



**OROS**  
SPIRIT OF PRECISION

# SUSTAINABILITY REPORT

---

2023



# Summary

---

Letter to Stakeholders.....	3
Methodological Note .....	4
Sustainability Commitment.....	6
Materials and environmental impact.....	7
OROS.....	15
People.....	19
Ecosystem.....	30





# LETTER TO STAKEHOLDERS

---

- Despite being a small enterprise, Oros srl has always embraced the belief that manufacturing must be carried out with the utmost care—towards both people and the environment—through a holistic and responsible approach. Established in 1999 with the sole purpose of producing components for the eyewear industry, Oros has progressively expanded its expertise, diversifying into multiple product categories and commercial sectors. Today, the company proudly operates in the medical, dental, and luxury segments, which include eyewear, collectible pens, and fine watchmaking. In addition to serving the Italian market, Oros exports its products across various European countries.
- Continuous technological advancement is one of Oros' defining characteristics. Over the time, the company has transitioned from traditional mechanical equipment to exclusively CNC machinery, which is regularly updated at a rate significantly above the industrial average. This constant modernization ensures superior product quality, enhanced efficiency, increased operator safety, and a notable reduction in energy consumption.
- Oros' commitment, however, extends well beyond production—true to its 360° vision. The recent relocation to a new, state-of-the-art facility exemplifies this philosophy: it features stringent air emission controls, minimal internal and external noise levels, water recycling systems, photovoltaic panels, thermal insulation, and the use of heat pumps for both summer cooling and winter heating. In addition, the facility is equipped with full extraction systems for oil vapors produced during CNC operations and sustainable packaging materials are employed instead of traditional plastics. Furthermore, great care has been taken to design human-centric production spaces, ensuring that each working day unfolds in an environment that is not only respectful but also stimulating and contemporary. This vision is reflected in the thoughtful layout and design of all shared areas—from the offices to the changing rooms and the cafeteria—featuring carefully selected color schemes and premium wall finishes.
- Certified ISO 9001 since 2006 and ISO 13485 since 2015, Oros has always viewed certifications not as mere formalities, but also as valuable opportunities for continuous improvement. The company adopts structured procedures designed to make its production flow more rational and efficient.
- Critical to this vision is not only the monitoring of internal processes, but also the evaluation of external ones, particularly through rigorous assessment of supplier quality. In this regard, supplier evaluation is understood not just in terms of process quality, but—more importantly—as a vital link in a virtuous supply chain that upholds ethical and environmental values. A key element of this approach is the careful monitoring of raw material origins, to exclude those coming from regions with uncertain traceability.
- Located within a small yet well-structured industrial district, Oros actively collaborates with nearby companies on development and improvement initiatives that benefit the entire area. Notably, in partnership with the Municipality of Feltre and the local Industrial Association, the company is contributing to the creation of a master plan aimed at building parking areas and service centers to support the industrial zone. Among the shared initiatives Oros participates in, there is also the consortium management of a nursery school and local sports facilities.
- From all the above, it is evident that Oros has always embraced an integrated vision-connecting production, people, and the environment. The company is committed to ensuring that these elements coexist in harmony and balance. This commitment is further demonstrated by Oros' voluntary decision to develop a Sustainability Report, despite having no legal obligation to do it. It is a testimony of the company's deep belief that this is the only viable path forward to operate in true equilibrium with the surrounding world.
- A thank goes to all collaborators who contributed to the creation of the first OROS Sustainability Report 2023, with special recognition to Dr. Ciro Armigero for his valuable advice and informational support throughout the process.



# METHODOLOGICAL NOTE

---

- The legislative Decree No. 125 of September 6th, 2024, implements the EU Directive 2022/2464 of the European Parliament, concerning corporate sustainability reporting. This regulation significantly broadens non-financial disclosure requirements, extending them to small and medium-sized enterprises (SMEs), in addition to the large companies and listed entities already subject to such obligations.
- One of the most innovative aspects of this decree lies in its redefinition of the supply chain concept. For the first time, companies are required to report on the practices and conditions of their suppliers, thereby emphasizing corporate accountability throughout the entire supply chain. This marks a notable shift from traditional financial reporting by placing greater focus on transparency and on the social and environmental impact of business operations.
- The legislative journey toward integrating financial and non-financial data began in 2016 with Legislative Decree No. 254, initially targeting only listed and large-scale companies. The new decree, however, represents a major advancement, introducing requirements that also engage SMEs and promoting a broader vision of corporate responsibility.
- Legislative Decree No. 125 not only establishes clear compliance deadlines but also encourages the adoption of a new entrepreneurial paradigm—one that transcends the traditional boundaries of financial statements. A company's reputation is increasingly linked to its ability to manage and oversee supplier practices, thereby highlighting sustainability as a core element of business strategy.
- The 2023 sustainability reporting process was made possible through the active involvement of the company's management team, who provided relevant data and insights for each thematic area addressed. The working group benefited from the technical and scientific expertise of Dr. Ciro Armigero and the advisory firm Ethiliance, ensuring a rigorous and professional approach to sustainability.



# METHODOLOGICAL NOTE

---

- **Reporting standard**

With the aim of fulfilling its non-financial reporting obligations while maintaining a strong focus on its supply chain, Oros has embarked on a path of transparency and continuous improvement in the fields of social, environmental, and governance sustainability. This inaugural report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for Unlisted Small and Medium Enterprises (VSME ESRS), developed by EFRAG—the body appointed by the Corporate Sustainability Reporting Directive—and adapted to the Italian context by the Italian Accounting Organization (OIC). The adoption of this standard enables the company to present an “as is” snapshot for 2023, while also outlining the specific practices it is implementing to transition towards a more sustainable economy. These practices reflect Oros’ commitment to reducing negative impacts and enhancing positive outcomes for people and the environment alike. It is important to note that such initiatives go beyond philanthropy or charitable donations; actually, they focus on improving working conditions and equality, promoting sustainability training for employees, partnering with universities on sustainability projects, reducing water and energy consumption, preventing pollution, and enhancing product safety.

- **Scope and Reporting Period**

The scope of this report corresponds to the legal perimeter of the company and covers the fiscal year 2023, from January to December. As this is Oros’ first sustainability report, no comparative data from previous years are available. Starting in 2024, such data will be included and analyzed in compliance with applicable regulations.

- **Data and methodology**

The data presented in this report arise from measurements conducted by the company itself. Where estimates or approximations have been used, they have been clearly indicated.

- **Consistency and connection to Financial Reporting**

The information disclosed in this sustainability report aligns with the content of the company’s 2023 financial statements, ensuring consistency and enabling a clear connection with the company’s economic, equity, and financial aspects..

- **Further information**

Comments and feedback on the Oros Srl 2023 Sustainability Report are welcome and may be sent to: [csr@oros.it](mailto:csr@oros.it).



# OUR COMMITMENT TO SUSTAINABILITY

## MADE IN ITALY

The OROS product catalogue is proudly crafted in Italy to ensure strict control over every phase of production and the materials used. Components and raw materials are carefully selected and come from high-quality suppliers, capable of meeting excellence standards.

## OUR COMMITMENT TOWARDS THE ENVIRONMENT

The implementation of technologies which enhance energy efficiency during the production process is crucial. This includes the use of high-efficiency machinery and the installation of photovoltaic panels to reduce CO2 emissions and energy costs. Oros is committed to preserving and protecting the local landscape and biodiversity.

## COMMITMENT TO THE LOCAL COMMUNITY

Oros supports the growth of local communities by fostering the creation of optimal social conditions that facilitate a harmonious work-life-community balance.

## SUSTAINABILITY AND TECHNOLOGICAL INNOVATION

Oros is dedicated to promoting technological innovation to develop new products that are both functional and sustainable. This includes research into new materials and construction techniques.



# MATERIALS AND IMPACTS ANALYSIS

---

**Materiality assessment and stakeholder engagement are fundamental elements for sustainable reporting and strategic planning in companies.**

- **Materiality assessment**

Materiality assessment is a process that enables organizations to identify and prioritize the most relevant sustainability issues, taking into account the economic, environmental, and social impacts of their activities. This process not only helps to meet regulatory requirements, but also provides a clear view of the issues that can significantly influence the company's ability to create long-term value. By collecting data and feedback from stakeholders, companies can map material topics in a matrix that reflects shared priorities and market expectations.

- **Stakeholder engagement**

Involving stakeholders is crucial to ensure that the materiality analysis is representative and relevant. Companies must implement active listening strategies, involving a wide range of stakeholders, including employees, customers, suppliers, and local communities. This dialogue provides valuable insights into stakeholder concerns and expectations regarding ESG (environmental, social, and governance) issues.

- **Objectives**

The primary objective is to integrate this information into the company's strategy to enhance transparency, accountability, and the effectiveness of sustainability initiatives. An effective medium-term engagement should include:

- Identification of Risks and Opportunities: Revealing critical issues that may positively or negatively impact the company's operations.
- Strategic Alignment: Ensuring that corporate strategies align with stakeholder expectations and emerging global challenges.
- Continuous Reputation Improvement: Building trust and credibility with stakeholders through a transparent and responsible approach.
- A Long-Term Vision of Sustainability: Promoting business practices that contribute to sustainable development, respecting the United Nations Sustainable Development Goals (SDGs).



# MATERIALS AND IMPACTS ANALYSIS

---

Although not subject to any specific regulatory obligation regarding this activity, Oros has proactively initiated an open dialogue with its key stakeholders. The methodology adopted is inspired by the European Sustainability Reporting Standards (ESRS), enabling the company to capture the expectations and requests of stakeholders who have the potential to influence corporate decisions, behaviors, and operational dynamics. The stakeholder identification process followed a dual approach:

- Internal to the company: In this initial phase, it was deemed essential to include representatives from Oros human capital. Shareholders were also considered part of the internal stakeholder group.
- External: Key stakeholder groups were identified and engaged based on their ability to influence business dynamics. This approach has allowed Oros to build stronger, more proactive relationships with stakeholders, fostering a responsible and sustainable management model.

Below is a list of the stakeholder categories identified and involved in the process. It is important to note that these categories were carefully selected based on their relevance and potential impact on the project (identification), and that a targeted engagement strategy was implemented to ensure the active participation of each group (engagement)



# TYPE OF STAKEHOLDERS

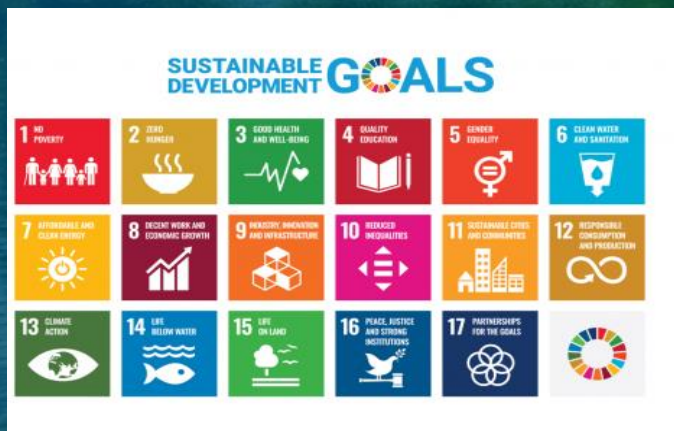
---

<b>Internal stakeholders:</b>	
Company Representatives	These individuals represent the internal partners within the company's perimeter and embody the organization's human capital.
<b>External Stakeholders:</b>	
Customers	Customers are among the most significant stakeholder groups for any business. As key players in the corporate world, their engagement is essential for generating both economic and social value.
Suppliers	Suppliers provide the essential resources needed for operations and production. As strategic partners, they influence the company's competitiveness and sustainability. Effective supplier management is critical to the long-term success of the organization.
Financial Institutions	Banks and credit institutions play a fundamental role in business financing and economic stability. Their interactions with companies are shaped by various dynamics and expectations, positioning them as strategic partners in ensuring that business practices are sustainable and aligned with market and societal expectations.
Local Authorities	Their involvement is essential to ensure that public policies are responsive to business needs and to facilitate dialogue between public administrations and local communities. They play a key role in public decision-making processes, contributing to the creation of an environment favorable to sustainable community development.
Associations	These associations work as intermediaries between their members and public institutions, representing the interests of affiliated companies. Industry associations influence economic and regulatory policies, providing guidance and support in shaping political decisions that affect their respective sectors.



Through material assessment process, Oros tried to identify the most relevant topics for its stakeholders, while simultaneously highlighting the company's main impacts on the local territory, society, and the economy. As this is the first year of implementation, Oros chose to approach the matter using the 2030 Agenda for Sustainable Development as a reference—a global action plan for people, the planet, and prosperity, endorsed in September 2015 by the governments of the 193 member states of the United Nations

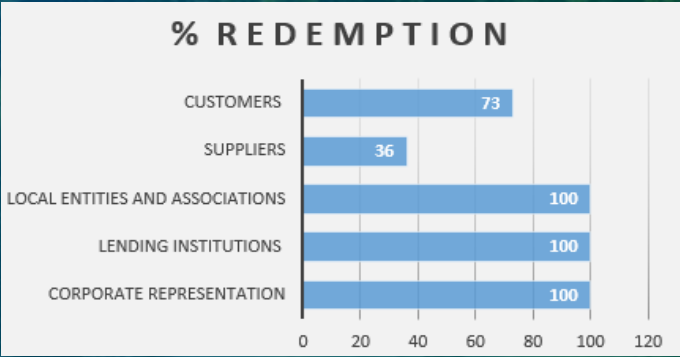
The 2030 Agenda is structured in 17 Sustainable Development Goals (SDGs), which include a total of 169 specific targets. These goals serve as a guiding framework for shaping policies and actions aimed at sustainable development, addressing critical issues such as poverty eradication, the elimination of hunger, and the fight against climate change. For the first time, the Agenda clearly acknowledges the unsustainability of the current development model and underscores the importance of adopting an integrated approach that considers the economic, social, and environmental dimensions of the development.





Oros has initiated a comprehensive reflection process on the current and potential impacts that its activities may have on the economy, the environment, and people. This assessment includes an in-depth analysis of the effects on human rights, as well as on the organization’s operations and its business relationships. The significance of these impacts has enabled the company to assign the appropriate level of priority to the most material topics.

The following section presents a detailed analysis of the stakeholder participation in Oros’s first stakeholder survey. For each stakeholder category involved, the percentage of responses received in relation to the total sample is reported. This analysis is essential to understand the level of engagement and interest demonstrated by the various stakeholder groups in the data collection process.



The analysis of the percentage response rate for each stakeholder category provides valuable insights into their willingness and motivation to contribute to the decision-making process. These data can be leveraged to develop targeted strategies aimed at enhancing the engagement of groups with lower participation levels, thus improving the quality of the information gathered and strengthening the relationships with all stakeholders.





The European directive on sustainability disclosure has introduced two key innovations. Firstly, it has measured specific social and environmental impacts as mandatory. Secondly and for the first time, it expanded the scope of corporate responsibility to include the supply chain. This broader perspective is essential in interpreting the positive feedback received from Oros' customers. Through the carried-out work, the company was able to identify the key Sustainable Development Goals (SDGs) that the stakeholders considered most critical.

This engagement process has enabled the collection and analysis of the stakeholder expectations and concerns, thus facilitating the development of a sustainability strategy that aligns closely with their needs.

**SDGs and Objectives**



Ensure the psychophysical well-being of the employees

Provide a structured training path aimed at enhancing knowledge and ensuring an adequate level of professional skills



Alleviate social hardship in local communities by adopting inclusive policies that support the employment of individuals in need.



Significantly increase the share of renewable energy in the company's total energy consumption.



Integrate climate change measures into corporate policies, strategies, and planning in particular concerning CO<sub>2</sub> emissions.



Protect, restore and promote the sustainable use of terrestrial ecosystems, manage forests; combat desertification; and foster reuse and circular economy practices.





# MATERIAL TOPICS AND RELATED IMPACT DESCRIPTIONS

---

- **Greenhouse gas emissions**

Through its operations, the supply chain and the logistics activities, Oros generates a significant negative impact on climate change, due to the greenhouse gas emissions. These emissions contribute to global warming and have widespread consequences, affecting ecosystems and communities worldwide.

- **Energy consumption**

Oros consumes energy across its operations, supply chain, logistics, and throughout the usage and disposal of its products. If not managed sustainably, this consumption can negatively affect the availability of energy resources, resulting in a substantial environmental and social impact.

- **Raw Material Consumption**

Oros' supply chain, if not managed sustainably, may significantly affect the availability of raw materials and local ecosystems. This situation could generate considerable negative impacts, compromising not only business operations, but also the environmental and social well-being of the communities involved.

- **Occupational safety and health**

Through its operations and supply chain management, Oros may inadvertently expose workers to risky situations, potentially compromising their health and safety. It is essential that appropriate measures are implemented to ensure a safe working environment and to protect the well-being of all employees



# MATERIAL TOPICS AND RELATED IMPACT DESCRIPTIONS

---

- **Diversity, equal opportunities and inclusion**

It is essential for Oros to adopt policies and practices that foster a fair and inclusive work environment, ensuring that all employees have access to professional growth and development opportunities without discrimination. Implementing targeted strategies to promote diversity and inclusion not only enhances corporate culture but also drives greater innovation and competitiveness in the market.

- **Sustainable supply chain management**

Oros actively promotes sustainable supply chain management by selecting suppliers based on ESG (Environmental, Social, and Governance) criteria, reinforcing its commitment to responsible sourcing practices..

- **Community Development and Value Creation**

Through its operational procedures and by promoting local hiring programs, donations, volunteering, and philanthropic activities, the company contributes to the enrichment of local communities by supporting economic resources, personal development, and professional growth opportunities.

- **Research and development**

Monitoring and contributing to the technological evolution of the industry is fundamental to enhance product and process quality. By implementing innovative practices, Oros is committed to reducing operational costs and offering more competitive pricing for its products.



# OROS S.R.L.

---

The story of OROS began twenty-five years ago as a small artisanal company based in the lower Feltre area. Specializing in high-precision micromechanics, the company manufactures components with both simple and highly complex geometries, working with a wide variety of materials.

Thanks to continuous investment in the renewal and expansion of its machinery and equipment, as well as the certifications obtained over the years, OROS has significantly broadened its market reach and the sectors it serves.

The advent of Industry 4.0 in 2017 found OROS well-prepared. The company's management embraced this "fourth industrial revolution" as a natural extension of its already advanced operations, fully aligned with the expectations of its target markets. At the same time, OROS implemented an internal reorganization based on the "lean production" model, optimizing operational efficiency.

Because of the sensitive sectors in which it operates, OROS has always prioritized the highest standards of quality in all its processes. Over the years, it has developed a structured and formalized production system which continues to evolve and improve

The year 2020 marked a pivotal milestone, as OROS, following an increase in workforce, officially transitioned into the industrial sector.

Today, OROS operates in a 3,120-square-meter facility equipped with 22 machines, including sliding headstock CNC lathes and multitasking machining centers, and employs nearly thirty people.

From the outset, the company's leadership has recognized the importance of minimizing the environmental impact of its operations, committing not just to contain but also to actively reduce such effects.

Furthermore, OROS remains deeply aware of the value of its personnel, continuously investing in training, professional development, and workplace safety to ensure the best possible working conditions.





# BUSINESS AREAS AND PRODUCT TYPE

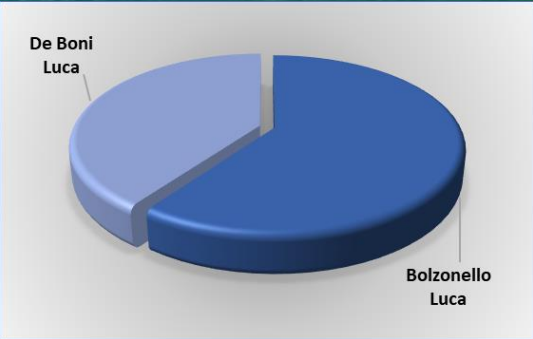
---

Business area	Description	Product type
Medical	A complex and constantly evolving field, encompassing a wide range of activities and professions dedicated to human health and well-being. This sector not only involves the provision of healthcare services, but also includes the research and development of pharmaceuticals, medical technologies, diagnostic devices, and innovative therapies.	Prosthetic screws Plates and nails Heart valves Instruments Other components
Dental	An area marked by a growing demand for dental services and rapid technological innovation. This sector goes beyond basic dental care, encompassing various fields such as aesthetic dentistry, preventive care, and the management of clinical practices	Implants and abutments Instrumental parts
Luxury	A highly specialized and dynamic sector, defined by a set of commercial practices and marketing strategies aimed at creating and maintaining an image of exclusivity and prestige. This market encompasses a wide range of products and services, from tangible goods such as clothing, accessories, and automobiles.	High-quality bracelets components Jewellery parts
Eyewear	A sector of significant economic and cultural importance, with deep historical roots in the Belluno region and a strong international outlook.	Hinges Other components
Mechanics	It provides the essential infrastructure for other industries and makes a significant contribution to the employment and technological innovation.	Plugs for electrical sockets Screws with specific shapes
Pens	A significant segment of the writing instruments market, characterized by a wide range of products and technological innovations. This market includes various types of pens such as ballpoint, fountain, rollerball, and felt-tip pens. Each offering distinct technical and functional features	Plastic parts and components
Automotive	The automotive sector is a complex and dynamic industry, engaged in the design, production, sale, and maintenance of motor vehicles.	Screws and sockets



Share capital plays a fundamental role within a Company, serving as a guarantee for creditors and third parties. Its composition not only reflects the financial commitment of the shareholders but also provides a measure of the company's stability and solidity. In a context of increasing focus on sustainability and social responsibility, a well-structured share capital becomes a key indicator of the trust shareholders place in the organization and its ability to generate long-term value. By ensuring transparency in the composition of its share capital, the company demonstrates its commitment to ethical and sustainable business practices, thus strengthening its reputation in the marketplace.

Nominal capital composition		
Luca Bolzonello	59.400 €	60%
Luca De Boni	39.600 €	40%
Total	99.000 €	100%



The Board of Directors (BoD) plays a pivotal role in the governance of an organization, acting as a collective body responsible for strategic directions and oversight of business activities. Made up of members with diverse and complementary skills, the BoD is tasked with ensuring that decisions are made in the best interests of the shareholders and other stakeholders, while also promoting sustainability and social responsibility. Its composition reflects the company’s commitment to diverse leadership—an essential factor in facing today’s challenges and achieving long-term goals. In this sustainability report, we present the composition of our governing body, highlighting the expertise and experience of its members who contribute to the creation of sustainable value.

Role	Member	Age	Skill	Due date
President	Luca Bolzonello	58	Sales management	31/12/2025
Advisor	Luca De Boni	49	Technical production management	31/12/2025

The auditor is responsible for ensuring the transparency and reliability of the information contained in the annual financial statements. This independent and qualified professional figure verifies the accuracy and conformity of the financial and non-financial data reported by the company.

Role	Professional	Due date
Auditor	Francesca Beraldo	31/12/2025



# OUR CERTIFICATIONS

ISO quality certification represents a cornerstone for companies seeking to integrate sustainable practices into their operational model. ISO standards provide a systematic framework for improving process efficiency, reducing waste, and ensuring customer satisfaction. These aspects not only contribute to increased market competition, but also promote more responsible resource usage and more effective environmental management. Furthermore, adopting ISO standards facilitates the transition towards more sustainable business practices, encouraging innovation and the adoption of low-impact technologies. In this way, ISO certification is not only a recognition of quality, but it also serves as a catalyst for change towards greater corporate sustainability.

For nearly two decades, Oros has been ISO 9001 certified. This international standard for quality management aims to ensure that businesses meet customer needs and expectations while continuously improving their processes. One of the fundamental objectives of the ISO 9001 standard is to identify and minimize waste within business processes.

This objective aligns perfectly with sustainability strategies, as reducing waste and using natural resources more efficiently supports environmental preservation.

Certificate number	UNI EN ISO	Certifying agency	Date of the first certification	Due date
39 00 0801504	9001:2015	TUV - Rheinland	04/07/2006	13/07/2027

ISO 13485 is an international standard that specifies the requirements for a quality management system (QMS) applicable to medical devices. Adopted by Oros since 2015, this standard is designed to ensure that manufacturers and suppliers of medical devices meet regulatory requirements and quality standards, ensuring that products are designed, developed, and manufactured safely and in compliance with market expectations. ISO 13485 certification involves a systematic approach to quality management, which includes rigorous documentation of processes, risk management, continuous performance monitoring, and product traceability, thus contributing to the improvement of the safety and effectiveness of medical devices.

Certificate number	UNI EN ISO	Certifying agency	Date of the first certification	Due date
39 05 0801504	13485:2021	TUV - Rheinland	14/07/2015	13/07/2027



# PEOPLE

---

## Mandatory Disclosure Required by the VSE EFRAG ESRS

### - General Characteristics

The company must disclose the total number of employees, subdivided into the number of people, duration and type of contract, gender, and, if applicable, the country of origin.

### - Health and Safety

The company must disclose the following information regarding its employees: the number and rate of recorded workplace injuries, as well as the number of deaths resulting from occupational injuries and illnesses.

### - Compensation, Collective Bargaining, and Training

The company must indicate the percentage of employees covered by collective labor agreements, the average number of annual training hours per employee, divided into gender, development of skills and competencies, formal or informal development methods.

### - Convictions and Sanctions for Active and Passive Corruption

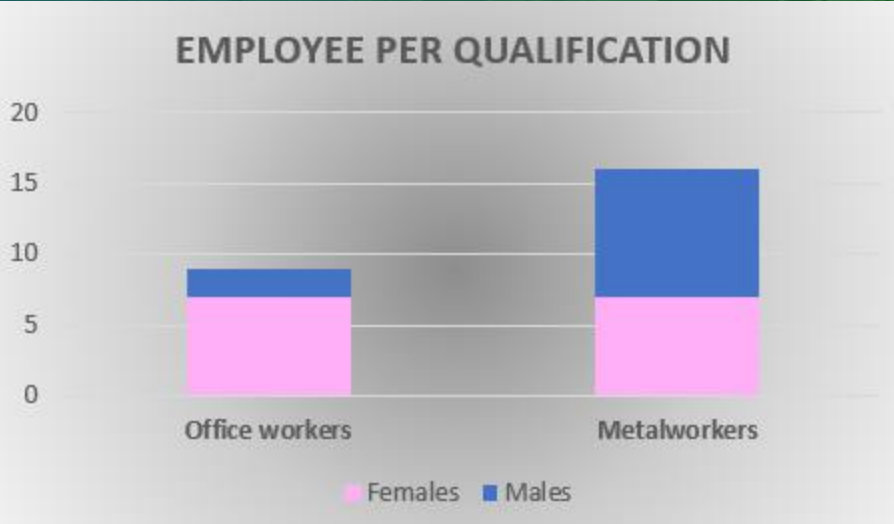
In the event of convictions and sanctions during the reporting period, the company must disclose the number of convictions and the total amount of fines paid for violations of active and passive anti-corruption laws.





The strength of Oros lies in its human resources, which form the core of the company. Oros' employees, with their dedication and expertise, are the key players of the company's success and competitiveness. The enhancement of human capital is a key element in Oros' sustainability strategy, which recognizes that people are the most valuable resources for tackling market challenges and ensuring long-term growth. In terms of gender policies, Oros stands out for its strong female presence, a distinguishing feature in an industry traditionally dominated by a significantly higher male representation. This commitment not only promotes diversity and inclusion , but also contributes to creating a more innovative and dynamic work environment.

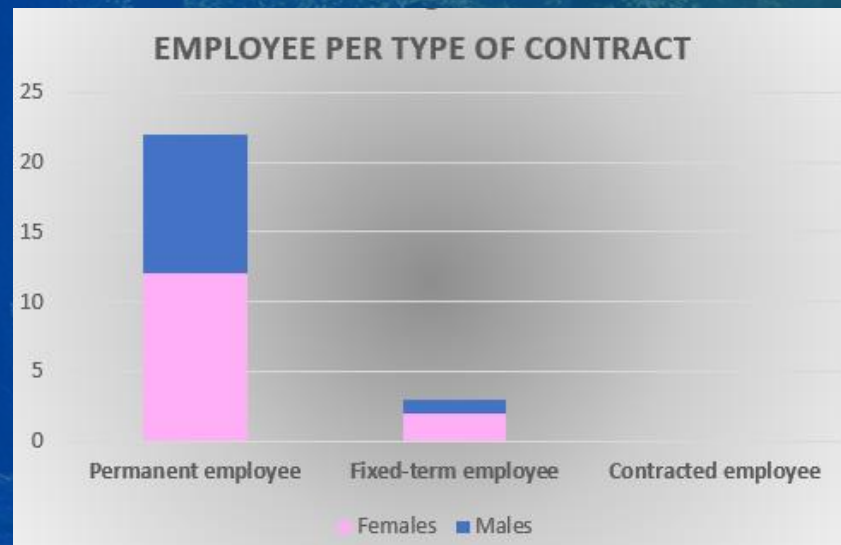
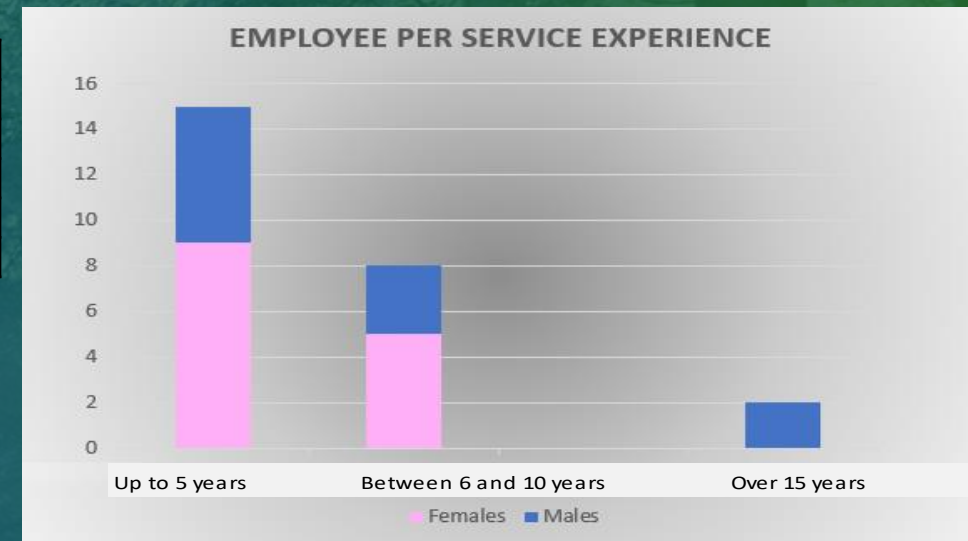
Position	Females	Males	Total
Office workers	7	2	9
Metalworkers	7	9	16
Total	14	11	25



Age	Females	Males	Total
Up to 30 years old	3	3	6
Between 31 and 50 years old	9	7	16
Over 51 years old	2	1	3
Total	14	11	25



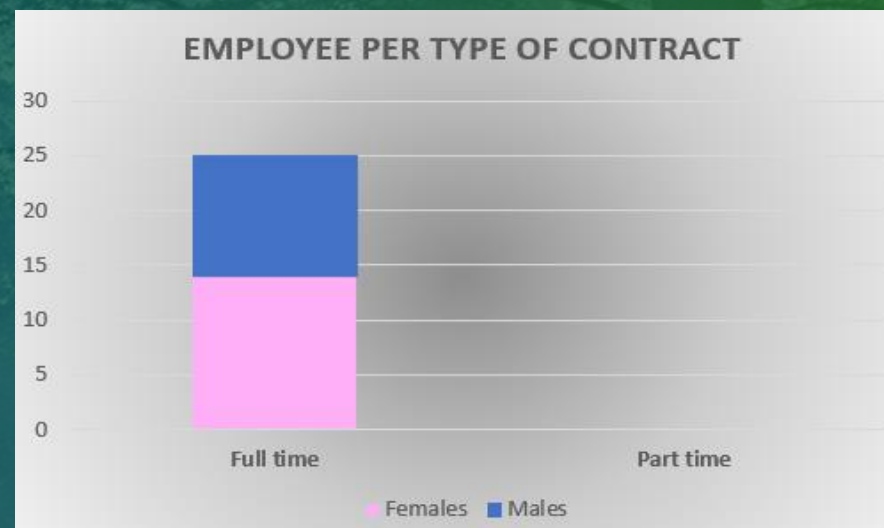
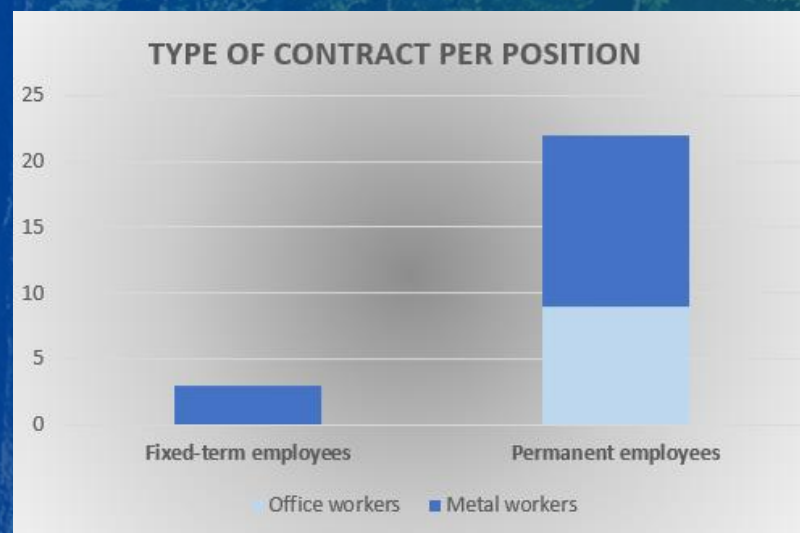
Service experience	Females	Males	Total
Up to 5 years	9	6	15
Between 6 and 10 years	5	3	8
Between 11 and 15 years	-	-	-
Over 15 years	-	2	2
<b>Total</b>	<b>14</b>	<b>11</b>	<b>25</b>



Type of contract	Females	Males	Total
Permanent employee	12	10	22
Fixed-term employee	2	1	3
Contracted employee	0	0	0
<b>Total</b>	<b>14</b>	<b>11</b>	<b>25</b>



Type of contract	Females	Males	Total
Full time	14	11	25
Part time	-	-	-
<b>Total</b>	<b>14</b>	<b>11</b>	<b>25</b>



Position	Fixed-term employees	Permanent employees	Total
Office workers	-	9	9
Metal workers	3	13	16
<b>Total</b>	<b>3</b>	<b>22</b>	<b>25</b>

Hours of leave	Females	Males	Total
R.s.u.	-	-	-
Blood donation	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Membership of trade union organisations</b>	<b>-</b>	<b>-</b>	<b>-</b>



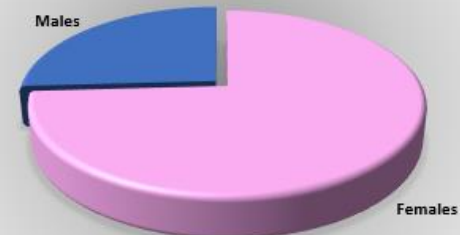
# TRAINING AND SKILLS DEVELOPMENT

TRAINING PROGRAMMES



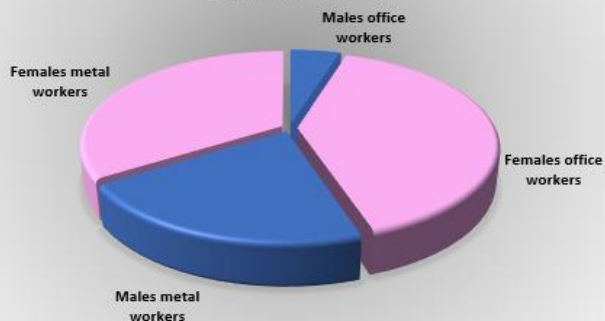
Training programmes	Hours per year
Safety	65
Technical	357
Quality	408
<b>Total</b>	<b>830</b>

TRAINING HOURS PER GENDER



Training per gender	Females	Males	Total
Hours	615	215	830

HOURS OF TRAINING AND SKILLS DEVELOPMENT PER CATEGORY AND GENDER



Oros has always been committed to improve working conditions, continuously investing in training and the development of its employees' skills. Through specific programs and corporate welfare initiatives, Oros aims at ensuring the well-being of its workforce, recognizing that motivating and skilling human capital is essential to achieve strategic goals and to maintain competitiveness in the global market.

**33**  
AVERAGE OF  
HOURS OF  
TRAINING PER HR

Training and skills development per category and gender	Females	Males	Total
Office workers	333	40	373
Metal workers	282	175	457
<b>Total</b>	<b>615</b>	<b>215</b>	<b>830</b>



# HEALTH, SAFETY AND WORK LIFE BALANCE

## Health and safety

Deaths due to injuries and illnesses	-
Rate of recorded accidents at work	0%
Work-related illnesses	-

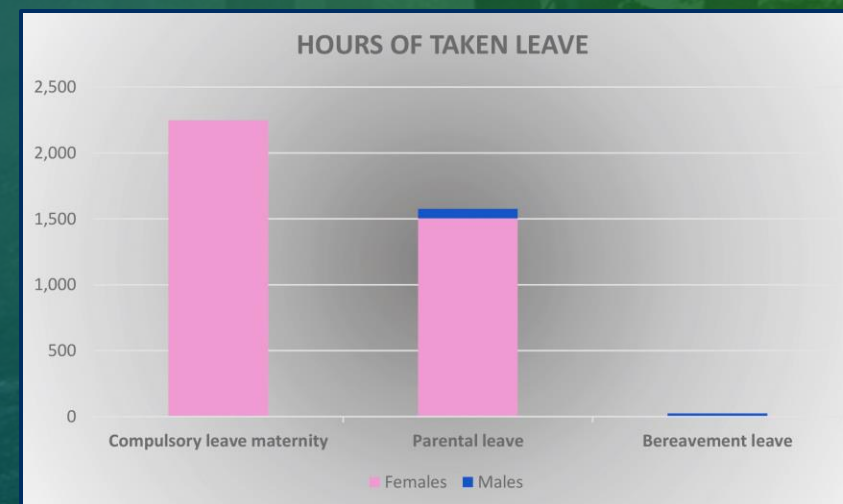
Sickness and accident hours	Females	Males	Total
Sickness	237	616	853
Accidents	-	-	0

## Work life balance

Hours of taken leave	Females	Males	Total
Compulsory maternity leave	2.248	-	2.248
Parental leave	1.504	72	1.576
Bereavement leave	-	24	24
<b>Total hours of family leave taken</b>	<b>3.752</b>	<b>96</b>	<b>3.848</b>
Returns after parental leave	-	-	100%

## Serious impacts on human rights

Employment-rent discrimination	-
Complaints submitted through the Oros' channels	-
Total amount of penalties/damages	-
Reports of received irregularities	-





# OUR SUPPLY CHAIN

Oros has consistently placed particular emphasis on the selection of its suppliers, going beyond current regulatory requirements. Since 2021, all suppliers of raw materials and semi-finished products have been registered in a digital database, allowing continuous monitoring of both qualitative and quantitative parameters. The main evaluation criteria, which are reviewed periodically, include:

- \* On-time delivery
- \* Quality of the product
- \* Filling out the information questionnaire
- \* Compliance with the ordered quantities
- \* Competitiveness of the quotation

This rigorous evaluation process allows the supplier companies to be ranked in a system that may lead to qualification for Oros supplier status. Below you can find the different qualification levels that can be reached.

Qualification	Description
Qualified supplier	The Oros Procurement Office may only issue supply requests to this specific group, as they are the only ones who have achieved the minimum score required to ensure high standards of reliability and product quality..
Supplier with reservations	This section includes suppliers who are required to undertake improvement activities or provide clarification in specific assessment areas. This will enable them to progress and achieve the status of qualified supplier.
Non-qualified supplier	This section summarizes all suppliers who have not reached the minimum threshold level required.
Totally unreliable supplier	It represents the blacklist within the supplier register.

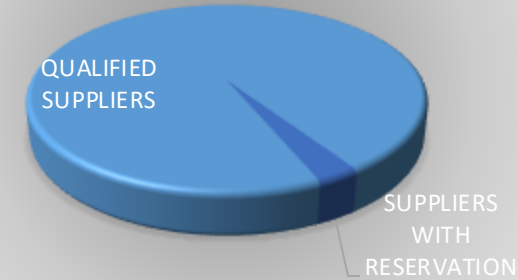




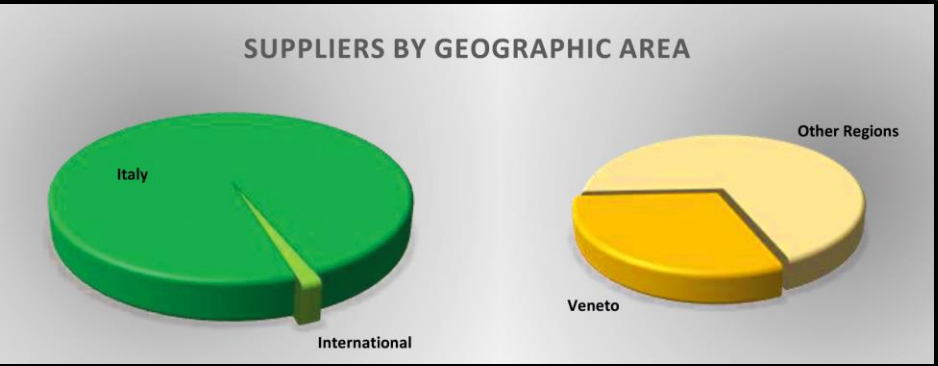
As on December 31, 2023, here below the suppliers stratification registered by Oros.

Qualification	%
Qualified supplier	97%
Supplier with reservation	3%
Non-qualified supplier	-
Totally unreliable supplier	-

SUPPLIERS BY CATEGORY



Separate expenditure ratios by market area :



Geographical area	%
Foreign suppliers	1,6%
Italian suppliers	98,4%
From Veneto	30,7%

**0,48%**  
The non-conformities contested by customers (on revenue)

The formal verification of supplier characteristics represents the first step in the quality control process, preceding the substantial phase that takes place during the warehouse intake of purchased products. In this context, OROS implements a series of conformity checks within a tolerance range specified at the time of the order, comparing the declared values with the relevant regulations. Before shipping the product to the customer, an additional conformity verification activity is carried out by the relevant internal departments



# DISTRIBUTION OF THE GENERATED VALUE

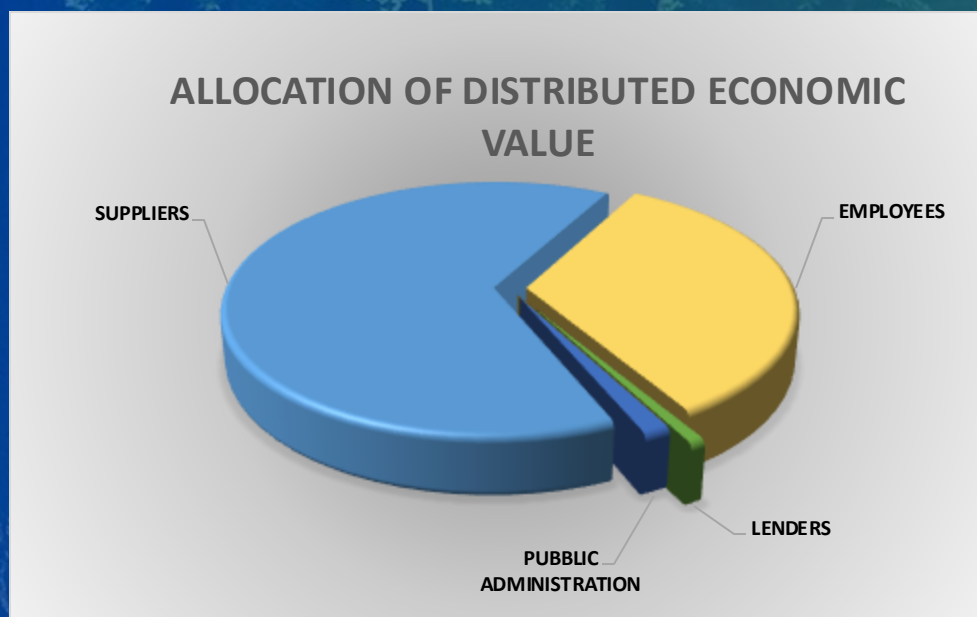
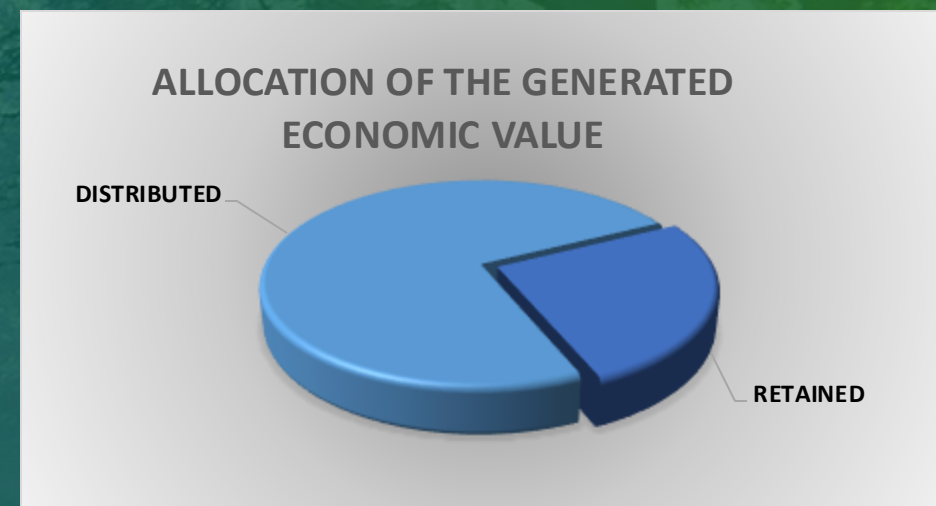
---

In the context of sustainability reporting according to the ESRS, it is essential to highlight the value generated and distributed by the company: the aim is to ensure clear and consistent communication of sustainability-related information, requiring companies to assess not only the impact of their activities, but also how this value is redistributed among stakeholders. The value generated by the company refers to the positive effects of its operations on the environment and society. This includes the creation of jobs, contribution to the local economy, and sustainable innovation. The ESRS require companies to provide both quantitative and qualitative data on how their activities impact various aspects of sustainability. The distribution of value concerns how the benefits generated by the company are shared with different stakeholders, including employees, customers, suppliers, and the community. The ESRS emphasize the importance of transparently reporting how corporate policies and governance practices contribute to a fair distribution of value

<b>ECONOMIC VALUE GENERATED</b>	<b>4.993.907 €</b>
OPERATIONAL COSTS	2.374.954 €
EMPLOYEES	1.235.512 €
LENDERS	29.630 €
INVESTORS	0 €
GOVERNMENT AND PUBLIC ADMINISTRATION	53.108 €
<b>TOTAL DISTRIBUTED ECONOMIC VALUE</b>	<b>3.693.204 €</b>
<b>TOTAL ECONOMIC VALUE RETAINED</b>	<b>1.300.703 €</b>



Generated economic value	%
Distributed to stakeholders	74%
Retained by Oros and reinvested in the company	26%



Economic value distributed to stakeholders	%
Suppliers	64,3%
Employees	33,5%
Lenders	0,8%
Investors	-
Public Administration	1,4%



# OROS AND THE COMMUNITY

---

Oros supports the social activities of its local territory. Here-below the main initiatives carried out:

- In collaboration with local entities and associations, Oros participates in the drafting of a master plan for the construction of parking lots and service centers that are useful for all businesses in the same industrial area.
- Oros collaborates in the shared and consortium management of a daycare and sports facilities aimed at promoting the best work-life balance conditions.
- The company contributes to supporting local healthcare through charitable donations intended for the purchase of vehicles dedicated to transporting disabled and elderly people, as well as providing preventive medical check-ups for employees.

Oros has also paid particular attention to the conflict-affected population by making charitable contributions to the “Doctors Without Borders for Ukraine” project.





# THE ECOSYSTEM

---

Companies adopting these reporting standards are required to provide the following environmental information:

## **Energy and Greenhouse Gas Emissions:**

- Climate Impact: Companies are required to disclose their energy consumption and greenhouse gas (GHG) emissions.
- Total Energy Consumption: Companies must report their total energy consumption in MWh, with a breakdown between fossil fuels and electricity from renewable and non-renewable sources.
- Gross GHG Emissions: Companies must report gross estimated greenhouse gas (GHG) emissions in metric tons of CO2 equivalent (tCO2eq), as per the GHG Protocol Corporate Standard.

## **Pollution of Air, Water, and Soil:**

- Pollutants: The company must indicate the quantities of pollutants emitted into the air, water, and soil during its operations, as required by law, which must be reported to the relevant authorities.

## **Water**

- Water Withdrawal: Companies are required to report total water withdrawal, including any water extracted from sites located in areas experiencing high water stress.
- Water Consumption: If applicable, companies must indicate their water consumption, calculated as the difference between the water withdrawal and the water discharged from production processes.

## **Resource Use, Circular Economy, and Waste Management:**

- Recycled Content: If the company operates production, construction, or packaging processes, it must disclose the recycled content of the products (goods and materials) and their packaging.
- Waste Production: Companies must report total annual waste production in units of weight or volume, categorized by type.
- Waste Recycling or Reuse: The total amount of annual waste sent for recycling or reuse must be reported in weight units.

## **Biodiversity:**

- Impacts on Biodiversity: Companies must report data on their impacts on biodiversity, ecosystems, and land use. They must also disclose the number and area of sites they own, lease, or manage within or near biodiversity-sensitive areas.
- Land Use: Companies may provide information regarding the land they own and use for business operations.

These requirements ensure transparency and accountability in terms of environmental impact, aligning businesses with sustainability efforts and regulatory compliance.



## The Growing Environmental Awareness and Oros Commitment to Sustainability

The increasing awareness of environmental issues has led Oros to re-evaluate its business model and the externalities generated by its activities. This sustainability report marks a significant milestone, as it represents the company's first voluntary initiative to produce a comprehensive analysis of its environmental impacts. Through this initiative, Oros aims not only at assessing the consequences of its operations on the environment but also at identifying opportunities to improve its practices and contribute to a more sustainable future. The analysis of externalities—covering aspects such as greenhouse gas emissions, the consumption of natural resources, and waste management—will enable the adoption of more responsible and transparent strategies.

---

Through this report—although currently voluntary—Oros aims not only at accounting for its own actions, but also at inspiring other SMEs to embark on a similar journey towards sustainability.



# ENERGY AND GREENHOUSE GAS EMISSIONS

- The energy consumption and mix table, as defined by the ESRS, plays a crucial role in transparently and accurately communicating Oros' energy performance. The primary objective is to provide a clear and measurable representation of resource usage.
- This approach enables Oros to:
  - • Monitor consumption: by recording data on the various types of energy used (electric, thermal, renewable, etc.), the company can analyze trends over time and identify areas for improvement
  - • Evaluate energy efficiency: Comparing historical data allows Oros to assess the effectiveness of implemented measures aimed at enhancing energy efficiency and reducing operational costs.
  - • Support the energy transition: transparent reporting of the energy mix demonstrates Oros' commitment to adopt renewable sources and reduce greenhouse gas emissions.

Electricity Consumption and Energy Mix	Kwh
Total electricity consumption	790.000
Self-generated electricity consumption	181.000





Greenhouse gas (GHG) absorption activities refer to processes through which specific gases are captured or removed from the environment, typically via interaction with solid or liquid materials. These activities play a crucial role in mitigating climate change by reducing the concentration of harmful emissions in the atmosphere.

The following table provides a detailed breakdown of these absorption activities, highlighting the methods employed and their corresponding impact on the overall emission reduction. This data contributes to a comprehensive understanding of Oros’ environmental footprint and reinforces the company's commitment to responsible environmental management.

Absorptions	2023
Greenhouse gas (GHG) absorption activities	
Forest restoration	-
Direct atmospheric capture	-
Total GHG absorption in own operations	-
GHG absorption in the value chain	-
Reversal of environmental damage	-

Even if it is zero, the transparent representation of this dimension allows to set a benchmark on which to build actions for absorption and/or reversal at the end of the overall CO2 Oros’ emissions measurement.





# AIR, WATER AND SOIL POLLUTION

Oros operates in full compliance with the current regulations. No pollution attributable to the company's activities has been reported during the measurement period.

## AIR

The company has always operated under a general environmental authorization for atmospheric emissions, renewed in accordance with the timelines set by the legislation. The applicable regulations require an analysis of atmospheric emissions every three years. However, Oros with its strong environmental awareness, voluntarily annually carries out atmospheric emissions analysis, utilizing specialized external partners. The results of these analyses have always shown compliance with the emissions within the prescribed limits.

## WATER

Water consumption is a crucial aspect in assessing the environmental sustainability of a company. responsible water resource management and not contributes to the preservation of ecosystems, but it is also essential to ensure operational continuity and to reduce costs. For all these reasons, the company has installed a "Rosler" water treatment plant to purify the processed water used in the material tumbling phase. Once treated, this water is recirculated. In this way, the same water is reused multiple times, and helps to reduce waste and costs. In Oros' first sustainability report, the water consumption for 2023 is detailed, emphasizing the importance of monitoring and optimizing water use through innovative practices and advanced technologies.

TOTAL WATER CONSUMPTION 2023	289 mc
------------------------------	--------





# USE OF RESOURCES, CIRCULAR ECONOMY AND WASTE MANAGEMENT

---

The company produces both hazardous and non-hazardous waste. All industrial waste is regularly registered according to the regulations and disposed of via an authorized waste transporter, ensuring that all necessary documentation (analyses, forms) accompanies the waste.

Oros has proactively engaged with its waste disposal partners to better understand the final destination of the waste it produces. However, since it is not a legal obligation to provide this information and seeing that waste may sometimes be transferred to another facility not managed by the waste disposal provider itself, the company has received partial feedbacks.

On the table below, it is provided a detailed account and the quantities generated during the reference year. Once the final disposal destination is known, the corresponding disposal or recovery code is indicated (see the legend below). In cases where this information is unavailable, it is given a “temporary management” code, assigned by our waste disposal partner, along with an indication of transfer to “another facility.” For all waste it is also provided the percentage applicable to each operation.





	Description of the waste produced	CER code	Kg	Destination	%
1	Empty printer toner cartridges.	080318	40	D10	100
2	Shavings and chips of non-ferrous metals.	120103	2.470	R13 -Other plant	100
3	Shavings and chips of plastic materials	120105	480	R1	100
4	Processing sludge containing hazardous substances.	120114*	2.220	D13-Other plant	100
5	Other oils for engines, gears, and lubrication.	130208*	650	R9	100
6	Packaging containing residues of hazardous, toxic, or corrosive substances	150110*	250	R3 + R4	100
7	Filtering materials, protective clothing contaminated with hazardous substances.	150202*	210	R1	100
8	Out-of-service equipment	160214	80	R13 -Other plant	100
9	Other batteries and accumulators	160605	50	R13 -Other plant	100
10	Aqueous liquid waste	161002	18.610	D9 – Other plant	100
-	<b>Total</b>	-	<b>25.060</b>	-	-

As shown in the table above, seven out of ten wastes produced, are sent for treatment and recovery operations, then directed to a new life cycle. Only three are completely sent for disposal.

#### Disposal Operations (Legislative Decree 152/06, Annex B)

D9: Physical-chemical treatment that results in compounds or mixtures eliminated according to one of the disposal procedures (e.g., evaporation, drying, calcination, etc.)

D10: Land incineration

D13: Preliminary grouping before one of the disposal operations

#### Recovery operations (Legislative Decree 152/06, Annex C):

R1: Primary use as fuel or another means to produce energy

R3: Recycling/recovery of organic substances not used as solvents (including composting operations and other biological transformations).

R4: Recycling/recovery of metals or metallic compounds.

R9: Regeneration or other reuses of oils.

R13: Storage of waste for undergoing one of the recovery operations



## Hazardous and/or radioactive waste

The following table the types of waste classified as hazardous. In accordance with the current regulations, the disposal of such waste is exclusively carried out after material sample analysis by the authorized waste contractor. Up to now alle the performed analyses have consistently complied with the regulatory thresholds. It is also noted that for the "aqueous liquid waste, CER code 161002", which is classified as non-hazardous, the company nonetheless carries out annual testing—at the request of the waste contractor—to confirm its non-hazardous nature. For the fiscal year 2023, Oros did not generate any radioactive waste.

DESCRIPTION OF HAZARDOUS WASTE	CER CODE
Processing sludge containing hazardous substances	120114*
Other engine, gear, and lubrication oils	130208*
Packaging containing residues of hazardous, toxic or corrosive substances	150110 *
Filtering materials, protective clothing contaminated by hazardous substances	150202 *

## PHYSICAL RISKS FROM CLIMATE CHANGE

The area where the company is located is exposed to hydrogeological risk. Therefore, to mitigate the potential economic impact of climatic and weather-related events, OROS has, for approximately ten years, maintained an insurance policy that covers possible flooding and seismic events.

## Biodiversity

With regard to assessment carried out both on the industrial site and on production processes and products, Oros has not identified any elements or factors contributing to biodiversity loss. Similar considerations apply to the impact on species and habitats surrounding the company.



## Index of contents

GRI STANDARD	GRI DISCLOSURE AND REQUIREMENTS	ESRS DISCLOSURE AND REQUIREMENTS
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	See requirements of the Directive 2013/34/EU
	2-2 Entities included in the organization's sustainability reporting	<b>ESRS 1</b> 5.1; <b>ESRS 2</b> BP-1 §5 (a) and (b)i
	2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	<b>ESRS 1</b> §73
	2-4 Restatements of information	<b>ESRS 2</b> BP-2 §13, §14 (a) to (b)
	2-5 External revision	See requirements external revision of the Directive (EU) 2022/2464
	2-6 Activities, value chain and other business relationships	<b>ESRS 2</b> SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
	2-7 Employees	<b>ESRS 2</b> SBM-1 §40 (a) iii; <b>ESRS S1</b> S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
	2-8 Workers who are not employees	<b>ESRS S1</b> S1-7 §55 to §56
	2-9 Governance structure and composition (2-9-a [only for public interest entities], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)	<b>ESRS 2</b> GOV-1 §21, §22 (a), §23; <b>ESRS G1</b> §5 (b) See also requirements of the Directive's corporate governance statement  2013/34/EU for public interest entities
	2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability topics in the <b>ESRS 1</b> AR §16.
	2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability topics in the <b>ESRS 1</b> AR §16.



GRI STANDARD	GRI DISCLOSURE AND REQUIREMENTS	ESRS DISCLOSURE AND REQUIREMENTS
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	<b>ESRS 2</b> GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); <b>ESRS G1</b> §5 (a)
	2-13 Delegation of responsibility for managing impacts	<b>ESRS 2</b> GOV-1 §22 (c) i; GOV-2 §26 (a); <b>ESRS G1</b> G1-3 §18 (c)
	2-14 Role of the highest governance body in sustainability reporting	<b>ESRS 2</b> GOV-5 §36; IRO-1 §53 (d)
	2-15 Conflicts of interest	This topic is not covered by the list of sustainability topics in the ESRS 1 AR §16.
	2-16 Communication of critical concerns	<b>ESRS 2</b> GOV-2 §26 (a); <b>ESRS G1</b> G1-1 AR 1 (a); G1-3 §18 (c)
	2-17 Collective knowledge of the highest governance body	<b>ESRS 2</b> GOV-1 §23
	2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability topics in the ESRS 1 AR §16.
	2-19 Remuneration policies (2-19-a [only for listed companies] and 2-19-b)	<b>ESRS 2</b> GOV-3 §29 (a) to (c); <b>ESRS E1</b> §13 See also remuneration reporting requirements of Directive (EU) 2017/828 for the listed companies
	2-20 Process to determine remuneration [only for listed companies]	<b>ESRS 2</b> GOV-3 §29 (e) See also remuneration reporting requirements of Directive (EU) 2017/828 for the listed companies
	2-21 Annual total compensation ratio (2-21-a and 2-21-c)	<b>ESRS S1</b> S1-16 §97 (b) to (c)
	2-22 Statement on sustainable development strategy	<b>ESRS 2</b> SBM-1 §40 (g)



GRI STANDARD	GRI DISCLOSURE AND REQUIREMENTS	ESRS DISCLOSURE AND REQUIREMENTS
<b>GRI 2: General Disclosures 2021</b>	2-23 Policy commitments	<b>ESRS 2</b> GOV-4; MDR-P §65 (b) to (c) and (f); <b>ESRS S1</b> S1-1 §19 to §21, and §AR 14; <b>ESRS S2</b> S2-1 §16 to §17, §19, and §AR 16; <b>ESRS S3</b> S3-1 §14, §16 to §17 and §AR 11; <b>ESRS S4</b> S4-1 §15 to §17, and §AR 13; <b>ESRS G1</b> G1-1 §7 and §AR 1 (b)
	2-24 Embedding policy commitments	<b>ESRS 2</b> GOV-2 §26 (b); MDR-P §65 (c); <b>ESRS S1</b> S1-4 §AR 35; <b>ESRS S2</b> S2-4 §AR 30; <b>ESRS S3</b> S3-4 §AR 27; <b>ESRS S4</b> S4-4 §AR 27; <b>ESRS G1</b> G1-1 §9 and §10 (g)
	2-25 Processes to remediate negative impacts	<b>ESRS S1</b> S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; <b>ESRS S2</b> S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); <b>ESRS S3</b> S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); <b>ESRS S4</b> S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
	2-26 Mechanisms for seeking advice and raising concerns	<b>ESRS S1</b> S1-3 §AR 32 (d); <b>ESRS S2</b> S2-3 §AR 27 (d); <b>ESRS S3</b> S3-3 §AR 24 (d); <b>ESRS S4</b> S4-3 §AR 24 (d); <b>ESRS G1</b> G1-1 §10 (a); G1-3 §18 (a)
	2-27 Compliance with laws and regulations	<b>ESRS 2</b> SMB-3 §48 (d); <b>ESRS E2</b> E2-4 §AR 25 (b); <b>ESRS S1</b> S1-17 §103 (c) to (d) and §104 (b); <b>ESRS G1</b> G1-4 §24 (a)
	2-28 Membership associations	Political commitment is a sustainability topic for G1 under <b>ESRS 1</b> §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by entity-specific metrics to be disclosed in accordance with <b>ESRS 1</b> §11 and according to MDR-M.
	2-29 Approach to stakeholder engagement	<b>ESRS 2</b> SMB-2 §45 (a) i to (a) iv; <b>ESRS S1</b> S1-1 §20 (b); S1-2 §25, §27 (e) and §28; <b>ESRS S2</b> S2-1 §17 (b); S2-2 §20, §22 (e) and §23; <b>ESRS S3</b> S3-1 §16 (b); S3-2 §19, §21 (d) and §22; <b>ESRS S4</b> S4-1 §16 (b); S4-2 §18, §20 (d) and §21
	2-30 Collective bargaining agreements	<b>ESRS S1</b> S1-8 §60 (a) and §61



GRI STANDARD	GRI DISCLOSURE AND REQUIREMENTS	ESRS DISCLOSURE AND REQUIREMENTS
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<b>ESRS 2</b> BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv
	3-2 List of material topics	<b>ESRS 2</b> SBM-3 §48 (a) and (g)
	3-3 Management of material topics	<b>ESRS 2</b> SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; <b>ESRS S1</b> S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); <b>ESRS S2</b> S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); <b>ESRS S4</b> S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)  See below for further links to specific topics.
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	This topic is not covered by the list of sustainability topics in the ESRS 1 AR §16.
	201-2 Financial implications and other risks and opportunities due to climate change	<b>ESRS 2</b> SBM-3 §48 (a), and (d) to (e); <b>ESRS E1</b> §18; E1-3 §26; E1-9 §64
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability topics in the ESRS 1 AR §16.
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability topics in the ESRS 1 AR §16.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<b>ESRS S1</b> S1-10 §67-71 and §AR 72 to 73
	202-2 Proportion of senior management hired from the local community	Economic, Social and Cultural Rights of Communities' is a sustainability topic of S3 under ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by entity-specific metrics to be disclosed in accordance with ESRS 1§11 and according to MDR-M.



GRI STANDARD	GRI DISCLOSURE AND REQUIREMENTS	ESRS DISCLOSURE AND REQUIREMENTS
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Economic, Social and Cultural Rights of Communities' is a sustainability topic of S3 under ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by entity-specific metrics to be disclosed in accordance with ESRS 1§11 and according to MDR-M.
	203-2 Significant indirect economic impacts	<b>ESRS S1</b> S1-4 §AR 41; <b>ESRS S2</b> S2-4 §AR 37; <b>ESRS S3</b> S3-4 §AR 36
<b>GRI 204: Procurement practices</b>	3-3 Management of waste materials	<b>ESRS G1</b> G1-2 §12
	204-1 Percentage of spending on local suppliers	The economic, social, and cultural rights of communities are a sustainability topic for S3 as outlined in ESRS 1, §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or a specific entity metric to be reported in accordance with ESRS 1, §11 and under MDR-M.
<b>GRI 205: Anti-corruption 2016</b>	3-3 Management of waste materials	<b>ESRS G1</b> G1-1 §7; G1-3 §16 e §18 (a) e §24 (b)
	205-1 Operations assessed for risks related to corruption.	<b>ESRS G1</b> G1-3 §AR 5
	205-2 Communication and training on anti-corruption policies and procedures	<b>ESRS G1</b> G1-3 §20, §21 (b) e (c) e §AR 7 e 8
	205-3 Confirmed cases of corruption and actions taken	<b>ESRS G1</b> G1-4 §25
<b>GRI 206: Anti-competitive behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopolistic practices	This topic is not covered by the list of sustainability topics in ESRS 1 AR §16.
<b>GRI 207: Tax 2019</b>	207-1 Tax approach	This topic is not covered by the list of sustainability topics in ESRS 1 AR §16.



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 207: Tax 2019</b>	207-2 Tax governance, control, and risk management	This topic is not covered by the list of sustainability topics in ESRS 1 AR §16.
	207-3 Stakeholder engagement and management of issues related to tax imposition.	This topic is not covered by the list of sustainability topics in ESRS 1 AR §16.
	207-4 Country-specific reports	This topic is not covered by the list of sustainability topics in ESRS 1 AR §16.
<b>GRI 301: Materials 2016</b>	3-3 Management of waste materials	<b>ESRS E5</b> E5-1 §12; E5-2 §17; E5-3 §21
	301-1 Materials used by weight and volume	<b>ESRS E5</b> E5-4 §31 (a)
	301-2 Recycled raw materials used	<b>ESRS E5</b> E5-4 §31 (c)
	301-3 Regenerated products and their packaging materials	The 'resource outflows related to products and services' and 'waste' are sustainability topics for E5 covered by ESRS 1 BAR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or a specific entity metric to be indicated in accordance with ESRS 1B11 and under MDR-M
<b>GRI 302: Energy 2016</b>	3-3 Management of waste materials	<b>ESRS E1</b> E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33
	302-1 Energy consumption within the organization (302-1-a, b, c, e, and g)	<b>ESRS E1</b> E1-5 §37; §38; §AR 32 (a), (c), (e) e (f)
	302-2 Energy consumption outside the organization	"Energy" is a sustainability topic for E1 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific entity metric to be disclosed in accordance with ESRS 1§11 and under MDR-M.
	302-3 Energy intensity	<b>ESRS E1</b> E1-5 §40 to §42



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
GRI 302: Energy 2016	302-4 Reduction of energy consumption	"Energy" is a sustainability topic for E1 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific entity metric to be disclosed in accordance with ESRS 1§11 and under MDR-M.
	302-5 Reduction of energy demand for products and services	"Energy" is a sustainability topic for E1 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific entity metric to be disclosed in accordance with ESRS 1§11 and under MDR-M..
GRI 303: Water and tributaries	3-3 Management of waste materials	<b>ESRS E2</b> §AR 9 (b); E2-1 §12; E2-2 §16 e §19; E2-3 §20; <b>ESRS E3</b> E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20
	303-1 Interactions with water as a shared resource	<b>ESRS 2</b> SBM-3 §48 (a); MDR-T §80 (f); <b>ESRS E3</b> §8 (a); §AR 15 (a); E3-2 §15, §AR 20
	303-2 Gestione degli impatti degli scarichi idrici (303-2-iv)	<b>ESRS E2</b> E2-3 §24
	303-3 Water withdrawal	Water withdrawals are a sustainability issue for E3 as per ESRS 1 §AR 16. Therefore, this GRI report is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1 §11 and under the provisions of MDR-M
	303-4 Water discharge	Water withdrawals are a sustainability issue for E3 as per ESRS 1 §AR 16. Therefore, this GRI report is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1 §11 and under the provisions of MDR-M
	303-5 Water consumption	<b>ESRS E3</b> E3-4 §28 (a), (b), (d) e (e)



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 304: Biodiversity 2016</b>	3-3 Management of waste materials	<b>ESRS E4</b> E4-1 §AR 1 (b) e (d); E4-2 §20 e §22; E4-3 §25 e §28 (a); E4-4 §29
	304-1 Operational sites owned, leased, or managed in protected areas or adjacent to them, and areas with high biodiversity value outside protected areas (304-1-a-iv and v)	<b>ESRS E4</b> §16 (a) i; §19 (a); E4-5 §35
	304-2 Significant impacts of activities, products, and services on biodiversity (304-2-a-i, ii, iii, iv, v and vi; 304-2-b)	<b>ESRS E4</b> E4-5 §35, §38, §39, §40 (a) and (c)
	304-3 Protected or restored habitats (304-3-a e b)	<b>ESRS E4</b> E4-3 §28 (b) e §AR 20 (e); E4-4 §AR 26 (a)
	304-4 Species from the IUCN Red List and species from the national conservation list with habitats in areas affected by operations	<b>ESRS E4</b> E4-5 §40 (d) i
<b>GRI 305: Emissions 2016</b>	3-3 Management of waste materials	<b>ESRS E1</b> E1-2 §22; E1-3 §26; E1-4 §33 e §34 (b); E1-7 §56 (b) e §61 (c); <b>ESRS E2</b> §AR 9 (b); E2-1 §12; E2-2 §16 e §19; E2-3 §20
	305-1 Direct GHG emissions (Scope 1)	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) e (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
	305-2 Indirect GHG emissions (Scope 2)	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) e (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), e (f)
	305-3 Other indirect GHG emissions (Scope 3)	<b>ESRS E1</b> E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)
	305-4 GHG emissions intensity	<b>ESRS E1</b> E1-6 §53; §54; §AR 39 (c); §AR 53 (a)
	305-5 Reduction of GHG emissions	<b>ESRS E1</b> E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) e (c); E1-7 §56



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
GRI 305: Emissions 2016	305-6 Emissions of substances that deplete the ozone layer (ODS)	Air pollution is a sustainability topic for E2 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or a specific entity metric to be indicated in accordance with ESRS 1§11 and under MDR-M.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<b>ESRS E2</b> E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26
GRI 306: Waste 2020	3-3 Management of waste materials	<b>ESRS E5</b> §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21
	306-1 Waste generation and significant impacts related to waste	<b>ESRS 2</b> SBM-3 §48 (a), (c) ii e iv; <b>ESRS E5</b> E5-4 §30
	306-2 Management of significant impacts related to waste (306-2-a e c)	<b>ESRS E5</b> E5-2 §17 and §20 (e) e (f); E5-5 §40 e §AR 33 (c)
	306-3 Waste production	<b>ESRS E5</b> E5-5 §37 (a), §38 to §40
	306-4 Waste diverted from disposal (306-4-a, b, c, e)	<b>ESRS E5</b> E5-5 §37 (b), §38 e §40
	306-5 Waste destined for disposal (306-5-a, b, c, e)	<b>ESRS E5</b> E5-5 §37 (c), §38 e §40
GRI 306: Effluents and Waste 2016	306-3 Significant Spills	"Air pollution," "Water pollution," and "Soil pollution" are sustainability topics for E2 covered by ESRS 1 §AR 16. Therefore, the present GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be disclosed in accordance with ESRS 1§11 and pursuant to MDR-M.



GRI STANDARD	REPORTING AND REQUIREMENTS	REPORTING AND REQUIREMENTS
GRI 308: Supplier Environmental Assessment 2016	3-3 Management of waste materials	<b>ESRS G1</b> G1-2 §12 e §15 (a)
	308-1 New suppliers subject to screening with environmental criteria	<b>ESRS G1</b> G1-2 §15 (b)
	308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c)	<b>ESRS 2</b> SBM-3 §48 (c) i e iv
GRI 401: Employment 2016	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	401-1 New hires and employee turnover (401-1-b)	<b>ESRS S1</b> S1-6 §50 (c)
	401-2 Benefits provided to full-time employees not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v e b)	<b>ESRS S1</b> S1-11 §74; §75; §AR 75
	401-3 Parental absence (401-3-a and b)	<b>ESRS S1</b> S1-15 §93
GRI 402: Work/ Relationship Management	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 402: Work/Relationship Management</b>	402-1 Minimum notice periods for operational changes	Social dialogue and collective bargaining are sustainability topics for S1 covered by ESRS 1 §AR 16. Therefore, the present GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1§11 and under MDR-M
<b>GRI 403: Occupational Health and Safety</b>	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	403-1 Occupational health and safety management system (403-1-a)	<b>ESRS S1</b> S1-1 §23
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation (403-2-b)	<b>ESRS S1</b> S1-3 §32 (b) e §33
	403-3 Occupational Health Services	Health and Safety' and 'Training and Skills Development' are sustainability matters under S1, covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1§11 and pursuant to MDR-M
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety' and 'Training and Skills Development' are sustainability matters under S1, covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1§11 and pursuant to MDR-M



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 403: Occupational Health and Safety</b>	403-5 Training of workers on occupational health and safety	Health and Safety' and 'Training and Skills Development' are sustainability matters under S1, covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific entity metric to be indicated in accordance with ESRS 1§11 and pursuant to MDR-M.
	403-6 Promotion of employee health	Social protection is a sustainability topic under S1 as covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or a specific entity metric to be indicated in accordance with ESRS 1§11 and pursuant to MDR-M.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	<b>ESRS S2</b> S2-4 §32 (a)
	403-8 Workers covered by an occupational health and safety management system (403-8-a and b)	<b>ESRS S1</b> S1-14 §88 (a); §90
	403-9 Occupational injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	<b>ESRS S1</b> S1-4, §38 (a); S1-14 §88 (b) e (c); §AR 82
	403-10 Occupational diseases (403-10-a-i, a-ii, b-i, b-ii, c-iii)	<b>ESRS S1</b> S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82
<b>GRI 404: Training and Education 2016</b>	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	404-1 Average training hours per employee	<b>ESRS S1</b> S1-13 §83 (b) e §84



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
GRI 404: Training and Education 2016	404-2 Programs for employee skill development and transition assistance programs (404-2-a)	ESRS S1 S1-1 §AR 17 (h)
	404-3 Percentage of employees receiving regular performance reviews and career development discussions	ESRS S1 S1-13 §83 (a) e §84
GRI 405: Diversità e Pari Opportunità 2016	3-3 Management of waste materials	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	3-3 Management of waste materials	ESRS S1 §24 (a)
	405-5 Diversity of governance bodies and 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) to (b); S1-12 §79
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 e §98
GRI 406: Non-discrimination 2016	3-3 Management of waste materials	ESRS S1 S1-1 §17; §20 (c); §24 (a) e (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) e (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) e (c)
	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103
GRI 407: Freedom of Association and Collective Bargaining	3-3 Management of waste materials	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 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) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 407: Freedom of Association and Collective Bargaining</b>	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	"Freedom of association" and "Collective bargaining" are sustainability topics for S1 and S2 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or by a specific entity metric to be disclosed in accordance with ESRS 1§11 and pursuant to MDR-M.
<b>GRI 408: Child Labor 2016</b>	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	408-1 Operations and suppliers at significant risk for child labor incidents (408-1-a-i, b, c)	<b>ESRS S1</b> §14 (g); S1-1 §22 <b>ESRS S2</b> §11 (b); S2-1 §18
<b>GRI 409: Forced or Compulsory Labor2016</b>	3-3 Management of waste materials	<b>ESRS S1</b> S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) e (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) e (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) e (c)
	409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labor	<b>ESRS S1</b> §14 (f); S1-1 §22 <b>ESRS S2</b> §11 (b); S2-1 §18
<b>GRI 410: Safety Practices</b>	3-3 Management of waste materials	<b>ESRS S3</b> §9 (b); S3-1 §12, e §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) e (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
	410-1 Personnel assigned to security trained in human rights policies or procedures	Security-related impacts are a sustainability topic for S3 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or by a specific metric of the entity to be indicated in accordance with ESRS 1§11 and under MDR-M.



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 411: Indigenous Peoples' Rights 2016</b>	3-3 Management of waste materials	<b>ESRS S3</b> §9 (b); S3-1 §12, §15 e §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) e (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
	411-1 Violations of Indigenous Peoples' Rights	<b>ESRS S3</b> S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36
<b>GRI 413: Local Communities 2016</b>	3-3 Management of waste materials	<b>ESRS S3</b> §9 (b); S3-1 §12, e §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) e (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
	413-1 Operations for engaging with local communities, impact assessment, and development programs	<b>ESRS S3</b> S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)
	413-2 Operations with significant current and potential negative impacts on local communities (413-2-a-ii)	<b>ESRS 2</b> SBM-3 48 (c); <b>ESRS S3</b> §9 (a) i e (b)
<b>GRI 414: Social Supplier Assessment 2016</b>	3-3 Management of waste materials	<b>ESRS G1</b> G1-2 §12 e §15 (a)
	414-1 New suppliers selected based on social criteria	<b>ESRS G1</b> G1-2 §15 (b)
	414-2 Negative social impacts in the supply chain and actions taken (414-2-c)	<b>ESRS 2</b> SBM-3 §48 (c) i e iv
<b>GRI 415: Public Policy 2016</b>	3-3 Management of waste materials	<b>ESRS G1</b> G1-5 §27
	415-1 Political Contributions	<b>ESRS G1</b> G1-5 §29 (b)
<b>GRI 416: Health and Safety of Customers 2016</b>	3-3 Management of waste materials	<b>ESRS S4</b> §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) e (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) e (c)



GRI STANDARD	REPORTING AND REQUIREMENTS	ESRS INFORMATION AND REQUIREMENTS
<b>GRI 416: Health and Safety of Customers 2016</b>	416-1 Assessment of the impact on health and safety of product and service categories	Consumer and end-user personal safety" is a sustainability topic for S4 covered by ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or by a specific entity metric to be indicated in accordance with ESRS 1§11 and under MDR-M.
	416-2 Cases of non-compliance regarding the impact on the health and safety of products and services.	<b>ESRS S4</b> S4-4 §35
<b>GRI 417: Marketing and Labeling 2016</b>	3-3 Management of waste materials	<b>ESRS S4</b> §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) e (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) e (c)
	417-1 Requirements for information and labeling on products and services	The impact of information for consumers and end-users is a sustainability topic for S4 as per ESRS 1 §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or by a specific metric of the entity to be indicated in accordance with ESRS 1 §11 and under MDR-M.
	417-2 Cases of non-compliance related to product and service information and labeling	<b>ESRS S4</b> S4-4 §35
	417-3 Cases of non-compliance regarding marketing communications	<b>ESRS S4</b> S4-4 §35
<b>GRI 418: Customer Privacy 2016</b>	3-3 Management of waste materials	<b>ESRS S4</b> §10 (b); S4-1 §13 e §16 (c); S4-2 §20; S4-4 §31, §32 (a) e (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) e (c)
	418-1 Substantiated complaints regarding violations of customer privacy and customer data breaches	<b>ESRS S4</b> S4-3 §AR 23; S4-4 §35