



2023 ESG KPIs



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Ecomembrane S.p.A. has calculated the following ESG performance indicators:



- Greenhouse gas emissions (Scope 1 and Scope 2)
- Energy consumption
- Renewable energy produced and renewable energy consumption
- Activities with a negative impact on environmentally sensitive areas
- Water consumption and water emissions
- Waste generated and the relationship between hazardous waste and radioactive waste
- Unadjusted gender pay gap
- Rate of accident

Methodology



Reporting boundary: 01/01/2023 – 31/12/2023*



Company boundary: Full organizational perimeter (Financial line by line consolidation)**



Reference frameworks:

- Annexes 1-4 to Sustainable Finance Disclosure Regulation (SFDR - Regulation (EU) 2019/2088)
- ESRS – European Sustainability Reporting Standards
- The GHG Protocol Corporate Accounting and Reporting Standard (Revised edition)

* Reporting perimeter for environmental KPIs for the US site refers to Q4 2023 only.

** Data related to the first three quarters of 2023 for Ecomembrane LLC have not been collected due to non-materiality. For the first three quarters 2023 Ecomembrane LLC has been a commercial subsidiary with no employees.

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Greenhouse gas emissions

Total Scope 1: **173 tons CO₂eq**
Total Scope 2 (Location-Based): **75 tons CO₂eq**
Total Scope 2 (Market-Based): **133 tons CO₂eq**
Total Scope 1 + 2 (Location-Based): **249 tons CO₂eq**
Total Scope 1 + 2 (Market-Based): **306 tons CO₂eq**

The calculation of greenhouse gas emissions has been conducted in accordance with the GHG Protocol Corporate Accounting and Reporting Standard*.

*Emission factors sources: DEFRA, EEA, EPA, AIB and GREEN-E.

GHG Inventory

Ecomembrane S.p.A. includes the following emission categories in its GHG inventory:

- **Scope 1 Emissions:** direct greenhouse gas emissions, i.e. those emissions generated within the company boundaries from sources owned or controlled by the organization;
- **Scope 2 Emissions:** greenhouse gas emissions associated with the generation of electricity purchased by the company for its own consumption:
 - **Location-based:** reflects the average emission intensity of national grids, considering both renewable and non-renewable production; GHG emissions are calculated using an average emission factor that refers to the national energy mix: the higher the share of renewable energy used by a specific country, the lower the relative emission factor;
 - **Market-based:** considers the share of certified electricity purchased from renewable sources. To be considered as renewable, purchased electricity must be covered by contractual instruments such as Guarantees of Origin (GOs). The part of the electricity purchased covered by GOs is considered zero-emission, while the remaining part is multiplied by a factor called "residual mix", which considers the emission intensity of the national grids accounting only for non-renewable production.



Greenhouse gas emissions (Scope 1 and Scope 2)

Greenhouse gas emissions

Total Scope 1: **173 tons CO₂eq**
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The calculation of greenhouse gas emissions has been conducted in accordance with the GHG Protocol Corporate Accounting and Reporting Standard*.

*Emission factors sources: DEFRA, EEA, EPA, AIB and GREEN-E.

Energy consumption

Energy consumption: **1,06 GWh**

The total energy consumption referred to the year 2023 is given by the following energy inputs: *Diesel (property and long-term leased vehicles), Natural Gas and Electricity supplied from the grid.*

Total energy produced from renewable sources

Total energy produced from renewable sources: **64,4 MWh***

A new PV plant in Vescovato has been installed in 2024.

*During 2023, all the electricity generated by the 2 PV plants at the Gadesco site was sold to the grid and no self-produced renewable energy was consumed on site.



Greenhouse gas emissions (Scope 1 and Scope 2)



Energy consumption



Total energy produced from renewable sources

Biodiversity

Activities with a negative impact on environmentally sensitive areas : **None**

The Company has not conducted any impact study or comprehensive assessment. However, a screening conducted through WWF's Biodiversity Risk Filter Suite (Key Biodiversity Areas) shows that:

Gadesco Pieve Delmona/Vescovato	Very low risk area
North Little Rock	Low risk area

*Tool: [WWF Biodiversity Risk Filter - Explore Maps](#) (Key biodiversity areas)

Water

Emissions to water: **0 tons.**

Water is not used by the company in production processes and water consumption is related only to civil/sanitary use. Emissions of pollutants to water is zero.

However, total water consumption and total consumption from water-stressed areas have been calculated:

- The total water consumption is equal to **1.121 m³**
- The total water consumption from water-stressed areas* is equal to **933 m³**

Gadesco Pieve Delmona /Vescovato	High water stress area
North Little Rock	Low water stress area

*Tool: [Aqueduct Water Risk Atlas \(wri.org\)](#)

Waste

Ratio of hazardous waste and radioactive waste: **0**

No hazardous or radioactive waste was generated in 2023. However, total waste generated by the company and the percentage of waste sent recycling/reuse have been calculated:

- Total waste generated: **82.76 tons**
- The percentage of waste sent for recycling out of the total is equal to **91%**

The main categories of waste consist mainly of mixed material packaging, which accounts for 65% of total waste; This is followed by wooden packaging, which accounts for 12% of the total, and finally paper and cardboard packaging, which makes up 7% of total waste.



Activities with a negative impact on environmentally sensitive areas



Emissions to water



Ratio of hazardous waste and radioactive waste

H&S

Rate of accident: **14,38 n/h**

This indicator has been calculated as follows:
*Number of lost-time accidents*1,000,000 / Number of hours worked.*

*The indicator has been calculated considering Ecomembrane employees only

Gender pay gap

Unadjusted gender pay gap: **7%**.

This indicator has been calculated as follows: *((Male FTE gross earnings (€)/Overall no. of hours worked by male workers) - Female FTEs gross earnings (€)/Overall no. of hours worked by female workers) / (Total male FTEs gross earnings (€)/Overall no. of hours worked by male workers)*

*The indicator has been calculated considering Ecomembrane employees only



Rate of accident



Unadjusted gender pay gap

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Indicators	Results	UoM
Greenhouse gas emissions <ul style="list-style-type: none"> • <i>Total Scope 1</i> • <i>Total Scope 2 (Location-based)</i> • <i>Total Scope 2 (Market-based)</i> • <i>Total Scope 1+ Scope 2 (Location-based)</i> • <i>Total Scope 1+ Scope 2 (Market-based)</i> Energy consumption Total energy produced from renewable sources	 173,5 75,5 132,6 249,0 306,1 1,06 64,4	 tons CO₂eq tons CO₂eq tons CO₂eq tons CO₂eq tons CO₂eq GWh MWh
Total waste generated <i>Of which sent to recycling</i>	 82.76 91	 tons %
Water withdrawals <i>Of which from water stress areas</i>	 1.121,12 933,00	 m³ m³
Rate of accident	 14,38	 n/h
Unadjusted gender pay gap	 7	 %