



Sustainability Report

Year 2025

Produced by





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Organisation Profile

GRI 2-1 • GRI 2-2 • GRI 2-6

Cartiera San Giorgio s.r.l. is a family-run business founded in 1974, specialising in the production of master reels of crepe paper and single-ply tissue paper for industrial and private-label applications. Over the years, it has developed an integrated and highly customisable production process, capable of adapting grammages, colours and formats to meet customers' requirements.

Today, it supplies paper converters and distributors in Italy and abroad, contributing to the widespread use of efficient, high-quality hygiene solutions thanks to constant investment in technology, automation and process improvement.

Its founding values are quality, reliability and a focus on people, underpinned by the work of numerous families who form the heart of the company. Sustainability is a central pillar: the paper mill uses waste paper, promotes recycling and adopts practices aimed at reducing its environmental impact. Through responsible and certified production, it is committed on a daily basis to building a more environmentally friendly future.

This report refers to the facilities at the company's headquarters located at Via Vincenzo Malenchini, 13 - 16158 Genoa-Voltri.

The company's legal form is a limited liability company.

The company's NACE code is 17.12.

The company's total assets and liabilities amount to 57,499,731. The company's production value is 34,050,118.

The company has operational facilities (offices, factories, warehouses, industrial buildings, land, etc.) covering a total area of 10,900 square metres.



“

We transform waste paper into highquality paper through efficient and environmentally friendly recycling processes.

Cartiera San Giorgio s.r.l.



Reporting Information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results relating to environmental, social and governance sustainability in a dedicated report, produced semi-automatically by the Synesgy View platform.

The Sustainability Report was drawn up on the basis of the questionnaire provided to Cartiera San Giorgio s.r.l. by Synesgy. This tool has enabled the identification of the company's ESG performance figures for the period 01/01/2025–31/12/2025.



Synesgy is an effective **Licensed Software and Tools Partner** of the GRI at a global level. This ensures that the use of the statements contained in the Report complies with GRI standards.

The standards are designed to provide a comprehensive, comparable and credible picture of an organisation's relevant topics, their impacts and how they are managed.

The Sustainability Report is therefore in line with the GRI Sustainability Reporting Standards, updated to the recent revisions of 1 January 2023, and also with the ESRS in the new CSRD. The latter are the European Sustainability Reporting Standards, adopted by the European Commission on 31 July 2023 as a common basis for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

On 25 September 2024, the Italian transposition decree, Legislative Decree 2024/125, officially came into force. The ESRS are closely aligned with the GRI standards.

✔ **GRI Sustainability Reporting Standards**

✔ **ESRS European Sustainability Reporting Standards**

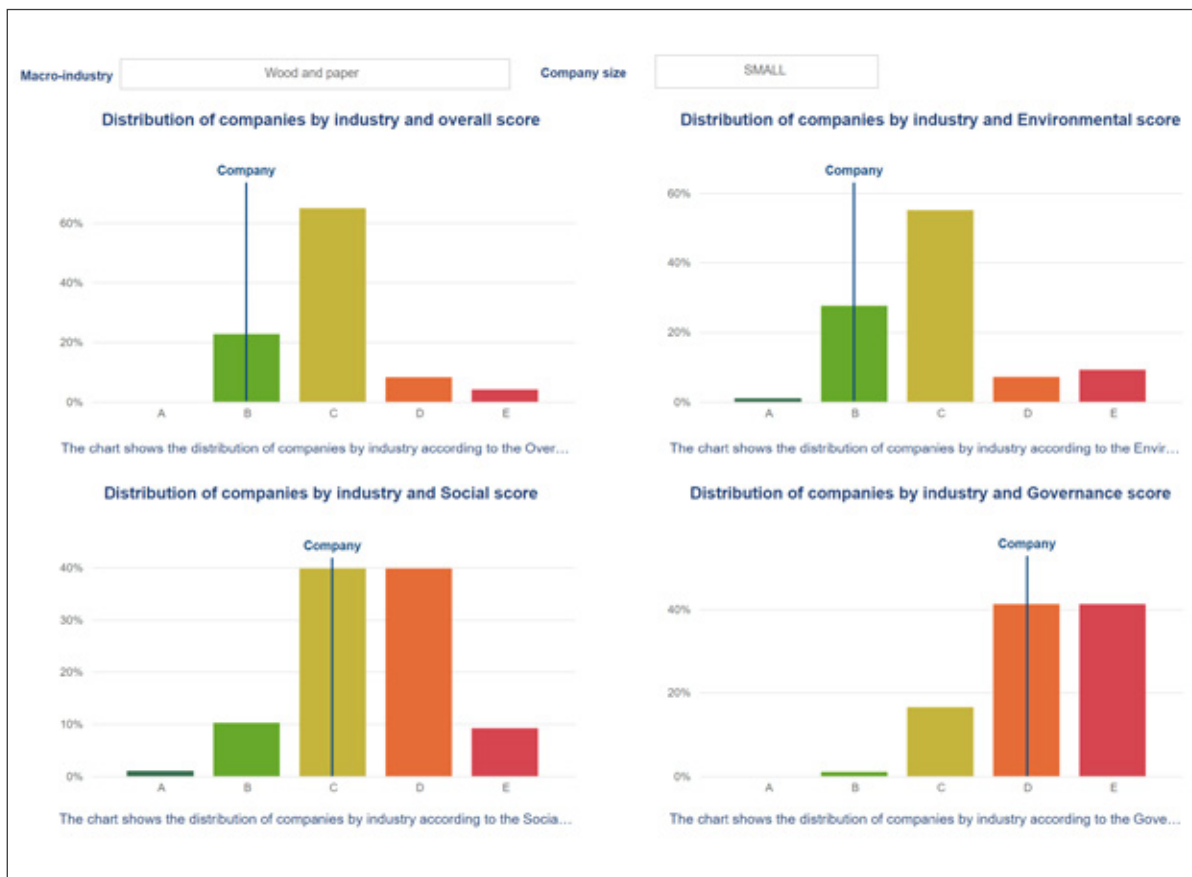
For unlisted SMEs, which do not fall within the scope of the Corporate Social Reporting Directive (CSRD), EFRAG has drawn up a voluntary standard (VSME) that encourages and guides them to report on their ESG performance. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies, but is proportionate and takes into account the fundamental characteristics of micro, small and medium-sized enterprises.

By completing Synesgy, SMEs are therefore also compliant with the voluntary regulations included in the VSME Standard.

This statement is published on the Cartiera San Giorgio s.r.l. website at www.cartierasangiorgio.it. Information can be requested by emailing info@cartierasangiorgio.it. The Sustainability Report was developed by Synesgy View.



Benchmark Statistics



Why was it important for Cartiera San Giorgio s.r.l. to complete the Synesgy questionnaire?

- ✔ It enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- ✔ It is based on a platform that enables data to be collected in a matter of moments
- ✔ The questionnaire can be used in all recognised banking circuits, as it is based on international measurement criteria (GRI and ESRS)
- ✔ It is produced by CRIF, an internationally recognised player.
- ✔ The data is shared in real time
- ✔ It enables this report to be generated automatically thanks to its integration with the Synesgy View platform

Stakeholder Engagement

GRI 2-29

ESRS 1

In line with the ESRS, stakeholders are defined as individuals or groups that can reasonably be expected to affect, or be affected by, the company’s activities, decisions or impacts.

The objective of strengthening a **sustainable business model** involves, in addition to a commitment to improving the adoption of sustainable business practices, the need to engage with stakeholders directly or indirectly involved in business operations.

The ability to understand and assess stakeholder needs and expectations is particularly important for **sharing the objectives and generating shared added value**. This can lead both to improvements in the **quality of life and well-being of stakeholders, as well as greater efficiency and legitimacy for the company**.

Engaging in dialogue with and listening to local stakeholders enables the company to lay the foundations for shaping its **sustainability strategies** by establishing objectives in the common interest.

Within the General Requirements of the ESRS, the company’s key stakeholders are divided into two groups:

- ✔ Affected stakeholders: individuals or groups whose interests are or could be impacted by the company’s activities and its direct or indirect business relationships across the value chain (identified in the table with an **“A” for Affected**);
- ✔ Users of sustainability statements: the primary users of general-purpose financial reporting, along with other stakeholders such as business partners, civil society, and public authorities (identified in the table with a **“U” for User**).

The company’s stakeholder engagement system encompasses activities, tools, channels, and methods designed to address the diverse profiles and needs of stakeholders while considering the overall governance structure.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	A	Meetings, corporate climate surveys and internal surveys; internal communication tools (press review, intranet, company e-mail, internal social network, etc.); group and training activities.
Suppliers	A	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; joint planning; dedicated portals.
Affected Communities	A/U	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Clients	A	Direct sales or business meetings and visits; customer satisfaction and market research; tests and focus groups; social media and corporate website; dedicated meetings and industry events.
Trade Unions	U	Support and dialogue initiatives, exchange of communications.

Double Materiality Matrix

GRI 2-9
ESRS 1 • ESRS 2

Once the company’s key stakeholders have been identified, the next step is to prioritize the most relevant issues for them and for the company.

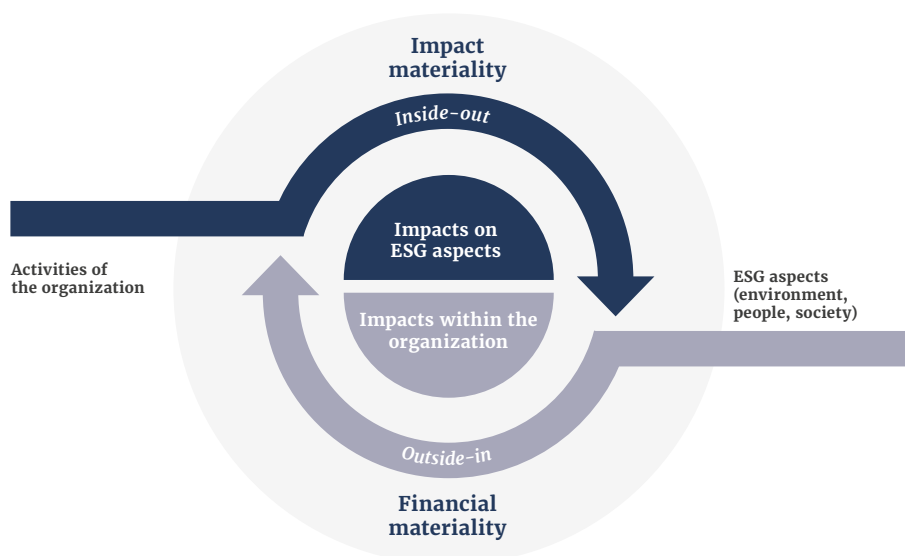
The materiality analysis process follows the guidelines defined by the 2021 GRI Universal Standards, in particular by “GRI 3: Material Topics 2021”, and similarly the guidance contained in ESRS 1, which defines when a sustainability issue is considered **material from an impact perspective** when it concerns actual or potential negative or positive effects on people and the environment in the short, medium or long term.

The current European reference standards involve a **double materiality approach**.

This term refers to the process of assessing impacts from both the “**Inside-out**” (Impact Materiality) and the “**Outside-in**” (Financial Materiality) perspectives. While the former identifies the impacts actually or potentially generated by the organization and its value chain in relation to the outside world, the latter considers the risks and opportunities that can affect the company’s value creation, strategy, financial performance, and positioning in the short, medium, or long term.

In a more immediate way, the double materiality approach answers two questions:

- ✔ **Financial Materiality:** How can ESG factors affect the financial stability and operations of the organization?
- ✔ **Impact Materiality:** How can the choices and activities of the organization influence the environment and society?

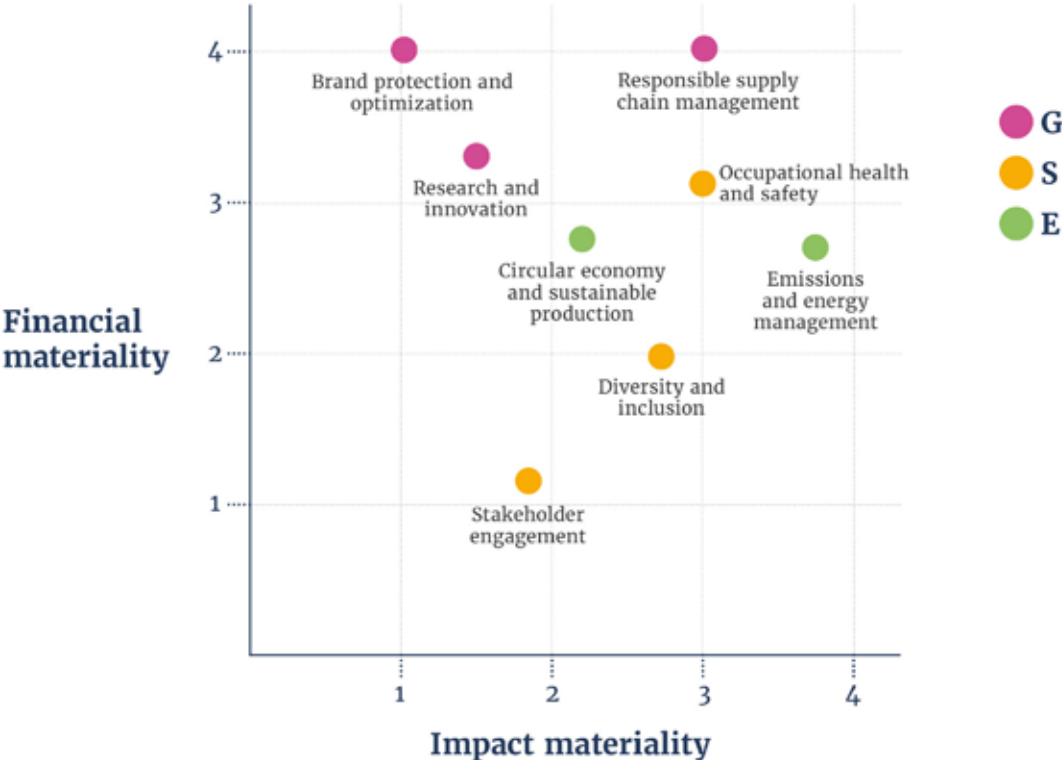


This analysis is graphically represented by a matrix that provides an immediate snapshot of the material topics considered to be significant to stakeholders and the company, and how these can have positive or negative effects on the external environmental and social impact and on the financial impact of the company.

Below is an example of how to identify the most common material themes:



In particular, as an application example for the company Cartiera San Giorgio s.r.l. (secondary sector), here is a further example of a materiality matrix tailored to the relevant macro-sector:



INNOVATION
& INFRASTRUCTURE



1 NO POVERTY



8 DECENT WORK
& ECONOMIC
GROWTH



2 ZERO HUNGER



7 AFFORDABLE
& CLEAN ENERGY



4 QUALITY
EDUCATION



3 GOOD HEALTH
& WELL-BEING



6 CLEAN WATER
& SANITATION



5 GENDER

SDGs: UN Sustainable Development Goals



On **25 September 2015**, the governments of **193 UN member countries** signed the **2030 Agenda for Sustainable Development**.

An action plan approved by the UN General Assembly, which includes 17 specific Sustainable Development Goals (SDGs), set out in a broader action programme with a total of 169 associated targets.

The 17 SDGs involve governments and nations but also every single enterprise. ESG principles are an expression of what businesses should do.

Environmental

- ✓ Dependence on fossil fuels
- ✓ High water footprint
- ✓ Complicity in deforestation
- ✓ Waste disposal

Social

- ✓ Conflicts with local communities
- ✓ Focus on employee health and safety
- ✓ Protection of diversity
- ✓ Appropriate interpersonal relationships between employees

Governance

- ✓ Bonuses disproportionate to employee salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore subsidiaries to evade tax

Cartiera San Giorgio s.r.l. and the SDGs

The Synesgy questionnaire enabled Cartiera San Giorgio s.r.l. to identify material issues and sustainability themes, thereby highlighting the most significant achievements during the reporting year in question and providing its stakeholders with an immediate, and above all certified – as it complies with internationally recognised standards – overview of its operations. The awareness-raising process initiated has highlighted a virtuous cycle on the part of Cartiera San Giorgio s.r.l., evidenced by the alignment of its actions with 7 of the 17 SDGs (Sustainable Development Goals) recognised by the United Nations.



03 - Good Health and Well-being

Ensure healthy lives and promote well-being for all.



07 - Clean and accessible energy

Integrate low-impact solutions into your production cycle through the use of sustainable energy sources.



08 - Decent work and economic growth

Promote full and productive employment and decent working conditions and promote sustainable economic growth.



09 - Industry, innovation and infrastructure

Resilient infrastructure, sustainable industrialisation and innovation.



12 - Responsible Consumption and Production

Ensure sustainable consumption and production patterns.



13 - Combating climate change

Promote actions at all levels, to combat climate change.



15 - Life on Land

Protect, restore and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation soil and halt the loss of biodiversity.

The identification of issues thanks to Synesgy and the 26 materialities, attributable to ESG areas, based on this emergence, has initiated a real awareness process that involves all stakeholders through multiple communication channels.





Environment



Management of environmental impacts

GRI 305-5
ESRS E1-1 • ESRS E1-2
VSME B2 • VSME C2

Organisations are, by their very nature, entities that generate environmental impacts, either through their day-to-day activities or as a result of their relationships with stakeholders.

It is therefore essential to identify and assess the main sources of impact, such as CO₂ emissions and the consumption of natural resources, and subsequently seek to monitor and reduce their intensity.

The involvement of all stakeholders, from employees to the supply chain, is essential to promote an environmentally conscious and responsible corporate culture, which is indispensable for bringing about concrete improvements.

The company has implemented investments and initiatives over the last three years to reduce its environmental impact. For example:

Replacement of light bulbs with energy-saving light bulbs	€ 5,000
Scrapers to mechanically remove excess water during the paper drying process	
Replacement of traditional motors with inverter motors	
Installation of a new, highly efficient steam generator	
Optimisation of the process water cycle	

The company has initiatives underway to adapt to climate change: it is taking out insurance policies designed to support mitigation and adaptation to these phenomena.

Materials

GRI 301-1 • GRI 301-2
ESRS E5-4 • ESRS E5-5
VSME B7

The ability to select the most sustainable materials for use in a company’s production process is a significant responsibility.

In fact, very often, the stage of the product life cycle that has the greatest environmental impact is attributed precisely to the production/procurement/transport phase of the materials and raw materials to be used as inputs in the company’s production process.

The raw materials used as production inputs and the total quantities used by the company are:

Waste paper	22,116 tonnes
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Recycled or reused raw materials, used as production inputs within the company, account for over 50% of the total raw materials used.

The percentage of the company’s products that can be considered recyclable/reusable is over 50%.



Energy

GRI 302-1
ESRS E1-5
VSME B3

The company's energy consumption is one of the key indicators that significantly influences not only a company's socio-environmental indicators but also its economic performance.

Knowing how to take action to improve the energy efficiency of one's factories, offices, production lines and machinery is key to achieving positive outcomes across all pillars of sustainability.

The electricity consumed in company-owned and leased premises during the last financial reporting period (e.g. 1 January – 31 December) amounted to 11,744,894 kWh.

The proportion of energy used by the company derived from fossil fuels is 51%.



11,744,894 kWh
Annual electricity
consumption

Water and wastewater

GRI 303-5
ESRS E3-2 • ESRS E3-4
VSME B6

Sustainable management of water resources and wastewater is crucial to reducing a company's environmental impact. Firstly, it is important to monitor water consumption and implement reduction strategies, such as the use of high-efficiency technologies and the recycling of wastewater.

To limit pollution, effluent must be treated appropriately before discharge, in compliance with environmental regulations. Furthermore, it is useful to develop a water risk management plan, which includes measures to address water crises or contamination. Companies can also collaborate with local communities to promote sustainable practices and minimise the impact on natural water bodies, contributing to the conservation of resources for future generations.

The company's water consumption for the latest reporting period was 852,812 m³.

Cartiera San Giorgio has a water recovery and/or reuse system.

Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3
ESRS E1-6
VSME B3

A company's management of emissions is fundamental to reducing environmental impact and combating climate change. The first step is to measure greenhouse gas (GHG) emissions arising from production activities, transport and energy consumption, using ad hoc tools such as Life Cycle Assessment.

The company can then adopt reduction strategies, such as optimising industrial processes, using renewable energy, and implementing low-emission technologies. Investing in carbon capture and storage (CCS) systems and promoting emissions offsetting through reforestation projects or carbon credits can further mitigate the impact. Transparency in emissions reporting and adherence to international regulations such as the Paris Agreement help demonstrate a commitment to sustainability and strengthen stakeholder confidence.

The company has estimated its emissions using the GHG calculator provided on Synesgy. The results show that:

- the company's total SCOPE 1 greenhouse gas emissions (direct emissions) amount to 5,597.00 t CO₂eq;
- the total SCOPE 2 greenhouse gas emissions (indirect emissions resulting from the generation/purchase of electricity) measured by the company amount to 2,642.60 t CO₂eq;
- the total SCOPE 3 greenhouse gas emissions (indirect emissions related to the value chain) measured by the company amount to 220.78 t CO₂eq.



Waste

GRI 306-2-a • GRI 306-2
ESRS E5-1 • ESRS E5-5
VSME B7

Within the context of the GRI Standards, the environmental dimension of sustainability concerns an organisation's impacts on living and non-living natural systems, including land, air, water and ecosystems. This context encompasses the issue of waste, which may be generated by the organisation's own activities, but may also be generated by entities upstream and downstream in the organisation's value chain.

Proper waste management therefore begins with reduction at source, minimising the generation of waste. It is essential to sort waste by type (recyclable, hazardous, organic) and ensure it is disposed of correctly in accordance with current regulations. Promoting the recycling and reuse of materials helps to reduce the environmental impact. The adoption of a waste management plan and raising employee awareness are fundamental to a sustainable and responsible approach.

The total amount of company waste produced in the last reporting year (e.g. 1 January – 31 December) is 542,470 tonnes, of which 0.35 tonnes are classified as hazardous.



542,470 tonnes of waste produced in a year

The company, at its sites, sorts:

- IT equipment;
- paper;
- plastic.

The percentage of waste not sent to landfill during the last financial reporting period (e.g. 1 January – 31 December) is 13.







People





Employment

GRI 2-7-a • GRI 2-7-b • GRI 2-30-a • GRI 401-2 • GRI 403-9 • GRI 405-1 • GRI 405-1-a-iii • GRI 405-2
ESRS S1-6 • ESRS S1-8 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16
VSME B8 • VSME C5 • VSME B10 • VSME B9

One of the key stakeholders for the success of an organisation is undoubtedly its staff. Sustainable workforce management involves striking a balance between employee wellbeing, business growth and a positive social impact. First and foremost, it is essential to promote safe and healthy working conditions, ensuring respect for human rights and labour regulations. Investing in continuous training and skills development enables employees to adapt to technological changes and grow professionally.

Diversity and inclusion must be prioritised, creating a fair and inclusive workplace for all. It is important to promote physical and mental wellbeing, including through work-life balance and flexible working policies. Finally, ongoing dialogue between management and the workforce, combined with transparency, helps to build trust and strengthen employees’ commitment to the company’s sustainable goals.

The number of male employees, interns/trainees and self-employed workers by professional category:

Middle management	2
Employees	3
Workers	23

The ratio between the highest and median remuneration in the company is 2.9.

The percentage of total employees belonging to protected categories under Law 68/99 or disadvantaged persons under Law 381/91 and/or under-represented minorities is 3.5%.

The percentage of total employees by contract type is:

Permanent	100
Part-time	7

The number of accidents over the last 5 years has been fewer than 3.

The total number of hours worked during the last financial reporting period (e.g. 1 January – 31 December) by all employees was 47,029.



47,029 hours worked in a year

As part of its corporate welfare policy, the company provides incentives for men to share care responsibilities (e.g. parental leave).

The percentage of employees covered by the National Collective Labour Agreement (CCNL) is between 80% and 100%.

Training

GRI 403-5 • GRI 404-1
ESRS S1-13
VSME B10

Staff training in a sustainability-focused company is crucial for integrating responsible practices and fostering a culture of sustainability. The training process must include courses and workshops on topics such as energy efficiency, waste management and the responsible use of resources and the reduction of emissions. It is important to raise employees' awareness of the environmental impact of the company's activities and to actively involve them in green initiatives, such as recycling or adopting ecofriendly practices. Training must also promote the development of technical skills related to sustainable innovation and the responsible management of supply chains.

Finally, encouraging participation in continuous professional development programmes ensures that employees are equipped to contribute to the company's long-term sustainability objectives.

The main topics covered by the training provided during the last financial reporting period (e.g. 1 January – 31 December) focused primarily on environmental issues (e.g. reducing waste of materials and natural resources, waste management, water management, energy efficiency, etc.) and occupational health and safety.

The total number of training hours delivered during the year (1 January – 31 December) was 988.



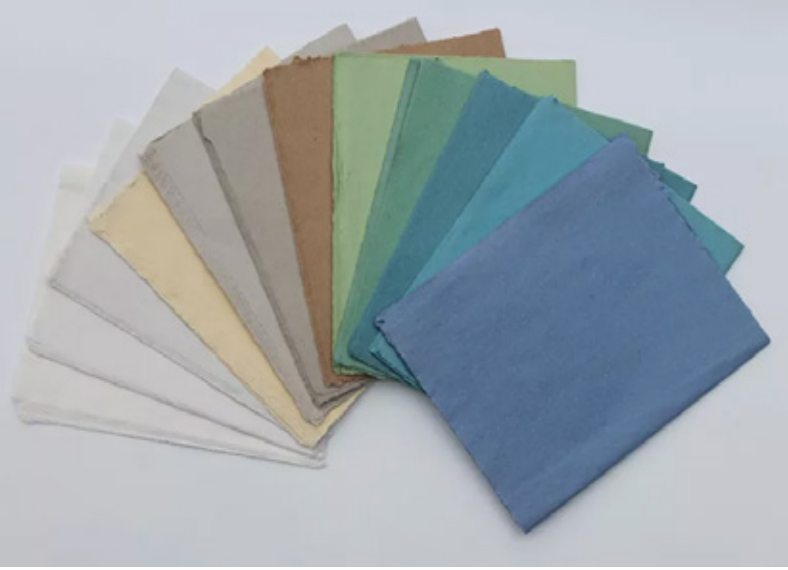
**988 hours of training
in the last year**







Suppliers, local communities and customers



Local communities and positive initiatives

GRI 203-1
VSME B2

A sustainable business must consider the impact of its activities not only on the environment, but also on people and the surrounding areas. Working with local communities is essential to promoting equitable economic development, creating jobs, investing in infrastructure and supporting social initiatives.

Companies can contribute to the sustainable growth of communities through corporate social responsibility (CSR) programmes, supporting educational, cultural or environmental projects.

Furthermore, they must be transparent and open to dialogue, involving communities in decisions that affect them, and respecting local traditions and resources. This approach not only strengthens social ties but also enhances the company's reputation and the trust placed in it.

The relationship that the company establishes with local communities is therefore crucial, such that the community does not merely endure the company's operations but becomes a genuine stakeholder with a significant influence on operational and development decisions.

Investment, innovation, technological development and a commitment to quality are key elements of economic strategies, as they create a genuine multiplier effect that benefits a wide range of stakeholders, including local communities.

The company makes donations, sponsorships and charitable contributions for the benefit of the community in the area where it operates.

Suppliers and procurement practices

GRI 204-1 • GRI 308-1 • GRI 414-1
ESRS S2-1 • ESRS 2 G1-2

With a view to constantly improving its impacts and mitigating negative ones, the organisation will be encouraged to select suppliers who share the same environmental and social values, ensuring that they comply with ethical standards, labour laws and environmental regulations.

The quality of the finished product is, in fact, guaranteed by the commitment that every stage of the production cycle – and therefore every company involved – brings to its work.

The lead organisation is also responsible for guiding its supply chain towards the adoption of sound sustainable practices, through the exchange of best practices, targeted investment in training and the use of dedicated scoring platforms.

Building long-term partnerships with suppliers, based on transparency and continuous improvement, helps to strengthen the overall sustainability of the business.

Cartiera San Giorgio carries out an assessment of suppliers in the ESG areas, particularly regarding the possession of environmental certifications.







Leadership and Governance



Governance

GRI 2-9-a
ESRS 2 GOV-1
VSME C9

A company committed to adopting sustainable practices should be led and governed by a leadership model that integrates sustainability into strategic decisions, promoting alignment between economic objectives and environmental and social responsibilities. A key aspect is the establishment of a board of directors that includes experts in environmental and social issues who can develop policies and procedures to promote transparency and reporting on the company's environmental and social impact. Implementing sustainability-related risk management practices enables the anticipation and mitigation of potential negative impacts. Finally, setting measurable targets and establishing regular reporting allows progress to be monitored and accountability to be ensured, contributing to a corporate culture focused on sustainability.

The corporate governance body is the Board of Directors.

The company is insured against physical risks.

Regulatory compliance

VSME B1

An organisation's compliance refers to the ability of its governing bodies to ensure that its operations meet specific performance benchmarks or universally recognised standards. In this context, obtaining certifications that attest to the high level of compliance of a business activity, sector or procedure serves as a guarantee in the eyes of stakeholders and those directly or indirectly involved in the company's value chain, with a view to reducing or mitigating negative impacts on specific sustainability-related issues, whether social, environmental or economic.

The company holds ISO 9001 certification (Quality Management System).



ISO 9001 Quality Management System

The company holds certifications such as FSC, PEFC and Ecolabel.

icila

CERTIFICATO/CERTIFICATE
ICILA-COC-003054

SI CERTIFICA CHE LA GESTIONE DELLA CATENA DI CUSTODIA ATTUATA DA
WE HEREBY CERTIFY THAT THE MANAGEMENT OF CHAIN OF CUSTODY OPERATED BY

CARTIERA SAN GIORGIO SRL
sede legale/registered office: VIA BRIGATA LIGURIA, 3/1A - 16121 GENOVA (GE) - ITALIA

PRESSO LE SEGUENTI SEDI/SITES INCLUDED IN THE CERTIFICATION
VIA MALENCHINI, 13 - 16158 GENOVA (GE) - ITALIA
VIA DELLE FABBRICHE, 30 - 16158 GENOVA (GE) - ITALIA
VIA DELLE FABBRICHE, 10 - 16158 GENOVA (GE) - ITALIA

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FSC-STD-40-004 v3.1, FSC-STD-40-007 v2.0

PER LE SEGUENTI LAVORAZIONI E PRODOTTI / FOR THE FOLLOWING PROCESSING AND PRODUCTS

Acquisto di macero pre e post consumo, cellulosa e bobine tissue FSC Misto.
Produzione di carta tissue in bobine e asciugamani in rotoli e fogli FSC Misto e FSC Ricicciato, carta igienica in fogli FSC Misto.
Purchase of pre and post consumer reclaimed material, cellulose and tissue reels FSC Mix.
Production of tissue paper in reels and paper towels in rolls and sheets FSC Mix and FSC Recycled, toilet paper in sheets FSC Mix.

La lista completa dei gruppi di prodotti inclusi nell'ambito di applicazione del certificato è disponibile sul database FSC® all'indirizzo <http://info.fsc.org>
The full list of the products groups that are included in the scope of the certificate is available on the database FSC® at the address <http://info.fsc.org>

Questo certificato non costituisce evidenza che un particolare prodotto fornito dal titolare del certificato sia certificato FSC (o FSC Controlled Wood).
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PRIMA EMISSIONE FIRST ISSUE 28/02/2017	DATA DI VALIDITÀ EFFECTIVE DATE 02/02/2023	DATA DI SCADENZA EXPIRING DATE 27/02/2027
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SI CERTIFICA CHE LA GESTIONE DELLA CATENA DI CUSTODIA MULTISITO ATTUATA DA
WE CERTIFY THAT THE MULTISITE CHAIN OF CUSTODY MANAGEMENT OPERATED BY

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PEFC ST 2002:2020, PEFC ST 2001:2020

PER LE SEGUENTI LAVORAZIONI E PRODOTTI/FOR THE FOLLOWING PROCESSING and PRODUCTS

Produzione di bobine, rotoli e foglietti di carta tissue certificati PEFC (Metodo: separazione fisica)
Production of reels, rolls and sheets of tissue paper PEFC certified (Method: physical separation)

GRUPPI DI PRODOTTO/PRODUCT GROUPS: 110301

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PRIMA EMISSIONE FIRST ISSUE 13/02/2012	DATA DI VALIDITÀ EFFECTIVE DATE 18/04/2024	DATA DI SCADENZA EXPIRING DATE 12/02/2027
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Carlo Dassi
B. A. Certification

CSI
Nella - 20090 Senago (MI) - Cassina Traversagna 21 - www.csi-ega.com
CSI S.p.A. è socio unico soggetto ad attività di direzione e coordinamento di BRG Group S.r.l.
REG. NR. 1486310 P.I.C.F./P.I. 1138016151 Cap. Soc. € 1.040.000

PEFC
PEFC
The mark of responsible forestry

EU Ecolabel

Certificato Ecolabel UE

La Sezione Ecolabel Italia del Comitato Ecolabel-Ecoaudit
Organismo Competente nazionale per Ecolabel UE

con contratto n. **IT/004/030** valido fino al **31 Dicembre 2028**
ha concesso l'uso del marchio Ecolabel UE a

Cartiera San Giorgio S.r.l.
per i prodotti di cui all'elenco allegato
(gruppo di prodotti: **Tessuto carta e prodotti in tessuto carta**)

Nota: il Logo Ecolabel UE potrà essere utilizzato fino al **30 Giugno 2029**
sui prodotti in giacenza detenuti dal titolare o da altri e fabbricati prima del **31 Dicembre 2028**

Roma, 10/06/2025
Il Presidente della Sezione Ecolabel Italia
Francesco Mariotti

Actions recommended by Synesgy



Business and corporate governance

- Implement governance controls.
- Strengthen governance controls.
- Appoint a person responsible for the whistleblowing function.
- Assess the possibility of joining Benefit Corporations.



Water, energy and waste

- Limit the proportion of energy consumed from fossil fuel sources.
- Consider implementing separate waste collection for other materials as well.
- Measure the company's emissions relating to air pollution to understand its environmental impact and identify appropriate improvement measures.

Environmental Certifications

- Adopt ISO 14001 certification for environmental management.
- Implement ISO 50001 certification for energy management systems.



Personnel management, certifications and regulations

- Adopt policies covering issues such as diversity and inclusion and human rights management.
- Publish the company's policy on equality, diversity and inclusion on its website.
- Assess the possibility of adopting the guidelines set out in the ISO 45001 standard regarding occupational health and safety management.
- Adopt policies covering issues such as worker health and safety.
- Adopt policies for the management of human rights and child, forced or compulsory labour.



Regulatory certifications

- Prepare a report setting out the company's performance in relation to environmental and social sustainability.
- Adopt ISO 37001 certification for the anti-bribery management system.



Relationships with stakeholders and the local community

- Carry out projects in schools or the community on issues relating to sustainability.

GRI Key Concept

Key Concepts (GRI 1, Section 2, Page 8)

Understanding the basic concepts for sustainability reporting is essential for those who collect and prepare the information for reporting, as well as for those who read that information using the GRI Standards. The main concepts are:

- ✔ **Impacts:** Consequences of an organization's activities on economic, environmental and social systems, including human rights. They can be direct or indirect, short-term or long-term, and can occur inside or outside the organization. It is important to consider the entire value chain of the organization when evaluating its impacts.
- ✔ **Material topics:** Determined through a due diligence process that considers the organization's impacts, stakeholder expectations and the context in which it operates. Material topics should be relevant (significant to the organization and its stakeholders), comprehensive (covering all significant impacts of the organization) and comparable (allowing comparison between organizations over time and across sectors).
- ✔ **Due diligence:** An ongoing process that includes identification (recognizing and understanding the potential impacts of the organization), evaluation (severity and likelihood of such impacts), prevention and mitigation (developing and implementing measures to avoid or minimize negative impacts), monitoring and reporting (monitoring the effectiveness of the measures taken and reporting on the progress made).
- ✔ **Stakeholders:** Identifying individuals or groups who may be positively or negatively affected by an organization's activities.

Requirements for Reporting in Accordance with the GRI Standards (GRI 1, Section 3, Page 11)

Reporting in accordance with the GRI Standards allows an organization to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights, and these impacts are managed. This enables users of such information to make informed assessments and decisions regarding the organization's impacts and its contribution to sustainable development.

Requirements for Reporting with Reference to the GRI Standards (GRI 1, Section 3, Page 11)

An organization can prepare a report with reference to the GRI Standards when it cannot meet all the reporting requirements needed to comply with the GRI Standards. Over time, the organization should transition to reporting in accordance with the GRI Standards, to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights.

Additionally, an organization can prepare a report with reference to the GRI Standards if it uses some of them or parts of their content, to report information on specific topics and for specific purposes, such as complying with climate change reporting regulations.

Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)

Reporting principles are fundamental to achieve high-quality sustainability reporting. The principles guide the organization in ensuring the quality and accurate presentation of reported information. There are eight reporting principles:

- ✔ **Accuracy:** The organization must report correct information with sufficient detail to allow an assessment of its impacts.
- ✔ **Balance:** The organization must report information objectively, providing a fair representation of its positive and negative impacts.
- ✔ **Clarity:** The organization must present information in a comprehensible and accessible manner.
- ✔ **Comparability:** The organization must select, complete and report information consistently, to allow an analysis of changes in its impacts over time.
- ✔ **Completeness:** The organization must provide sufficient information to allow an assessment of its impacts during the reporting period.
- ✔ **Sustainability context:** The organization must report information related to its impacts within the broader context of sustainable development.
- ✔ **Timeliness:** The organization must report information regularly and make it available in a timely manner, to enable data users to make decisions.
- ✔ **Verifiability:** The organization must collect, record, complete and analyze data so that the information can be examined to establish its quality.

Additional Recommendations for Reporting (GRI 1, Section 5, Page 25)

An organization should align sustainability reporting with regulatory and legislative reporting, in particular financial reporting. There are various ways to enhance the credibility of an organization's sustainability reporting, including:

- ✔ **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) evaluating the adequacy of financial controls for sustainability.
- ✔ **External assurance:** Examples include (i) verifying the quality and credibility of the information and (ii) a publicly available assurance process.
- ✔ **Stakeholder engagement:** Examples include (i) seeking feedback and (ii) obtaining advice on the data to be reported.

GRI Index

Statement of use

Cartiera San Giorgio s.r.l. has reported in accordance with the GRI Standards for the period 01/01/2025–31/12/2025.

GRI Standard		GRI Title	Chapter/paragraph	Page
GRI 2: General Disclosure 2021	2-1	Organisational details	Organisational profile	5
	2-2	Entities included in the organisation's sustainability reporting	Organisational profile	5
	2-3	Reporting period, frequency and point of contact	Reporting information	9
	2-4	Review of information	Reporting information	9
	2-5	External assurance	Reporting information	9
	2-6	Activities, value chain and other business relationships	Organisational profile	5
	2-7-a	Report the total number of employees and a breakdown by gender and by geographical area	Employment	28
	2-7-b	Report the total number of employees by type of contract signed	Employment	28
	2-9-a	Describe the governance structure, and the highest governing body	Governance	38
	2-30-a	Report the percentage of total employees in collective agreements	Employment	28
GRI 203: Impacts indirect economic 2016	203-1	Investments in infrastructure and supported services	Local communities and exemplary initiatives	34
GRI 204: Practices procurement 2016	204-1	Proportion of expenditure incurred in favour of local suppliers	Suppliers and procurement practices	35
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Materials	21
	301-2	Recycled input materials used	Materials	21
GRI 302: Energy 2016	302-1	Internal energy consumption within the organisation	Energy	22
GRI 303: Water and wastewater 2018	303-5	Water consumption	Water and wastewater	22

GRI Standard		GRI Title	Chapter/paragraph	Page
GRI 305: Emissions 2016	305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	Emissions	23
	305-2	Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	Emissions	23
	305-3	Other indirect greenhouse gas (GHG) (Scope 3)	Emissions	23
	305-5	Reduction in greenhouse gas (GHG) emissions	Management of environmental impacts	20
GRI 306: Waste 2020	306-2-a	Measures taken, including circularity metrics, to prevent waste generation in the organisation's upstream and downstream activities within its value chain and to manage significant impacts resulting from waste generated	Waste	24
	306-2	Management of significant impacts related to waste	Waste	24
GRI 308: Environmental of suppliers 2016	308-1	New suppliers who were selected using environmental criteria	Suppliers and procurement practices	35
GRI 401: Employment 2016	401-2	Benefits for full-time employees that are not available to fixed-term or part-time employees	Employment	28
GRI 403: Occupational health and safety 2018	403-5	Worker training on health and safety at work	Training	30
	403-9	Accidents at work	Employment	28
GRI 404: Training and education 2016	404-1	Average number of training hours per year per employee	Training	30
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and among employees	Employment	28
	405-1-a-iii	Percentage of people within the organisation's governing bodies who belong to other diversity indicators, where relevant (such as minorities or vulnerable groups)	Employment	28
	405-2	Ratio of basic salary and remuneration of women to men	Employment	28
GRI 414: Assessment of suppliers 2016	414-1	New suppliers selected using social	Suppliers and procurement practices	35



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