a result of poor ESG ratings resulting from poor environmental and social safeguarding.

Sustainability issue	Nature of the IRO	Formulation of the IRO
	Risk	Risk of business discontinuity associated with supply chain disruptions related to random factors (e.g., polycrisis situations) and/or inherent to supply chain compliance (e.g., difficulties in meeting regulatory requirements).










Below is the list of sustainability issues classified according to their level of importance into three categories: **priority, high and medium-high**. This subdivision reflects their criticality to corporate strategic goals and stakeholder expectations, supporting a clear reading of the issues of greatest impact and relevance to decision making.

Key:

Priority 

High 

Medium-high 

Sustainability issue	Relevance
E1 Climate change - Climate change mitigation.	
S4 Consumers and end users	
E3 Water and marine resources	
S1 Own workforce - Working conditions	
E5 Use of resources and circular economy	
E2 Pollution	
E4 Biodiversity and ecosystems	
S2 Workers in the value chain	
G1 Company conduct	

Sustainability issue	Relevance
E1 Climate change - Energy	● ○ ○
E1 Climate change - Adaptation to climate change.	● ○ ○
S1 Own workforce; Equal treatment and opportunities for all	● ○ ○

GOVERNANCE

G1 - Company conduct

Ethical governance and regulatory compliance are key pillars for BioDue Group's sustainability and responsible growth. The adoption of **structured control and prevention tools** is not solely to comply with legal requirements, but rather a strategic investment in long-term value creation. Through the implementation of transparent governance systems and effective control mechanisms, the Group promotes a corporate culture based on **legality, integrity, and accountability**, which are essential elements for maintaining stakeholder trust and ensuring business continuity in an ever-changing regulatory environment.

Code of Ethics

The Code of Ethics represents a **structured set of principles, values and behavioral norms** that defines the moral and ethical reference standards for an organization, serving as a compass to guide decisions in complex situations and helping to build trust and transparency with all stakeholders.

Companies within the reporting scope have adopted the **same Group Code of Ethics**, which was drafted in 2019 and revised in 2021. The Document governs the rules of conduct to be applied in daily work, which all the Group's stakeholders must comply with in terms of legality, fairness, conflicts of interest, transparency, people-centricity, honesty, privacy protection, impartiality and equal opportunities.

Its application and dissemination promote a **culture of responsibility** and **respect** capable of guiding BioDue to achieving its goals in line with the values by which the company's activities have always been oriented, with the utmost professional commitment, moral rigor and managerial correctness. The Code also provides a shared framework that protects both the organization and individuals, offering protection from subjective interpretations and fostering a more equitable and respectful work environment.

Senior management, statutory auditors, personnel of all Group companies and third-party addressees are therefore required to comply with the principles of conduct set forth in the Code of Ethics.

FUTURE GOALS

In the medium term, the Group intends to update its Code of Ethics to align with ethical governance best practices⁸.

The Organization, Management and Control Model as per Legislative Decree 231/2001

The **Organizational, Management and Control Model** (hereinafter also referred to as “Model 231” or “Model”) required by Legislative Decree 231/2001 is a **key legal instrument** in the landscape of the administrative liability of legal persons. It stems from the need to introduce a form of direct liability for entities for crimes committed in their interest or benefit by directors, managers, employees or related third parties.

The adoption of Model 231 is therefore an **essential preventive measure** that allows organizations to benefit from an exemption from administrative liability, provided they demonstrate that they have implemented effective internal control and crime prevention systems.

Its usefulness then extends beyond mere regulatory compliance; the Model actually promotes a **culture of legality and transparency**, improves decision-making processes through clear and controlled procedures, and enhances corporate reputation. It also represents **an investment in sustainability** over the long term, as it significantly reduces operational, legal and reputational risks, helping to create a more ethical and responsible working environment, where decisions are guided by principles of fairness and compliance with the applicable regulations.

There are currently two 231 Models, which have been adopted by BioDue and Farcoderma, respectively.

⁸ The Group Code of Ethics does not appear to be aligned with the whistleblowing reporting system adopted by the Companies.

FUTURE GOALS

In the short term, the Group intends to update BioDue S.p.A. and Farcodeerma S.p.A.'s 231 Models.

Whistleblowing

This **whistleblowing** is a **reporting mechanism** that makes it possible for employees, contractors and other individuals to anonymously report any conduct harmful to the Group or its employees without retaliation; it is designed to properly handle the reporting of any violations and irregularities regarding the Model 231 or the Code of Ethics, committing crimes and other possible serious ethical and professional violations.

BioDue Group is equipped with a **whistleblowing system** that complies with the provisions of Legislative Decree 24/2023, which implements EU Directive 2019/1937. Reports are collected and managed directly by the Supervisory Body through a dedicated IT platform, which is the preferred channel for handling the matter⁹. The Supervisory Body reports to the directors on a regular basis. Following any reports, BioDue takes action through its bodies to reconstruct the facts and take appropriate action.

During 2024, **there were no cases of non-compliance with laws or regulations**, and therefore no financial or non-financial penalties. In addition, there are no pending or concluded lawsuits regarding anticompetitive behavior or established incidents of corruption and violations of antitrust and monopolistic practice regulations.

Anti-corruption

In 2024, the Group completed the **Control and Risk Self-Assessment (CRSA)** with reference to BioDue S.p.A. and Farcodeerma S.p.A., mapping and assessing 29 sensitive activities (applicable in whole or in part to the analyzed companies), of which 18 are also sensitive for public and private party bribery (see Detailed disclosure).

⁹ Reports to the BioDue Group can be sent to the Supervisory Body by email to odv@BioDue.com.

More specifically, the following areas of activity were assessed **as having significant potential risk (medium-high)**:

- Managing relations with public entities and supervisory authorities/watchdogs;
- handling litigation;
- selecting, hiring and handling employees, including expense reports;
- procuring goods, services and consulting;
- managing the selling goods and services and business development;
- managing relationships with agents and business brokers;
- managing payments, issued invoices, credit, and collections;
- managing intercompany relations.

No high-risk activities were found for public corruption or among individuals.

G1 - Supplier relationship management

BioDue's strength and distinctive characteristic is **its ability to vertically manage a large part of the production chain**: from raw materials to research and formula development and the production of products. This is made possible through a close network of collaboration involving the heads of purchasing, planning, and supply chain.

Upstream in the Group's value chain are the **distributors**, partner companies that are responsible for supplying BioDue with the key raw materials. The Group's direct suppliers are located mainly in Europe, while the raw materials used can be produced by other companies located in America, Asia and the Middle East. Through the pursuit of lasting partnerships based on shared values, BioDue ensures product quality, safety and customer satisfaction.

Raw material suppliers are selected and classified directly by the Purchasing Department on the basis of various parameters, such as the technical characteristics of the raw material being purchased, its uniqueness, the type of source (natural or synthetic), the

level of innovation and quality, and the supplier's reliability in economic and financial terms.

Relations with suppliers are guided by the principles contained in the **company's Code of Ethics** and are constantly and carefully monitored. The Group conducts a prior audit to ensure that its suppliers comply with all laws and regulations applicable to their business sector. This is a prerequisite for establishing business relationships. Selecting suppliers **is not currently tied to environmental and social criteria**; therefore, there are no new suppliers evaluated according to these criteria.

BOX: EcoVadis

EcoVadis is one of the leading international sustainability rating platforms, specializing in **assessing the ESG performance** of companies through a scoring system that enables them to monitor, improve and communicate their commitment to sustainability throughout the supply chain.

After completing the EcoVadis evaluation in 2023, the Group has recently started requesting some strategic suppliers to undergo the same evaluation process and provide their score.

FUTURE GOALS

In the medium term, the Group intends to pursue the following goals:

- conduct an initial **mapping of the supply chain** and the associated ESG risks;
- **identify some ESG criteria** to incorporate when it comes to selecting and evaluating its suppliers;
- develop a **Code of Conduct** that establishes the ethical, legal and sustainability standards that suppliers must comply with in order to work with the Group.

SOCIAL

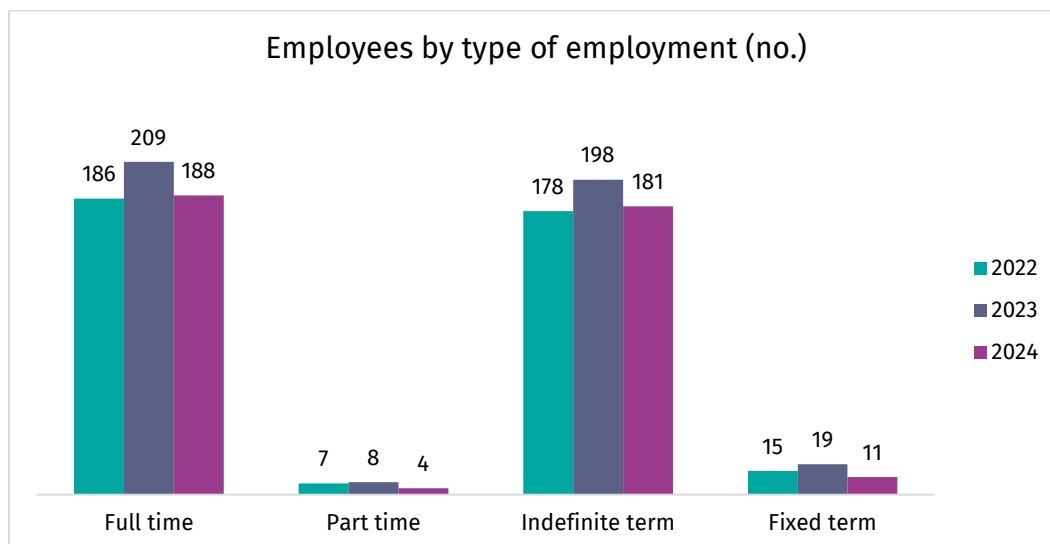
S1 - Workforce

Working conditions

The BioDue Group does not currently have an HR department responsible for uniformly and centrally managing human resources. Significant progress was made during the year with **the addition of a sole HR contact person** to BioDue and Farcoderma, who works with an outside firm for personnel administrative management aspects, such as payroll processing.

With a view to improving personnel management processes, a project to **revise the Employee Rules** and **draft a set of standardized policies and procedures** defining guidelines on aspects such as the management of vacation time, remote working, and overtime was launched at the back end of 2024. The work is expected to be completed in 2025.

In 2024, the Group recorded a total **192 employees**, of which **98%** worked **full time** and **94%** on **open-ended contracts**.



All employees and temporary workers are covered by **National Labor Collective Agreement** (CCNL) for **small and medium-sized industries in the chemical and tanning sectors**, and managers by the **CCNL** for **industrial company managers**.

The Group also uses **agency workers** to effectively respond to peak production periods and extraordinary production needs. This way of working has always been relevant in Farcoderma, where it was a key resource for ensuring operational flexibility. Starting in 2024, however, with a view to ensuring greater employment stability, the company has adopted a more selective strategy in the use of agency workers, resorting to use them only where necessary and instead preferring to hire staff directly.

During the year, the Group employed **36 agency workers**, showing a downward trend from previous years (48 in 2023 and 56 in 2022).

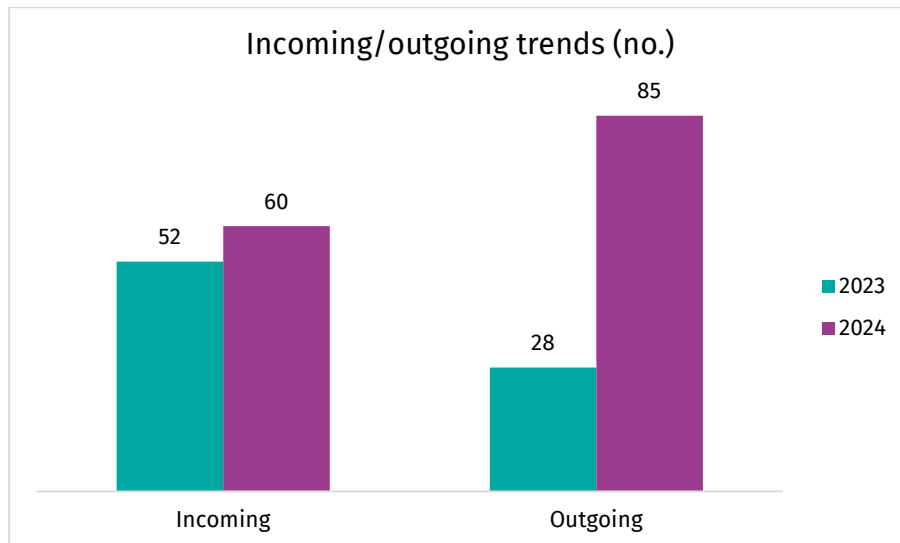
Staff schedules in production differ between BioDue and Farcoderma, particularly:

- BioDue operates a daily schedule, while there is a two-shift schedule, one in the morning and one in the evening, for some production lines;
- Farcoderma works on two shifts, one in the morning and one in the evening, but depending on needs, a night shift can also be provided for.

For clerical staff, both BioDue and Farcoderma guarantee a **flexibility** of 30 minutes.

For personnel recruitment, the Group relies on external companies to support internal contacts throughout the selection and hiring process. There was a number of **hires** during the year totalling 60 employees, mainly attributable (58%) to the internalization policy adopted by Farcoderma, which has significantly reduced the reliance on agency workers in favor of direct hires.

With regard to terminations, there were **85 employees laid off**, mainly due to the hiring of part of the personnel who left for another Group company.



With reference to **welfare** and **benefits**, the following measures should be highlighted:

- the Group guarantees all employees with permanent contracts or employment relationships of more than six months access to the Enfea Salute fund, which provides **supplementary health care** services for workers in the sector;
- meal vouchers** with a value of €5 are provided for employees who work at least five hours per day;
- in 2024, in recognition of staff efforts, a **corporate prize** worth €400 in the form of fuel vouchers and shopping vouchers was handed out to employees and workers.

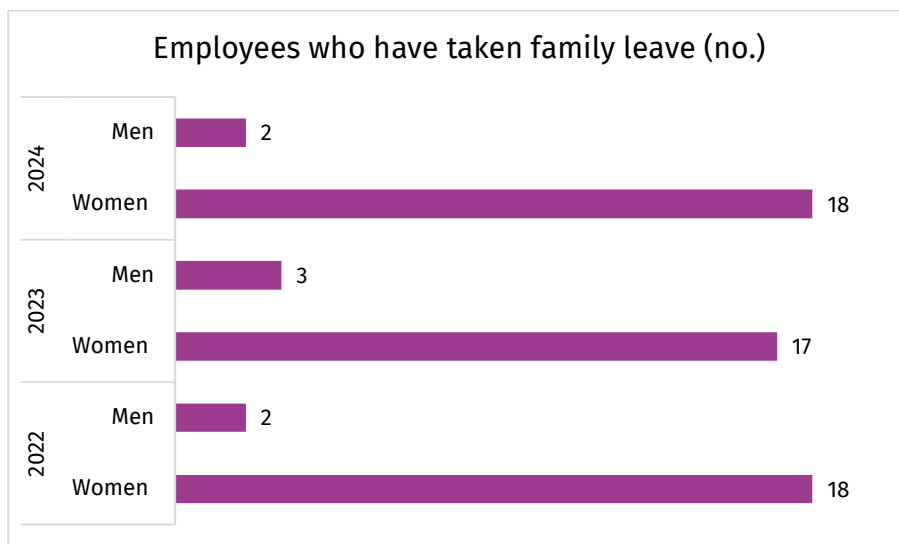
Demonstrating its focus on employee **work-life balance**, since 2023 Farcoderma has started to sign individual¹⁰ agreements for **remote working**. The Group also intends to extend this possibility to BioDue employees in the future.

In an effort to accommodate the needs of staff, **suggestion boxes** have been installed at Group offices for years to enable workers to make requests and raise any concerns. For

¹⁰ Individual agreements currently involve employees understood to be middle managers and office workers.

example, in the past there has been a reported need for space for lunch breaks, a request that was promptly resolved.

Lastly, the Group recognizes and guarantees all types of **family leave** as provided for by national regulations. In 2024, as shown in the graph, **20 employees** took advantage of this leave, including **2 men** and **18 women**.



FUTURE GOALS

By 2025, the Group intends to:

- continue to structure the HR department;
- finish drafting policies and procedures for managing employees;
- improve and formalize the induction and integration process of new hires.

In the medium term, the Group also intends to:

- develop a structured welfare plan;
- extend remote working to all BioDue and FarcodeRma employees.

Health and safety

Aware of the importance of ensuring a healthy and safe working environment, BioDue carefully oversees its performance in terms of occupational health and safety.

These matters are handled at BioDue and Farcodeerma by a **single HSE** (Health, Safety and Environment) manager.

Each location has a **competent physician**¹¹ who conducts regular medical examinations and health checks on employees and prepares an annual report on the results of health surveillance.

In compliance with the requirements of Legislative Decree 81/2008 (“Health and Safety Consolidation Act”)¹², the Group has developed its own **Risk Assessment Documents** (DVR), to identify, analyze and assess all risks associated with the activities carried out (e.g., chemical risk, noise risk) at each site. In accordance with current regulations, the DVR is periodically updated, and if there are any new risks or existing ones are exacerbated, the Group takes timely action by improving or including additional systems.

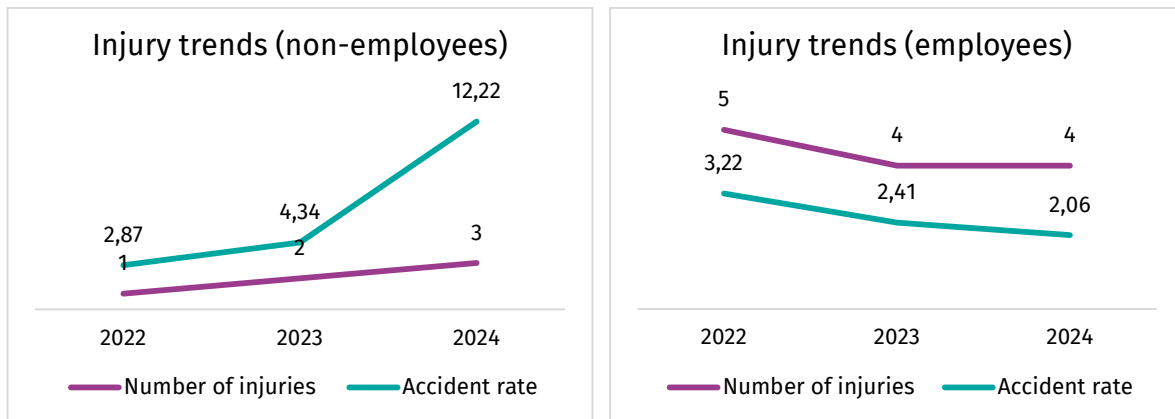
The DVR lists the **personal protective equipment** (PPE) that workers must wear while performing the various work activities (e.g., safety shoes, ear plugs, masks), the proper use of which is constantly monitored.

Lastly, BioDue implemented a safety management system certified according to **ISO 45001** in 2023. The system also incorporates a “Measures for Improvement Plan”, which establishes specific health and safety improvement objectives and defines the required competence, training and professional experience requirements for operational staff through a special job description.

During the year there were **four injuries** among **employees**, one of which is ongoing, and **three injuries** among **non-employees**, one of which is ongoing. This data shows a trend which is basically in line with previous years, confirming the effectiveness of the preventive measures taken.

¹¹ BioDue’s competent physician is also the physician for Farcodeerma.

¹²Legislative Decree 81/2008, or the Health and Safety Consolidation Act, is the main legislative reference in Italy on the subject of occupational health and safety.



The injuries recorded were minor, mainly involving minor bruises and cuts, **without any serious consequences** for the workers involved. No **occupational illnesses** were recorded during the year.

In accordance with regulatory requirements, the Group organizes annual **training activities on occupational health and safety** with the aim of developing a shared culture on the subject. More specifically, **829 hours** of training were provided during the year through cyclical and structured training plans tailored to specific business needs.

Like in previous years, in 2024 BioDue consolidated its collaboration with PERLAB, a spin-off of the University of Florence, for **work-related stress assessment**¹³.

More specifically, PERILAB involves employees in a series of **training workshops**, organized into homogeneous groups and which are also available online, with the aim of understanding and deepening their knowledge of the work environment through their direct experience. The assessment pathway concludes with the **administration of the WOSEQ (Work-Related Stress & Emotion Questionnaire)**, developed by the PERLAB team, which allows not only potential sources of work-related stress (e.g., workloads, schedules, work planning, professional development) to be investigated, but also ancillary sources of stress that are deemed relevant to workplace well-being by the individual (e.g., discrimination, sense of belonging, welfare, remote working).

¹³ The European Framework Agreement on Stress at Work defines work-related stress as “a state, which is accompanied by physical, psychological or social complaints or dysfunctions and which results from individuals feeling unable to bridge a gap with the requirements or expectations placed on them”. In Italy, work-related stress assessment is mandatory under the Health and Safety Consolidation Act.

The results to date have shown no significant critical issues regarding staff well-being in the workplace.

FUTURE GOALS

In the medium term, the Group plans to involve Farcodeerma in the project with PERLAB on work-related stress assessment.

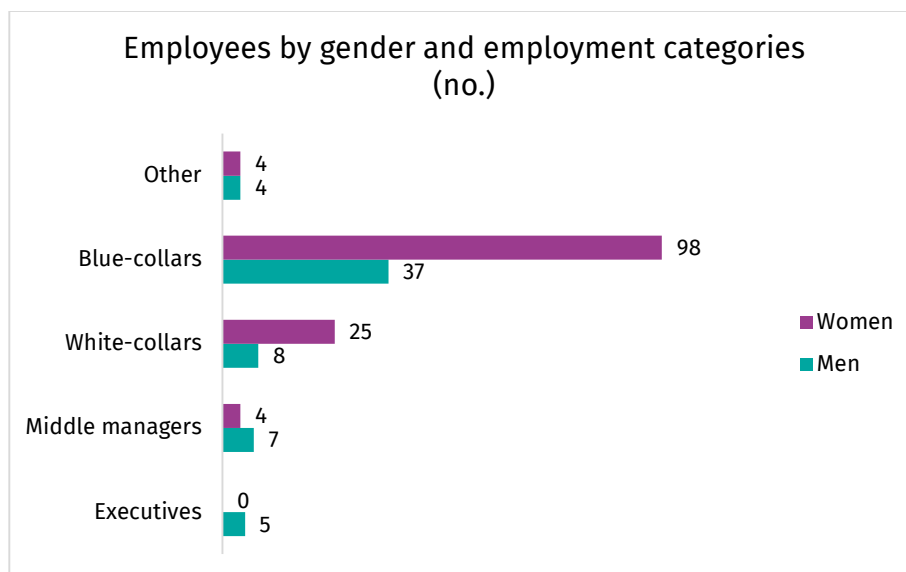
Equal treatment and opportunities for all

The **Group supports gender equality and inclusion** to build a better society; it therefore disavows and repudiates all principles of discrimination by sex, race, religious belief, political opinion, age or health status. In order to foster gender equality, the Group is committed to **ensuring pay equity** for comparable roles and tasks and ensuring **equal opportunities for professional growth**, translating its commitment to responsible practices into concrete actions.

With a workforce comprising 65% women, **the Group is distinguished by high female representation.**

The prevalence of women is particularly reflected in the blue-collar category, where women account for **72%** of the total, and in the white-collar classification, with **76%**.

Finally, the “other” category shown in the chart below includes one female worker with an apprenticeship contract and seven laboratory technicians, equally distributed between men (4) and women (3).



As for the breakdown of staff by age group, most of the staff belong to the 30-50 age group.

Even when it comes to the **protected categories**¹⁴, the Group complies with current regulations. More specifically, seven protected categories within the "white-collar" and "blue-collar" categories are hired.

FUTURE GOALS

In the medium to long term, the Group intends to:

- increase female presence in the front lines;
- evaluate obtaining the UNI/PdR 125:2022¹⁵ certification on gender equality in organizations.

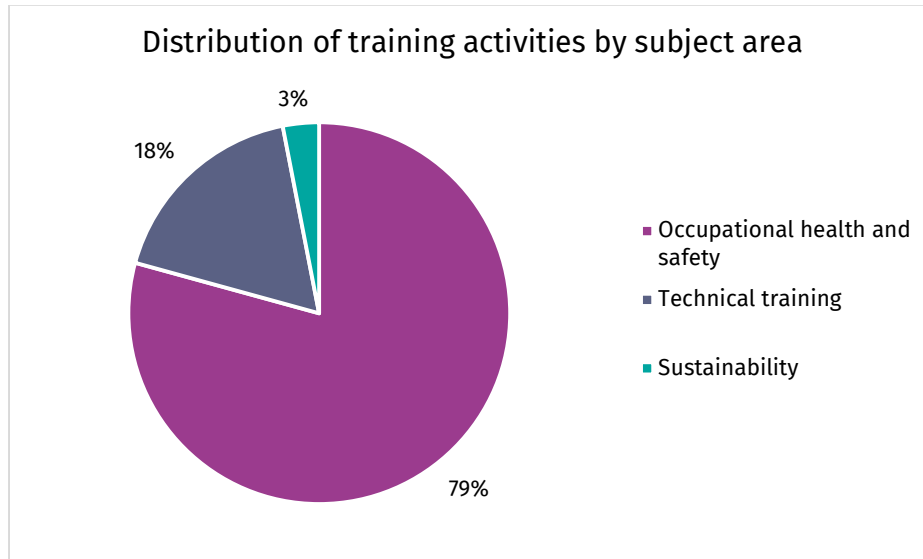
¹⁴ Law 68/1999 promotes the employment of individuals with mental and physical disabilities and serious illnesses (known as protected categories). Companies are required to include a certain number of protected categories based on the number of employees.

¹⁵ The UNI/PdR 125:2022 is a practice that defines guidelines and indicators for a gender equality management system in public and private organizations of all sizes. Introduced in 2022, it aims to promote more equitable workplaces by measuring and improving corporate policies on issues such as equal opportunities, pay equity, and parenting protection.

Training

A total of **1,046 hours of training** were provided during the year, including 829 hours of mandatory training and 273 hours of voluntary training.

The distribution of training activities by subject area shows a strong prevalence of courses related to **occupational health and safety (79%)**; this is followed by **technical training (18%)** and training on **sustainability (3%)**.



The Group does not currently have a structured training plan for training activities that go beyond the regulatory obligations for occupational safety.

However, there is a well-established practice of providing new hires with specific training, followed by a period of coaching and shadowing with more experienced colleagues on the same task.

S4 - Consumers and end users

Group customers

BioDue Group's customer base is mainly made up of:

- **brands** and **wholesalers**.

To ensure high standards of safety and quality for its customers and end consumers, the BioDue Group has developed state-of-the-art laboratories run by highly qualified personnel.

New products may be developed as a result of two distinct needs: on the one hand, expansion of the Group's own-brand portfolio, and on the other hand, specific demand from external brands that entrust the Group with the formulation and production of new products. In both cases, development begins within research and development laboratories, with the formulation and production of the pilot model.

Product safety and quality management is entrusted to two specialist departments:

- **Regulatory department:** it has the task of checking that the developed products comply with industry regulations, monitoring aspects such as the type and quantity of ingredients that can be used, as well as coordinating any controls by external agencies;
- **Quality department:** it is responsible for carrying out and verifying controls during the production process. More specifically, products are subjected to specific testing that includes **analytical checks** on the bulk form of the product, **microbiological analyses** on the finished product, and additional checks on the packaged products (e.g., weight checks, data legibility on the labeling etc.).

Finally, the Group is regularly audited by clients and external agencies to ensure that quality standards are maintained and current regulations are complied with.

BOX: BioDue Group certifications

BioDue and Farcoderma have obtained several certifications attesting to the excellence of the production processes and the quality of the products made.

Both companies are certified as follows:

- **ISO 13485 Quality Management System - Medical Devices:** it defines the specific requirements for the design, manufacture, service and sale of medical devices;
- **GMP (Good Manufacturing Practice):** it ensures adherence to good manufacturing practices when it comes to the production of drugs, cosmetics, food products and medical devices.

Farcoderma is also certified as follows:

- **ISO 22716 Cosmetics - Good Manufacturing Practices (GMP):** it includes specific requirements for the production, control, storage and shipment of cosmetics;
- **ISO 22000 Food Safety Management Systems (SGSA):** it defines specific requirements to ensure safe products, compliance with current regulations and proper communication regarding the safety of companies that directly or indirectly operate within the food supply chain;
- **ISO/IEC 17025 General Requirements for the Competence of Testing and Calibration Laboratories:** it includes specific requirements to ensure the competence, impartiality, and smooth and consistent operation within laboratories;
- pursuant to Regulation (EU) 2018/848, on **organic production and the labeling of organic products**;
- for the production of **Halal products**, thus suitable for consumption by Muslim consumers.

Through the labeling of its products¹⁶, the Group is committed to providing consumers with all the information required by legal regulations.

For its own-label products, the definition of label content is handled by the Sales Manager in collaboration with the Regulatory Department, which ensures compliance with all industry-specific regulatory requirements. For products handled by the Group as a subcontractor, these checks are carried out directly by the customer.

Any **product complaints** can be sent by customers and end consumers to the appropriate e-mail addresses provided by the Group. An analysis of the reports received shows that most complaints are regarding cosmetic defects or damage to the outer packaging, which is generally attributable to the transportation and distribution stages. The products affected by these reports, while being qualitatively intact and in excellent condition, are returned to the Group, which subsequently donates them to local associations.

To date **no non-conformities** have ever been reported regarding product labeling or composition.

¹⁶ The Group is not responsible for the labeling of products made in-house but sold to other brands.

THE ENVIRONMENT

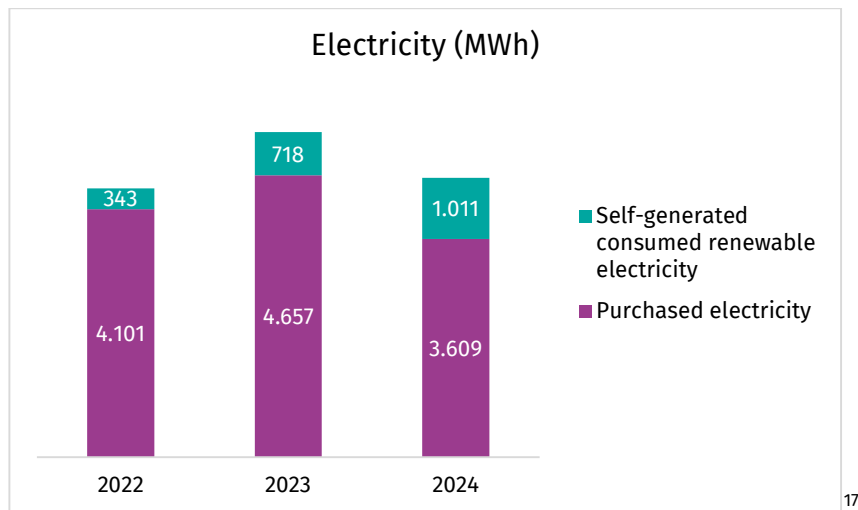
E1 - Climate change

Energy

BioDue Group's main energy consumption is **electricity** (amounting to **4,620 MWh** in 2024), used to power machinery and systems serving production sites. There are also cold rooms in the factories for storing certain raw materials and products.

Some **22%** of the electricity consumed during the year was produced by the photovoltaic systems installed at the Sambuca Val di Pesa and Torre Pallavicina plants, which have a total area of around 6850 m².

The following graph shows the increasing trend in the consumption of **renewable self-generated electricity** (+41% compared to 2023), accompanied by the reduction in the consumption of purchased electricity.



¹⁷ The data for 2022 was calculated within a different scope than that of 2023 and 2024.

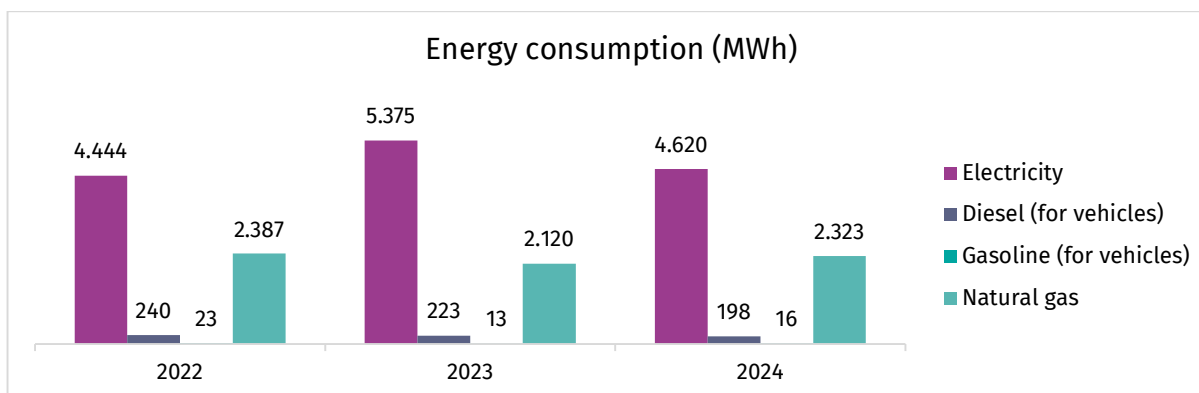
BOX: Shared exchange project

During the year, a project to share self-generated energy among the three production plants of the BioDue company was launched. To date, since there are no storage batteries, the excess energy produced by the PV system is fed into the grid and sold to the electric utility. The company is currently developing a solution to redistribute this excess energy directly to its plants. The project is expected to be completed in 2025, following approval by the grid operator.

In addition to electricity, energy consumption is also represented by gasoline and diesel fuel, used to power some cars and a shuttle for travel between the centralized warehouse (owned by Bionativa, but also used by BioDue) and the plants, and by natural gas used in the boilers for heating.

Besides the thermal-powered cars, the company fleet consists of five electric cars used for short-range travel (e.g., between plants).

All in all, 2024 saw an **energy consumption** of **7,156 MWh**, in line with previous years, but slightly lower (-7.4%) than in 2023.



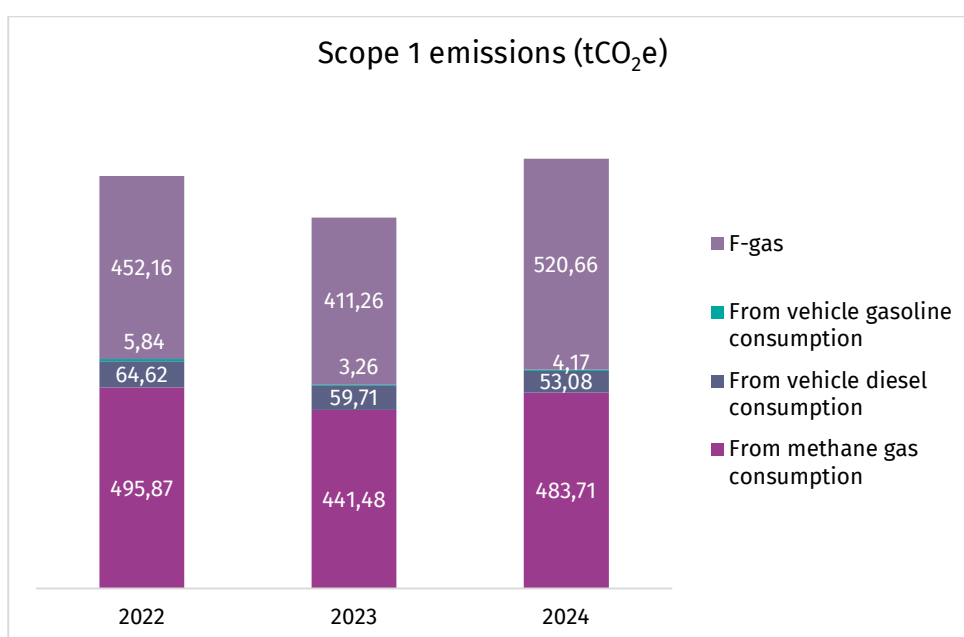
During the year, energy efficiency activities in buildings continued thanks to the installation of LED lights in various plants.

The **energy intensity** for the year, given by the ratio of energy consumption to net revenues, was **86.5 MWh/M€**, showing a reduction compared to 2023 (113 MWh/ M€), and thus an improvement in the Group's energy management.

GHG emissions

The Group monitors and reports its greenhouse gas (GHG) emissions in accordance with GHG Protocol guidance¹⁸, considering direct emissions (Scope 1) and indirect emissions from purchased energy consumption (Scope 2).

Scope 1 emissions include emissions from sources owned or controlled by the organization. For BioDue Group, these are the emissions of fluorinated gases (F-gas) (49%), emissions from the consumption of methane gas (45.6%), diesel (5%) and gasoline (0.4%); during the year they amounted to **1,061.61 tCO₂e**.



The majority of Scope 1 emissions relate to the emission of F-gas, man-made chemical compounds with high climate-changing power that contain fluorine and are traditionally used in refrigeration, heating and air-conditioning systems.

The BioDue Group constantly monitors this type of emission, as it is aware of its environmental impact. More specifically, in 2024 the Group recorded a total emission of **323.57 kg**.

¹⁸ The Greenhouse Gas Protocol is the main international standard for accounting and reporting greenhouse gas emissions. It provides globally shared guidelines, tools and frameworks that are useful for organizations in any sector to transparently measure and report their emissions.

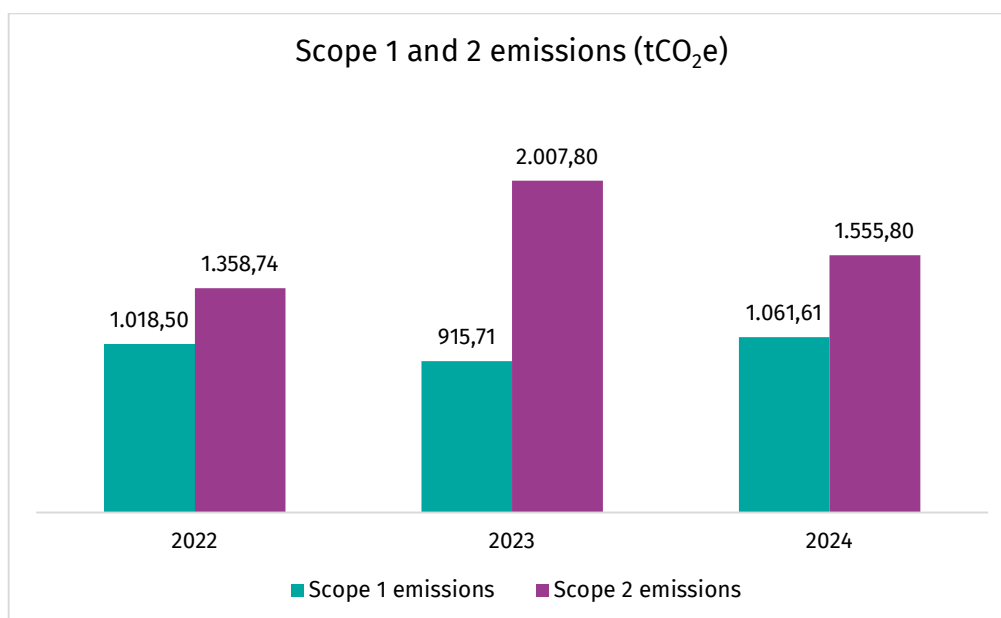
The following table highlights the types of F-gas emitted, mainly resulting from **heating** and **air conditioning** and industrial and commercial **refrigeration**.

BioDue Group				
F-gas	u.m	2022	2023	2024
R-410 A	kg	75.00	86.45	98.56
R-404 A	kg	2.40	2.40	14.31
R-134 A	kg	64.50	64.50	79.70
R-407 C	kg	88.20	88.20	86.00
R-454 B	kg	0	0	45.00
R-448 A	kg	27.00	0	0
Total	kg	257.10	241.55	323.57

Scope 2 emissions include emissions from purchased energy, which in the Group's case is solely electricity. Scope 2 emissions, calculated by the location-based method, totaled **1,555.80 tCO₂e**.

The location-based approach reflects the average impact of the local grid and considers the average emission intensity of the electricity grid in the geographic area in which an organization operates, not taking into account the organization's specific choices regarding energy purchase (e.g., purchasing certified renewable energy).

As depicted in the graph, the amount of Scope 1 emissions is consistent in recent years, while there is evidence of a reduction in Scope 2 emissions relating to lower electricity purchases and an increase in self-produced and consumed electricity.



The **intensity of emissions**, given by the ratio of the sum of Scope 1 and 2 emissions to net revenues, was **31.64 tCO₂e/M€**, a reduction from 2023 (42.73 tCO₂e/M€). The reduction expresses an improvement in the Group's environmental efficiency through an increased use of renewable energy and a lower energy consumption.

In order to get a more accurate and fuller picture of its carbon footprint, during 2024 BioDue Group began a **Scope 3 emissions mapping activity**. These represent all indirect GHG emissions generated along an organization's value chain, both upstream and downstream, and those which are not directly controlled by the organization itself. The mapping process consisted of several steps.

Step A: Applicability analysis

An analysis of the 15¹⁹ Scope 3 categories under the GHG Protocol was conducted to **identify** those **pertinent to the Group's business**. Of these, **ten were found to be applicable** to BioDue Group's operational structure, such as: 1. Purchased goods and

¹⁹ The 15 categories under the GHG Protocol are: 1.Purchased goods and services; 2.Capital goods; 3.Fuel and energy extraction; 4.Transport and upstream distribution; 5.Production scraps and waste; 6.Business travel; 7.Staff commute; 8.Purchase of leased assets; 9.Transport and downstream distribution; 10.Processing of sold products; 11.Product/service utilization; 12.End-of-life of sold products; 13.Concession of leased assets; 14.Franchise; 15.Investments

services, 2. Capital goods, 3. Fuel and energy extraction, 4. Transport and upstream distribution, 5. Production scraps and waste, 6. Business travel, 7. Staff commute, 8. Purchase of leased assets, 9. Transport and upstream distribution, 12. End-of-life of sold products.

Step B: Materiality evaluation

For applicable emissions, a **materiality analysis** was conducted, which divided the ten categories into three clusters according to the following criteria:

- **high materiality:** for categories that are assumed to contribute collectively more than 50% of total Scope 3 emissions, with potential for a reduction through direct interventions;
- **average materiality:** for categories whose collective impact is assumed to be less than 50% of total Scope 3 emissions and is manageable with adequate resources and timing;
- **low materiality:** for emissions that are presumably residual or not directly attributable to the Group's core business.

The results of the evaluation showed the following classification:

Category	Relevance
1. Purchased goods and services	High
2. Capital assets	Mean
3. Fuel and energy extraction	Low
4. Transport and upstream distribution	High
5. Production scraps and waste	Mean
6. Business trips	Mean
7. Staff commute	Mean
8. Purchase of leased assets	Low
9. Transport and upstream distribution	High
12. End-of-life of sold products	Mean

Step C: Identification of priority categories

The materiality evaluation led to the identification of **three categories classified as highly material**: 1. Purchased goods and services, 4. Transport and upstream distribution, 9. Transport and downstream distribution.

These categories represent the emission sources with the greatest potential impact on the Group's Scope 3, making their reporting a **strategic priority** for BioDue.

In fact, they reflect the main emission flows along the entire value chain: from the emissions embedded in the **production of materials purchased** from suppliers located in Italy, Europe and outside Europe, to those **generated by the transport** of raw materials to production sites, to the emissions **associated with the distribution** of finished products to the Group's customers.

Step D: Definition of the calculation method

Research was then conducted for each priority category aimed at **identifying the data needed to calculate emissions**.

The Group planned to **start data collection** for the calculation of these three Scope 3 emission categories during 2025, thus contributing to the overall picture of its greenhouse gas emissions.

FUTURE GOALS

In the medium term, by 2025, the Group intends to:

- complete installation of the LED lights in the plants;
- adopt an environmental management system according to ISO 14001;
- begin the collection of data required for Scope 3 emissions reporting for categories 1. Purchased goods and services, 4. Transport and upstream distribution, 9. Transport and downstream distribution;
- conclude the shared exchange project on self-generated electricity;
- conduct an energy audit of the most energy-intensive plants.

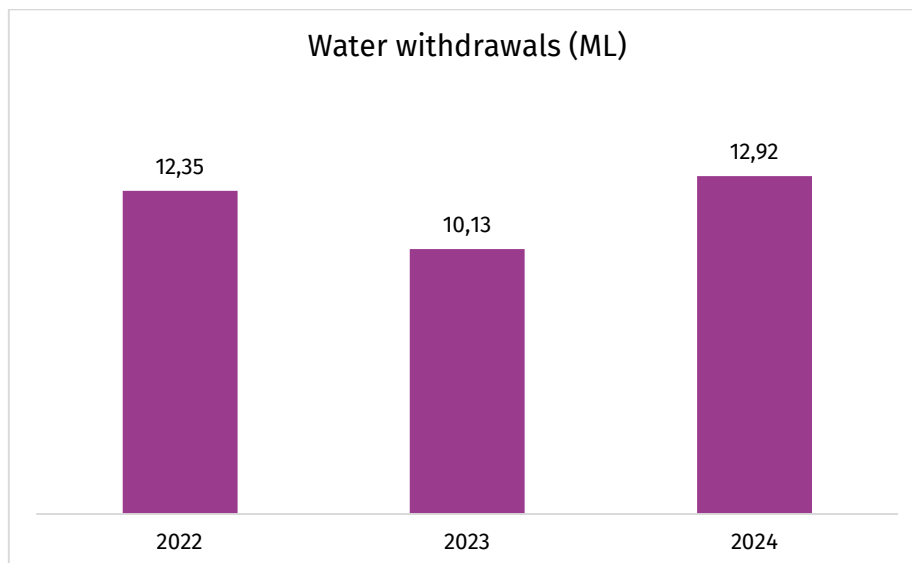
Furthermore, within five years, the Group intends to:

- formalize a policy for managing environmental issues that includes monitoring energy consumption and emission production;
- raise staff awareness of reducing energy consumption, including through training initiatives.

E3 Water and marine resources

BioDue Group recognizes water as a **strategic** and **irreplaceable** resource for its activities, which is why it is committed to managing it in the most efficient and responsible way possible.

Water is supplied through the municipal aqueduct and in 2024 totaled **12.92 ML** (+28% over 2023).



The Group's plants are located **in water stress areas**²⁰ with medium to high risk, with the following implications:

- **operational:** possible limitations and higher costs in terms of procurement;
- **authorization:** potential seasonal quotas and stricter monitoring requirements;
- **reputational:** increased media attention and possible tensions with other users;
- **strategic:** the need to seek innovative solutions and plan for the long term.

Furthermore, water represents **one of the main raw materials** used in the formulation of several of the Group's products, as well as playing a key role in production processes, plant cleaning and sanitization, and domestic uses. More specifically, during the year the **water used in the production process** totaled **1.86 ML**.

With regard to **water drainage**, it was not possible to derive the exact figure for all Group companies due to the absence of dedicated meters. Only **Farcoderma** holds a permit for drainage into the public sewer. During the year, the company's water drainage amounted to **0.762 ML**.

FUTURE GOALS

In the medium term, the Group intends to:

- seek solutions to further reduce the amount of water used for non-productive uses²¹;
- improve management and reduce the volumes of discharged water²²;
- formalize a policy for managing environmental issues that includes monitoring consumption and water drainage;

²⁰ Source: [Aqueduct Water Risk Atlas](#)

²¹ It is complex at present to take action on the amounts of water used in production.

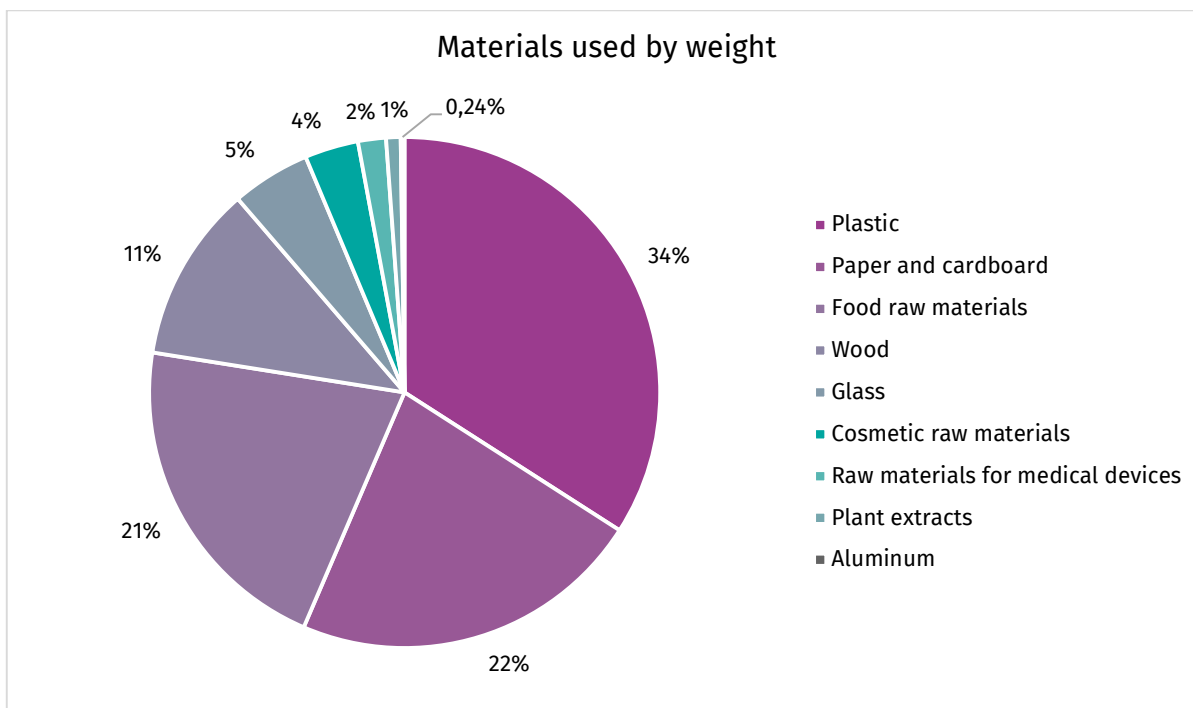
²² The Group is considering installing a water purifier.

E5 - Circular economy

Incoming resources

The materials purchased by BioDue Group fall into two main categories: on the one hand, the **raw materials** needed to make products and, on the other hand, the different types of **packaging** required for the products.

Raw materials accounted for 27% of the total weight of materials used in 2024. The remaining share (73%) is made up of packaging materials.



The raw materials used by the Group can be divided into the following categories:

- **food raw materials** for the production of supplements;
- **cosmetic raw materials** for the production of creams, oils and gels;
- **raw materials for medical devices**;
- **plant extracts** (e.g., valerian and lavender).

The other types of materials used in the company's activities are mainly:

- **plastics** for bottles, pouches and bags, films, labels, adhesive tape, and screen prints;
- **paper and cardboard** for cases, labels and leaflets;
- **wood** for pallets;
- **glass** for bottles and other containers;
- **aluminum** for blisters.

Office paper is fully recycled while the paper used for the cases is FSC certified.

Among raw materials and packaging materials, the Group uses **61% renewable source materials**, showing a positive difference of 12% from 2023 and 25% from 2022.

Conversely, as production has increased, there has been an increase in the amount of non-renewable materials used, particularly **plastics**. The increase in the use of non-renewable materials is also related to the introduction of **glass** for some containers, which, although not renewable, is a fully recyclable and infinitely reusable material that does not release microplastics into the environment.

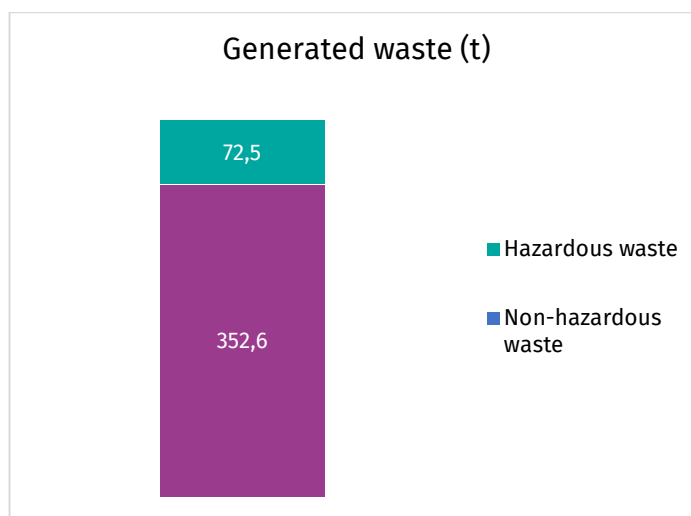
FUTURE GOALS

In the medium term, the Group intends to formalize a policy for managing environmental issues that includes monitoring all incoming resources.

Waste

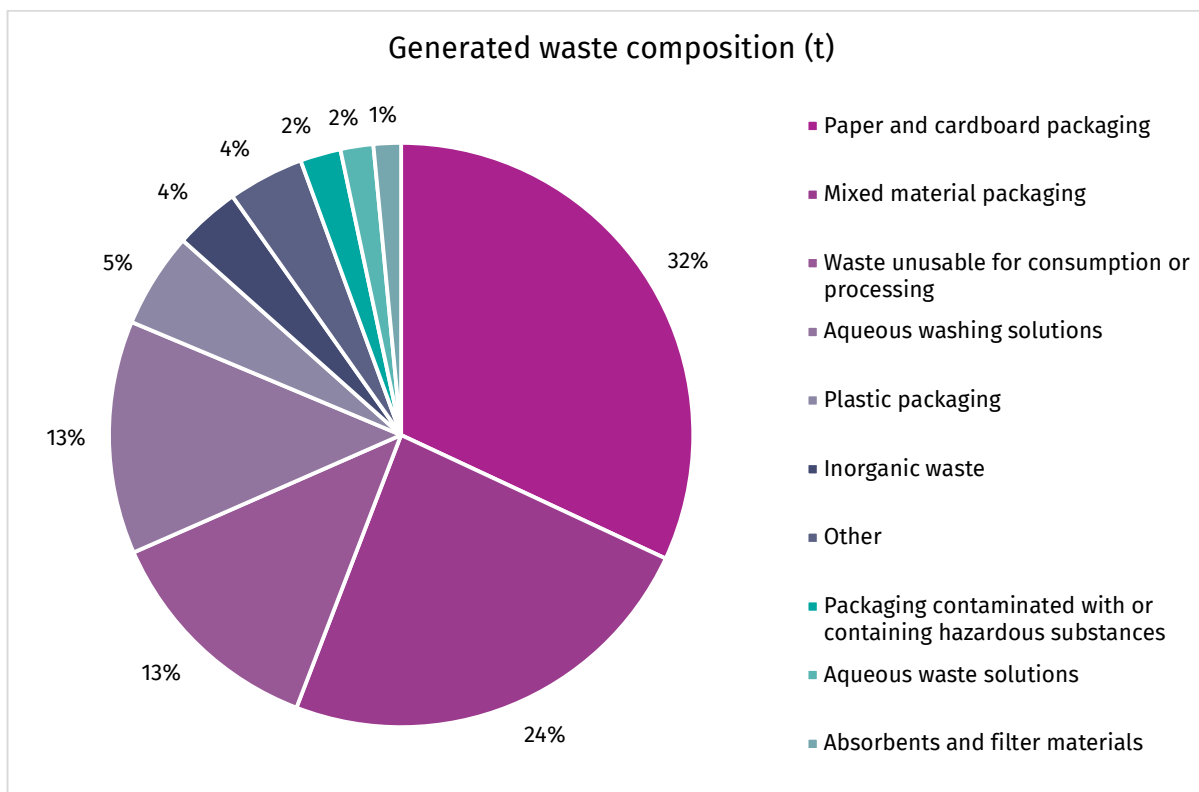
The Group has a responsible approach to waste management, focusing on reducing waste and implementing circular economy practices.

During the year, a total of **425 tons of waste** was generated (-4% compared to 2023), of which **83%** was classified as **non-hazardous** and **17%** as **hazardous**. The majority of hazardous waste (76%) is aqueous washing solutions and mother liquors resulting from industrial processes.



As shown by the graph below, the bulk of the generated waste is **paper and cardboard packaging** (32%), **mixed-material packaging** (24%), and **unusable scraps for consumption and processing** (13%).

Within the "Other" category are various types of waste produced in smaller quantities, such as organic waste containing hazardous substances, biodegradable waste, mixed metals, construction materials, and glass packaging.



Regarding management methods, 83% of waste is directed to recovery processes, while the remainder (17%) is sent for disposal.



With a view to reducing waste through circular economy initiatives, the Group has developed the following strategic partnerships:

- the development of by-products for biogas:** for the past several years, BioDue has been working with a biogas plant located around 100 km from the production plant, which it contributes some by-products to containing organic material, such as wash waters from the food supplement production plants, related residues, and dust collected by vacuum cleaners placed above the production plants. These by-products are used as a substrate to increase the output of biogas plants, allowing BioDue to turn what would become waste into a useful resource and enabling the biogas plant to obtain additional organic material to increase energy production. The following by-products were contributed throughout the year: biomass dust (9.2 tons) and organic water (135.14 tons).
- plastic circular economy:** during the year, a project was launched with a company specializing in plastic recycling. More specifically, BioDue provides the plastic bags and pouches used for product packaging that it receives from its suppliers, the partner company recycles the material and manufactures a stretch film that it returns to BioDue and is used to wrap pallets.

FUTURE GOALS

In the medium term, the Group intends to:

- formalize a policy for managing environmental issues that includes monitoring all outcoming resources (waste and by-products);
- installation of a biological/chemical purifier at the company's BioDue production plant that will totally zero out the generation of certain types of waste and generate internally reusable water for washing processes, irrigation, etc.

DETAILED DISCLOSURE

Governance indicators

GRI 2-6 Activities, value chain and other business relationships

Product type	2024	
	BioDue S.p.A.	
	Number of customers	Revenue (€)
Food supplements	67	15,571,119
Cosmetics	22	1,478,284
Medical devices	28	5,487,568
Total	117	22,536,971

Product type	2024	
	Farcoderma S.p.A.	
	Number of customers	Revenue (€)
Food supplements	17	8,872,558
Cosmetics	4	1,633,666
Medical devices	18	10,612,245
Total	39	21,118,468

Product type	2024	
	Bionativa S.p.A.	
	Number of customers	Revenue (€)
Pharcos	446	10,692
BiOfta	267	5,026
Fitopreratori Italiani	1,835	11,334
Pharcos drugs	64	236
BiOfta drugs	71	359
Agex	291	1,928
Export	44	4,784
River Pharma	1,131	1,775
I.P. Farma	118	1,921
Total	4,267	38,053

GRI 204-1 Proportion of spending with local suppliers

Raw material suppliers	2024		
	BioDue S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	147	16,622,000	95.08%
Europe (excluding Italy)	26	814,646	4.66%
Global	1	46,287	0.26%

Service providers	2024		
	BioDue S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	102	9,986,000	95.45%
Total Europe	7	322,094	3.08%
Rest of the world	4	153,770	1.47%

Raw material suppliers	2024		
	Farcoderma S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	83	7,420,207	88.27%
Europe (excluding Italy)	15	986,027	11.73%
Global	0	0	0.00%

Service providers	2024		
	Farcoderma S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	15	785,000	100.00%
Europe (excluding Italy)	0	0	0.00%
Global	0	0	0.00%

Raw material suppliers	2024		
	Bionativa S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	22	239,216	96.00%
Europe (excluding Italy)	1	9,975	4.00%
Global	0	0	0.00%

Service providers	2024		
	Bionativa S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	368	2,624,950	97.18%
Europe (excluding Italy)	15	75,479	2.79%
Global	3	675	0.02%

Finished product suppliers	2024		
	Bionativa S.p.A.		
	Number of suppliers	expenditure (€)	%
Italy	13	3,376,356	100.00%
Europe (excluding Italy)	0	0	0.00%
Global	0	0	0.00%

GRI 205-1 Operations assessed to determine corruption-related risks²³

Indicator	2024		
	u.m.	Group	Farcodeima
Total transactions	No.	29	28
Operations assessed for corruption-related risks	No.	18	17
	%	62%	61%

GRI 205-2 Communication and training on anti-corruption regulations and procedures

Communication on anti-corruption regulations and procedures				
Indicator	BioDue S.p.A.			
	u.m.	2022	2023	2024
Members of the governing body	No.	9	4	4
	%	100%	100%	100%
Employees	No.	162	174	129
	%	100%	100%	100%
Corporate partners	No.	1,004	1,169	1,172
	%	0%	0%	0%

²³ The information is not represented at Group level to reflect CRSA's work on individual companies.

Training on anti-corruption regulations and procedures				
Indicator	BioDue S.p.A.			
	u.m.	2022	2023	2024
Members of the governing body	No.	9	4	4
	%	100%	100%	100%
Employees	No.	162	174	129
	%	0%	0%	0%

Communication on anti-corruption regulations and procedures				
Indicator	Farcoderma S.p.A.			
	u.m.	2022	2023	2024
Members of the governing body	No.	7	4	3
	%	100%	100%	100%
Employees	No.	0	0	0
	%	0%	0%	0%
Corporate partners	No.	0	0	0
	%	0%	0%	0%

Training on anti-corruption regulations and procedures				
Indicator	Farcoderma S.p.A.			
	u.m.	2022	2023	2024
Members of the governing body	No.	7	4	3
	%	100%	100%	100%
Employees	No.	0	0	0
	%	0%	0%	0%

Social Indicators

GRI 2-7 Employees

Number of employees	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Full-time	62	124	186	75	134	209	60	128	188
Part-time	2	5	7	2	6	8	1	3	4
Total	64	129	193	77	140	217	61	131	192

Number of employees	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Indefinite	59	119	178	70	128	198	81	149	230
Definite	5	10	15	7	12	19	4	10	14
Total	64	129	193	77	140	217	85	159	244

GRI 2-8 Other workers

Number of other workers	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Interns	1	1	2	0	1	1	0	0	0
Temps	5	49	54	10	38	48	7	29	36
Total	0	0	0	0	0	0	0	0	0

GRI 401-1 New hires and turnover

Number of hires	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
<30	8	14	22	8	7	15	8	6	14
30-50	9	13	22	9	23	32	11	25	36
>50	0	2	2	2	3	5	5	5	10
Total	17	29	46	19	33	52	24	36	60

Entry rate ²⁴	2023			2024		
	M	F	Total	M	F	Total
<30	4.1%	3.6%	7.8%	3.7%	2.8%	6.5%
30-50	4.7%	11.9%	16.6%	5.1%	11.5%	16.6%
>50	1.0%	1.6%	2.6%	2.3%	2.3%	4.6%
Total	9.8%	17.1%	26.9%	11.1%	16.6%	27.6%

²⁴ The entry rate (or positive turnover) was calculated as follows: no. of hires/headcount at the beginning of the period x 100.

Terminations (no.)	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
<30	6	5	11	2	4	6	8	8	16
30-50	4	14	18	3	13	16	20	34	54
>50	4	1	5	2	4	6	5	10	15
Total	14	20	34	7	21	28	33	52	85

Exit rate ²⁵	2023			2024		
	M	F	Total	M	F	Total
<30	1.0%	2.1%	3.1%	3.7%	3.7%	7.4%
30-50	1.6%	6.7%	8.3%	9.2%	15.7%	24.9%
>50	1.0%	2.1%	3.1%	2.3%	4.6%	6.9%
Total	3.6%	10.9%	14.5%	15.2%	24.0%	39.2%

Overall turnover rate ²⁶	2023			2024		
	M	F	Total	M	F	Total
<30	4.9%	5.4%	10.2%	7.8%	6.8%	14.7%
30-50	5.9%	17.6%	23.4%	15.2%	28.9%	44.0%
>50	2.0%	3.4%	5.4%	4.9%	7.3%	12.2%
Total	12.7%	26.3%	39.0%	27.9%	43.0%	70.9%

²⁵ The exit rate (or negative turnover) was calculated as follows: no. of exits/headcount at the beginning of the period x 100.

²⁶ The turnover rate (also known as overall turnover) was calculated as follows: (hires+exits in the period)/average headcount for the period x 100.

GRI 401-3 Parental leave

Parental leave	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Number of employees eligible to take family leave	129	64	193	140	77	217	131	61	192
Number of eligible employees who took family leave	18	2	20	17	3	20	18	2	20

GRI 403-9 Work-related injuries

Employees	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Number and rate of deaths due to work-related injuries	0	0.00	0	0.00	0	0.00
Number and rate of work-related injuries ²⁷	4	2.58	3	1.81	3	1.55
Number and rate of work-related injuries with serious consequences ²⁸	0	0.00	0	0.00	0	0.00
In-transit injuries ²⁹	1	0.64	1	0.60	1	0.52

²⁷ The recordable work-related injury rate is calculated as follows: number of recordable work injuries/number of hours worked * [200,000].

²⁸ A work-related injury with serious consequences is an injury that results in death or injury with a prognosis of more than 30 days and/or from which the worker cannot recover, does not recover, or is not realistically expected to recover fully by returning to the pre-accident state of health within 6 months.

²⁹ An in-transit injury is defined as an accident that occurs on the way between the workplace and a place belonging to the private sphere (e.g., place of residence or place where the employee tends to eat their meals).

Employees	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Number of recorded near-misses	0		0		0	
Number of hours worked	310.125		331.858		387.478	
Number of work days lost due to work-related injuries	69		40		16	

Other workers	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Number and rate of deaths due to work-related injuries	0	0.00	0	0.00	0	0.00
Number and rate of work-related injuries ³⁰	1	2.87	2	4.34	2	8.15
Number and rate of work-related injuries with serious consequences ³¹	0	0.00	0	0.00	0	0.00
In-transit injuries ³²	0	0.00	0	0.00	1	4.07

³⁰ The recordable work-related injury rate is calculated as follows: number of recordable work injuries/number of hours worked * [200,000].

³¹ A work-related injury with serious consequences is an injury that results in death or injury with a prognosis of more than 30 days and/or from which the worker cannot recover, does not recover, or is not realistically expected to recover fully by returning to the pre-accident state of health within 6 months.

³² An in-transit injury is defined as an accident that occurs on the way between the workplace and a place belonging to the private sphere (e.g., place of residence or place where the employee tends to eat their meals).

Other workers	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Number of recorded near-misses	0		0		0	
Number of hours worked	69.613		92.232		49.101	
Number of work days lost due to work-related injuries	69		40		46	

GRI 403-10 Work-related illnesses

Employees	2022	2023	2024
Number of deaths due to work-related illnesses	0	0	0
Number of recordable cases of work-related illnesses	0	0	0

Other workers	2022	2023	2024
Number of deaths due to work-related illnesses	0	0	0
Number of recordable cases of work-related illnesses	0	0	0

GRI 404-1 Average hours of annual training per employee (by gender and category)

Average hours of training	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Executives	0.8	0.0	0.8	1.0	0.0	1.0	1.2	0.0	1.2
Middle managers	0.0	0.0	0.0	5.2	6	5.6	0.0	4.3	1.5
White-collars	1.8	0.5	1.1	5.2	4.6	4.8	6.6	5.0	5.4
Blue-collars	4.6	4.5	5.5	6.1	6.1	6.1	5.8	6.4	6.3
Other ³³	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	5.4	3.2	4.8	5.4	5.6	5.6	4.5	5.9	5.4

³³ The “other” category included apprenticeship workers and laboratory technicians.

GRI 404-2 Employee skills upgrading and transition assistance programs

Type of training	2022		2023		2024	
	Total hours	Participants	Total hours	Participants	Total hours	Participants
Occupational health and safety	607	87	1,047	157	829	116
Technical training	0	0	0	0	185	57
Sustainability	0	0	0	0	32	2
Total	607	87	1,047	147	1,046	175

GRI 405-1 Diversity in governance bodies and among employees

Diversity in governing bodies (BioDue S.p.A.)	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
<30	0	1	1	0	0	0	0	0	0
30-50	3	0	3	3	0	3	3	0	3
>50	5	0	5	1	0	1	1	0	1
Total	8	1	9	4	0	4	4	0	4

Diversity in governing bodies (Bionativa S.p.A.)	2024		
	M	F	Total
<30	0	0	0
30-50	3	0	3
>50	1	0	1
Total	4	0	4

Diversity in governing bodies (Farcoderma S.p.A.)	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
<30	0	0	0	0	0	0	0	0	0
30-50	2	1	3	1	0	1	2	0	2
>50	3	1	4	2	1	3	1	0	1
Total	5	2	7	3	1	4	3	0	3

Diversity among employees (2024)	<30			30-50			>50			Total		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
Executives	0%	0%	0%	2%	0%	2%	1%	0%	1%	3%	0%	3%
Middle managers	0%	0%	0%	2%	2%	4%	2%	0%	2%	4%	2%	6%
White-collars	1%	2%	2%	2%	7%	10%	1%	4%	5%	4%	13%	17%
Blue-collars	4%	5%	8%	9%	34%	43%	7%	12%	19%	19%	51%	70%
Other ³⁴	3%	1%	4%	0%	1%	1%	0%	0%	0%	3%	2%	4%
Total	7%	8%	15%	15%	44%	59%	10%	16%	27%	32%	68%	100%

³⁴ The “other” category included apprenticeship workers and laboratory technicians.

Diversity among employees (2023)	<30			30-50			>50			Total		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
Executives	0%	0%	0%	1%	0%	1%	1%	0%	1%	3%	0%	3%
Middle managers	0%	0%	0%	2%	2%	4%	1%	0%	1%	3%	2%	5%
White-collars	3%	2%	6%	5%	12%	17%	1%	6%	6%	9%	19%	29%
Blue-collars	4%	4%	8%	9%	28%	37%	5%	10%	15%	18%	42%	60%
Other ³⁵	1%	0%	2%	0%	1%	1%	0%	0%	0%	2%	1%	3%
Total	9%	6%	15%	18%	42%	60%	9%	16%	24%	35%	65%	100%

Diversity among employees (2022)	<30			30-50			>50			Total		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
Executives	0%	0%	0%	2%	0%	2%	1%	0%	1%	3%	0%	3%
Middle managers	0%	0%	0%	1%	1%	2%	2%	0%	2%	3%	1%	4%
White-collars	2%	2%	4%	4%	13%	17%	0%	6%	6%	6%	20%	26%
Blue-collars	5%	4%	9%	9%	30%	39%	6%	13%	19%	19%	47%	66%
Other ³⁶	0%	1%	1%	0%	0%	0%	0%	0%	0%	0%	1%	1%
Total	7%	6%	13%	15%	44%	60%	9%	19%	27%	31%	69%	100%

³⁵ The "other" category included apprenticeship workers and laboratory technicians.

³⁶ The "other" category included apprenticeship workers and laboratory technicians.

Employees in protected categories	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Executives	0	0	0	0	0	0	0	0	0
Middle managers	0	0	0	0	0	0	0	0	0
White-collars	2	0	2	2	0	2	2	1	3
Blue-collars	1	4	5	1	4	5	2	2	4
Total	3	4	7	3	4	7	4	3	7

GRI 405-2 Ratio between men and women's basic salary and remuneration³⁷

Base salary	2023	2024
Middle managers	1.15	1.04
White-collars	0.97	1.23
Blue-collars	0.89	0.63

Remuneration	2023	2024
Middle managers	1.06	1.15
White-collars	1.03	0.79
Blue-collars	0.95	0.71

GRI 406-1 Incidents of discrimination and corrective actions taken

Discrimination incidents	2022	2023	2024
	0	0	0

³⁷ The ratio was calculated based on the average annual amounts by employment category.

GRI 416-1 Evaluation of health and safety impacts by product and service categories

Indicators	2022	2023	2024
Number of significant product and service categories	3	3	5
Number of significant product and service categories in relation to which health and safety impacts are evaluated with a view to improvement	3	3	5
Percentage of significant product and service categories for which health and safety impacts are evaluated with the aim of improving them	100%	100%	100%

Environmental Indicators

GRI 302-1 Internal energy consumption within the organization

Energy consumed	u.m ³⁸	2022	2023	2024
Purchased electricity	MWh	4,101	4,657	3,609
Self-generated renewable electricity	MWh	374	768	1,123
Self-generated electricity sold to the grid	MWh	31	50	112
Electricity	MWh	4,444	5,375	4,620
Diesel (for vehicles)	MWh	240	223	198
Gasoline (for vehicles)	MWh	23	13	16
Natural gas	MWh	2,387	2,120	2,323
Total energy consumption	MWh	7,094	7,730	7,156
of which from renewable sources	MWh	343	718	1,011

GRI 302-3 Energy intensity

Energy consumed	u.m	2023	2024
Total energy consumption	MWh	7,730	7,156
Net revenue	M€	68.41	82.72
Energy intensity	MWh/M€	113	86.5

³⁸ Factors published by DEFRA UK (Department for Environment, Food and Rural Affairs) were used for conversion to MWh.

GRI 305-1 Direct greenhouse gas emissions (Scope 1)³⁹

Direct emissions (Scope 1)	u.m.	2022	2023	2024
From methane gas consumption	tCO ₂ e	495.87	441.48	483.71
From vehicle diesel consumption	tCO ₂ e	64.62	59.71	53.08
From vehicle gasoline consumption	tCO ₂ e	5.84	3.26	4.17
F-gas	tCO ₂ e	452.16	411.26	520.66
Total Scope 1	tCO ₂ e	1,018.50	915.71	1,061.61

GRI 305-2 Indirect greenhouse gas emissions (Scope 2)⁴⁰

Indirect emissions (Scope 2)	u.m.	2022	2023	2024
From purchased electricity	tCO ₂ e	1,358.74	2,007.80	1,555.80
Scope 2 total (location based)	tCO ₂ e	1,358.74	2,007.80	1,555.80

GRI 305-4 - Greenhouse gas emission intensity

Internal emission intensity	u.m.	2023	2024
Total organization emissions (Scope 1 and Scope 2)	tCO ₂ e	2,923.51	2,617.41
Net revenue	M€	68.41	82.72
GHG emission intensity	tCO ₂ e/M€	42.73	31.64

³⁹ It should be noted that in 2024, the sources of conversion factors were chosen to be changed, and in order to make it easier to compare between years, emissions for 2022 and 2023 were also recalculated. The emission factors published by DEFRA UK for each reporting year were used for the calculation.

For emissions related to F-Gas, standard emission factors related to products not covered by the Kyoto Protocol were used, as indicated by DEFRA UK, the report "Projections of HFC stocks and emissions to 2050 in relation to key factors influencing HFC consumption" prepared for the New Zealand Ministry of the Environment, and data sheets published by major industry players.

⁴⁰ It should be noted that in 2024, the sources of conversion factors were chosen to be changed, and in order to make it easier to compare between years, emissions for 2022 and 2023 were also recalculated. The conversion factors published by AIB (Association of Issuing Bodies) for each reporting year were used for the calculation.

GRI 303-3 Water withdrawals⁴¹

Water withdrawn	u.m	2022		2023		2024	
		Fresh water (<1,000 mg/l dissolved solids total)	in water-stressed areas	Fresh water (<1,000 mg/l dissolved solids total)	in water-stressed areas	Fresh water (<1,000 mg/l dissolved solids total)	in water-stressed areas
Third-party water resources (aqueduct)	ML	12.35	12.35	10.13	10.13	12.92	12.92
Total	ML	12.35	12.35	10.13	10.13	12.92	12.92

GRI 301-1 Materials used by weight or volume

Materials used	u.m.	Renewable	2022	2023	2024
Food raw materials	t	Yes	468.0	582.0	546.4
Cosmetic raw materials	t	Yes	103.0	85.0	88.2
Raw materials for medical devices	t	Yes	29.0	32.0	46.2
Plant extracts	t	Yes	33.0	38.0	24.0
Plastic	t	No	464.0	633.0	885.1
Paper and cardboard	t	Yes	374.3	382.9	581.2
Wood	t	Yes	254.0	294.0	290.3
Glass	t	No	0	0	129.7
Aluminum	t	No	12.8	11.0	6.1
Total	t	-	1738.1	2057.9	2597.1

⁴¹ The water withdrawals were carried out in areas of medium to high water risk.

GRI 301-2 Recycled input materials used

Recycled materials	u.m.	2022	2023	2024
Plastic	t	464.0	633.0	885.2
of which recycled	t	4.0	4.0	1.0
Paper and cardboard	t	374.3	382.9	581.2
of which recycled	t	6.0	4.6	5.0

GRI 306-3 Generated waste; GRI 306-4 Waste not sent to landfill; GRI 306-5 Waste sent to landfill.

EWC code	Type of waste ⁴²	u.m	2022	2023	2024	Fate (2024) ⁴³
150101	Paper and cardboard packaging	t	119.29	123.93	135.89	R
150102	Plastic packaging	t	6.17	9.53	22.448	R
150106	Mixed material packaging	t	97.52	121.07	101.48	R
150103	Wood packaging	t	5.74	0	0	
150107	Glass packaging	t	0	0.76	1.22	R
160214	Discontinued equipment	t	0	0.11	0.515	R
150104	Metal packaging	t	0	1.28	0	
170405	Iron and steel	t	0.66	0	0	
170407	Mixed metals	t	4.53	2.18	2.01	R
160304	Non-organic waste other than that in item 160303	t	6.248	7.961	15.446	R
160509	Waste chemical substances other than those in items 160506, 160507, 160508	t	0.78	0	0	
161002	Waste aqueous solutions other than those in item 161001	t	18.54	8.26	7.71	D
150203	Absorbents, filter materials, wiping cloths and protective	t	2.628	5.246	6.485	R

⁴² Hazardous waste was marked with an asterisk.

⁴³ As stipulated in Legislative Decree 152/2006, the fate of the waste is indicated by the abbreviations "R" (recovery) and "D" (disposal).

EWC code	Type of waste ⁴²	u.m	2022	2023	2024	Fate (2024) ⁴³
	clothing other than those in item 150202					
080318	Out of print toner	t	0.379	0.455	0.4605	R
020304	Waste unusable for consumption or processing	t	23.375	53.388	53.482	R
170802	Gypsum-based building materials other than those in item 170801	t	1.6	3.03	1.765	R
200201	Biodegradable waste	t	0.96	0	3.66	R
160306	Non-organic waste other than that in item 16 03 05	t	0	0	0.039	D
150110*	Packaging contaminated with or containing hazardous substance residues	t	7.27	9.421	9.56	R
160213*	Discarded equipment containing hazardous components other than those specified in items 160209, 160212	t	0	0.005	0.08	R
160303*	Non-organic waste containing hazardous substances	t	0	2.026	0	
160305*	Organic waste containing hazardous substances	t	2.0955	11.051	5.80	D
160504*	Gases in pressure vessels (including halons) containing hazardous substances	t	3.58	0	0	
200121*	Fluorescent tubes and other waste containing mercury	t	0.052	0	0.06	R
070601*	Aqueous washing solutions and mother liquors	t	106.14	78.01	54.80	D
160211*	Discarded equipment containing	t	0	0.3	0	

EWC code	Type of waste ⁴²	u.m	2022	2023	2024	Fate (2024) ⁴³
	chlorofluorocarbons, HCFCs, HCFs					
160215*	Hazardous components removed from discarded equipment	t	0	0.023	0	
160506*	Laboratory chemicals containing or consisting of hazardous substances, including mixtures of laboratory chemicals	t	0.811	0	0	
180103*	Waste that must be collected and disposed of applying special precautions to avoid infections	t	1.021	0.005	1.94	D
160601*	Lead-acid batteries	t	0	0	0.30	R
Total		t	409.39	438.04	425.15	

GRI CONTENT INDEX

This Sustainability Report has been prepared in accordance with the Global Reporting Initiative Standards 2021 as per the “in accordance with” option.

GRI	Disclosure	Section	Notes/Reason for omission
GRI 2 General disclosure			
The organization and its reporting practices			
2-1	Organizational details	Methodology note	
2-2	Entities included in the organization's sustainability reporting	Methodology note; Group profile and history; Governance and corporate structure	
2-3	Reporting period, frequency and point of contact	Methodology note	
2-4	Information review	Methodology note	Any revisions to the information are appropriately noted in the text.
2-5	External assurance	Methodology note	This document is not subject to external assurance.
Activities and workers			
2-6	Activities, value chain and other business relationships	The BioDue Group	

GRI	Disclosure	Section	Notes/Reason for omission
2-7	Employees	S1 Own workforce - Working conditions; Detailed disclosure	
2-8	Other workers	S1 Own workforce - Working conditions; Detailed disclosure	
Governance			
2-9	Governance structure and composition	Governance and corporate structure	
2-10	Appointment and selection of the highest governing body	Governance and corporate structure	
2-11	Chairman of the highest governing body	Governance and corporate structure	
2-12	Role of the highest governing body in overseeing impact management	Governance and corporate structure	
2-13	Delegation of responsibility for impact management	Governance and corporate structure	
2-14	Role of the highest governing body in sustainability reporting	Governance and corporate structure	
2-15	Conflicts of interest	Governance and corporate structure	

GRI	Disclosure	Section	Notes/Reason for omission
2-16	Communication of critical issues	Governance and corporate structure	
2-17	Collective knowledge of the highest governing body	Governance and corporate structure	
2-18	Performance evaluations of the highest governing body	Governance and corporate structure	
2-19	Rules concerning remuneration	Governance and corporate structure	
2-20	Remuneration determination procedure	Governance and corporate structure	
2-21	Annual total pay ratio		The ratio of the annual total pay of the person receiving the highest pay to the median value of the annual total pay of all employees (excluding said person) is 5.21.
Strategy, policies and practices			
2-22	Statement on the sustainable development strategy	Letter to stakeholders	
2-23	Policy commitment	Letter to stakeholders; Governance and corporate structure; Group mission, vision and values	

GRI	Disclosure	Section	Notes/Reason for omission
2-24	Embedding policy commitments	Governance and corporate structure	
2-25	Processes aimed at remedying negative impacts	Governance and corporate structure; G1 - Company conduct	
2-26	Mechanisms for seeking advice and raising concerns	Governance and corporate structure; G1 - Company conduct	
2-27	Compliance with laws and regulations	Governance and corporate structure; G1 - Company conduct	
2-28	Membership with associations	Governance and corporate structure	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Stakeholders	
2-30	Collective bargaining agreements	S1 Own workforce; Working conditions	
Specific standards			
GRI 3 Handling material issues			
3-1	Process of determining material issues	The double materiality analysis	
3-2	List of material issues	The double materiality analysis	
G1 - Company conduct			

GRI	Disclosure	Section	Notes/Reason for omission
GRI 3 Handling material issues			
3-3	Handling material issues	G1 - Company conduct; G1 - Supplier relationship management	
GRI 204 Procurement practices			
204-1	Proportion of spending with local suppliers	G1 - Supplier relationship management; Detailed disclosure	
GRI 205 Anti-corruption			
205-1	Operations assessed for corruption-related risks	G1 - Company conduct; Detailed disclosure	
205-2	Communication and training on anti-corruption regulations and procedures	Detailed disclosure	
205-3	Confirmed incidents of corruption and measures taken		As was the case in 2023, there were no incidents of corruption during the reporting year.
GRI 206: Anti-competitive behavior			
206-1	Legal actions relating to anti-competitive behavior, trust activities, and monopolistic practices	G1 - Company conduct	
GRI 308 Supplier environmental assessment			

GRI	Disclosure	Section	Notes/Reason for omission
308-1	New suppliers that were screened using environmental criteria	G1 - Supplier relationship management	
GRI 414 Supplier social assessment			
414 -1	New suppliers that were screened using social criteria	G1 - Supplier relationship management	
S1 - Own workforce			
GRI 3 Handling material issues			
3-3	Handling material issues	S1 - Own workforce	
GRI 401 Employment			
401-1	New hires and turnover	S1 Own workforce - Working conditions; Detailed disclosure	
401-2	Benefits provided for full-time employees but not for part-time or fixed-term employees	S1 Own workforce; Working conditions	
401-3	Parental leave	S1 Own workforce - Working conditions; Detailed disclosure	The indicator was reported in conformity with metric S1-15 of the ESRS
GRI 403 Occupational health and safety			

GRI	Disclosure	Section	Notes/Reason for omission
403-1	Certified occupational health and safety management system	S1 - Own workforce; Health and safety	
403-2	Hazard identification, risk assessment, and accident investigation	S1 - Own workforce; Health and safety	
403-3	Occupational health services	S1 - Own workforce; Health and safety	
403-4	Worker participation and consultation and communication on occupational health and safety	S1 - Own workforce; Health and safety	
403-5	Worker training on occupational health and safety	S1 - Own workforce; Health and safety	
403-6	Promotion of workers' health	S1 - Own workforce; Health and safety	
403-7	Prevention and mitigation of occupational health and safety impacts within business relationships	S1 - Own workforce; Health and safety	
403-8	Workers covered by an occupational health and safety management system		54% of staff are covered by an occupational health and safety management system

GRI	Disclosure	Section	Notes/Reason for omission
403-9	Work-related injuries	S1 - Own workforce; Health and safety; Detailed disclosure.	
403-10	Occupational illnesses	S1 - Own workforce; Health and safety; Detailed disclosure.	
GRI 404 Training and education			
404-1	Average number of training hours per year per employee	Detailed disclosure	
404-2	Employee skills upgrading and transition assistance programs	S1 - Own workforce; Equal treatment and opportunities for all; Detailed disclosure	
GRI 405 Diversity and equal opportunities			
405-1	Diversity in governance bodies and among employees	S1 - Own workforce; Equal treatment and opportunities for all; Detailed disclosure	
405-2	Ratio between men and women's basic salary and remuneration	Detailed disclosure	
GRI 406 Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	Detailed disclosure	

GRI	Disclosure	Section	Notes/Reason for omission
S4 - Consumers and end users			
GRI 3 Handling material issues			
3-3	Handling material issues	S4 - Consumers and end users	
GRI 416: Customer health and safety			
416-1	Evaluation of health and safety impacts by product and service categories	S4 - Consumers and end users; Detailed disclosure	
416-2	Incidents of non-compliance regarding products and services health and safety impacts		No incidents of non-compliance regarding products and services health and safety impacts
GRI 417: Marketing and labeling			
417-1	Requirements for labeling information on products and services	S4 - Consumers and end users	
417-2	Incidents of non-compliance concerning labeling and information on products and services		There have been no incidents of non-compliance regarding the labeling and information on products and services
417-3	Incidents of non-compliance concerning marketing communications		There have been no incidents of non-compliance regarding

GRI	Disclosure	Section	Notes/Reason for omission
			marketing communications
E1 - Climate change			
GRI 3 Handling material issues			
3-3	Handling material issues	E1 - Climate change	
GRI 302 Energy			
302-1	Internal energy consumption within the organization	E1 - Climate change; Energy; Detailed disclosure	
302-3	Energy intensity	E1 - Climate change; Energy; Detailed disclosure	
GRI 305 Emissions			
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	E1 - Climate change; GHG emissions; Detailed disclosure	
305-2	Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	E1 - Climate change; GHG emissions; Detailed disclosure	
305-4	Greenhouse gas emission intensity	E1 - Climate change; GHG emissions; Detailed disclosure	
E2 - Pollution			
GRI 3 Handling material issues			

GRI	Disclosure	Section	Notes/Reason for omission
3-3	Handling material issues	E1 - Climate change; Double materiality analysis	Atmospheric emissions generated by BioDue's production site located in Barberino Tavarnelle (FI) on Via L. Da Vinci, and from Farcodeerma's only production site are duly authorized through the Single Environmental Authorization (AUA) and are fully compliant with the limits set by current regulations.
E3 - Water and marine resources			
GRI 3 Handling material issues			
3-3	Handling material issues	E3 - Water and marine resources	
GRI 303: Water and tributaries			
303-1	Interaction with water as a shared resource	E3 - Water and marine resources	
303-2	Management of impacts related to water drainage	E3 - Water and marine resources	
303-3	Water withdrawals	E3 - Water and marine resources; Detailed disclosure	
303-4	Water drainage	E3 - Water and marine resources	The indicator was partially reported, as it

GRI	Disclosure	Section	Notes/Reason for omission
			was not possible to obtain the figure for BioDue. The Group is committed to reporting the indicator in full in the next Report.
E4 - Biodiversity and ecosystems			
GRI 3 Handling material issues			
3-3	Handling material issues	Double materiality analysis	
E5 - Circular economy			
GRI 3 Handling material issues			
3-3	Handling material issues	E5 - Circular economy	
GRI 301 Materials			
301-1	Materials used by weight or volume	E5 - Circular economy; Inbound resources; Waste; Detailed disclosure	
301-2	Recycled input materials used	Detailed disclosure	
GRI 306 Waste			
306-1	Waste generation and significant waste-related impacts	E5 - Circular economy; Waste	

GRI	Disclosure	Section	Notes/Reason for omission
306-2	Management of significant waste-related impacts	E5 - Circular economy; Waste	
306-3	Waste generated	E5 - Circular economy; Waste; Detailed disclosure	
306-4	Waste not landfilled	E5 - Circular economy; Waste; Detailed disclosure	
306-5	Waste sent to landfill	E5 - Circular economy; Waste; Detailed disclosure	

GRI-ESRS INTEROPERABILITY INDEX

In order to understand the potential methodological influences of the European standards and facilitate a possible gradual transition to the European Sustainability Reporting Standards, the **GRI-ESRS Interoperability Index**, a tool jointly developed by the Global Reporting Initiative (GRI) and the European Financial Reporting Advisory Group (EFRAG), was used.

This index analyzes the interoperability between the GRI Standards, which were adopted to prepare this Document, and the ESRS, which is the new reporting framework provided by the **Corporate Sustainability Reporting Directive (CSRD)**.

Although **BioDue Group does not currently⁴⁴ fall within the immediate scope of CSRD**, the comparative analysis between the two sets of standards allows for areas of methodological convergence and divergence to be identified, providing a knowledge base to assess possible future developments of the reporting process while ensuring alignment with emerging best practices in the corporate sustainability landscape.

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
GRI 2: General disclosure	2-1 Organizational details	Please refer to the requirements of Directive 2013/34/EU
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
	2-3 Reporting period, frequency and point of contact (2-3-a and 2-3-b)	ESRS 1 §73
	2-4 Information review	ESRS 2 BP-2 §13, §14 (a) - (b)
	2-5 External assurance	Please refer to the requirements for assurance set out in Directive (EU) 2022/2464

⁴⁴ Source: Council of the European Union - Press Release 23.06.25 ([link](#))

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i - (a) ii, (b) - (c), §42 (c)
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) - (b) and (d) to (e), §51 - §52
	2-8 Other workers	ESRS S1 S1-7 §55 - §56
	2-9 Governance structure and composition (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)
	2-10 Appointment and selection of the highest governing body	The topic is not included in the list of sustainability issues in ESRS 1 RA §16
	2-11 Chairman of the highest governing body	The topic is not included in the list of sustainability issues in ESRS 1 RA §16
	2-12 Role of the highest governing body in overseeing impact management	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) - (b); SBM-2 §45 (d); ESRS G1 §5 (a)
	2-13 Delegation of responsibility for impact management	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
	2-14 Role of the highest governing body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)
	2-15 Conflicts of interest	The topic is not included in the list of sustainability issues in ESRS 1 RA §16
	2-16 Communication of critical issues	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 RA 1 (a); G1-3 §18 (c)
	2-17 Collective skills of the highest governing body	ESRS 2 GOV-1 §23

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	2-18 Performance evaluations of the highest governing body	The topic is not included in the list of sustainability issues in ESRS 1 RA §16
	2-19 Remuneration policies (2-19-b)	ESRS 2 GOV-3 §29 (a) - (c); ESRS E1 §13
	2-20 Processes for determining remuneration	ESRS 2 GOV-3 §29 (e) Please refer to the requirements set forth in Directive (EU) 2017/828 (for listed companies)
	2-21 Annual total pay ratio (2-21-a and 2-21-c)	ESRS S1 S1-16 §97 (b) - (c)
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)
	2-23 Commitments made through policy (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)	ESRS 2 GOV-4; MDR-P §65 (b) - (c) and (f); ESRS S1 S1-1 §19 - §21, and §RA 14; ESRS S2-1 §16 - §17, §19, and §RA 16; ESRS S3 S3-1 §14, §16 to §17, and §RA 11; ESRS S4 S4-1 §15 to §17, and §RA 13; ESRS G1 G1-1 §7 and §RA 1 (b)
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §RA 35; ESRS S2 S2-4 §RA 30; ESRS S3 S3-4 §RA 27; ESRS S4 S4-4 §RA 27; ESRS G1 G1-1 §9 and §10 (g)
	2-25 Processes aimed at remedying negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §RA 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §RA 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §RA 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §RA 23; S4-4 §32 (c)

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §RA 32 (d); ESRS S2 S2-3 §RA 27 (d); ESRS S3 S3-3 §RA 24 (d); ESRS S4 S4-3 §RA 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §RA 25 (b); ESRS S1 S1-17 §103 (c) - (d) and §104 (b); ESRS G1 G1-4 §24 (a)
	2-28 Membership in associations	“Political engagement and lobbying” is a sustainability issue for G1 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M (2b).
	2-29 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 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
	2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61
GRI 3: Material issues	3-1 Processes for determining material issues	ESRS 2 BP-1 §RA 1 (a); IRO-1 §53 (b) ii - (b) iv
	3-2 List of material issues	ESRS 2 SBM-3 §48 (a) and (g)
	3-3 Management of material issues	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i e (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and RA 40 (a); S1-5 §47 from (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §RA 33 and §RA 36

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
		(a); S2-5 §42 (b) - (c); ESRS S3 S3-2 §21; S3-4 §33, §RA 31, §RA 34 (a); S3-5 §42 (b) - (c); ESRS S4 S4-2 §20, S4-4 §31, §RA 30, and §RA 33 (a); S4-5 §41 (b) - (c)
GRI 101: Biodiversity	3-3 Management of material issues	ESRS E4 E4-1 §RA 1 (b) and (d); E4- 2 §22, §23 (a) and (b), E4-3 §27, §28 (a), §RA 19, §RA 20 (a); E4-4 §31
GRI 204: Procurement practices	3-3 Management of material issues	ESRS G1 G1-2 §12
	204-1 Proportion of spending to local suppliers.	“Community economic, social and cultural rights” is a sustainability issue for S3 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M.
GRI 205: Anti-corruption	3-3 Management of material issues	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)
	205-1 Operations assessed for corruption-related risks	ESRS G1 G1-3 §RA 5
	205-2 Communication and training on anti-corruption regulations and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §RA 7 and 8
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25
GRI 206: Anti-competitive behavior	206-1 Legal actions relating to anti-competitive behavior, trust activities, and monopolistic practices	The topic is not included in the list of sustainability issues in ESRS 1 RA §16
GRI 301: Materials	3-3 Management of material issues	ESRS E5 E5-1 §12; E5-2 §17; E5-3 §21

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)
GRI 302: Energy	3-3 Management of material issues	ESRS E1 E1-2 §25 (c) - (d); E1-3 §26; E1-4 §33
	302-1 Energy consumed within the organization (302-1-a, b, c, e, g)	ESRS E1 E1-5 §37; §38; §RA 32 (a), (c), (e) and (f)
	302-3 Energy intensity	ESRS E1 E1-5 §40 - §42
GRI 303: Water and water drainage	3-3 Management of material issues	ESRS E2 §RA 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20
	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §RA 15 (a); E3-2 §15, §RA 20
	303-2 Management of impacts related to water drainage (303-2-iv)	ESRS E2 E2-3 §24 (2b)
	303-3 Water withdrawal	“Water withdrawals” is a sustainability issue for E3 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M
	303-4 Water drainage	“Water drainage” is a sustainability issue for E3 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
		metrics to be reported under ESRS 1 §11 and MDR-M
GRI 305: Emissions	3-3 Management of material issues	ESRS E1 E1-2 §22; E1-3 §26; E1- 4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §RA 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3§20
	305-1 Direct GHG emissions (Scope 1)	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §RA 25 (b) and (c); §RA 39 (a) - (d); §RA 40; RA §43 (c) - (d)
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §RA 25 (b) and (c); §RA 39 (a) - (d); §RA 40; §RA 45 (a), (c), (d), and (f)
	305-4 GHG emission intensity	ESRS E1 E1-6 §53; §54; §RA 39 (c); §RA 53 (a)
GRI 306: Waste	3-3 Management of material issues	ESRS E5 §RA 7 (a); E5-1 §12; E5-2 §17; E5-3 §21
	306-1 - Waste production and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
	306-2 Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §RA 33 (c)
	306-3 - Waste generated	ESRS E5 E5-5 §37 (a), §38 - §40
	306-4 - Waste diverted from disposal (306-4-a, b, c, e)	ESRS E5 E5-5 §37 (b), §38 and §40
	306-5 - Waste for disposal (306-5-a, b, c, e)	ESRS E5 E5-5 §37 (c), §38 and §40
	3-3 Management of material issues	ESRS G1 G1-2 §15 (a)

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
GRI 308: Supplier environmental assessment	308-1 - New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)
GRI 401: Employment	3-3 Management of material issues	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §RA 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §RA 33; §RA 36 (a); S2-5 §39, §42 (b) and (c)
	401-1 New hires and turnover (401-1-b)	ESRS S1 S1-6 §50 (c)
	401-2 Benefits provided for full-time employees but not for part-time or fixed-term employees (401-2-a-ii, a-iii, a-iv, a-v and b)	ESRS S1 S1-11 §74; §75; §RA 75
	401-3 Parental leave (401-3-a and b)	ESRS S1 S1-15 §93
GRI 403: Occupational health and safety	3-3 Management of material issues	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §RA 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §RA 33; §RA 36 (a); S2-5 §39, §42 (b) and (c)
	403-1 Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23 (1a)
	403-2 Hazard identification, risk assessment, and accident investigation (403-2-b)	ESRS S1 S1-3 §32 (b) and §33
	403-3 Occupational health services	“Health and safety” and “Training and skills development” are sustainability issues for S1
	403-4 Worker participation and consultation and	

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	communication on occupational health and safety	covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M.
	403-5 Worker training on occupational health and safety.	
	403-6 Promotion of workers' health	“Social protection” (S1-11) is a sustainability issue for S1 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M
	403-7 Prevention and mitigation of occupational health and safety impacts within business relationships	ESRS S2 S2-4 §32 (a)
	403-8 Workers covered by an occupational health and safety management system (403-8 -a and b)	ESRS S1 S1-14 §88 (a); §90 (2c)
	403-9 Work-related injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §RA 82
	403-10 Occupational illnesses (403-10-a-i, a-ii, b-i, b-ii, c-iii)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §RA 82
GRI 404: Training and education	3-3 Management of material issues	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §RA 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §RA 33; §RA

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
		36 (a); S2-5 §39, §42 (b) and (c); ESRS S1 §24 (a)
	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84
	404-2 Employee skills upgrading and transition assistance programs (404-2-a)	ESRS S1 S1-1 §RA 17 (h)
GRI 405: Diversity and equal opportunities	3-3 Management of material issues	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §RA 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §RA 33; §RA 36 (a); S2-5 §39, §42 (b) and (c)
	405-1 Diversity in governance bodies and among employees (405-1-a-i and iii, 405-1-b)	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) - (b); S1-12 §79
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98
GRI 406: Non-discrimination	3-3 Management of material issues	ESRS S1 S1-1 §17; §20 (c); §24 (a) AND (d); S1-2 §27; S1-4 §38; §39; §RA 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §RA 33; §RA 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §RA 30; §RA 33 (a); S4-5 §38; §41 (b) and (c)
	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §RA 103

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
GRI 414: Supplier social assessment	414-1 - New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)
GRI 416: Customer health and safety	3-3 Management of material issues	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §RA 30, §RA 33 (a); S4-5 §41, §41 (b) and (c)
	416-1 Evaluation of health and safety impacts by product and service categories	“Personal safety of consumers and/or end users” is a sustainability issue for S4 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M
	416-2 Incidents of non-compliance regarding products and services health and safety impacts	ESRS S4 S4-4 §35
GRI 417: Marketing and labeling	3-3 Management of material issues	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35; §RA 30, §RA 33 (a); S4-5 §41, §41 (b) and (c)
	417-1 Labeling requirements	“Information-related impacts on consumers and/or end users” is a sustainability issue for S4 covered by ESRS 1 §RA 16. Therefore, this GRI disclosure requirement is covered by MDR-P, MDR-A, MDR-T, and/or may be treated as entity-specific metrics to be reported under ESRS 1 §11 and MDR-M

GRI standards	GRI disclosure requirements	ESRS disclosure requirements
	417-2 Incidents of non-compliance concerning labeling and information on products and services	ESRS S4 S4-4 §35
	417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35

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