

Sustainability Report

Year 2024



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Sustainability Report

Year 2024





Sustainability Report 2024

produced by





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Organisation profile

GRI 2-1 • GRI 2-2 • GRI 2-6

Founded by Roberto Casappa more than seventy years ago, Casappa Spa is a multinational company that remains entirely owned by the Casappa family, now in its third generation.

It designs and manufactures some of the main components of hydraulic systems with passion and attention to detail. Casappa's mission is to remain an independent family business, focused on creating and delivering value to customers by offering power, filtration and electronic control solutions for hydraulic systems. Casappa works alongside its customers at every stage, from design to production, from supply to service, offering innovative solutions, including customised ones.

The company focuses on long-term collaboration with customers and suppliers, professional ethics, social and environmental responsibility, and the passion and talent of its employees.

The company's sales are directed at two channels: OEM (manufacturers) and distribution.

The company operates in both the domestic and foreign markets.

This report covers the assets of the headquarters in Via Balestrieri, 1, Lemignano di Collecchio (PR).



Key values at Casappa SpA

**Customer
focus**

Our starting point is the customer, and so is our destination.

Responsibility

We pursue a goal until we have achieved it.

**Spirit
of team**

The diversity of our steps enriches us, the same direction strengthens us.

Innovation

We want to push ourselves further, because those who go further build the future.

Integrity

We behave well towards each other and towards others. Only with respect can growth be cultivated.



“

*The true success of a company
is measured not only by its
profits, but by the positive
impact it has on the
environment and society.*

Casappa Filippo

CEO Casappa SpA



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 prepared on the basis of the questionnaire administered to **Casappa SpA** by Synesgy. This tool allowed the emergence of corporate values in the ESG areas with reference to the period **01/01/2024-31/12/2024**.



Synesgy is a **licensed software and tools partner of the GRI** at a global level. This guarantees that the statements contained in the Report comply with GRI standards.

The standards are designed to provide a comprehensive, comparable and credible picture of an organisation's relevant issues, 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 contained 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.

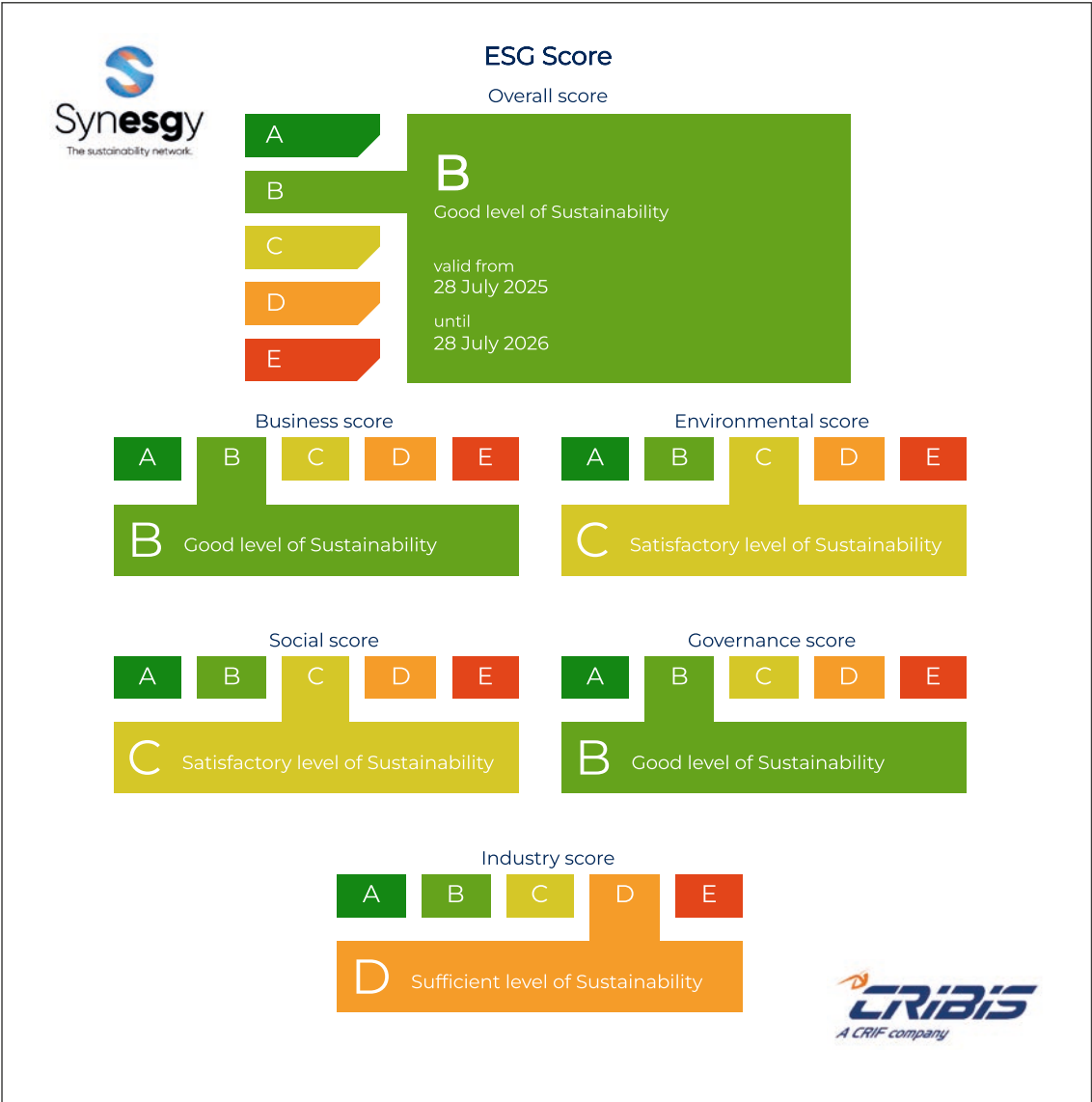
- ✓ **GRI Sustainability Reporting Standards**
- ✓ **ESRS European Sustainability Reporting Standards**

For unlisted SMEs that 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.

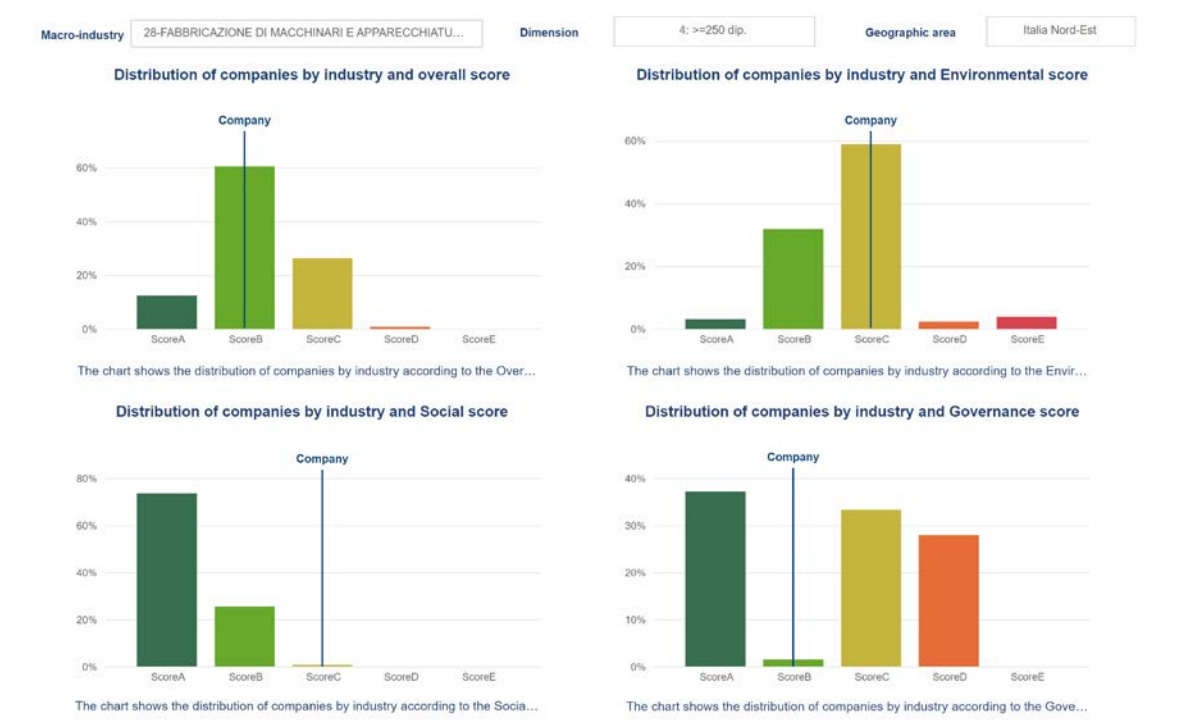
By completing Synesgy, SMEs are therefore also compliant with the voluntary regulations included in the VSME Standard.

This statement is published on the Casappa SpA website at www.casappa.com. Information can be requested by emailing paitag@casappa.com.

The Sustainability Report was developed by Synesgy View.



Benchmark Statistics



Why was it important for Casappa SpA to complete the Synesgy questionnaire?

- ✔

It enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders

✔

The questionnaire can be used in all recognised banking circuits, as it is based on international measurement criteria (GRI and ESRS).

✔

Data is shared in real time
- ✔

It is based on a platform that allows data to be collected in a matter of seconds

✔

It is produced by CRIF, an internationally recognised player

✔

It enables this report to be generated automatically thanks to its integration with the Synesgy View platform

Materiality Analysis

As part of its commitment to increasingly sustainable and conscious management, Casappa attributes a central role to its relationship with stakeholders and the assessment of the impact generated by its activities. With this in mind, materiality analysis is a key tool for identifying priority issues, guiding strategic choices and ensuring transparency regarding the commitments undertaken. The following sections provide an in-depth look at the stakeholder groups most relevant to Casappa and the main issues that emerged from the analysis process.

Stakeholders

Stakeholders are all those individuals, both inside and outside the organisation, who are affected by the company's activities or who, in turn, can significantly influence its decisions, operations and the achievement of its objectives. They are strategic partners with whom the company develops ongoing, structured relationships with the aim of understanding the needs, expectations and dynamics of the context in which it operates, and orienting its choices accordingly.

As part of its commitment to sustainability, Casappa recognises the central role of stakeholders in defining the environmental, social and economic priorities that guide the evolution of its business model. For this reason, it has identified the main stakeholder groups relevant to its business, taking into account the nature of the business, its offering and its presence on international markets.

The main stakeholders identified include:

- **Customers**
- **Suppliers and partners**
- **Employees and collaborators**
- **Regulatory bodies**
- **Universities, research centres and technology hubs**
- **Local communities**

Materiality Analysis

Materiality analysis is a key step in Casappa's sustainability reporting process, as it allows us to identify and select the issues that reflect the most significant impacts generated by the organisation on the environment, people and the economy. These are aspects that, in addition to having a concrete impact on the company's performance, are also capable of influencing the expectations and decisions of stakeholders.

The process was developed with the direct involvement of company management and was divided into three main phases:

- 1) **Identification of areas of significant impact in terms of sustainability through structured interviews with top management;**
- 2) **Definition of a detailed list of impacts generated, with an assessment of their nature and time frame;**
- 3) **Summary of material issues based on the impacts identified, associated with the indicators to be reported in the document.**

The entire process was coordinated by the internal ESG manager, with the aim of ensuring methodological consistency and alignment with the standards used. The results of the analysis formed the basis for defining the sustainability issues reported in **Casappa's first Sustainability Report**, supported by structured data collection across the three dimensions of environment, society and governance.

The reporting process was conducted in line with the latest updates to the European regulatory framework on ESG, ensuring **transparency and compliance with the required standards**.

Below is a list of the material issues identified, accompanied by a description of the related impacts generated, distinguished by **nature** (positive or negative) and **time horizon** (current or potential).

Macro issues	Material topics	Material impacts	Type of impact	
Environment	Waste management	Waste generation due to production processes	Negative	Current
		Adoption of waste recycling practices to promote material recovery	Positive	Current
		Promotion of efficient use of materials through the adoption of circular economy practices	Positive	Current
		High inflow and outflow of materials used for the production process	Negative	Current
	Water resource management	Water discharges into the external environments	Negative	Potential
		Water withdrawal for production activities	Negative	Current
	Climate change	Generation of direct and indirect GHG emissions from energy consumption (Scope 1 and 2)	Negative	Current
		Energy consumption resulting from company activities	Negative	Current
		Development of energy efficiency processes	Positive	Current
		Reduction of GHG emissions thanks to the construction of the new Logistics Centre	Positive	Current
People	Diversity and inclusion	Awareness of gender equality and inclusion through Women Empowerment initiatives and the inclusion of people with disabilities	Positive	Current
		Gender pay gap	Negative	Current
		Risk of discrimination in the workforce	Negative	Potential
	Satisfaction and staff well-being	Promotion of employee wellbeing	Positive	Current
	Training and development of staff	Employee satisfaction and retention through effective employer branding initiatives	Positive	Current
		Development and enhancement of workers' skills through training activities	Positive	Current
	Health and safety	Accidents at the workplace	Negative	Potential
		Implementation of risk assessment models with mathematical analysis	Positive	Current
		High employee awareness through specific safety training	Positive	Current
	Related impacts to the local area	Concrete support for the local area through sponsorship of local initiatives	Positive	Current
		Contribution to the development of scientific innovation through collaborations with research institutions	Positive	Current
Governance	Anti-corruption and ethical behaviour	Incidents of corruption and bribery	Negative	Potential
	Sustainable supply chain management	Failure to comply with environmental/social procedures in the value chain	Negative	Potential
		Effective supplier management through an advanced assessment and monitoring system	Positive	Current
	Corporate culture	Promotion of sound business ethics based on the Code of Ethics	Positive	Current



SDGs: UN Sustainable Development Goals



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

This action programme, approved by the UN General Assembly, includes 17 specific Sustainable Development Goals, which are part of a broader action programme comprising a total of 169 targets or milestones.

The 17 Goals commit governments and nations, but also every single company. The ESG principles are the expression of what companies must do.

Environmental

- ✓ Fossil fuel dependency
- ✓ High water footprint
- ✓ Complicity in deforestation
- ✓ Waste disposal

Social

- ✓ Conflicts with local communities
- ✓ Attention to employee health and safety
- ✓ Protection of diversity
- ✓ Proper interpersonal relations among employees

Governance

- ✓ Bonuses disproportionate to employees' salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore branches for the purpose of tax evasion

Casappa SpA and the SDGs

The Synesgy questionnaire enabled Casappa SpA to map materiality and sustainability issues, highlighting the most significant achievements during the reporting year and providing its stakeholders with an immediate and, above all, certified overview of its activities, as it complies with internationally recognised parameters. The awareness process that has been initiated has led to the highlighting of a virtuous path taken by Casappa SpA, as evidenced by the alignment of its actions with 8 of the 17 SDGs (Sustainable Development Goals) recognised by the United Nations.



3 - HEALTH AND WELL-BEING

Ensure healthy lives and promote well-being for all..



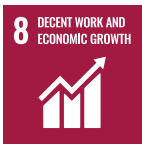
5 - GENDER EQUALITY

Achieve gender equality and empower all women and girls.



7 - CLEAN AND AFFORDABLE ENERGY

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



8 - DECENT WORK AND ECONOMIC GROWTH

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



9 - BUSINESS, INNOVATION AND INFRASTRUCTURE

Resilient infrastructure, sustainable industrialization, and innovation.



11 - SUSTAINABLE CITIES AND COMMUNITIES

Make cities and human settlements inclusive, safe, resilient and sustainable.



12 - RESPONSIBLE CONSUMPTION AND PRODUCTION

Ensure sustainable production and consumption patterns.



13 - FIGHT AGAINST CLIMATE CHANGE

Promote actions, at all levels, to combat climate change.

The identification of issues thanks to Synesgy and the 26 materialities related 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 1 • GRI 2-12 • GRI 2-25 • GRI 2-29 • GRI 3-1 • GRI 3-2 • GRI 3-3
ESRS 2 SBM-3 • ESRS 2 IRO-1

Organisations are inherently entities that generate environmental impacts either through their daily activities or because of their relationships with stakeholders. It is therefore essential to be able to identify and assess the main sources of impact, such as CO₂ emissions and consumption of natural resources, and then seek to monitor and reduce their intensity.

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

The company monitors its environmental sustainability performance using specific quantitative indicators, as it carries out its activities by applying an environmental management system. The company complies with the regulatory requirements of the most relevant environmental impact assessment tools.

The company uses applications and technologies that enable data analytics and diagnostics, in particular allowing the monitoring of faults and malfunctions.



Materials

GRI 301-2

The ability to select the most sustainable materials to use in the production process is an important responsibility for the company. 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 of materials and raw materials to be used as inputs in the company's production process.

In the production process, the company uses recycled or reused raw materials: specifically, it uses waste and scrap materials that are recovered, transformed and then reused to recreate the same product or different products.

These are mainly oil emulsions. In fact, the internal Mechanical Processing department uses a lubricant-coolant consisting of a water and oil emulsion. The machines that process the parts are already able to recover and reuse the liquid through internal filters and retrieval systems, but part of this emulsion remains on the processing waste (metal shavings). The containers holding this waste are equipped with drainage and storage systems that allow the emulsion to be collected and recovered using special processes.

Energy

GRI 2-12 • GRI 2-25 • GRI 2-29 • GRI 3-2 • GRI 3-3 • GRI 302-1 • GRI 302-4 ESRS E1-3 • ESRS E1-4 • ESRS E1-5 • ESRS 2 SBM-3 • ESRS 2 IRO-1

A company's energy consumption is one of the key parameters that significantly influences not only its socio-environmental indicators but also its economic indicators. Knowing how to take action to increase the energy efficiency of its plants, offices, production lines and machinery is fundamental to achieving positive results in all areas of sustainability.

The company carries out its activities using an energy management system. The company's electricity consumption in its owned and rented premises amounts to 13,023,786 kWh.

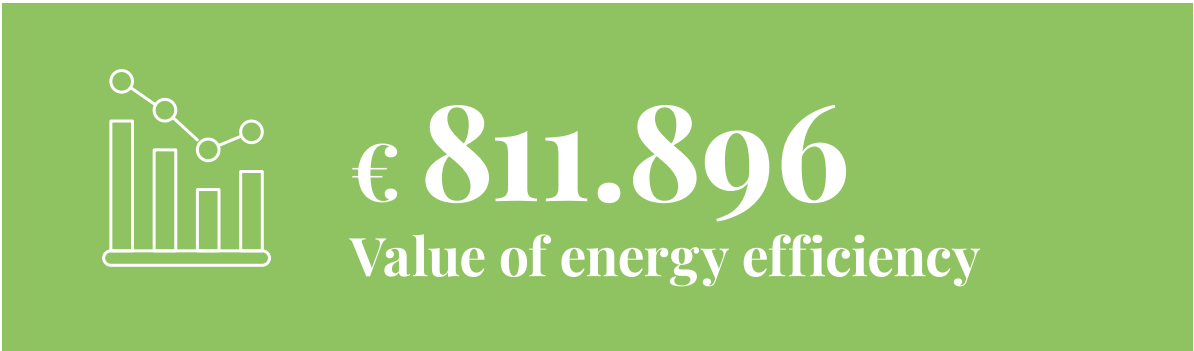


Over the last five years, particularly from 2021 to 2024, the Facilities Department of Casappa SpA has carried out energy efficiency measures worth approximately €811,896.

The company has estimated that consumption has been reduced by 36% compared to the previous year following the efficiency measures.

As part of its activities, the company contributes to the development of innovative and efficient tools in terms of energy consumption and/or emissions.

The company uses applications and technologies that enable data analytics and diagnostics, in particular to record energy consumption.



Water and wastewater

GRI 303-5
ESRS E3-4

Sustainable water and wastewater management is crucial to reducing a company's environmental impact. First, it is important to monitor water consumption and implement reduction strategies, such as using high-efficiency technologies and recycling wastewater. To limit pollution, wastewater must be properly treated before release, in compliance with environmental regulations.

In addition, it is useful to develop a water risk management plan that 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 basins, contributing to the conservation of resources for future generations.

The water consumed in one year by all company sites is equal to 25,087 m³.



Emissions

GRI 305-1 • GRI 305-2 • GRI 305-5
ESRS E1-6 • ESRS E1-7

A company's management of emissions is essential for reducing its environmental impact and combating climate change. The first step is to measure greenhouse gas (GHG) emissions 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 measures its emissions related to air pollution. Total SCOPE 1 greenhouse gas emissions (direct emissions) are 248 tCO2 eq.

Total SCOPE 2 greenhouse gas emissions (indirect emissions resulting from electricity generation/ purchase) amount to 3,516.4 tCO2eq.

The percentage reduction in GHG compared to the previous year is 22%.

The company's fleet consists of:

- ✓ Diesel 6 vehicles
- ✓ Petrol 6 vehicles
- ✓ Electric 2 vehicles



Waste

GRI 2-25 • GRI 301-3 • GRI 306-2 • GRI 306-3 • GRI 307
ESRS E5-1 • ESRS E5-5

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organisation's impact on living and non-living natural systems, including soil, air, water and ecosystems. This context includes 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 production of waste. It is essential to separate waste according to type (recyclable, hazardous, organic) and ensure proper disposal in accordance with current regulations. Promoting the recycling and reuse of materials helps to reduce environmental impact. The adoption of a waste management plan and employee awareness are fundamental to a sustainable and responsible approach.

The total amount of waste produced by the company over the last year is 1,931.3 tonnes.

The company carries out separate waste collection at its sites for:

-  **paper**
-  **plastic**
-  **IT equipment**
-  **wood**
-  **metals**

Various **internal awareness-raising activities** have been carried out on the **correct sorting of waste** produced in the work lines, with the involvement of a company 'waste expert'.

Product design takes into account technological properties that are aimed at **reducing waste generation during the production phase**.

In addition, as part of the activities carried out, **practices and procedures** are adopted **to ensure the recycling/recovery of waste** through the sale/transfer of waste to third parties for reuse.

During the production process, the company generates hazardous waste, which is managed separately as required by law.



FOCUS CASAPPA CARES

Activities along the River Po



In 2024, Casappa developed **virtuous corporate volunteering projects**.

These are occasions when the company encourages, supports or organises the active and concrete participation of its staff in the life of the local community, the environment or in support of non-profit organisations during working hours.

The first event was organised in May and involved top management in a day at the River Po with the Maria Luigia Civil Protection voluntary association of Torricella di Sissa.

The main activities of the day focused on techniques for monitoring the health of the Great River, which involved preparing everything necessary to intervene in the event of flooding through various activities: cleaning beaches, preparing sandbags, and simulating the use of the main emergency tools and equipment.

Why was the project important?

Alignment with ESRS standards

The project demonstrated how even local initiatives can make a concrete contribution to the objectives outlined by the ESRS, particularly with regard to standard E1 (Climate Change), specifically E1-6 (Surface Water Quality and Climate Resilience) and E5 (Resource Use and Circular Economy).

This field experience reinforced the top management's commitment to conscious and participatory environmental governance. The initiative made it possible to collect useful data for monitoring ESRS indicators E1 and E2, promoting a corporate culture geared towards hydrogeological risk prevention.

Alignment with the 2030 Agenda

The results obtained not only reinforce the company's commitment to sustainability, but also offer a replicable model for other players in the sector, in line with the objectives of Agenda 2030.







People



Employment

GRI 1 • GRI 2-7-a • GRI 2-7-b • GRI 2-12 • GRI 2-29 • GRI 2-30-a • GRI 3-1 • GRI 3-2 • GRI 3-3 • GRI 401-1 • GRI 401-2 • GRI 403-1 • GRI 403-2 • GRI 403-5 • GRI 403-9 • GRI 405-1 • GRI 405-2 • ESRS 2 SBM-3 • ESRS 2 IRO-1 • ESRS S1-6 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16

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 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 a priority, creating a fair and open working environment for all. It is important to promote physical and mental wellbeing, including through work-life balance and flexibility policies. Finally, constant dialogue between management and the workforce, together with transparency, helps to build trust and strengthen employee engagement with sustainable business objectives.

The company monitors its social sustainability performance (including employee management) using specific quantitative indicators.

The company carries out its activities by applying a system for managing the health and safety of its employees.

Number of employees (including internships and apprenticeships) by professional category women:

Managers	1
Employees	48
Workers	14

Number of employees (including internships and apprenticeships) by professional category men:

Executives	9
Managers	20
Employees	154
Workers	309

The percentage difference in annual base salary between men and women in the most represented professional category is 8%.

Average annual remuneration by gender and professional category is as follows:

Women	29,048.43
Men	29,491.66

The average age of employees is between 30 and 50.
The percentage of total employees with fixed-term contracts is 17%. The percentage of total employees with part-time contracts is 4%.
The company has hired, out of its total workforce, 5% of employees belonging to protected categories pursuant to Law 68/99 or disadvantaged individuals pursuant to Law 381/91.

The number of accidents in the current year, as in the previous two years, is greater than or equal to 10.

The total number of days lost in the current year, as in the previous two years, due to accidents resulting in temporary incapacity for work was 50 or more.

**The total average number of hours worked during the last year was 961,761.
Over the last year, the company has created 28 new jobs.**

The company applies the 2021 National Collective Labour Agreement for the metalworking industry.





28

New jobs created in the last year

In terms of welfare, the company provides its staff with:

- ✓ a person responsible for welfare in the company;
- ✓ productivity bonuses;
- ✓ agreements with local businesses (fuel vouchers/shopping vouchers/discounts);
- ✓ flexible working hours/smart working;
- ✓ benefits for families, nursery and summer camps, scholarships.

The company publishes its human rights management policy on its website at the follow link:
https://www.casappa.com/media/uploads/Code/Codice_Etico_ITA.pdf.

The company applies additional internal policies and/or procedures, supplementing the standard protocols, to guarantee the health and safety of its employees at work:

- ✓ defining rules for the division of work phases in order to reduce the risks of interference;
- ✓ monitoring performance through control and audit activities;
- ✓ investing in staff training and awareness.

Training

GRI 205-2 • GRI 401-1 • GRI 403-5 • GRI 404-1
ESRS S1-13

Staff training in a sustainability-oriented company is crucial for integrating responsible practices and promoting a culture of sustainability. The training process must include courses and workshops on topics such as energy efficiency, waste management, conscious use of resources and emission reduction. It is important to raise employee awareness of the environmental impact of company activities and actively involve them in green initiatives, such as recycling or adopting eco-friendly behaviours. Training should also promote the development of technical skills related to sustainable innovation and responsible supply chain management.

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

The number of hours dedicated to training courses over the last year was 21,531.

During the year, the main topics covered by the training provided included:

- ✓ health and safety at work;
- ✓ privacy (formerly GDPR);
- ✓ in-depth study of specialist technical issues in the linguistic and managerial sectors;
- ✓ the fight against corruption.



FOCUS ON CASAPPA WOMEN

“Not(t)e in rosa”



For the second consecutive year, Casappa emphasised the importance of creating opportunities for discussion and entertainment through words and music, within projects dedicated to the Group's female employees. In December 2024, **'Not(t)e in rosa'** took place, an evening that was part of the Casappa Women Project and featured the collaboration of the String Quartet of the Toscanini Foundation of Parma.

This evening, in partnership with the Foundation itself, was intended to be a stage for reaffirming the company's ongoing commitment to disseminating and raising employee awareness of ESG sustainability criteria, particularly those relating to social impact, aiming to achieve equal opportunities for women and men in economic development and equal rights at all levels of participation, in line with Goal 5 of the 2030 Agenda.

“Recognising and valuing the role of women in the workplace and in society is essential for building a more equitable and prosperous future for all.”

Filippo Casappa

Why was the project important?

Alignment with ESRS standards

The project represented a concrete step towards integrating gender equality principles into the corporate governance model, in line with ESRS S1 and S4 standards. The adoption of KPIs such as the gender pay gap, the percentage of women in decisionmaking roles and equal access to training allows social impact to be measured in a transparent and comparable manner.

Alignment with the 2030 Agenda

Gender equality is not only an ethical goal, but also a strategic lever for innovation and competitiveness. The project has demonstrated that inclusion can be measured, valued and transformed into real impact, contributing to SDG 5 and strengthening corporate social responsibility.



FOCUS TRAINING

"Officina del Cambiamento"



Casappa's **"Officina del Cambiamento"** project, developed in collaboration with the consulting firm Amploom, aimed to improve various aspects of the "Assembly and Testing" production area. Through a process of co-design and workshops, concrete proposals were developed to increase organisational clarity, employee motivation and training efficiency.

The project introduced continuous training programmes to stimulate professional growth and improve the quality of work, promoting a collaborative and constructive environment. These interventions helped to create a clear and shared vision of the area, increasing the sense of belonging and responsibility among employees in the area.

Casappa's "Officina del Cambiamento" (Workshop for Change) project has been included in the **ADI Design Index 2024** publication, renowned for showcasing innovative design products and services! It was selected for its pioneering approach, which combines Design Thinking methodologies with the direct involvement of operators to improve the employee experience within the assembly and testing department of our Italian factory.

Why was the project important?

Alignment with ESRS standards

The workshop cycle strengthened the organisation's ability to integrate sustainability into decision-making processes, promoting a participatory and cross-cutting approach. The results will be used to feed into reporting according to ESRS S1 and G1 standards, with a particular focus on continuous training and the involvement of internal stakeholders.

Alignment with the 2030 Agenda

The value of the project lies in its ability to activate collective learning and shared governance processes. The approach adopted represents a replicable model for other companies that wish to actively contribute to the 2030 Goals, in particular SDGs 4 and 17.



FOCUS

Anolino Solidale



On 28 November 2024, a group of Casappa colleagues got together to take part in the **"Anolino Solidale" Charity Marathon**. The company decided to actively participate in the 'solidarity relay' by reserving a volunteer shift for its employees.

The day was dedicated to preparing a typical Parma pasta dish, anolini, together with thousands of volunteers from Parma and the surrounding area.

All proceeds from the sale of anolini were donated to charity, with a particular focus on the fight against poverty, an urgent problem that deeply affects the Emilia Romagna region.

Why was the project important?

Alignment with ESRS standards

The volunteer shift was all about solidarity, caring for the local area and the people who live there. ESRS S1 was involved, as the initiative directly involves employees, promoting their well-being and participation; ESRS S4 was involved because of the positive impact on the local community, strengthening the company's role as a social actor. In particular, the commitment contained in the corporate strategy, ESRS G1, is confirmed, as the event is part of the sustainability path that Casappa has been implementing for years, in line with its governance and corporate vision.

Alignment with the 2030 Agenda

The event had a very positive impact, as it allowed employees to work as a team outside the office and to test themselves with challenges that were different from the usual ones. The activity therefore involved SDG 3, promoting physical and mental well-being for both employees and the community involved. In addition, the active involvement of employees in socially useful activities was encouraged, improving corporate culture and a sense of belonging (SDG 8), and the link between the company and the local area was

strengthened, promoting social inclusion and cohesion. Employees to actively participate in socially useful activities, improving corporate culture and a sense of belonging (SDG 8) and strengthening the link between the company and the local area, promoting social inclusion and community cohesion (SDG 11).







Suppliers, Local Communities and Customers





Local communities and virtuous initiatives

GRI 203-1 • GRI 413-1

A sustainable company must consider the impact of its activities not only on the environment, but also on the people and surrounding areas. Collaborating 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. In addition, 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 improves the company's reputation and trustworthiness.

The relationship that the company establishes with local communities is therefore important, so that the community does not have to suffer the consequences of its operations, but becomes a real player with a strong ability to influence operational and development choices. Investment, innovation, technological development and the pursuit of quality are fundamental elements of economic strategies, as they create a real multiplier effect that benefits a wide range of stakeholders, including local communities.



Projects have been carried out in schools and communities on issues related to sustainability. In addition, Casappa SpA invests in research and development with a focus on sustainability (e.g. in collaboration with research centres, universities and start-ups). In fact, it has always invested in its employees and in developing partnerships with leading universities worldwide. The aim is to develop new technologies and increasing integration between electronics and intragenerational hydraulics.

Donations/sponsorships/gifts totalling €66,664 have been made to benefit the community in the area where it operates.



Customer Relations

GRI 416-1

A company's customer relations must be based on transparency, trust and responsibility. A sustainable company is committed to clearly communicating its values and the actions it has taken to reduce its environmental and social impact through verified labels, certifications and detailed reporting. Customer education plays a key role: the company must raise awareness among its customers about the benefits of sustainable products or services, encouraging informed choices.

Offering high-quality, safe products with a long life cycle that are manufactured ethically strengthens customer relationships. It is essential to listen to consumer feedback and involve them in environmental or social initiatives, building an active and responsible community. Consistency between business practices and marketing helps to build long-term trust and loyalty.

The company has a privacy and data security policy. The technology of the tools produced allows users to:

- ✔ **optimise energy consumption during use;**
- ✔ **manage and monitor the energy performance of the product, with the support of performance analysis systems that allow consumption data to be monitored.**

Suppliers and sourcing practices

GRI 204-1 • GRI 414-1

With a view to constantly improving 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 guaranteed by the commitment that each stage of the production cycle, and therefore each company involved, attributes to its work. The lead organisation is also responsible for guiding its supply chain towards the adoption of good sustainable practices through the exchange of best practices, targeted investments in training and the use of dedicated scoring platforms. Creating long-term partnerships with suppliers, based on transparency and continuous improvement, helps to strengthen the overall sustainability of the business.

The company adopts a system for evaluating suppliers.

Casappa adopts a structured process for selecting and evaluating suppliers, with the aim of ensuring relationships based on quality, reliability and consistency with its corporate values. To support this approach, a **supplier evaluation questionnaire**, developed by the Global Purchasing Department, is used to systematically analyse various critical aspects of the supply chain. The main areas considered include: economic and financial soundness, production capacity, quality, logistics, certifications, innovation and sustainability. The form also includes elements relating to ethical governance, compliant behaviour and supply risk. The document also includes general data, references, SWOT analyses and technical sections, and is often supplemented by visits or introductory meetings between the company and the supplier. This tool allows Casappa to select solid and responsible partners who can contribute to the sustainable development of the supply chain.

Furthermore, with regard to effective supply chain management, Casappa recognises the significant role played by its suppliers in supporting its objectives of quality, social responsibility and environmental protection. In particular, in order to ensure high operating standards and promote continuous improvement, the company adopts a management system compliant with **ISO 9001** certification, which attests to its effectiveness and quality, aimed at satisfying customer needs and optimising internal processes.



Innovation and product



The challenge Casappa has set itself is to create the product portfolio of the future, integrating hydraulic components with electronics and looking not only at individual components, but at the entire system.

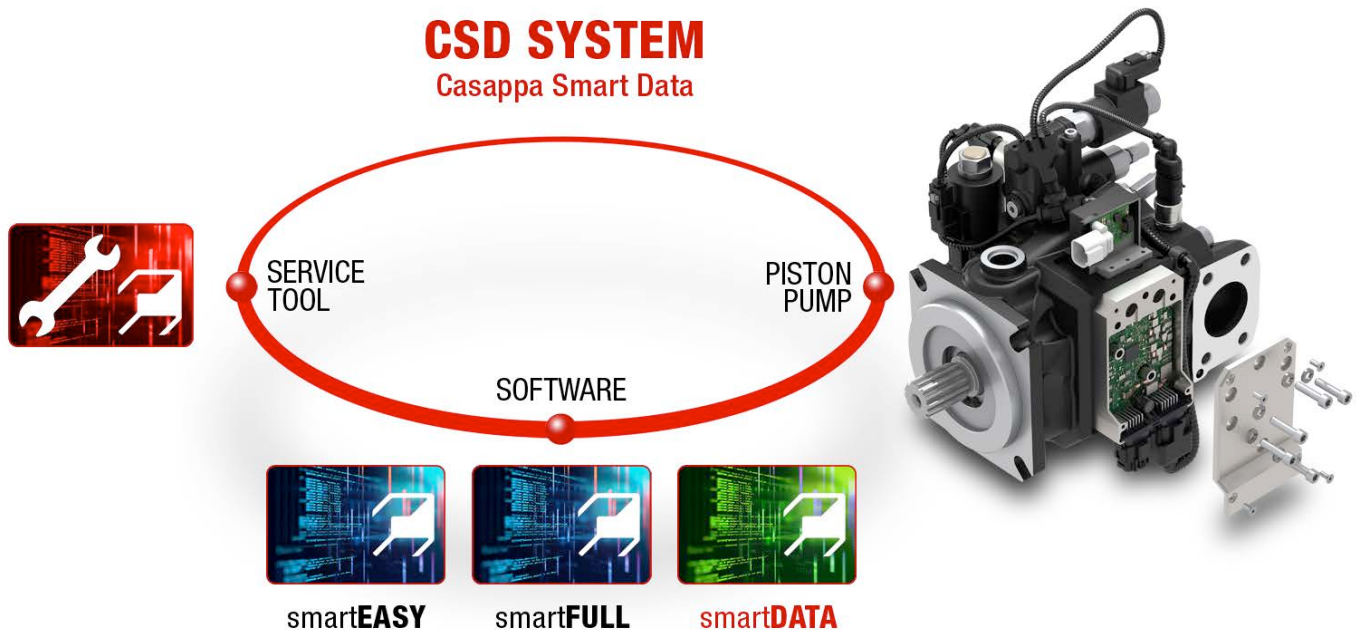
The company has always developed innovative products capable of meeting the growing demands of the market, and in recent times has devised a number of projects focusing on digitalisation and electrification.

In terms of digitalisation, the flagship products are the **Casappa smart systems**.

CSP (Casappa smart power) and **CSD (Casappa smart data)** are not individual products, but complete electro-hydraulic systems consisting of a physical component and advanced control software.

- The **CSP** is designed to control the hydraulic power of the machine. The control software, which represents the intelligence of the system, manages the power absorbed by the pump according to logic aimed at efficiency and productivity (smartFull), or by executing the logic defined by the machine control unit, simplifying the manufacturer's work and ensuring maximum pump performance (smartEasy).
- The **CSD**, on the other hand, is designed to manage the flow of data from the hydraulic circuit. In this case, the control software (smartData) introduces condition monitoring and predictive maintenance functions. These functions further increase productivity and avoid unplanned machine downtime, improving reliability and operational efficiency.

Casappa's project most closely linked to the electrification trend is its **new gear pump technology**, called **X Technology**. The basic idea was to combine double contact technology, already established as a solution for noise reduction, with the use of helical gears. This was achieved thanks to a **patented design**, which led to a further increase in quietness and a significant increase in efficiency, while maintaining high performance, in line with the requirements of electric machines.

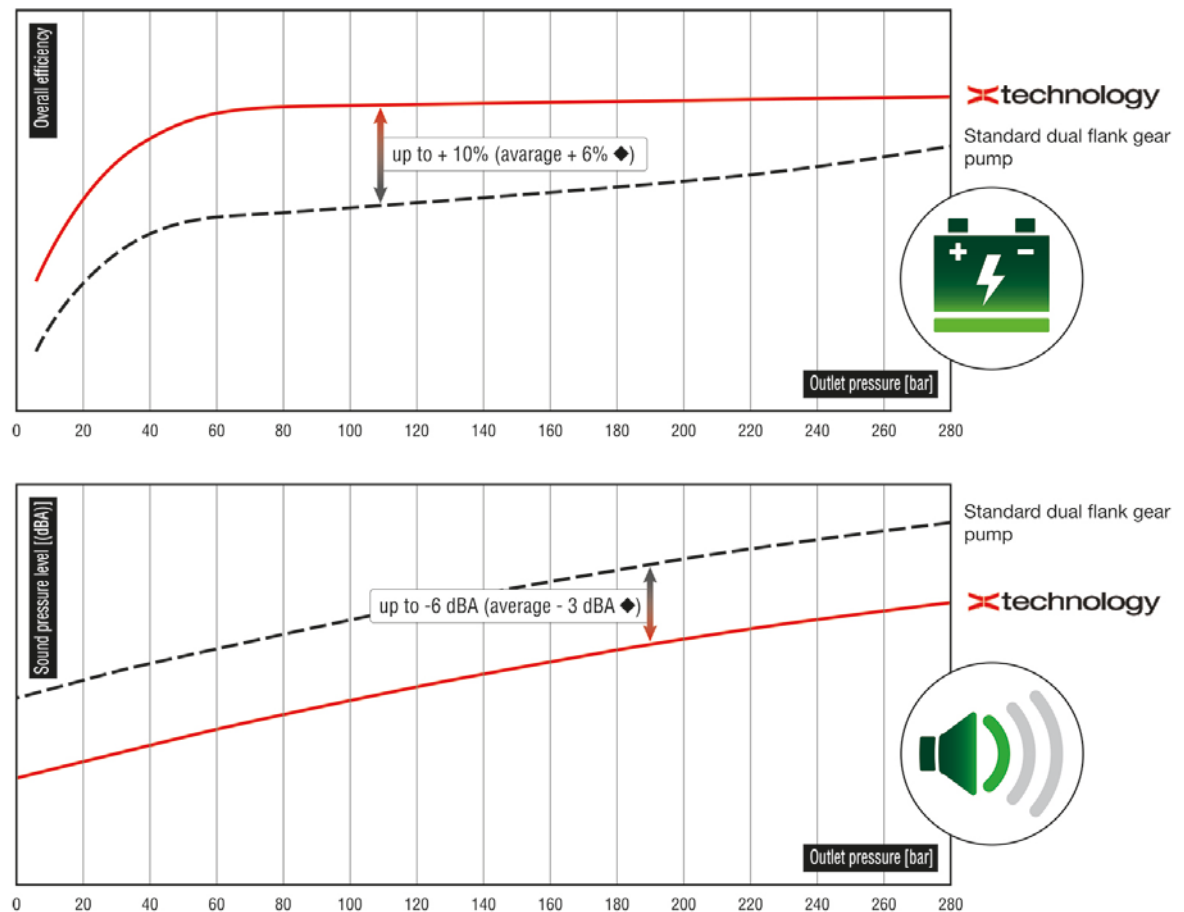


In addition, a new balancing system, also patented and consisting of a series of micro-grooves on the side plates, supports the axial force generated by the helical gears, without any limitation for multiple pump configurations.

Casappa constantly invests in product and process innovation, with excellent results on the domestic and international markets.



XHP20 External Gear Pump



The XHP20 pump has an average sound pressure level 3 dB(A) lower than the previous family of low-noise pumps.

FOCUS "Giocampus"



Since 2023, Casappa has been part of the educational alliance that supports the **Giocampus** project: a project aimed at local children, involving them in summer and winter workshops on environmental sustainability, civic education, food and movement. The project promotes the well-being of future generations through a unique programme in Italy.

Through sport, and even more so through play, children interact with others, rediscover themselves, their limits and their potential, gaining greater self-esteem, which is useful in triggering the mechanism that drives a person to experiment and test themselves within society.



Why was the project important?

Alignment with ESRS standards

The project represented a tangible investment in the well-being of local communities, in line with ESRS S1 – Own Human Resources and ESRS S4 – Affected Communities standards.

Inclusive access to the summer camp promoted work-life balance for several families, contributing to well-being and a positive corporate climate.

Alignment with the 2030 Agenda

The initiative demonstrated how a company can act as a catalyst for inclusion and social innovation in the local area. The Giocampus model, co-designed with local authorities and associations, can be replicated in other contexts and contributes directly to the objectives of Agenda 2030, in particular SDGs 3, 4, 5 and 11.



FOCUS

HandBike Championship



Once again this year, Casappa is the official sponsor of the **1HHandbike Regional Championship**, now in its third edition.

The competition is an opportunity to organise two days of sport and inclusion in the city, aimed at bringing citizens closer to this reality.

A great opportunity to:

- Increase opportunities for physical activity and sport and promote the mental and physical health of the community, across all age groups.
- Raise awareness of opportunities for people with disabilities to participate in sports.
- Promote the city's territory and cultural heritage through inclusive activities.

The event brought together athletes from all over the world, showcasing their determination, strength and resilience.



Why was the project important?

Alignment with ESRS standards

Sponsorship of the 1HHandbike project has strengthened the company's role as an active player in promoting social and sporting inclusion, in line with ESRS standards S4 – Stakeholder Engagement and S1 – Own Human Resources. The initiative has generated shared value, facilitating access to sport for people with disabilities and promoting an inclusive corporate culture.

Alignment with the 2030 Agenda

Sponsoring the 1HHandbike project was not only an act of social responsibility, but also a strategic investment in building lasting relationships with the local community. Casappa contributed to SDG 3 (Good Health and Well-being), SDG 10 (Reduced Inequalities) and SDG 17 (Partnerships for the Goals), demonstrating how sport can be a powerful tool for inclusion and social cohesion.

CALENDARIO NAZIONALE GARE CICLISMO PARALIMPICO STAGIONE AGONISTICA 2024
CON IL PATROCINIO DI

 **3ª EDIZIONE**
1HHandbike



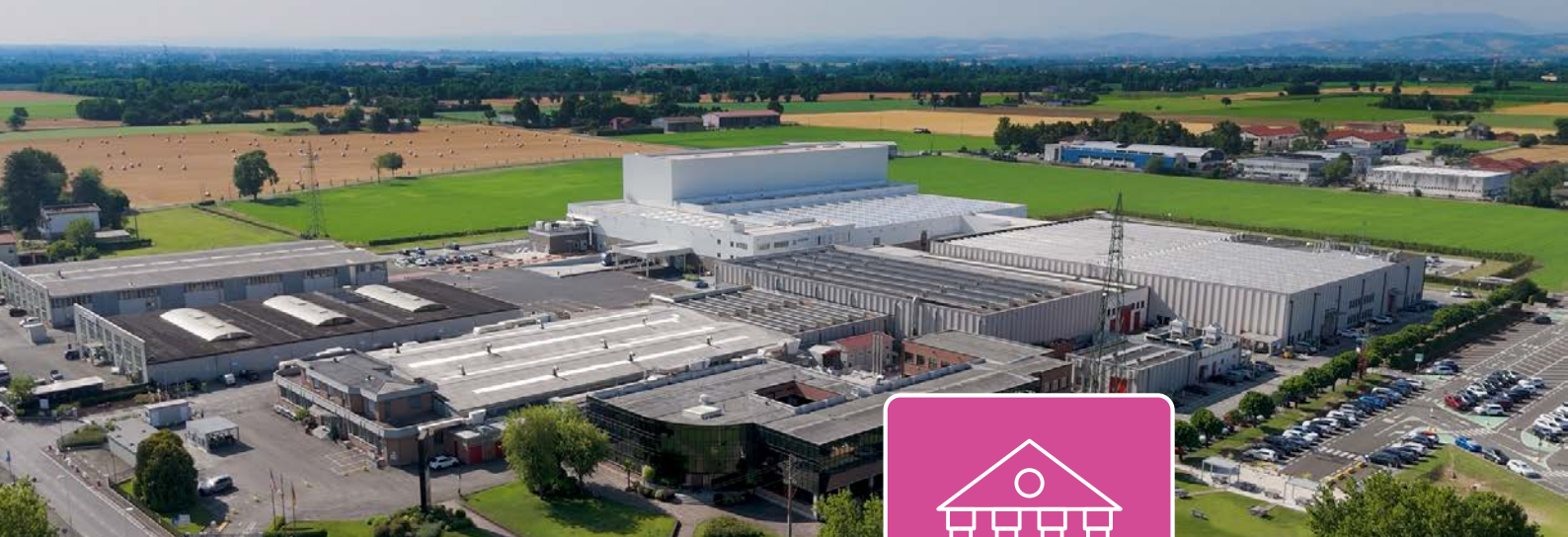
scuolaciclismoparma@libero.it

30 GIUGNO 2024 - PARMA
PARTENZA ORE 10:00 - Piazza Garibaldi
GARA NAZIONALE VALEVOLE COME COPPA ITALIA DI SOCIETÀ





Leadership and Governance

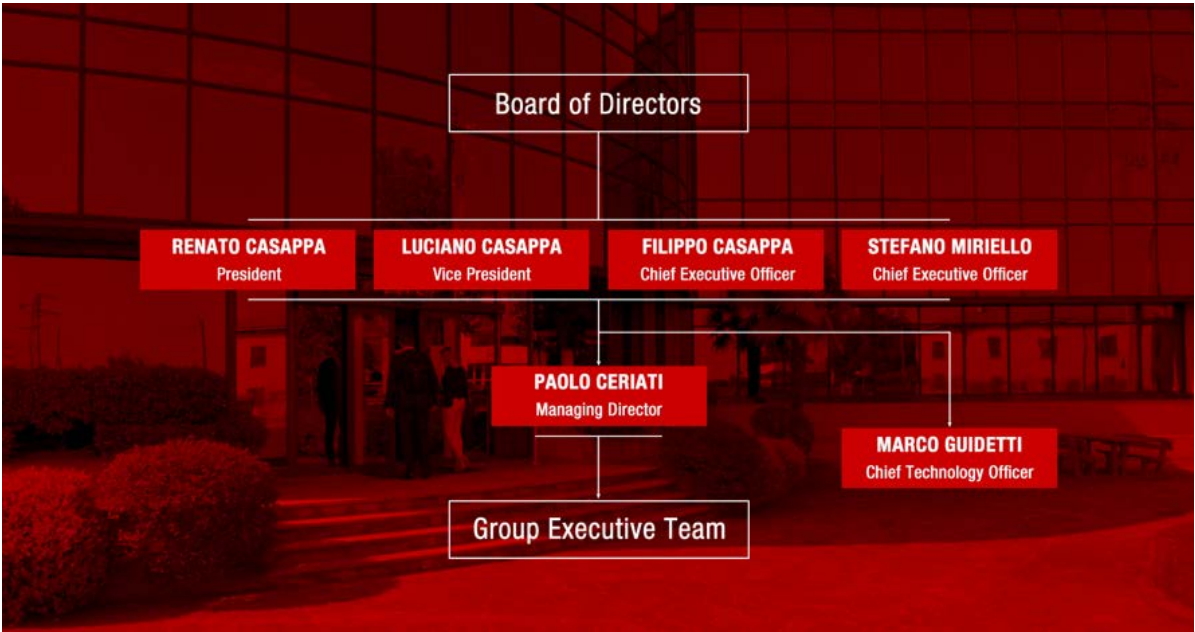


Governance

GRI 2-9-a • GRI 2-9-c
ESRS 2 GOV-1

A company focused on adopting sustainable practices should be managed and controlled 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 creation of a board of directors that includes experts in environmental and social issues who invest in policies and procedures to promote transparency and accountability regarding the company's environmental and social impact. Implementing sustainability-related risk management practices allows potential negative impacts to be anticipated and mitigated. Finally, setting measurable objectives and periodic reporting allows progress to be monitored and accountability to be ensured, contributing to a corporate culture oriented towards sustainability.

The corporate governance body is represented by a Board of Directors consisting of 3 to 5 people, including several independent members.



There are no women on the governing body. The average age of the members is over 50.
There is an auditing firm represented by Dr Roberto Corradi.

The company is a member of the following trade associations: Unione Industriali Parmense (Parma Industrial Union) – FederUnacoma (Comacomp).

Professional ethics

GRI 1 • GRI 2-22

ESRS 2 SBM-3 • ESRS 2 IRO-1

Professional ethics in business refers to a set of principles and values that guide the behaviour of employees and managers in their daily interactions. It involves compliance with legal regulations, but goes beyond that to include moral standards that promote integrity, transparency and accountability. A strong code of ethics sets clear expectations on how to deal with complex situations, such as conflicts of interest, unfair business practices and the handling of confidential information. Professional ethics encourage fairness and equity in relationships with colleagues, customers and suppliers, helping to create a positive and productive work environment. In addition, strong professional ethics enhance the company's reputation and stakeholder confidence, positively influencing customer satisfaction and loyalty.

The company considers socio-environmental impacts to be among its business risk factors and manages the risks required by law.

The company implements sustainability initiatives and has a formalised sustainability strategy to manage the economic, social and environmental impacts of its long-term activities.

The company has appointed a person dedicated to sustainability: Giordana Paita, Casappa Communication, Events & ESG Supervisor.

Furthermore, pursuant to Legislative Decree 24/2023, Casappa SpA has also adopted a new procedure for managing whistleblowing, i.e. for protecting whistleblowers who report illegal activities or irregularities that they have become aware of in the course of their duties within a private employment relationship.

Regulatory compliance

GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23

ESRS 2 SBM-3 • ESRS 2 MDR-P • ESRS 2 IRO-2 • ESRS 2 BP-1 • ESRS 2 BP-2

An organisation's compliance indicates the ability of its governing bodies to ensure that operations comply with certain performance parameters or universally recognised standards. In this context, obtaining certifications that attest to the high degree of compliance of the business, sector or company procedure becomes 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 issues related to sustainability, whether social, environmental or economic.

The company will publish its environmental and social sustainability results in a dedicated report starting in 2022.

The company presents nationally or internationally recognised third-party certifications relating to the quality of its products/services.

The company has internal controls in place, in particular:

- ✓ an Internal Audit Function;
- ✓ a Supervisory Body (231/01).

There is a code of ethics that also addresses sustainability issues (including governance, social and environmental aspects), published on the website at the link: [https://www.casappa.com/ it/ company/company-profile/code-of-ethics/](https://www.casappa.com/it/company/company-profile/code-of-ethics/).



bsi.

bsi

Royal Charter

Certificate of Registration

QUALITY MANAGEMENT SYSTEM - ISO 9001:2015

Si certifica che:

Casappa SpA
Via Balestrieri, 1
Lemignano di Collecchio
Parma
43044
Italy

Debene il Certificato n°

FM 27654

e applica un Sistema di Gestione per la Qualità in conformità ai requisiti ISO 9001:2015 con riferimento al seguente scopo:

Progettazione e produzione di pompe e motori a ingranaggi, pompe e motori a pistoncini.

In nome e per conto di BSI:

Denise L'Ecluse, Managing Director Assurance - Continental Europe

Data di validità: 2024-02-28
Scadenza: 2027-02-27

Certificazione originale: 1994-03-18
Ultima emissione: 2024-01-16

IAF

UKAS

MANAGEMENT SYSTEMS

9001

Pagina: 1 di 1

...making excellence a habit.™

Il presente certificato è emesso in forma elettronica; è esclusiva proprietà di BSI ed è legato al rispetto delle condizioni contrattuali.
The authenticity of an electronic certificate can be verified via [BSI Group's Client Directory](#).
Printed copies can be validated at [www.bsigroup.com/ClientDirectory](#).

Per informazioni e contatti: BSI, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP. Tel: +44 345 080 9000
BSI Assurance UK Limited, registered in England under number 7805321 at 389 Chiswick High Road, London W4 4AL, UK,
Società facente parte del Gruppo BSI

GRI 2-12 • GRI 2-29 • GRI 3-2 • GRI 3-3
ESRS 2 SBM-3 • ESRS 2 IRO-1

The company carries out its activities by applying a system for the management and prevention of corruption.

FOCUS Ethical Governance



In 2024, Casappa promoted diversity and inclusion through two significant projects. The first, in collaboration with the La Bula Cooperative in Parma, enabled **the inclusion of three people with disabilities**, who took on the task of classifying gears. The second project, in partnership with the Saltatempo social cooperative, saw **the recruitment of four workers at the Casappa Logistics Centre to manage the cleaning service**.

Both projects not only offered job opportunities to people with difficulties accessing the labour market, but also demonstrated Casappa's commitment to a business model based on collaboration and social engagement and its commitment to promoting the inclusion of people with disabilities in the workplace, helping to realise the potential of each individual.

In order to raise awareness of D&I issues and recognise the commitment of colleagues within the company, **a symbolic 'D&I Award'** was also presented to those who contributed to the success of the initiative.

Why was the project important?

Alignment with ESRS standards

The initiative demonstrated how inclusion can be integrated into corporate strategy, in line with ESRS G1 – Governance and S1 – Human Resources. In particular, the project made a concrete contribution to the achievement of ESRS S1-6 (Working Conditions) and S1-9 (Diversity and Equal Opportunities).

Alignment with the 2030 Agenda

Inclusion is not just a goal, but a continuous process of listening and transformation. The project has initiated a constructive dialogue between HR, management and people with disabilities, generating shared and replicable solutions. Casappa has implemented a governance model that strengthens corporate social responsibility and contributes to the commitments made under Agenda 2030, in particular SDGs 8 and 10, promoting a more equitable and accessible working environment.



FOCUS

Activities with the Oncology Centre

For the third consecutive year, Casappa is thrilled to support the charity initiative **"Insieme con te"**.

The proceeds from the sale of "Insieme con te" sauce and fruit compotes are partly donated to **the new Oncology Centre and partly reinvested in FoodFarm 4.0**, a non-profit school-work alternation laboratory that operates like a real company thanks to the work of students and teachers.



Casappa's contribution, in particular, has helped to finance the **"Piccoli pazienti in radioterapia" project**, which involves setting up special radiotherapy rooms for paediatric patients.

To share this important initiative with all employees, the company restaurant prepared and offered all Casappa employees desserts made with "Insieme per te" fruit jams, during a day dedicated to raising awareness and educating about food.



Why was the project important?

Alignment with ESRS standards

The project strengthened the link between the company and the local community, in line with ESRS standards S4 - Stakeholder Engagement and G1 - Governance.

Transparency in the management of the funds raised and the active involvement of employees and local partners made the initiative a concrete example of corporate social responsibility.

Alignment with the 2030 Agenda

The initiative contributed to the achievement of Sustainable Development Goals 3 (Good Health and Well-being), 12 (Responsible Consumption and Production) and 17 (Partnerships for the Goals), demonstrating how even small gestures can generate shared value and strengthen the role of business as a social actor.



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

Casappa SpA has reported in accordance with the GRI Standards for the period 01/01/2024–31/12/2024.

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	2-4	Review of information	Reporting information	11
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GRI Standard		GRI Title	Chapter/paragraph	Page
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