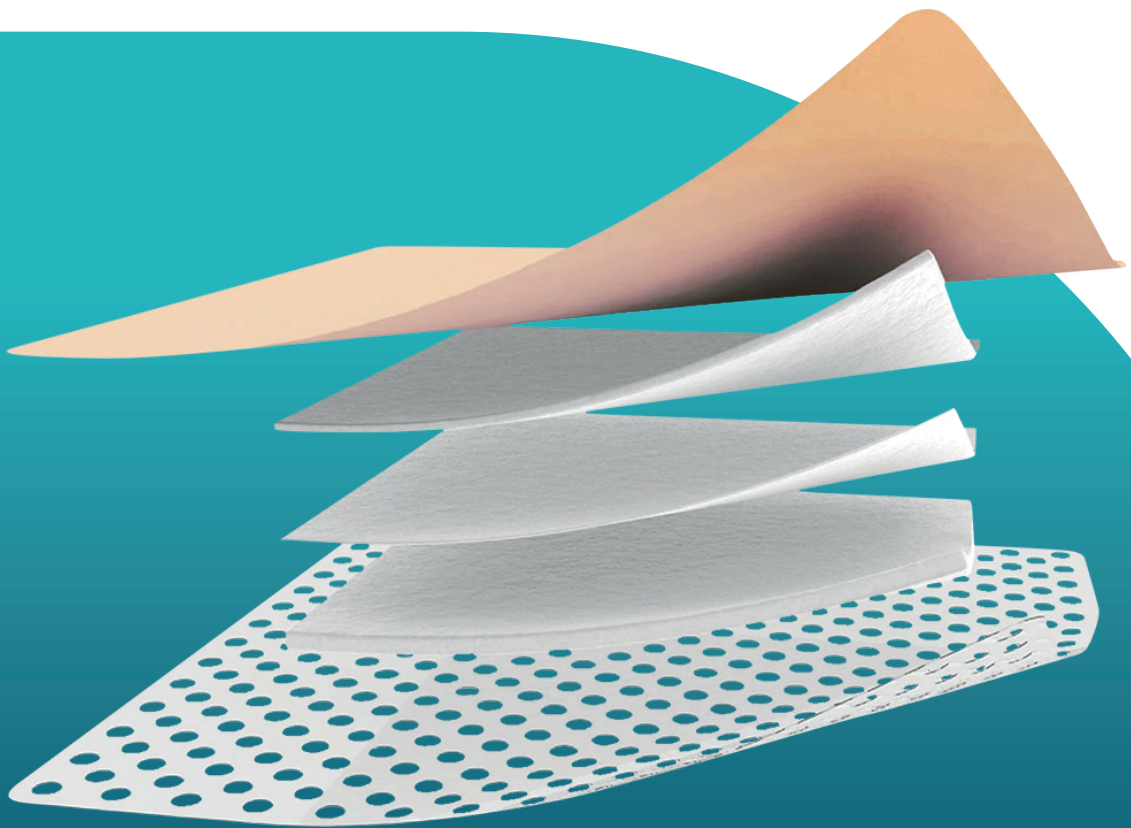


2025 Sustainability Report



We care
for better lives

2024 data

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Letter to stakeholders

Dear Stakeholders,

As we present our 2024 Sustainability Report, we would like to share the results achieved during the year and outline the path Plastod is pursuing to increasingly integrate sustainability into its strategic and operational decisions. What began in 2023 with the publication of our first sustainability report has now become an ongoing commitment: today, reporting is carried out on an annual basis and represents an essential tool for monitoring our progress and guiding future decisions.

The year 2024 was marked by both continuity and change. In a stable market context, Plastod generated economic value amounting to €23.72 million and redistributed more than 96% of this value to its stakeholders, including employees, suppliers, communities and the Public Administration. This result confirms the soundness of our business model and highlights the importance of the people who work with us, who represent the only distribution category showing growth compared to the previous year.

Our identity remains deeply rooted in the quality of the medical devices we develop and manufacture. Our commitment to product safety and regulatory compliance is an integral part of our daily operations. At the same time, we continue to invest in technological innovation, energy efficiency and process improvements. Over the course of the year, we reduced electricity and gas consumption and continued our emissions monitoring project, recording a reduction in total CO₂ emissions of approximately 30% compared to 2023. This is a significant achievement that encourages us to continue along this path.

At the heart of our commitment are our people. Plastod has grown while maintaining a work environment focused on skills, safety and well-being. In 2024, we confirmed concrete welfare initiatives, strengthened training programs and continued targeted investments in health and safety, recording only one workplace injury and no cases of occupational illness. We also continue to promote an inclusive corporate culture that values female participation and supports work-life balance.

The journey we have undertaken is ambitious and requires continuity. In the coming years, we will further strengthen our environmental objectives, including the adoption of 100% renewable energy starting in 2025, the construction of a photovoltaic system, and additional efficiency measures aimed at reducing consumption, emissions and impacts on natural resources. At the same time, we will work to integrate ESG criteria into supplier selection and evaluation processes and to strengthen relationships throughout the entire value chain. We would like to thank everyone who contributed to our development in 2024: employees, customers, suppliers, partners and the communities with whom we collaborate. Your role is essential in fostering growth that is solid, responsible and capable of looking to the future with confidence.

With gratitude,

The Board of Directors of Plastod S.p.A.

01

Methodological
note

This second Sustainability Report of Plastod confirms the Company's commitment to its journey towards integrating sustainability as a central strategic lever. In addition to reporting on the results achieved, the Report serves as a transparent communication and dialogue channel with all stakeholders.

The document has been prepared in accordance with the GRI Sustainability Reporting Standards, under the "in accordance" option, and presents data referring to the 2024 calendar year. The reporting perimeter includes the Company's headquarters, which host both the production site and administrative functions.

In order to ensure the highest level of reliability and to accurately represent the 2024 performance, the use of estimates has been minimized. Any estimates included are clearly indicated and based on the best methodologies available.

Performance indicators have been selected in line with the GRI Standards and are consistent with Plastod's activities and the impacts generated across the various dimensions of sustainability.



Materiality Analysis

Within the context of non-financial reporting, the materiality analysis represents a key step in identifying the topics that generate the most significant impacts on the economy, the environment and people – including human rights – and that influence the organization’s ability to create long-term value.

Stakeholder Engagement Process and Priority Setting

To develop the materiality matrix, a participatory process was implemented involving the Company’s Board of Directors and a representative group of employees. During a dedicated workshop, participants were asked to complete a questionnaire assigning scores from 1 to 5 to topics considered relevant to the Company, with the aim of identifying shared strategic priorities for the coming years.

Looking ahead, the objective is to broaden stakeholder engagement to include external stakeholders – in particular suppliers and customers – in order to strengthen transparency, dialogue and participation in the definition of the Company’s strategy.

The selection of topics was preceded by an in-depth analysis of the entire organization. The following list outlines the topics submitted for assessment:

Economic and Governance Responsibility

- Ethics, transparency and integration of sustainability
- Responsible sourcing
- Innovation and development
- Product quality and safety
- Brand reputation and communication

Environmental Responsibility

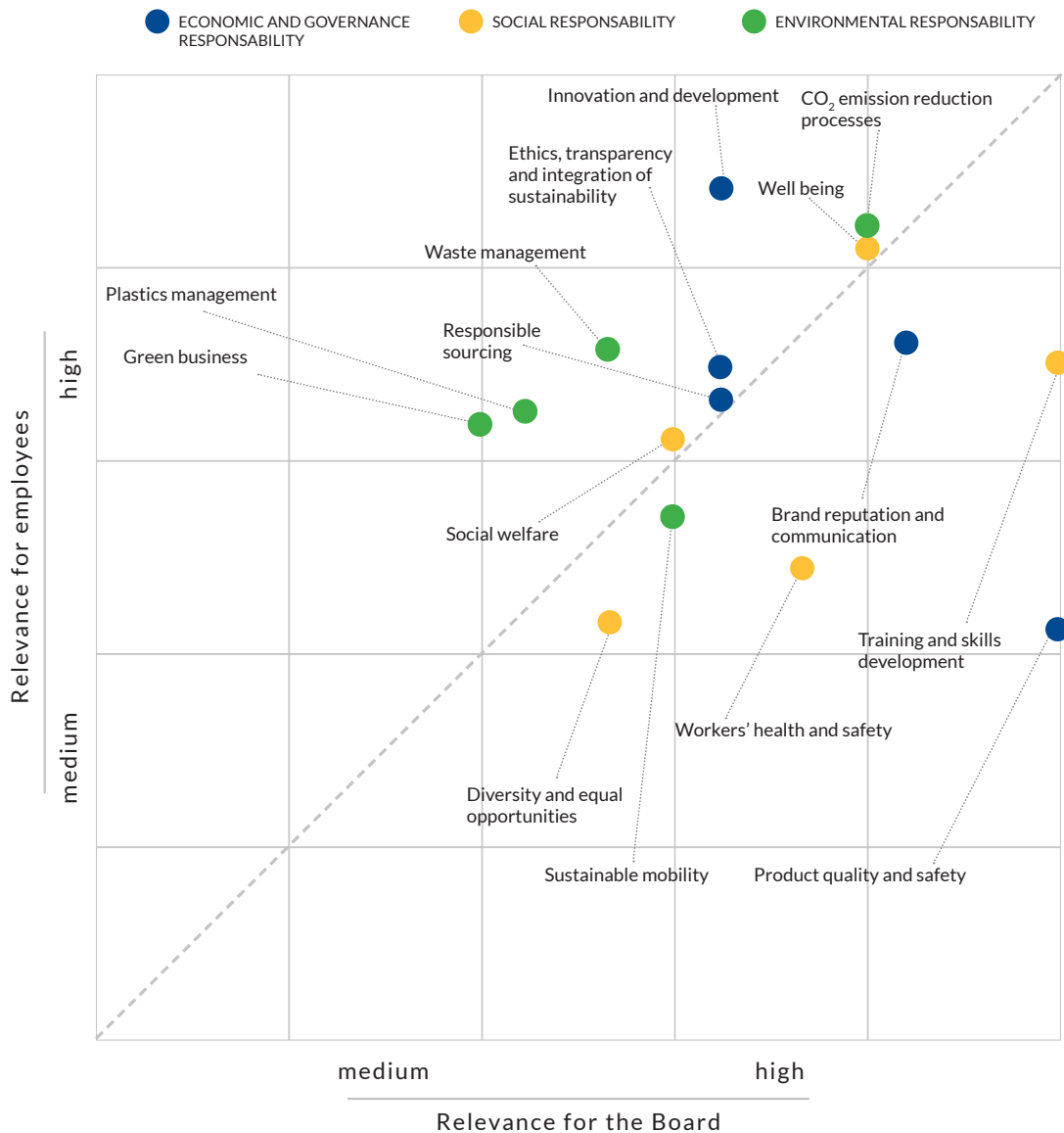
- CO₂ emissions reduction processes
- Green business
- Waste management
- Plastic materials management
- Sustainable mobility

Social Responsibility

- Training and skills development
- Well-being
- Diversity and equal opportunities
- Occupational health and safety
- Social welfare

Based on the average scores assigned, the following materiality matrix was developed.

Materiality Matrix



The analysis of the materiality matrix clearly highlights a number of topics that are considered priorities by both the Company's Board of Directors and its employees.

At the top of the priority list is the reduction of CO₂ emissions, considered essential to align with global climate objectives and to strengthen Plastod's competitiveness through innovation. This commitment is regarded as a strategic driver for the Company's future development.

Alongside environmental sustainability, employee well-being is confirmed as a central pillar. Investing in health, safety and quality of working life contributes to strengthening corporate identity and enhancing the ability to attract and retain talent. Plastod has already undertaken concrete actions in this area, while acknowledging the need to continue investing in a structured and long-term manner.

Brand reputation, transparent communication and the integration of sustainability into business processes represent other key elements. Clear and credible communication of commitments and achieved results strengthens the trust of external stakeholders and fosters employees' pride and sense of belonging.

Innovation and development are considered fundamental levers for improving technologies, production processes and environmental performance.

Training and skills development complete the set of priorities: Plastod promotes a culture of continuous learning, which is essential to address the challenges of a rapidly changing environment and to support internal professional growth.

Responsible and sustainable sourcing is another strategic topic. Plastod recognizes the importance of extending its commitment to sustainability throughout the entire supply chain, assuming responsibility not only for its direct activities but also for indirect impacts.

Topics that have been assigned a lower priority are not considered negligible; rather, they require less urgent action in the short term. Plastod nevertheless remains committed to monitoring them closely, ensuring high standards and responsible management across all sustainability areas.

Stakeholder Engagement

Plastod considers regular interaction with all stakeholders to be essential, including those positively and negatively affected by its activities. To this end, the Company has mapped its stakeholders and engages with them on an ongoing basis in order to fully understand their needs and expectations.

Stakeholder	Engagement Method	Stakeholder Needs and Expectations
Employees	Corporate intranet, company email, physical notice boards, meetings with management, training activities	Health and safety, economic stability, effective communication, improvement of living and working conditions
Management Committee	Periodic meetings for project updates and approvals	Business growth, innovation, corporate reputation, collective well-being, environmental protection
Customer Partners	Meetings, audits, remote presentations	Reliable partner aligned with their objectives, economic performance, long-term relationship, environmental protection
Supplier Partners	Meetings, audits, remote presentations	Reliable partner aligned with their objectives, fairness in economic relationships, long-term partnership, environmental protection
Public Administration	Meetings and presentations related to the Company's site	Local community well-being, regulatory compliance, environmental protection
Regulatory Bodies	Audits, shared documentation	Regulatory compliance, guarantees and reliability
Trade Unions	Union assemblies, periodic meetings with trade unions	Protection of workers' rights, enhancement of employability



Guidelines Referenced by Plastod

Respect for Human Rights and Ethical Conduct

Universal Declaration of Human Rights	Proclaimed by the United Nations General Assembly in 1948, following the end of the Second World War, the Universal Declaration of Human Rights aims to reaffirm faith in universal values that protect the freedom and dignity of all human beings.
ILO Convention (International Labour Organization)	Founded in 1919 after the end of the First World War, the International Labour Organization is the United Nations agency specialized in promoting social justice and the universal recognition of human rights in the world of work. Its mission is pursued through the promotion of decent work under conditions of freedom, equality and safety for all people.
United Nations 2030 Agenda	Adopted in 2015 by the governments of United Nations Member States and approved by the UN General Assembly, the Agenda consists of 17 Sustainable Development Goals (SDGs), embedded within a broader action programme comprising 169 associated targets to be achieved by 2030 across environmental, economic, social and institutional dimensions.
European Green Deal	Proposed in 2019, the European Green Deal outlines strategies to make Europe the world's first climate-neutral continent by 2050, while stimulating economic growth, improving people's health and quality of life, and protecting nature.
UN Guiding Principles on Business and Human Rights	Approved in 2011, these principles aim to recognize the cross-cutting nature of respect for human rights and to extend their application to business activities, with particular attention to gender issues and the protection of the most vulnerable groups.
United Nations Guidelines for Consumer Protection	These guidelines represent the most important international reference for consumer protection. They promote fairness in commercial, advertising and marketing practices and encourage the adoption of reasonable measures to ensure the quality, safety and reliability of goods and services provided.
Regulatory authorities	Audit, shared documentation
Trade union	Trade union assemblies, regular meetings with trade unions

Environmental Protection

Paris Agreement (COP21)	In 2015, for the first time, United Nations countries set concrete targets to address the climate emergency: achieving climate neutrality by 2025 and keeping global warming well below 2°C compared to pre-industrial levels.
COP26	(Glasgow Climate Change Conference – November 2021) During this conference, the target set by the Paris Agreement was reviewed, and the global warming limit was further lowered to 1.5°C instead of 2°C.
Earth Charter	Signed in 2015 by the governments of United Nations Member States and approved by the UN General Assembly, the Agenda consists of 17 Sustainable Development Goals (SDGs), framed within a broader action programme comprising 169 associated targets to be achieved by 2030 across environmental, economic, social and institutional dimensions.

This document was approved by General Management on 11 December 2025.

For any information regarding the Sustainability Report, please contact: **info@plastod.com**.

This Sustainability Report is published in the sustainability section of the Company's website (<https://www.plastod.com/it/sostenibilita>).



02

The Company



Over
100 years
of history

With over one hundred years of experience, Plastod S.p.A. is today a benchmark in the development and production of wound care dressings for the protection and treatment of all types of lesions. Throughout its history, the Company has established important partnerships with leading players in the medical devices sector, bringing its products to several international markets, with a particular focus on Europe and, more specifically, Germany.



More
than 130
workers

Plastod's growth and long-term continuity are grounded in continuous investment in employee training and in the technological innovation of its production facilities, enabling the Company to successfully address the challenges of a rapidly evolving market.

This consolidated experience allows Plastod to support its partners at every stage of the process: from product definition and technical specifications to design and manufacturing, while consistently ensuring compliance with the most up-to-date regulatory requirements. The Research and Development team, leveraging in-depth knowledge of materials and long-standing industry expertise, is able to propose reliable, cutting-edge solutions.

The production site is located in Calderara di Reno (Bologna, Italy)



Over 26
million euros:
economic value
distributed



10.000
square meters
of factory
space

Vision, Mission and Values:

Plastod acts as a trusted **partner in the development and manufacturing of innovative wound care dressings**, delivering high-quality solutions through the continuous enhancement of internal competencies and strict compliance with safety standards throughout all phases of the process.

The Company's commitment is based on a **strong focus on people, respect for the environment and the promotion of sustainability**. In this context, Plastod supports its customers across the entire value chain, from product development and prototyping to the industrial production of advanced and customised dressings, designed to address specific market requirements.

Plastod's overarching objective is to foster a corporate culture focused on continuous innovation and the creation of shared value.

Guiding Values:

- **Passion:** Plastod develops its projects with professionalism and commitment, aiming to design advanced dressings capable of delivering tangible benefits to patients' quality of life.
- **Collaboration:** Teamwork, grounded in cooperation, transparent communication and mutual respect, enables the achievement of shared objectives and the establishment of long-term relationships with customers, suppliers and partners.
- **Innovation:** The continuous search for new solutions allows Plastod to anticipate future challenges by investing in creativity, advanced technologies and innovative programmes.
- **Heritage:** The Company has developed a consolidated body of expertise that supports its international recognition in the medical devices manufacturing sector.
- **Ethics:** Ethical principles guide all corporate decisions, ensuring responsible management of activities with respect for people and the environment.
- **Quality:** Plastod pursues excellence across all operations, guaranteeing high standards in both products and services.



History

1915: Umberto Dotta began manufacturing two product types: callus-removing plasters and white zinc oxide adhesive plasters wound on reels, used to secure wound dressings.

The name PLASTOD originates from the German word "*Pflaster*" (plaster) combined with "*Attod*", the reverse of the surname Dotta. Following the end of the First World War, the product range expanded to include plasters for kidney, joint and lower back pain, umbilical and post-vaccination plasters, as well as the "Farmaplasto" rapid bandage.

1951: The sole proprietorship Plastod of Dr Umberto Dotta was transformed into Plastod S.r.l. During this phase, several production processes were modernised, including coating, drying systems and emission filtration.

1970: Plastod evolved into a predominantly contract manufacturing company, establishing a modern production organisation. In parallel, advancements in chemistry and technology introduced new materials that improved the manufacturing of plasters and adhesive bandages.

2015: One hundred years after the development of the first experimental plaster, Plastod reached the third generation of the Dotta family.

Today: Plastod operates in a global market context, pursuing continuous quality improvement and optimising production lead times through technological innovation and an efficiency-driven approach. At the same time, the Company continues its path towards continuous improvement and sustainability, as demonstrated by the publication of its **second Sustainability Report**.



Governance

Plastod is a family-owned company. As of **31 December 2024**, the Board of Directors is composed of the Chairman, **Umberto Dotta**, successor to the former Chairman **Giorgio Dotta**, who passed away during the year, and two Board members, both serving as **Executive Vice Presidents**. All members belong to the founding Bologna-based Dotta family.

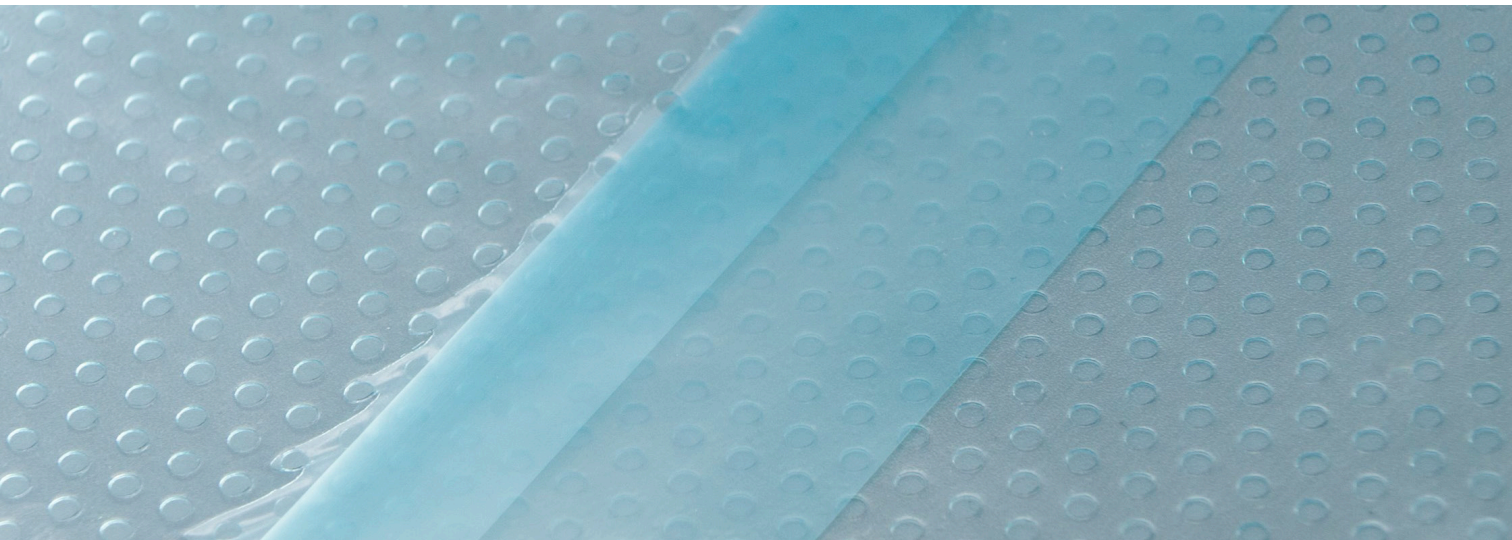
Members of the Board of Directors are appointed by the Shareholders' Meeting and are generally renewed every **three years**.

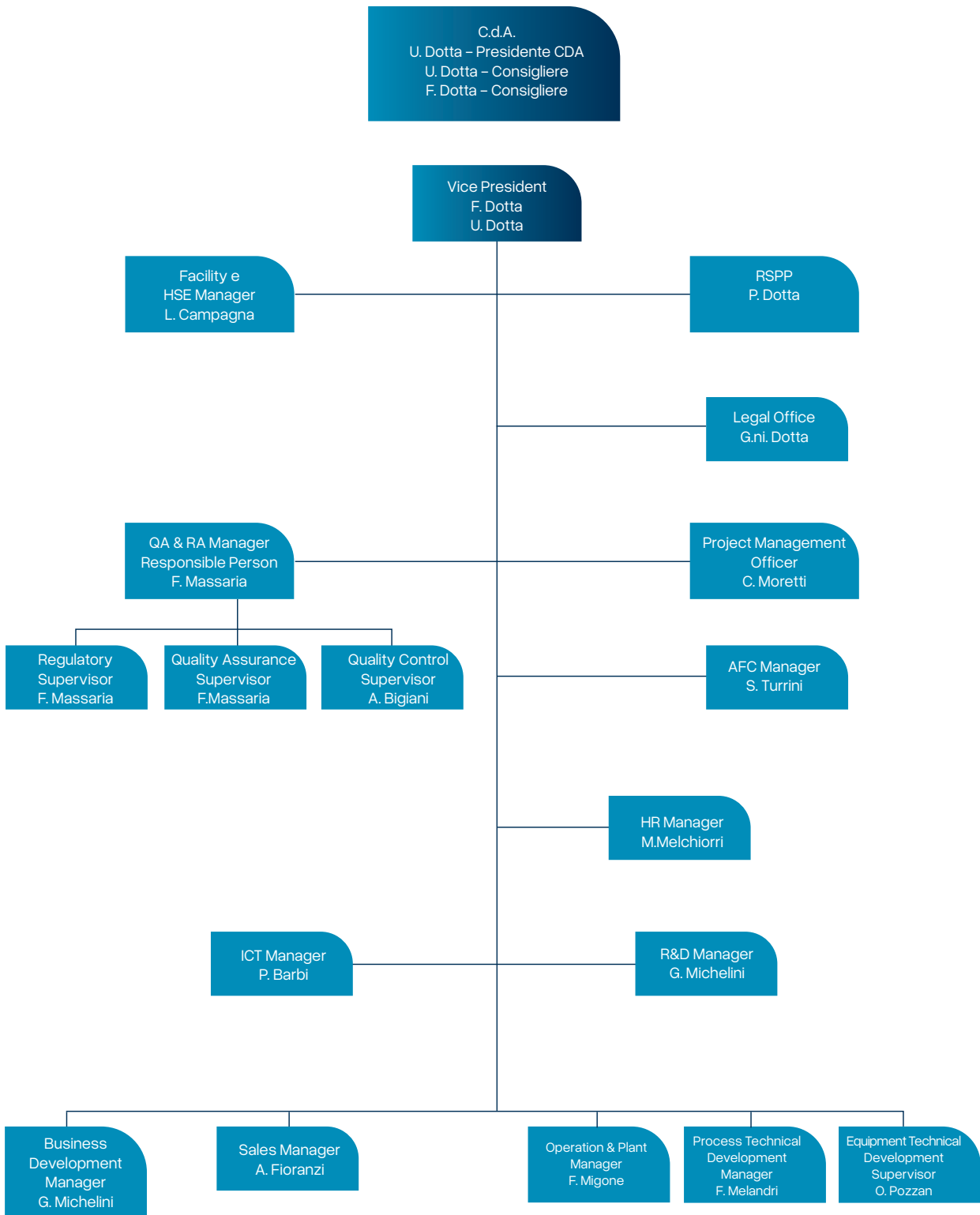
The Company's top management acts as a link between the various departments and is involved in the development, approval and updating of the organisation's purpose, values and mission statements, as well as its strategies, policies and objectives related to **Sustainable Development**. In addition, the two Executive Vice Presidents maintain relationships with external companies partnering with Plastod and oversee matters related to corporate risk assessment and sustainability-related impacts.

The Executive Vice Presidents convene the **Management Committee on a monthly basis** to approve projects, review their progress and, more generally, monitor production and sales performance.

The year **2024** confirmed a period of strong commitment by Plastod to sustainability issues. This is evidenced by the growing involvement of the entire Plastod team in data collection and analysis activities supporting the calculation of the Company's **carbon footprint**, as well as the preparation of its second **Sustainability Report**. To mitigate potential conflicts of interest, Plastod entrusts the audit and certification of its statutory financial statements to an external firm, while retaining oversight of related matters within the highest governance body. During the reporting year, **no critical issues were reported**.

In 2024, Plastod also decided to strengthen its organisational structure by appointing an **HR Manager**, with the aim of improving the organisation and management of human resources and ensuring greater oversight of all related activities. These include employee remuneration policies, budgets allocated to personnel, salary increases, variable remuneration components and career progression.





Products

Plastod's site in Calderara di Reno covers an area of 10,000 square metres, within which all processes for transforming raw materials into finished products are carried out through 50 production lines.

Thanks to the technologies in place, the Company is also able to perform converting activities in-house—namely the transformation of semi-finished materials in rolls into intermediate products—as well as coating processes, which allow the application of thin and uniform layers on a wide range of materials.

The site also carries out product customisation printing, tailor-made shaping based on customer requirements, perforation and micro-perforation processes, as well as packaging activities.

Plastod manufactures a wide range of products, including:

- sterile hydrophilic dressings for the treatment of non-infected chronic or acute wounds;
- post-operative dressings;
- advanced dressings for medium- to highly-exuding critical wounds;
- ocular and orthoptic dressings;
- PU and nonwoven adhesive rolls for the fixation of catheters, gauzes and other dressings.

In addition to industrial manufacturing, Plastod supports its customers throughout all stages of the development of innovative and customised products, including concept design, review, project planning, prototyping, pilot batch production and manufacturing of volumes of any size.

Product Safety

Plastod manufactures medical devices that, in accordance with applicable regulations, require an assessment of potential impacts on the health and safety of end users.

For this reason, **product labelling** and information materials specifically include instructions for the safe use of products or services, which are applied to 100% of the Company's products.

Further strengthening its commitment to product safety, Plastod successfully completed, over a year ago, the migration of CE marking for all medical devices for which it acts as manufacturer—Class I, Class I sterile, Class IIa and Class IIb—in compliance with the new European Medical Device Regulation (MDR), which replaced the former Directive 93/42/EEC (MDD).

This achievement was reached well in advance of the mandatory application deadline set for 2028 and demonstrates the Company's strong focus on regulatory compliance, alongside a commitment to continuous improvement.

During the reporting year, Plastod received 39 substantiated complaints, corresponding to 0.73% of the total number of products and services delivered.

Plastod has implemented a **structured post-market surveillance system** and a **related complaints management procedure**, as required by ISO 13485 certification.

In 2024, **no cases of non-compliance related to communication, marketing practices or customer data privacy were reported.**

Sustainability Strategy, Policies and Practices

Plastod acknowledges that all economic activities have an impact on the environment and on people. Accordingly, in 2024 the Company continued its sustainability journey by conducting the risk analysis required under Legislative Decree 231, integrating it with existing assessments related to occupational safety, environmental aspects and product quality.

Sustainability reporting remains an annual process, and the same environmental and social performance monitoring tools introduced in previous years remain in place.

The Company continues to apply risk matrices based on three key factors: the likelihood of an event occurring, the ability to detect it before damage occurs, and the severity of its potential consequences. This approach supports the identification of critical areas and the anticipation of potential negative impacts. Validation procedures are also in place for new machinery and new production processes, including environmental and occupational safety impact assessments aimed at protecting both production sites and workers.

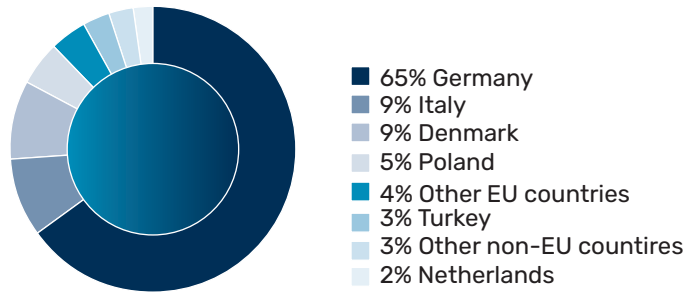
The governance framework is further strengthened by the whistleblowing policy published on the Company's website, as well as by the Code of Conduct and the Code of Ethics, which define expected behaviours and internal responsibilities.

Countries served

Plastod operates globally, with a strong focus on the European market, which represents the largest share of its exports. Germany remains the main destination country, accounting for more than half of total commercial relationships. In 2024, a slight reduction in the European market share was observed (from 89% to 85%), alongside an increase in exports to non-European countries (from 3% to 6%), reflecting a gradual expansion into new international markets. The share of the Italian market also recorded a modest increase, rising from 8% to 9%.

These figures highlight, on the one hand, the strength of Plastod's positioning in Europe and, on the other, a geographical diversification strategy aimed at capturing new opportunities outside the EU, while further consolidating the Company's presence in the domestic market.

Turnover by country



Country served	% 2024	% 2023
Italy	9%	8%
Europe	85%	89%
Non-Europe	6%	3%

Membership in Industry Associations

Plastod is a member of **Confindustria Emilia Area Centro**, a territorial association affiliated with the main national organisation representing industrial enterprises in Italy.

This membership reflects the Company’s commitment to adopting best business practices and collaborating with other companies to promote growth and innovation.

Corporate certification

As confirmation of its ongoing commitment to the design and supply of high-quality products, Plastod has obtained UNI EN ISO 9001:2015 certification for its Quality Management System and ISO 13485:2016 certification for the Quality Management System for Medical Devices.

In addition, CE MDR certification attests that the Company’s medical devices comply with the requirements of the European Medical Device Regulation (MDR), ensuring safety and effectiveness for placement on the European market.



 **Plastod**
Advanced Wound Care

03

Shared
value

The activities of a company generate both direct and indirect economic impacts on the territory and on the stakeholders with whom it interacts. The reclassification of the income statement according to the shared value principle makes it possible to more clearly highlight the impact of corporate management on key stakeholder groups and on the reference community.

The analysis of the economic value generated and distributed therefore represents a key indicator of responsibility, transparency and sustainability of the business model.

In 2024, Plastod generated an economic value of EUR 23.72 million, recording a slight decrease compared to previous years. This trend reflects a more stable market environment following the post-pandemic growth phase and, at the same time, confirms the solidity of the Company's economic model, based on its ability to develop and market high-quality medical devices.

During the year, Plastod distributed EUR 22.81 million to its stakeholders through operating costs, employee wages and benefits, taxes, interest and social investments. As a result, 96.17% of the economic value generated was redistributed.

Although the absolute value distributed was lower than in previous years, the percentage of distribution relative to the value generated increased by more than three percentage points compared to 2023. This increase highlights the Company's continued focus on enhancing its workforce, which represented the only distribution item showing growth in 2024.



The results of the reclassified income statement are presented in the table below.

Direct economic value generated and distributed	2024	2023	2022
Economic value generated	(EUR million)	(EUR million)	(EUR million)
Revenues	23,72	29,86	28,24
Total economic value generated	23,72	29,86	28,24
Economic value distributed			
Operating costs	15,67	20,03	20,03
Employee wages and benefits	6,84	6,81	6,33
Payments to providers of capital / Shareholders' remuneration	-0,06	0	0
Taxes and payments to Public Administration	0,35	0,85	0,46
Community investments	0,01	0,11	0,06
Total economic value distributed	22,81	27,81	26,87
%	96,17%	93,11%	95,13%
Economic value retained			
Difference between economic value generated and distributed	0,91	2,06	1,38
%	3,83%	6,89%	4,87%

During the reporting period, Plastod received financial assistance from public institutions amounting to a total of EUR **29,708.92**, broken down as follows:

- **EUR 20,000.00** in the form of a Research & Development 4.0 tax credit;
- **EUR 8,748.92** as an operating grant from the Emilia-Romagna Region for the purchase of Industry 4.0 machinery;
- **EUR 960.00** in tax contributions from Enfea¹.

¹National bilateral body for companies that apply the National Collective Bargaining Agreement for the chemical, rubber-plastics, glass, ceramics, and related sectors

Social Impact

For Plastod, giving back to the community is an integral part of its corporate responsibility. Each year, the Company allocates a portion of the value generated to support projects and organisations committed to improving quality of life and promoting well-being at both local and national levels.

In 2024, Plastod continued to support the ANT Foundation—active in providing free home care for cancer patients and in oncological prevention—through a donation of **EUR 3,700**, made via the purchase of Easter eggs promoted by the Foundation.

The Company also supported **Bimbo Tu**, an association assisting children affected by neurological and oncological conditions, with a donation of **EUR 2,255**, through the purchase of solidarity pandoro and panettone during the Christmas season.



04

The Value
Chain

Plastod is a leading company in the development and manufacturing of dressings for the protection and treatment of all types of lesions. The Company has a well-established presence in the European market and also operates, to a lesser extent, in non-European markets.

In addition to delivering advanced medical device solutions, Plastod provides design services for the development of new products, as well as regulatory support for product registration and compliance with both European and international regulations.

The end users of Plastod products primarily fall into two categories:

- healthcare professionals, who use the devices on a daily basis in patient care activities;
- patients, who directly benefit from the use of the products.

As they address a primary healthcare need, Plastod products are designed for temporary use and are disposed of in compliance with applicable local regulations in the countries where they are used.



Supplier Management

The management of relationships with suppliers is based on strategic and operational practices defined within the Plastod Quality System, with the aim of ensuring efficiency, reliability and strong collaboration throughout the entire supply chain. The Company adopts a proactive approach to risk management, including supplier diversification and the maintenance of safety stocks, in order to reduce exposure to potential disruptions and ensure operational continuity.

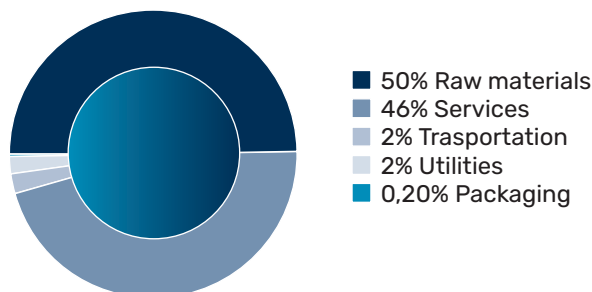
Plastod also defines clear objectives and targeted actions to improve communication with business partners, promoting periodic meetings, regular updates and open dialogue, particularly with strategic suppliers. This approach strengthens relationships, facilitates the timely resolution of potential issues and encourages the co-creation of innovative solutions.

Supplier performance is continuously monitored through on-site visits, periodic audits and dedicated control tools, enabling the evaluation of results achieved and the timely identification of areas for improvement. In 2024, Plastod worked with 525 suppliers, with total annual expenditure exceeding **EUR 14 million**. At present, the main supplier selection criterion is the optimisation of the quality-to-price ratio. However, Plastod is committed to progressively evolving its evaluation processes with the aim of integrating sustainability-related criteria.

In the coming years, the Company plans to request more detailed information from its most strategic suppliers on environmental, social and governance (ESG) aspects, in order to promote an increasingly responsible, transparent and value-aligned supply chain.

The breakdown of procurement expenditure by category shows that the largest share is allocated to the purchase of raw materials (50% of total expenditure), followed by services (46%), transport (2%), utilities (2%) and, to a lesser extent, packaging (0.2%).

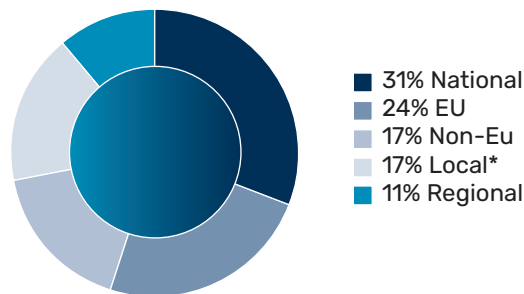
Spending by category



The geographical distribution of Plastod's supply chain confirms a gradual shift towards proximity-based sourcing. In line with the previous year, 2024 recorded an increase in local sourcing, rising from 14.6% to 17%, and in regional sourcing, which grew from 9.7% to 11%.

Spending allocated to national suppliers accounts for 31% of total expenditure, while suppliers based within the European Union represent 24%. Procurement from non-EU countries accounts for the remaining 17%.

Spending by geographical area



* For the purposes of this report, "local" refers to suppliers based in the Province of Bologna.

To the best of its knowledge, Plastod does not engage suppliers based in countries considered at risk with regard to freedom of association, collective bargaining, or the use of child or forced labour.

Payment Practices

Plastod manages payments in a rigorous and transparent manner in order to maintain strong relationships with suppliers and ensure continuity and efficiency in its operations. Payment terms and timelines are defined from the outset of the collaboration and are respected in line with Company policies, the economic context and contractual agreements. The Company ensures regularity and timeliness throughout the entire supply chain.

Although there is no formal policy on late payments, Plastod applies an internal process designed to ensure punctuality and fairness in transactions, based on:

- **the clear definition of payment terms** at the contractual stage and continuous monitoring by the finance team;
- **constant monitoring of due dates through an invoice management system** aimed at preventing delays;
- **timely communication with suppliers in the event of critical issues**, in order to agree on shared solutions;
- **prioritisation of payments**, with particular attention to small and medium-sized enterprises, to support their financial stability.

05

People

Plastod recognises its people as the core of its growth and corporate development strategy. The Company's commitment is reflected in the promotion of an inclusive working environment based on respect for individuals and the enhancement of professional skills. Plastod adopts principles of equity, continuous training, health and safety protection, and promotes recognition and reward mechanisms through benefits and welfare policies.

These values are reflected in the Company's internal documents, including the Code of Conduct and the Whistleblowing Policy, which formalise Plastod's commitment to an ethical, transparent and responsible organisational framework.



As of 31 December 2024, Plastod’s workforce consists of **136 workers**, including **125 employees**, **3 agents/self-employed collaborators**, and **8 temporary agency workers**.

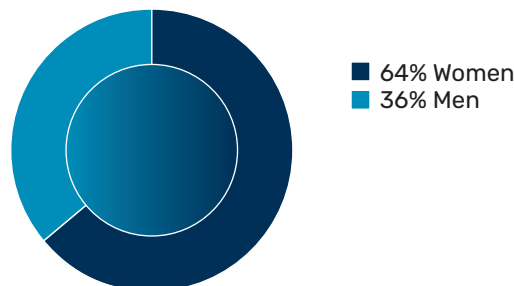
Almost all employees (96%) are based in the Emilia-Romagna region. In 2024, eight Plastod employees belonged to protected categories, in compliance with applicable legislation.

Employees and Non-Employees	2024				
Category	Total	Women	Men	% Women	% Men
Employees	125	80	45	64%	36%
Agents / Self-employed / Collaborators	3	1	2	33%	67%
Interns / Trainees	0	0	0	-	-
Temporary agency workers	8	7	1	88%	13%
Total	136	88	48	65%	35%

Employees and Non-Employees	2023				
Category	Total	Women	Men	% Women	% Men
Employees	128	83	45	65%	35%
Agents / Self-employed / Collaborators	3	1	2	33%	67%
Interns / Trainees	0	0	0	-	-
Temporary agency workers	15	14	1	93%	7%
Total	146	98	48	67%	33%

With **80 women and 45 men** among its employees, Plastod stands out for its strong female representation: **64%** of the workforce is composed of women, compared to a national average of **45%** in the medical devices sector.²

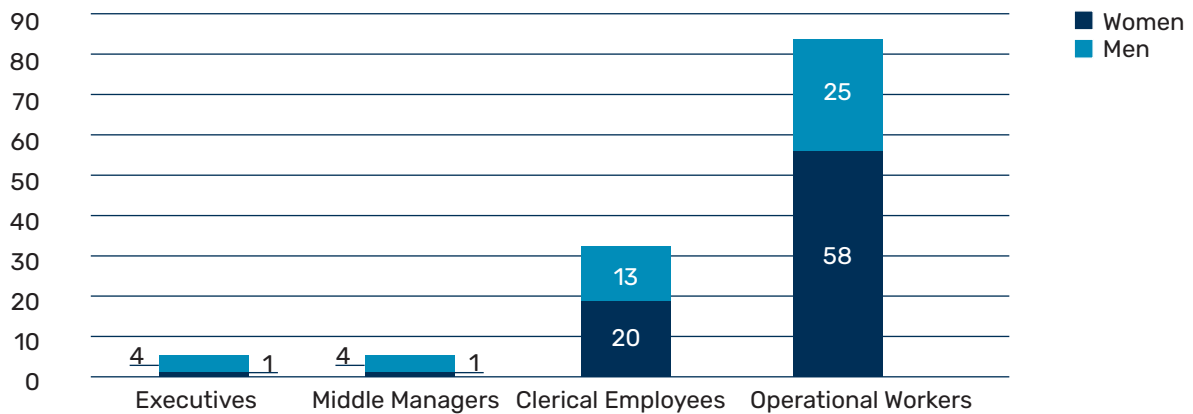
Employees by Gender



²Source: Confindustria Dispositivi Medici (January 2024), Il settore in numeri 2024.

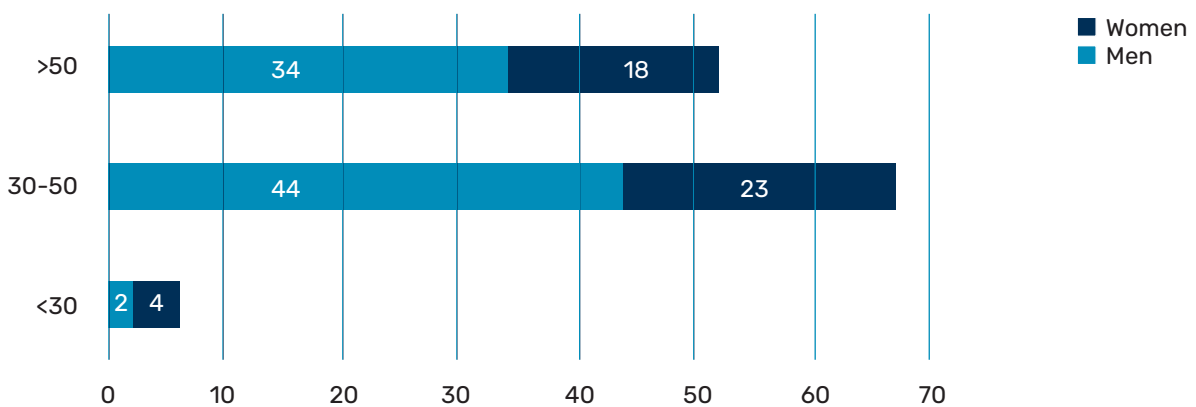
The composition of employees by job classification remained stable compared to the previous year. The workforce includes **5 executives** (1 woman and 4 men) and **5 middle managers** (1 woman and 4 men). Among clerical and operational staff, a more pronounced female presence is confirmed, with women accounting for **60%** of clerical employees and **70%** of operational workers.

Gender distribution by employment category



The overall average age of employees is **48 years**, an increase of one year compared to 2023. The most represented age group is **30-50 years**, accounting for **54%** of the total workforce. This reflects a workforce with solid professional experience and a stable organisational context.

Age of Employees



Employment Contracts and Remuneration

At Plastod, **96% of employees** are covered by the Unionchimica Confapi National Collective Labour Agreement (CCNL), while the remaining **4%**, corresponding to the **five executives**, are covered by the CCNL for SME Executives. In addition, **seven female workers** are employed under home-based work contracts, a contractual arrangement used for manual product packaging activities. In these cases, materials and products are delivered directly to the workers' homes, where manual processing (e.g. dressing packaging) is carried out, and remuneration is based on the number of units produced. Although these workers do not formally fall within standard contractual categories, Plastod considers them an integral part of its operational workforce, recognising their tangible contribution to production.

98% of the workforce is employed under permanent contracts, confirming the Company's commitment to employment stability; **two fixed-term contracts** are also in place. The number of part-time contracts remained stable compared to previous years and is more prevalent among female employees (**six contracts**) than among male employees (**one contract**).

In line with Company policies aimed at transparency and pay equity, the **annual total remuneration ratio** was calculated and amounts to **8.68**. This figure reflects the ratio between the highest remuneration within the Company and the average remuneration of all employees.

The analysis of the **Gender Pay Gap**³ by contractual level indicates, overall, increased awareness compared to the previous year. In particular, the average annual gross salary (RAL) of female clerical employees is **3% higher** than that of their male counterparts at the same level. Differences in favour of male employees remain at other contractual levels, ranging between **7% and 17%**, as reported.

³The Gender Pay Gap measures the average pay difference between men and women and is expressed as a percentage of the average pay for men.

Employee turnover

In 2024, Plastod recorded positive turnover⁴ of 4%, with the arrival of 5 new employees (4 men and 1 woman). At the same time, there was negative turnover⁵ of 6%, following the departure of 8 employees (4 women and 4 men), all belonging to the older age groups. Overall, the number of employees decreased by 3 compared to 2023.



During 2024, 13 employees took parental leave, including 8 women and 5 men, all of whom returned to work during the reporting period after their leave ended.

⁴ Positive turnover is calculated as the ratio between the number of employees as of December 31 of the year preceding the reference year and the number of new hires in the reference year (2024).

⁵ Negative turnover is calculated as the ratio between the number of employees as of December 31 of the year preceding the reference year and the number of terminations in the reference year (2024).

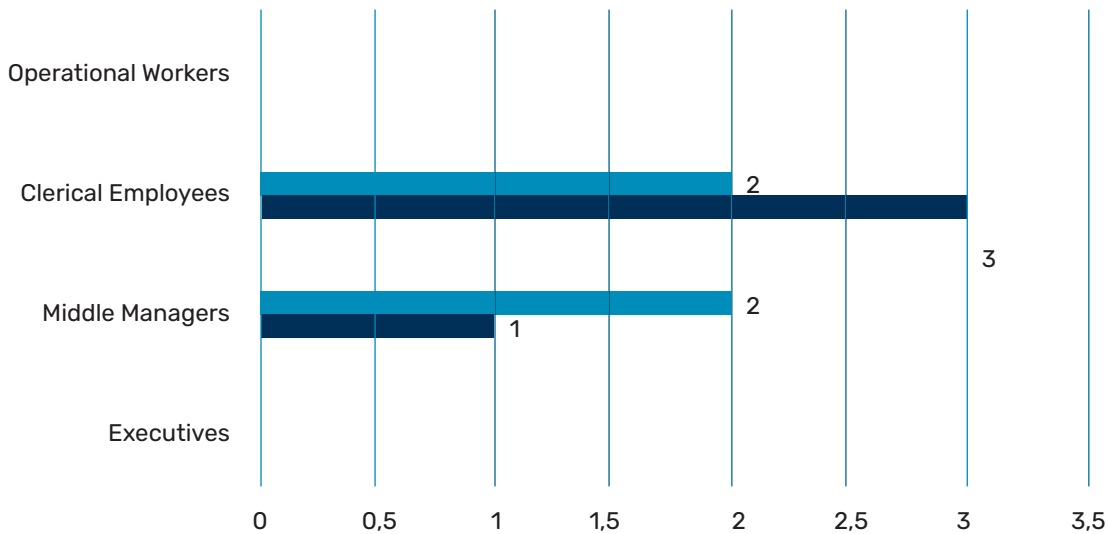
Performance evaluation

The periodic evaluation of performance and professional development is a tool for the company to promote growth and dialogue with its employees.

During 2024, three middle managers (two men and one woman) and five office workers (three women and two men) received a periodic evaluation.

The evaluation process is based on the company’s values and objectives, and the results are used to identify areas for improvement and to provide feedback to employees.

Employees who receive periodic performance and professional development reviews



	Executives	Middle Managers	Clerical Employees	Operational Workers
■ Women	0	2	2	0
■ Men	0	1	3	0

Corporate Welfare and Work–Life Balance

Plastod has long promoted employee well-being through a welfare system designed to support work–life balance and ensure economic and social security.

The main initiatives include:

- **Supplementary healthcare:** Additional health coverage for all employees, including fixed-term employees (over six months) and staff leasing workers.⁶
- **Supplementary pension scheme:** Opportunity to join the sector pension fund with an additional employer contribution, proportionate to the employee's contribution.
- **Support for caregivers:** Company agreements providing remuneration for hours dedicated to specialist medical visits and the possibility to benefit from **24 hours of paid leave** for justified family needs.
- **Smart working:** The option to work remotely **one day per week** for eligible roles, supporting work-life balance and contributing to the reduction of emissions related to commuting.
- **Canteen service and meal vouchers:** Access to the company canteen or, alternatively, meal vouchers, which are also provided on smart working days.
- **Flexible working hours:** Flexible start time between **8:00 and 9:00 a.m.** and adjustable lunch break between **12:30 and 2:30 p.m.** (30–90 minutes), with a corresponding adjustment of the end-of-day working time.
- **Maternity support: 100% salary coverage** for the entire period of early and compulsory maternity leave and up to the seventh month after childbirth, providing tangible support for parenthood and work-life balance.

Each year, a performance-related bonus linked to corporate results is also awarded, in accordance with specific trade union agreements. The introduction of a welfare platform for the management and use of this bonus is currently planned.

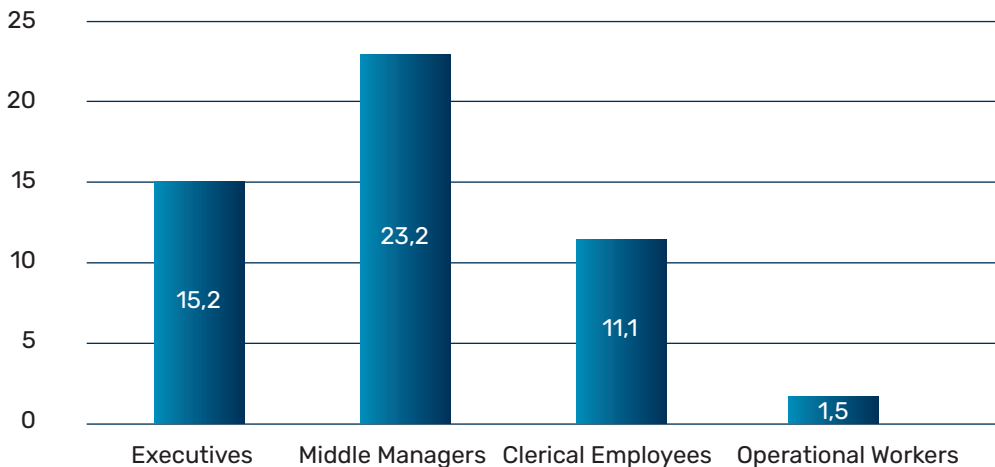
⁶ Staff Leasing or permanent labor supply is the professional provision of labor following permanent recruitment by an employment agency on behalf of a company.

Training

Plastod’s path towards greater focus on training shows a significant evolution: from the absence of additional voluntary training hours in 2022, the Company moved to an average of **6 hours per employee** in 2023, a level that was maintained in 2024, with a total of **668 training hours delivered**.

In line with a principle of continuity and complementarity with activities carried out in the previous year, training in 2024 particularly involved **middle managers and executives**, with an average of **23.2 hours** and **15.2 hours per capita**, respectively. Approximately **11 hours** were delivered on average to each clerical employee, while nearly **2 hours** were provided to each operational worker.

Average training hours per classification

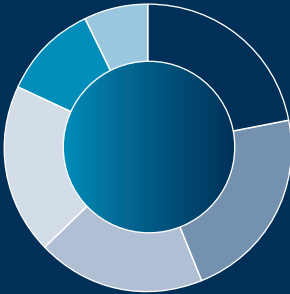


Average number of training hours per employee in 2024: 5.34



Training activities mainly focused on **Conflict Management** and **Artificial Intelligence**, each accounting for **22% of total training hours**. These were followed by **English language training** and **Communication and Marketing**, both representing **19%** of total hours. Training dedicated to the **Team Leader role** and **Project Management** accounted for **11%** and **7%** of total training hours, respectively.

Topic Covered



- 22% Conflict Management
- 22% Artificial Intelligence
- 19% English
- 19% Communication and Marketing
- 11% Team Leader Role
- 7% Project Management

Health and Safety

Plastod considers the health and safety of its workers a fundamental value and an essential element for ensuring quality, productivity, competitiveness and a solid corporate reputation. The Company is committed to full compliance with all applicable regulations, to promoting a shared safety culture with employees and suppliers, and to preventing and effectively managing workplace accidents and occupational diseases.

To this end, Plastod has adopted an internal health and safety policy defining responsibilities, procedures and prevention and protection measures to be applied across the organisational areas most exposed to risk. This policy applies to the following categories of personnel, among others:

- production workers involved in the manufacturing of plasters, dressings and related activities;
- mechanical workshop maintenance staff, responsible for the maintenance and repair of machinery and equipment;
- warehouse staff;
- clerical employees;
- technical laboratory personnel;
- product research and development specialists.

Hazard identification is carried out through external audits conducted by specialised consultants and internal audits performed by qualified personnel. These assessments make it possible to verify compliance with safety regulations, identify risks and non-conformities, and define the corrective actions required to eliminate or reduce them.

In addition to risk identification and mitigation processes, Plastod has implemented a bottom-up reporting system that directly involves exposed workers, facilitating the collection of reports and suggestions. Following each accident, an incident report is completed to document the dynamics of the event, potential causes and corrective actions adopted, followed by a verification of their effectiveness.

The reporting system is based on three channels:

- submission of reports via email to a dedicated mailbox;
- completion of paper forms to be submitted to the designated responsible person;
- verbal reporting to the designated responsible person, who records and forwards the information to the relevant bodies.

Among the occupational health risks analysed, those with the highest likelihood of occurrence include carpal tunnel syndrome, epicondylitis and biomechanical overload, mainly related to manual handling of heavy loads and repetitive movements. To mitigate these risks, Plastod has implemented concrete corrective actions, including the purchase of load-handling aids and the launch of a project aimed at eliminating repetitive movements in the most critical production machines.

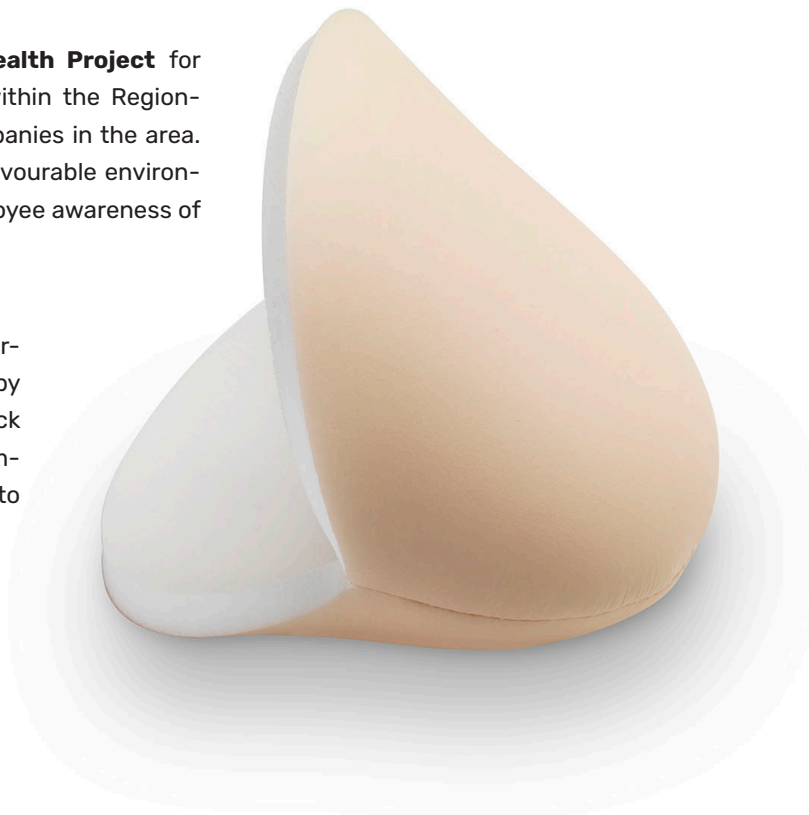
In 2024, no cases of occupational diseases were recorded among Plastod's workforce. The most common types of workplace injuries identified by the Company involve crushing or cutting incidents; thanks to the adoption of prevention and safety management practices, only **one injury** was recorded in 2024, with **no serious cases**.

Plastod considers employee training to be the most effective tool for reducing occupational injury risks. Training is provided both in compliance with Legislative Decree 81/2008 and on a voluntary basis. In 2024, a total of **365 hours of health and safety training** were delivered, of which **321 mandatory hours** and **44 additional voluntary hours**, corresponding to an average of approximately **3 hours per employee**.

Heath and Safety Training Hours	2024		
	Participants	Total hours	Mandatory
Fire safety training	11	85	Yes
State–Regions Agreement training	16	96	Yes
PES–PAV training	2	32	Yes
RLS refresher training	2	16	Yes
Additional emergency training	11	44	No
Forklift operator training	9	36	Yes
First aid training	5	20	Yes
Supervisor training	6	36	Yes

Plastod joined the **Emilia-Romagna Region Health Project** for the 2023–2025 period, an initiative promoted within the Regional Prevention Plan and involving nearly 300 companies in the area. The programme recognises the workplace as a favourable environment for health promotion and aims to raise employee awareness of healthier lifestyles.

Within this framework, the Company has paid particular attention to the quality of food offerings by improving the contents of the canteen and snack vending machines, and has activated internal communication tools, such as a health noticeboard, to disseminate good practices and useful guidance.



06

Environmental
Responsibility

For Plastod, environmental sustainability is not only a responsibility, but also a strategic factor for the future of the Company and the community in which it operates. For this reason, Plastod has embarked on a concrete pathway to monitor and reduce its environmental impacts.

In 2023, a structured greenhouse gas emissions reporting system was introduced and further developed in 2024. This process led to the preparation of the Company's first **Corporate Carbon Footprint**, an analysis that made it possible to identify the most relevant emission sources and define targeted actions to reduce the carbon footprint.

In addition to emissions monitoring, the Company is committed to improving energy efficiency and making waste management more sustainable by adopting solutions and technologies that reduce consumption and optimise processes.

Plastod also undertakes to communicate the progress achieved in a clear and transparent manner, engaging its stakeholders in a continuous improvement journey aligned with the objectives of the **United Nations 2030 Agenda**.



Energy Consumption within the Organisation

Plastod confirms its commitment to reducing energy consumption through concrete and progressive initiatives. In recent years, targeted actions have been implemented, including the relamping of facilities and the upgrading of thermostats with remote control systems for heating and cooling installations, contributing to an overall improvement in energy efficiency.

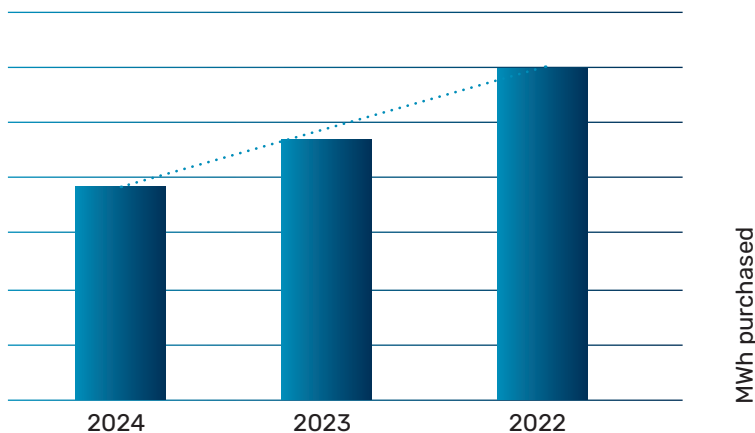
To ensure continuity along this pathway, from 2025 the Company has planned the adoption of **100% renewable electricity** and the installation of a new high-efficiency electrical substation, designed to be integrated with a future **452 kWp photovoltaic system**, currently under design and scheduled for installation in 2026. At the same time, Plastod is investing in **Building Management Systems (BMS)** to enable integrated plant management and monitoring of electricity consumption. The new electrical substation will be equipped with dedicated systems to detect anomalies and support targeted energy efficiency strategies.

In 2024, total electricity consumption amounted to **756.10 MWh**, representing a **20.13% reduction** compared to the previous year.

The table below provides details of the energy consumption reduction trend over the **2022-2024** period.

Electricity Consumption			
	2024	2023	2022
Purchased electricity (MWh)	756,10	946,71	1.198,39

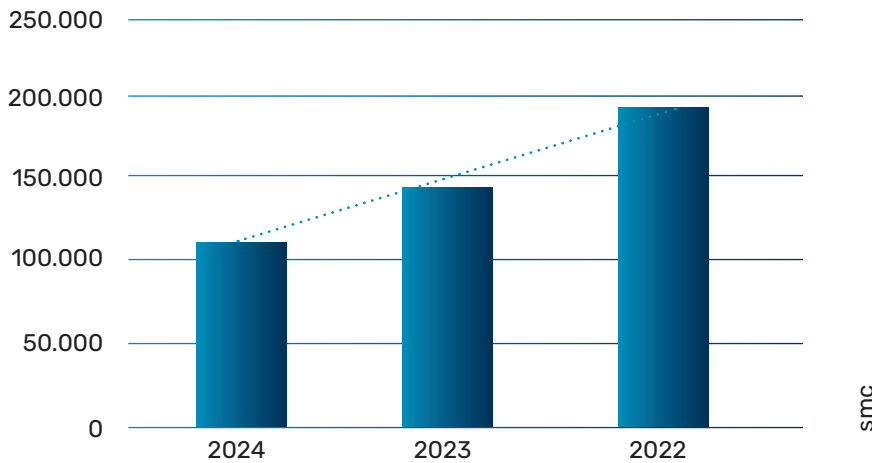
Electric Power



The Company continues to record a decreasing trend in **natural gas consumption**, which in 2024 amounted to **112,566 smc**, marking a **22.60% reduction** compared to the previous year.

Thermal Energy Consumption			
	2024	2023	2022
Natural gas (smc)	112.566,00	145.432,00	194.955,00
Natural gas (MWh)	1231,97	1591,67	2133,67

Natural gas



In 2024, the corporate fleet consumed a total of **5,774 litres of petrol**, primarily from mild hybrid vehicles, and **13,786 litres of diesel**. These figures, monitored through corporate fuel cards, represent the total fuel consumption required to support the Company’s operational activities.

Company Vehicle Fuel Consumption	2024		2023	
	liters	MWh	liters	MWh
Petrol	5.774	52,58	7.418	67,55
Diesel	13.786	138,32	15.204	152,55
Total	19.560	190,90	22.622	220,10

Source: CDP Technical Note – conversion of fuel data into MWh.

Energy Intensity

Plastod has calculated its **energy intensity**, a key indicator used to measure corporate energy efficiency. The selected metric represents the amount of energy consumed (MWh) per EUR 1,000 of revenue. Considering total energy consumption of **2,178.97 MWh**—including purchased electricity, heating and the corporate vehicle fleet—and revenues of **EUR 23,715,616.00**, the Company's energy intensity for 2024 amounts to:

Energy intensity: 0.092 MWh / EUR 1,000

Energy Efficiency Measures Implemented

Relamping

The relamping initiative involved replacing existing lighting systems with new, higher energy-efficiency lamps. A comparison between pre- and post-intervention conditions shows a significant reduction in electricity consumption of **67,440 kWh per year**, corresponding to estimated annual cost savings of approximately **EUR 16,860** (based on an average energy cost of EUR 0.25/kWh). Overall, the relamping project reduced operating costs and improved the sustainability and performance of lighting systems.

Compressor replacement

The replacement of the compressor with a new inverter-driven model will improve system efficiency and sustainability. The new system automatically adjusts motor power to actual air demand, reducing waste, optimising consumption and lowering noise and wear compared to the previous equipment. Annual electricity consumption will decrease from **71,153 kWh** to **37,005 kWh**, with estimated savings of approximately **34,000 kWh** and over **EUR 7,500 per year**. The investment is expected to achieve payback in just over two and a half years.

Installation of smart programmable thermostats

The installation of smart programmable thermostats in the warehouses located on Via Aldina 40 has optimised heating management by automatically adjusting temperatures to usage schedules and actual space requirements. As a result, gas consumption decreased from **31,599 cubic metres in 2022** to **26,454 cubic metres in 2024**, generating savings of approximately **5,100 cubic metres**. This significant reduction contributes to improved building efficiency and a lower overall energy impact.

Future Projects and Ongoing Investments

New electrical transformation substation

The construction of a new electrical transformation substation equipped with two **630 kVA transformers** will improve the overall efficiency and management of site energy consumption. The new infrastructure will replace eight existing meters—seven of which are low-voltage—allowing for centralised utilities management and reduced energy losses. In addition, the substation will be designed to channel electricity generated by the new photovoltaic system to be installed across Company-owned buildings. This project represents an important step towards greater energy autonomy and operational sustainability.

Renewable electricity supply contract

Starting from **January 2025**, all electricity purchased by the organisation will be sourced **100% from renewable energy**, certified through Guarantees of Origin.

Thermal insulation and roofing works

Roof refurbishment and thermal insulation works aim to improve the thermal transmittance of building envelopes, enhancing overall energy efficiency. These measures will reduce heat loss during winter and overheating during summer, leading to lower natural gas and electricity consumption for heating and cooling. In support of this objective, approximately **1,000 m² of windows and fixtures** have also been replaced with new thermal-break systems in the shipping warehouse buildings. Together, these actions will significantly improve indoor comfort and contribute to reduced energy consumption and emissions.

Photovoltaic system

The installation of approximately **450 kWp** of high-efficiency bifacial photovoltaic panels will enable the annual production of around **360,000 kWh of renewable energy**, significantly reducing grid electricity withdrawals and related energy costs.

Atmospheric emissions

Plastod carries out periodic inspections of its air conditioning systems and monitors atmospheric emissions with the aim of progressively reducing its environmental impact. Within this framework, the Company has defined a medium- to long-term target that предусматри the replacement of air conditioning units containing fluorinated gases with higher global warming potential with more efficient, lower-impact equipment.

Carbon Footprint

For the second consecutive year, Plastod calculated its organisational **Carbon Footprint** in accordance with the *Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard (GHG Protocol)*.

The Corporate Carbon Footprint expresses total emissions in **carbon dioxide equivalent (CO₂e)**, taking into account various greenhouse gases, as indicated by the IPCC Report. These include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Each of these gases contributes to the greenhouse effect and has a long-lasting impact on the atmosphere. Emissions are converted into CO₂e based on their **Global Warming Potential (GWP)**, which measures the impact of each gas relative to CO₂ over a 100-year period.

System Boundaries

- Emissions refer to the period **January 2024 – December 2024**.
- Emissions and categories analysed include:

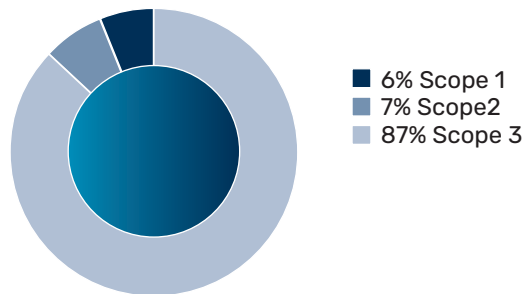
Scope 1: all emissions generated directly by Plastod S.p.A., for example through its facilities or corporate vehicle fleet;

Scope 2: all emissions generated from purchased energy, such as electricity and district heating;

Scope 3: emissions not under the Company's direct control, such as employee business travel or end-of-life disposal of products.

The results of the Carbon Footprint analysis are reported below, followed by a detailed breakdown by emission category.

Carbon Footprint Analysis 2024



Below are details of emissions for each category:

Scope 1

Emission source	t CO ₂ 2024	% of total emissions	t CO ₂ 2023	% of total emissions
Corporate vehicle fleet emissions	55.10	1.1%	57.83	0.8%
Refrigerant losses	1.48	0.03%	6.48	0.09%
Heating (self-generated)	232.64	4.5%	296.45	4.1%
Total Scope 1 emissions	289.22	5.6%	370.76	4.9%

Scope 2

Emissions generated by purchased electricity are quantified using both the market-based and location-based approaches.

Under the market-based method, specific emission factors related to purchased electricity are applied where available; alternatively, the national or residual energy mix may be used (i.e. the combination of primary energy sources used to generate electricity supplied to final customers by energy retailers).⁷

The location-based method applies national average emission factors for the respective energy mix, allowing comparison with country-level averages.

Emission source	t CO ₂ 2024	% of total emissions	t CO ₂ 2023	% of total emissions
Purchased electricity ⁸	362.58	7.1%	427.41	5.8%
Total Scope 2 emissions	362.58	7.1%	427.41	5.8%

⁷ Source: GSE – Fuel Mix: <https://www.gse.it/servizi-per-te/fonti-rinnovabili/fuel-mix>

⁸ Calculated using the market-based method.

Scope 3

Scope 3 includes all indirect emissions generated along a company's value chain, both upstream and downstream. These emissions are not directly controlled by the Company and arise from activities such as:

- the production of purchased goods and services;
- external transportation;
- the use and end-of-life treatment of sold products;
- employee commuting and business travel;
- waste management.

Emission source	t CO ₂ 2024	% of total emissions	t CO ₂ 2023	% of total emissions
Purchase of goods and services	3,526.21	68.8%	4,858.37	66.4%
of which production and consumable materials	3,443.32	67.2%	4,805.04	65.7%
of which catering services	55.70	1.1%	24.82	0.3%
of which packaging materials	15.21	0.3%	20.99	0.3%
of which electronic devices	-	-	4.83	0.1%
of which external data centres	0.04	0.0%	-	-
of which office paper	-	-	2.03	0.0%
of which operational materials	11.63	0.2%	-	-
of which water	0.29	0.0%	0.66	0.0%
End-of-life treatment of sold products	314.86	6.1%	964.45	13.2%
Emissions from fuels for electricity generation	197.53	3.8%	248.76	3.4%
Upstream transportation and distribution	194.01	3.8%	240.95	3.3%
of which upstream storage	93.17	3.8%	97.01	1.3%
of which inbound logistics	51.72	1.0%	74.94	1.0%
of which other upstream transport	49.12	1.0%	69.00	0.9%
Employee commuting	152.54	3.0%	108.56	1.5%
Downstream transportation and distribution	50.79	1.0%	70.49	1.0%

Business travel	13.63	0.3%	17.44	0.2%
– Air travel	13.14	0.3%	16.57	0.2%
– Hotel stays	0.40	0.0%	0.74	0.0%
– Rail travel	0.09	0.0%	0.13	0.0%
Waste generated by the Company	24.57	0.5%	17.02	0.2%
Total Scope 3 emissions	4,474.15	87.3%	6,526.05	89.2%

Overall, the data highlight a **significant reduction in emissions**. Scope 3 emissions decreased from **6,526 t CO₂ in 2023 to 4,474 t CO₂ in 2024**. This reduction is mainly attributable to two factors: the purchase of goods and services—which remains the dominant emission source but shows a substantial decrease—and the end-of-life treatment of sold products, which declined by more than two thirds.

Overall, Scope 3 continues to represent the largest share of the Company's carbon footprint; however, **2024 shows a marked contraction in emissions**, primarily linked to lower production volumes.

Total emissions decreased from 7,314 t CO₂ in 2023 to 5,126 t CO₂ in 2024, corresponding to an overall reduction of approximately 30%.

Total CO₂ emissions – 2024: 5,125.95 t CO₂

Total CO₂ emissions – 2023: 7,314.21 t CO₂

Emissions Intensity

Plastod has calculated its emissions intensity, an indicator used to measure the Company's environmental efficiency. The selected metric represents kilograms of CO₂e (Scope 1, 2 and 3) emitted per euro of revenue.

Emission Intensity – 2024: 0,216 kgCO₂e/€

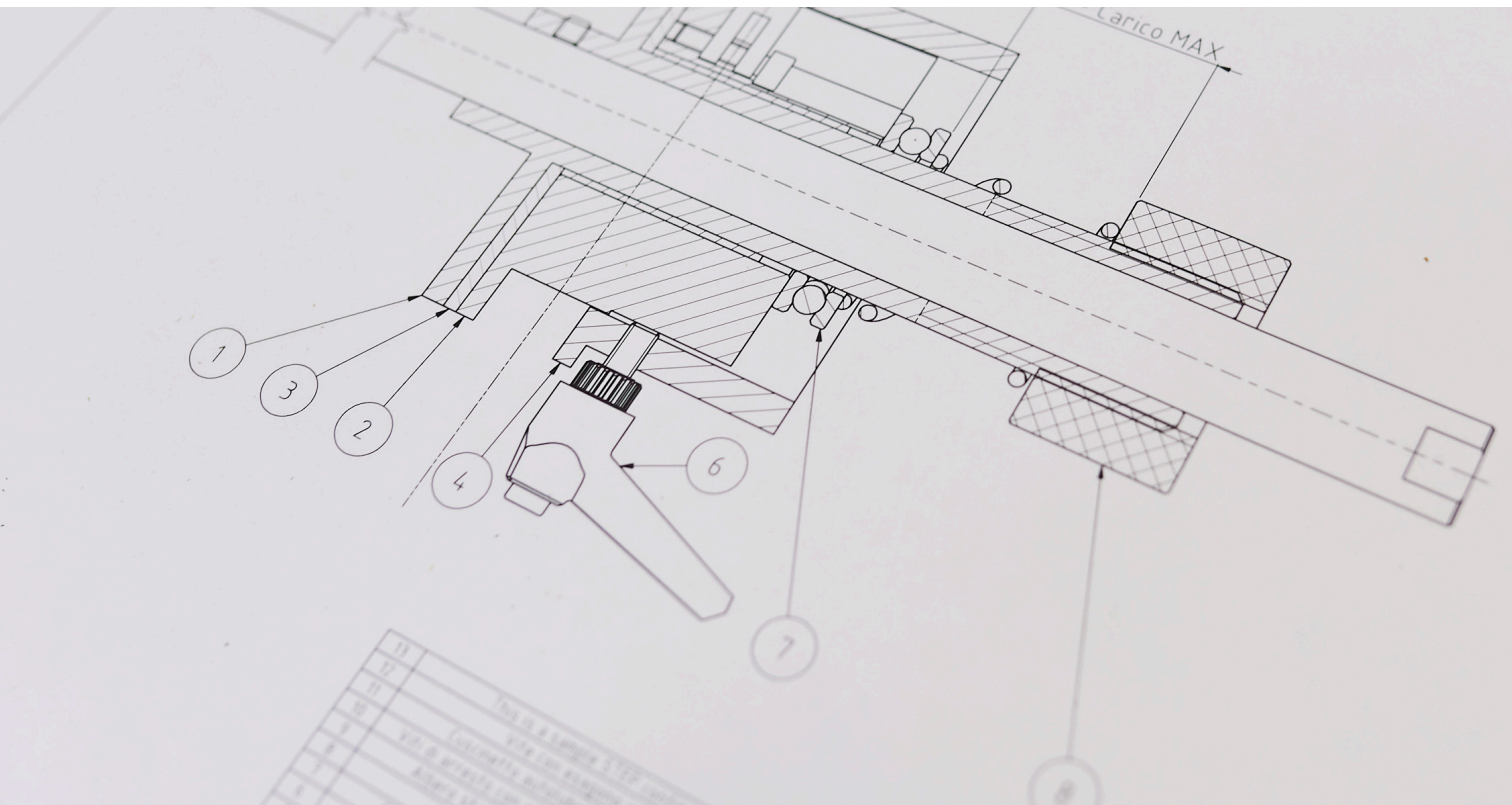
Emission Intensity – 2023: 0,259 kgCO₂e/€

Pollutant Emissions

Within the context of its industrial activities, Plastod also monitors and manages pollutant emissions in order to ensure compliance with applicable environmental regulations and to contribute to the Company's overall sustainability.

The table below reports data relating to air pollutant substances monitored during the Company's production activities.

Emission source	Pollutant	Unit of measure	Value	Threshold value
Microperforator	VOCs	mg/Nm ³	1.71	50
	Particulate matter	mg/Nm ³	< 0.58	10
Production machine 1	VOCs	mg/Nm ³	6.36	50
Production machine 2	VOCs	mg/Nm ³	2.27	50



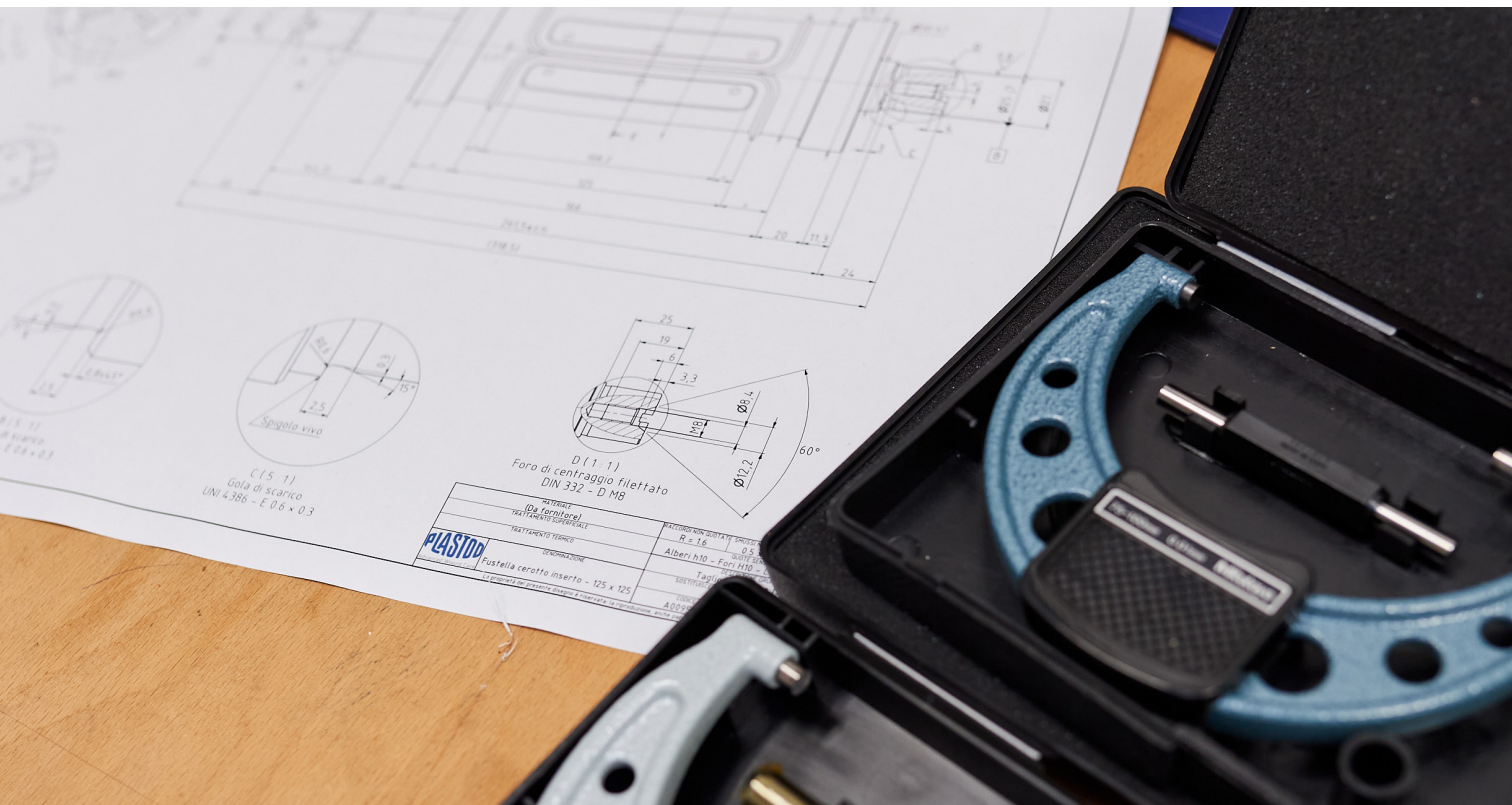
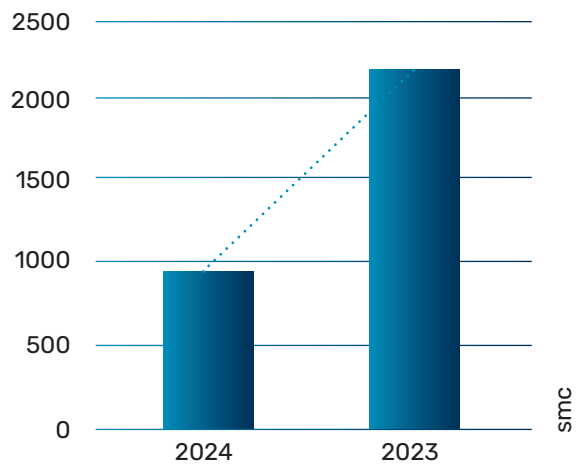
Interactions with Water as a Shared Resource

Plastod recognises the importance of water as a shared resource and is actively committed to its responsible management. According to the **Aque-duct – Water Risk Atlas**, the Company operates in an area characterised by an **extremely high level of water stress**.

At Plastod, water is primarily used for civil purposes. It is sourced from the public water supply network and discharged into the sewer system. Total water withdrawal, corresponding to total water consumption, amounted to **956 m³ in 2024**, marking a **56.27% reduction** compared to the previous year.

Water withdrawal (m ³)	2024	2023
mc	956	2.186

Water withdrawal



Company impact on biodiversity

Plastod's site, located at Via Walter Masetti 5/7, is situated in an industrial area within the Province of Bologna and is not located in areas classified as environmentally sensitive. Nevertheless, the Company monitors its proximity to sites belonging to the Reno River ecological corridor, such as the Golena del Lippo, recognising the value these ecosystems hold for local biodiversity.

The **Golena del Lippo** is part of site **IT4050018 – Golena San Vitale and Golena del Lippo**, which is included in the **Natura 2000 Network** as a **Special Area of Conservation / Site of Community Importance (SAC/SCI)**.

Waste Generated by the Company

Within Plastod, waste management is organised to ensure proper segregation and safe disposal. Dedicated containers for separate waste collection are present throughout the production site, and a designated role is responsible for active monitoring activities to ensure the effectiveness of the collection system.

With the aim of reducing plastic consumption, paper cups have been introduced at coffee vending machines and three water dispensers have been installed to limit the use of single-use plastic bottles. Looking ahead, Plastod considers it important to assess the optimisation and potential efficiency improvements in the management of specific waste streams, such as mixed-material packaging.

In 2024, Plastod generated **480,451 kg of waste**, of which **97%** was directed to recovery. Municipal solid waste, which is correctly separated, is managed at municipal level by local public utility companies and is therefore not included in the tables below. non vengono quantificati in queste tabelle.

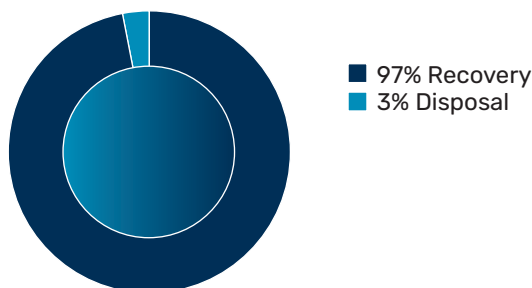


Total waste generation for 2024, calculated based on MUD declarations, is reported below..

Hazardous Waste	2024		2023	
	Waste collection	Kg	Waste collection	Kg
Waste inks containing hazardous substances	Disposal	66	Recovery	192
Waste adhesives and sealants containing organic solvents or other hazardous substances	Disposal	99	Recovery	949
Non-chlorinated insulating and heat-transfer mineral oils	Recovery	87	Recovery	1.394
Packaging containing residues of hazardous substances or contaminated by such substances	Disposal	6,076	Recovery	3.515
End-of-life equipment containing CFCs, HCFCs, HFCs	Disposal	14	Recovery	34
End-of-life equipment containing hazardous components	Disposal	33	Recovery	130
Organic waste containing hazardous substances	Recovery	9	Disposal	34
Gases in pressure containers (including halons) containing hazardous substances	Recovery	51	Recovery	54
Lead-acid batteries	Disposal	62	Recovery	20
Waste non-chlorinated mineral oils for engines, gears and lubrication	Recovery	20	-	0
Aqueous waste solutions containing hazardous substances	Disposal	5	-	0
Fluorescent tubes and other mercury-containing waste	Disposal	1,477	Recovery	30
Other solvents and solvent mixtures	-	0	Disposal	74
Glass, plastic and wood containing or contaminated by hazardous substances	Disposal	452	-	0
Absorbents, filter materials, wipes and protective clothing contaminated by hazardous substances	Disposal	119	-	0
Other insulating materials containing or consisting of hazardous substances	-	0	Recupero	40
Total		8,566		6,466

non-hazardous waste		2024		2023	
Waste type	Waste collection	Kg	Waste collection	Kg	
Spent printing toner	Recovery	142	Recovery	56	
Waste adhesives and sealants	Disposal	109	Recovery	870	
Paper and cardboard packaging	Recovery	64,270	Recovery	69.620	
Wooden packaging	Recovery	44,832	Recovery	43.220	
Mixed-material packaging	Recovery	320,300	Recovery	327.220	
Absorbents, filter materials, wipes and protective clothing	Recovery	2,271	Recovery	2.432	
End-of-life equipment	Recovery	948	Recovery	629	
Organic waste	Recovery	13,760	Recovery	1.498	
Alkaline batteries	Recovery	R17	Recovery	5	
Aqueous liquid waste	Disposal	4,957	Disposal	27.525	
Iron and steel	Recovery	19,090	Recovery	25.082	
Mixed construction and demolition waste (concrete)	Recovery	1,189	Recovery	722	
Septic tank sludge	-	0	Disposal	3.170	
Insulating materials	-	0	Recovery	242	
Total		471,885		502.291	

Waste collection





In 2024, Plastod further strengthened its waste management system through dedicated employee training programmes aimed at raising awareness of the risks associated with improper waste handling, as well as prevention procedures and response actions in case of need.

Particular attention was paid to the management of hazardous waste, identifying as the main risk areas potential spills into soil or the sewer system of three specific substances: air conditioning refrigerant fluids, lubricating oil and battery acid from forklift trucks.

To enhance efficiency and transparency in monitoring activities, the Company also implemented a dedicated digital platform for recording all waste generated and sent for disposal or recovery. This ensures accurate traceability of waste flows and supports continuous improvement of Plastod's environmental performance.



2025 Goals



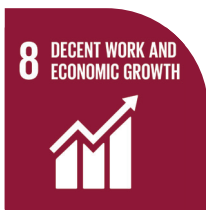
Governance:

- Integrate social and environmental criteria into supplier evaluation processes.
- Strengthen investments in research and development to design products with a lower environmental impact.
- Include active engagement of external stakeholders in the materiality assessment process starting from the **2025 reporting year**.



Environmental:

- Achieve **100% renewable electricity** by **2030**, with the consequent elimination of **Scope 2 emissions**.
- Obtain **ISO 14001 certification**.
- Implement a project aimed at converting production waste into alternative fuel.



Social:

- Implement continuous training programmes for all employees, including topics related to sustainability, responsible resource use and waste management.
- Introduce new services and benefits for employees to enhance corporate well-being.
- Conduct an organisational climate survey by **2030**.

GRI Content Index

STATEMENT OF USE	Plastod has reported the information cited in this GRI Content Index for the period [01.01.24–31.12.24] in accordance with the GRI Standards.
GRI 1 USED	GRI 1: Reporting Principles 2021
APPLICABLE GRI SECTOR STANDARDS	N/A

GRI Sustainability Reporting Standard		NoteS/ Pages
2 GENERAL DISCLOSURES		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1	Organizational details	15, 21–22
2-2	Entities included in the organization’s sustainability reporting	Plastod S.p.A.
2-3	Reporting period, frequency and contact point	7, 13
2-4	Restatements of information	No restatements
2-5	External assurance	Not provided
ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships	15, 20–22, 29–31
2-7	Employees	34–35
2-8	Workers who are not employees	34–35
GOVERNANCE		
2-9	Governance structure and composition	18–19
2-10	Nomination and selection of the highest governance body	18
2-11	Chair of the highest governance body	18–19
2-12	Role of the highest governance body in overseeing impacts	18
2-13	Delegation of responsibility for managing impacts	18
2-14	Role of the highest governance body in sustainability reporting	18
2-15	Conflicts of interest	18

2-16	Communication of critical concerns	18
2-17	Collective knowledge of the highest governance body	18
2-18	Evaluation of the performance of the highest governance body	Information not available
2-19	Remuneration policies	Information not available
2-20	Process to determine remuneration	36
2-21	Ratio of annual total compensation	36
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	5, 21
2-23	Policy commitments	12, 13
2-24	Integration of policy commitments	20-22, 33
2-25	Processes to remediate negative impacts	21, 42
2-26	Mechanisms for seeking advice and raising concerns	20-21, 33
2-27	Compliance with laws and regulations	20-21
2-28	Membership associations	22
Stakeholder Engagement		
2-29	Approach to stakeholder engagement	10-11
2-30	Collective bargaining agreements	36
Material Topics		
3 - Information on Materials		
3-1	Process to determine material topics	8-10
3-2	List of material topics	9-10
3-3	Management of material topics	8-10
200 Economic Topics		
201 - Economic Performance		
201-1	Direct economic value generated and distributed	25-26
201-2	Financial implications and other risks and opportunities due to climate change	Information not available
201-3	Defined benefit plan obligations and other retirement plans	38-39
201-4	Financial assistance received from government	26

202 - Market Presence		
202-1	Ratio of standard entry-level wage by gender compared to local minimum wage	Information not available
202-2	Proportion of senior management hired from the local community	100%
203 - Indirect Economic Impacts		
203-1	Infrastructure investments and services supported	26, 48-49
203-2	Significant indirect economic impacts	Information not available
204 - Procurement Practices		
204-1	Proportion of spending on local suppliers	31
205 - Anti-corruption		
205-1	Operations assessed for risks related to corruption	Information not available
205-2	Communication and training about anti-corruption policies and procedures	Information not available
205-3	Confirmed incidents of corruption and actions taken	None
206 - Anti-competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	None
207 - Tax		
207-1	Approach to tax	Information not available
207-2	Tax governance, control and risk management	Information not available
207-3	Stakeholder engagement and management of concerns related to tax	Information not available
207-4	Country-by-country reporting	Not applicable
300 Environmental Topics		
301 - Materials		
301-1	Materials used by weight or volume	Information not available
301-2	Recycled input materials used	Information not available
301-3	Reclaimed products and their packaging materials	Information not available

302 - Energy		
302-1	Energy consumption within the organization	46–49
302-2	Energy consumption outside the organization	Information not available
302-3	Energy intensity	48
302-4	Reduction of energy consumption	46–47
302-5	Reductions in energy requirements of products and services	48–49
303 - Water and Effluents		
303-1	Interactions with water as a shared resource	55
303-2	Management of water discharge-related impacts	55
303-3	Water withdrawal	55
303-4	Water discharge	55
303-5	Water consumption	55
304 - Biodiversity		
304-1	Operational sites owned, leased, managed in or adjacent to protected areas	56
304-2	Significant impacts on biodiversity	None
304-3	Habitats protected or restored	Not applicable
304-4	IUCN Red List species and national conservation list species	None
305 - Emissions		
305-1	Direct (Scope 1) GHG emissions	51
305-2	Energy indirect (Scope 2) GHG emissions	51
305-3	Other indirect (Scope 3) GHG emissions	52–53
305-4	GHG emissions intensity	53
305-5	Reduction of GHG emissions	53
305-6	Emissions of ozone-depleting substances (ODS)	54
305-7	NO _x , SO _x and other significant air emissions	54
306 - Waste		
306-1	Waste generation and significant waste-related impacts	56–59

306-2	Management of significant waste-related impacts	57-58
306-3	Waste generated	56-58
306-4	Waste diverted from disposal	56-58
306-5	Waste directed to disposal	56-58
308 - Supplier Environmental Assessment		
308-1	New suppliers screened using environmental criteria	None
308-2	Negative environmental impacts in the supply chain and actions taken	30
400 Social Topics		
401 - Employments		
401-1	New employee hires and turnover	37
401-2	Benefits provided to full-time employees not provided to others	None
401-3	Parental leave	37
402 - Labor/Management Relations		
402-1	Minimum notice periods regarding operational changes	As per CCNL
403 - Occupational Health and Safety		
403-1	OHS management system	42
403-2	Hazard identification and incident investigation	42-43
403-3	Occupational health services	42-43
403-4	Worker participation and communication	42-43
403-5	Worker training on OHS	43
403-6	Promotion of worker health	43
403-7	Prevention of OHS impacts in business relationships	42-43
403-8	Workers covered by an OHS system	All
403-9	Work-related injuries	42-43
403-10	Work-related ill health	42-43
404 - Training and Education		
404-1	Average hours of training per employee	40
404-2	Skills upgrading and transition assistance programs	40-41
404-3	Employees receiving performance reviews	38

405 - Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	19, 34–35
405-2	Ratio of basic salary and remuneration of women to men	36
406 - Non-discrimination		
406-1	Incidents of discrimination	None
407 - Freedom of Association		
407-1	Operations and suppliers at risk	None
408 - Child Labor		
408-1	Operations and suppliers at risk	None
409 - Forced or Compulsory Labor		
409-1	Operations and suppliers at risk	None
410 - Security Practices		
410-1	Security personnel trained in human rights	Information not available
411 - Rights of Indigenous Peoples		
411-1	Incidents of violations	None
413 - Local Communities		
413-1	Community engagement and impact assessments	27
413-2	Significant negative impacts on communities	None
414 - Supplier Social Assessment		
414-1	New suppliers screened using social criteria	Information not available
414-2	Negative social impacts in the supply chain	None
415 - Public Policy		
415-1	Political contributions	None
416 - Customer Health and Safety		
416-1	Health and safety impact assessment	20–21
416-2	Incidents of non-compliance	20–21
417 - Marketing and Labeling		
417-1	Product information and labeling requirements	20–21
417-2	Non-compliance with labeling requirements	20–21

417-3	Non-compliance with marketing communications	20-21
418 - Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy	None

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