

Sustainability Report 2024

**GROWING WITH CARE,
INNOVATING WITH PASSION**

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Key findings 2024

KEY DATA

1973

Year of establishment
Company

**UNI EN ISO
9001:2015**

Quality
certification

**UNI EN ISO
14001:2015**

Environmental
certification

**UNI EN ISO
45001:2018**

Health and Safety Certification
for Health and Safety

ECONOMIC RESULTS

33.349.821 €

Production value
(+8% compared to 2023)

352.816 €

Net profit
(+25% compared to 2023)

33.439.233 €

Economic value generated
(+17% compared to 2023)

SOCIAL VALUE

150

Employees as at 31 December
2024
(+4% compared to 2023)



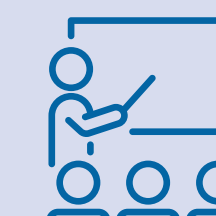
99%

Permanent contract



1032

Hours of training
provided to staff
(+42% compared to 2023)



4%

Overall turnover



ENVIRONMENTAL PROTECTION

**11.370,04 t CO₂e
(Scope 1, 2, 3)
Anno 2023**

CFO study (Carbon
Footprint of the
organisation)

1.509 ton

Consumption of compounds
(+47% compared to 2023)

Letter to Stakeholders

GRI 2-22

Dear Stakeholders,

2024 was a year that once again confirmed the strength of our approach: working with passion, creativity and precision to offer solutions that are increasingly reliable, sustainable and tailor-made. In a complex and constantly changing economic and environmental context, **LAV.EL. GOMMA** has continued to invest in its future, focusing decisively on Research and Development, quality, innovation and the development of people.

Research and Development is the driving force behind our evolution. It is not just a technical department, but a space for continuous experimentation, where ideas are born and transformed into products capable of responding to - and often anticipating - customer requests and market needs.

In 2024, we took an important step

forward with the development of the **EasyLav14**, which is totally **PFAS-free**, developed in-house and now appreciated for its technical and environmental characteristics. This achievement, the result of months of testing, study and discussion, is symbolic of a way of working that combines **scientific expertise and craftsmanship**.

We have also invested in process efficiency, digitalisation and staff training, because we believe that, in order to be effective, every improvement must be shared and understood by those who contribute every day to building the quality that sets us apart.

This **first Sustainability Report** stems from the desire to transparently describe who we are, how we operate and where we want to go. It is not just a document, but an invitation to dialogue, an act of responsibility towards the people

who work with us, our customers, suppliers, the local community and the environment.

For the future, we have set ourselves clear objectives: to structure a governance system dedicated to sustainability, to monitor consumption, waste and emissions with ever greater precision, to consolidate safety and well-being in the workplace, and to strengthen collaborations with customers and partners on innovative and low-impact projects.

LAV.EL. GOMMA is a company that grows thanks to its people, the trust of those who choose it and its ability to remain true to its values even as it looks ahead. We will continue to do so with commitment, determination and curiosity, because we believe that only those who know how to innovate while remaining true to their identity can generate real value.



Gabriele Lavelli
Vice President

Cristian Lavelli
President

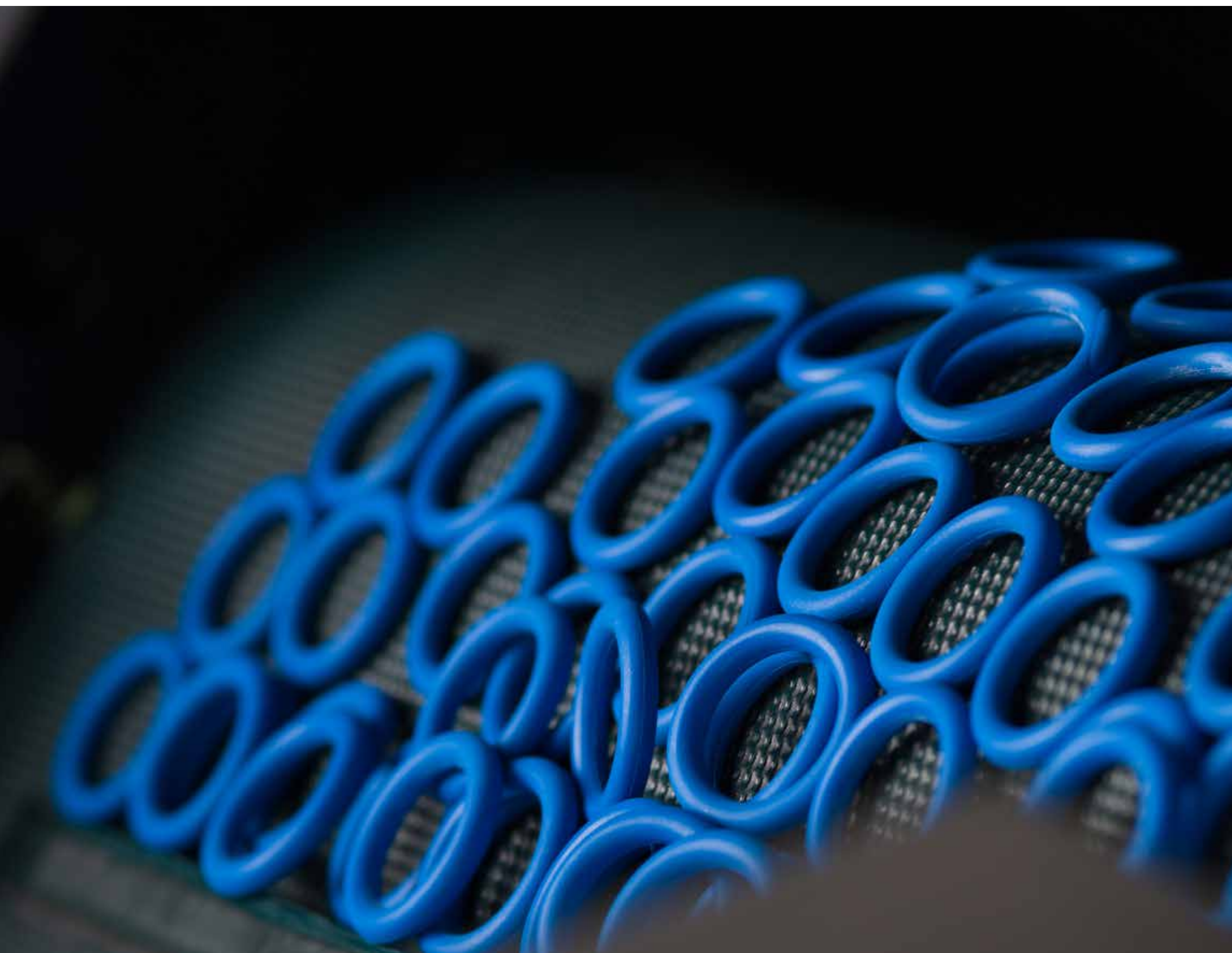


01

Profile
and identity

About us

GRI 2-6



We are **LAV.EL GOMMA S.r.l.**, an Italian company specialising in the **design and manufacture of technical rubber products**, operating for over fifty years in the manufacturing sector in Northern Italy. Our headquarters are located in **Cologne (BS)**, in the heart of an industrial district with a high concentration of manufacturing, particularly dynamic in the rubberplastic, mechanical and metallurgical sectors.

We operate in **three factories** and have **three** active **production lines**, where we manufacture o-rings and technical rubber products for applications that require **high resistance, elasticity and precision**. Our products are used in various sectors, including **HVAC-R, drinking water, food and beverage, automotive, gas supply, household, industrial, Oil & Gas and medical**.

One of our main strengths is **integrated customisation**:

in consultation with our suppliers, we both set up the technical characteristics **of the compounds** and the design **of the moulds**, based on our customers requirements. This approach allows us to offer tailor-made solutions, with careful control over every stage of the process, from **design to shipping**, including **moulding, finishing and quality control**.

Cologne also represents a **strong base for the company**: many collaborations are developed with local businesses, both in terms of production and social engagement. The proximity to suppliers, training institutions and logistics partners allows for **efficient supply chain management**, maintaining an active link with the local area.

We are a **family-run** business, where the value of people, work culture and **operational flexibility** are combined with the continuous pursuit of quality, reliability and innovation.

The Business Model GRI 2-6

Our business model is based on a **technical and consulting approach**, tailored to each customer. We specialise in **the design and manufacture of technical rubber products**. We operate mainly on a **contract basis**, ensuring a high level of customisation, quality and control throughout the value chain.

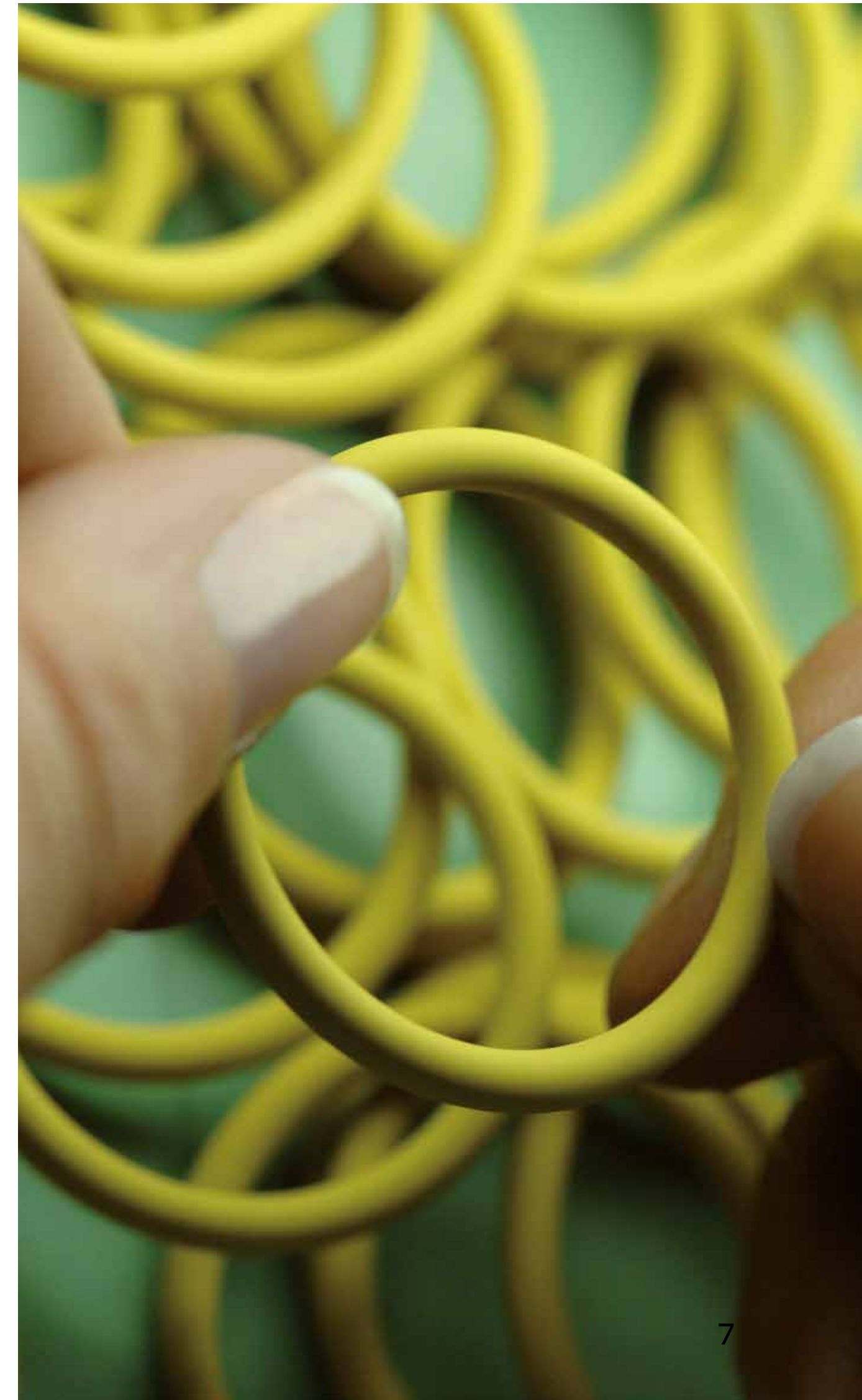
We start by listening: we receive the customer's specifications and carefully analyse the application, the required performance and the conditions of use of the component. Based on these requirements, we work together to design the **most suitable solution**, which may involve the development of a new **customised compound**, the creation or modification of a mould, or the optimisation of an existing formula.

All **compounds** are checked by our **R&D laboratory**, which is one of the core elements of our model. We work on **over 500 compounds**, which can be adapted to mechanical, thermal, chemical and regulatory requirements (REACH, MOCA, PFAS, etc.). Our **in-house analytical equipment** allows us to carry out specific tests independently or in collaboration with external laboratories.

We work in highly complex technical sectors, including **HVAC-R, drinking water, food and beverage, automotive, gas supply, household, industrial, oil & gas and medical**, where it is essential to guarantee repeatability, resistance and compliance with standards. For this reason, we devote continuous attention to **process monitoring, staff training** and procedure updates.

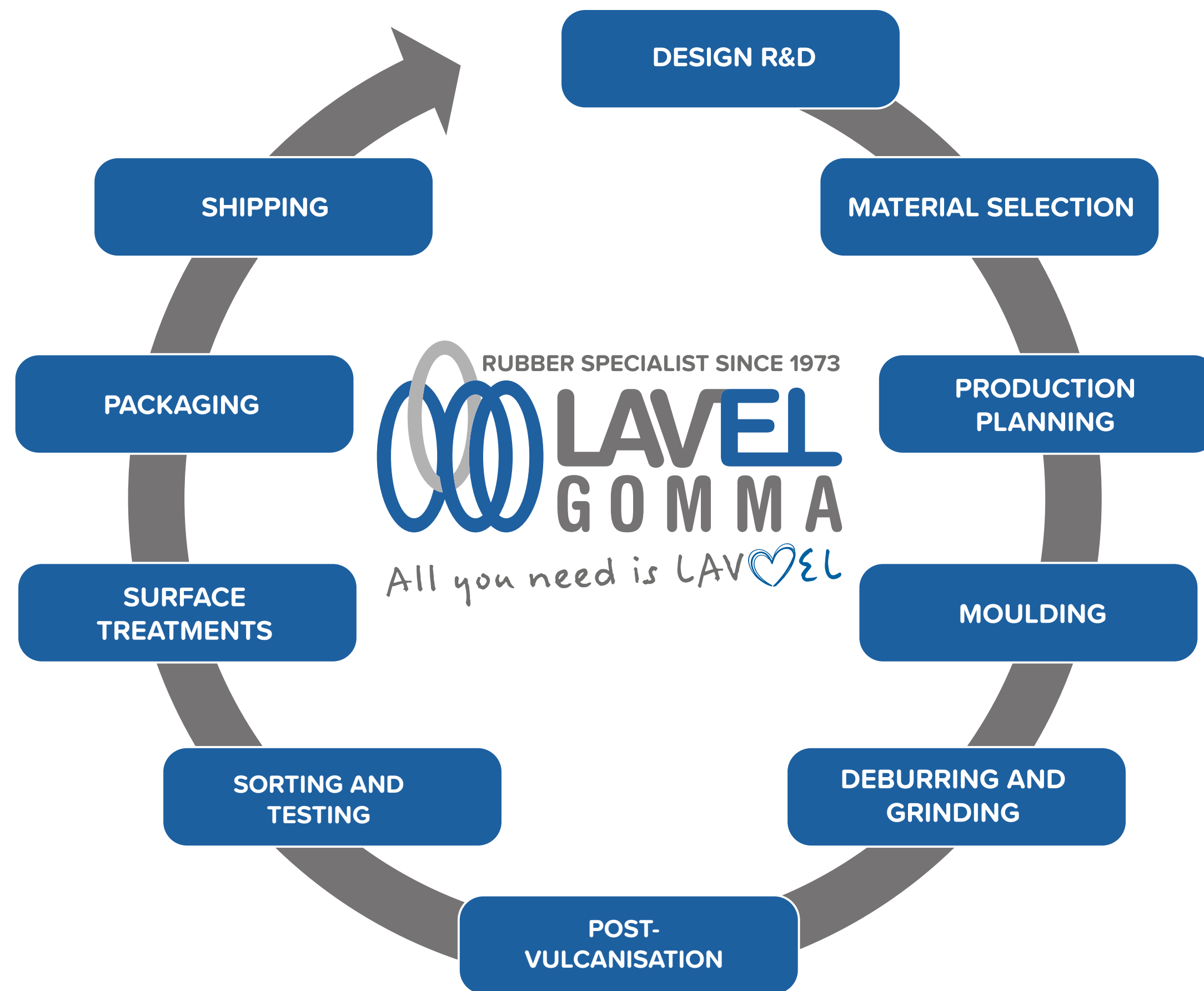
Another central element of our model is our **relationship with the customer**: we offer our experience, provide support during the development phase and provide **after-sales technical assistance**. The **Smeup** management system allows us to improve integration between different company functions, ensuring **traceable and transparent order management**.

Finally, we value **collaboration with qualified suppliers, material traceability**, and a focus on **sustainability** at every stage: from the choice of raw materials to waste disposal.



The operational heart of our company

GRI 2-6



Our production system is structured to ensure **continuity, control and quality at every stage of the process**, thanks to integrated internal management.

All our main activities are carried out in our **three plants** located in Cologne (BS): one dedicated to the production of **technical rubber items, one to post-vulcanisation, sorting and treatment**, and one to **logistics and shipping**.

Three active production lines operate within this facility, supported by an in-house **Research & Development** laboratory, which represents the first link in the chain. Here, the technical characteristics of the compounds are defined and alternative materials are evaluated, based on customer requests and regulatory requirements.

The process continues with the **receipt of materials** and the **production planning**, followed by

injection or compression **moulding**. The next steps include **deburring, grinding** and, if necessary, **post-vulcanisation**. The components are then **sorted and tested**, carried out by experienced operators with the support of quality control tools.

Approved parts may also undergo **surface treatments**. Finally, the parts are **packaged** according to customer specifications and the material **is shipped**. The entire flow is designed to ensure **traceability, efficiency and waste reduction**.

The various production phases are organised into well-defined functional areas: **moulding, warehouse, loading/unloading of goods, waste management, finishing and technical offices**. The **physical proximity between departments** reduces internal times and simplifies coordination, contributing to operational and environment sustainability.

Our history

LAV.EL GOMMA began as a family run artisan business specialising in the production of rubber items for technical use.

Its roots lie in Italy's economic boom, when, in the mid-1960s, Rolando Lavelli - then 18 years old - began working in the rubber industry in the provinces of Bergamo and Brescia. The favourable development of the industrial sector and the desire to build an independent business led him to involve his brother Roberto and his parents in a small business in the industrial gasket sector.

In 1973, LAV.EL GOMMA was officially founded, with headquarters in Paratico. This was followed by Viadanica (1974), Credaro (1980) and finally Cologne (2003): milestones that marked the growth of a family business that, over the years, became a structured company with a consolidated presence in the European rubber gasket market.

The turning point came in **1980**, when we decided to abandon contract manufacturing to become direct suppliers to major European distributors, tripling our workforce in just a few years compared to 1974.

In 2001, after Roberto's untimely death, the process of family consolidation continued with the arrival of Cristian, Roberto's son, as vice-president, and Rolando's son Gabriele to the Board of Directors. In the same year, the achievement of type-approval certifications on an increasingly wide range of materials and products marked a further step forward: from that moment on, we began to supply end-users directly, guaranteeing ready-to-use solutions.

Over time, we have managed to maintain our family roots, evolving into a dynamic company capable of meeting the needs of customers in highly specialised sectors. Our organisation has remained streamlined and flexible, valuing trust as a central element in our

relationships with customers and suppliers. We have always chosen to invest in **the customisation of technical solutions, the in-house development of compounds and the search for innovative materials**, differentiating ourselves through our ability to adapt and innovate.

A crucial step in our journey was the development **of our in-house Research & Development laboratory**, which has allowed us to strengthen our technical autonomy, guarantee rapid response times and maintain high quality standards.

In recent years, we have embarked on a major **organisational strengthening** process, involving technical, managerial and digital functions.

We have introduced **Smeup** management software, enhanced **welfare and internal listening** tools, and invested in staff training and

Roberto
Lavelli



Rolando
Lavelli



development programmes, with a growing focus on sustainability and corporate culture.

Today, we continue to invest in **continuous improvement**, through quality control, active customer listening and constant skills updating. Our long-standing values remain central: **professionalism, precision, helpfulness and a sense of responsibility**, which guide all our decisions and relationships, both inside and outside the company.

The context

LAV.EL GOMMA S.r.l. operates in an economic and productive context deeply connected to the evolution of Italian manufacturing, with a particular focus on the industrial fabric of Lombardy.

The Brescia area, where the company is based, is distinguished by its high concentration of businesses, specialisation in technical sectors and the presence of established production districts in the mechanical, rubber-plastic and metalworking sectors.

In recent years, the rubber sector has experienced an acceleration in structural changes, driven by external factors such as:

- customer demands for increasingly high-performance materials that comply with specific regulations
- European environmental regulations, including restrictions on the use of chemicals such as PFAS

- critical issues in the availability of raw materials
- growing attention to quality, traceability and sustainability throughout the supply chain.

These factors are compounded by local and sectoral dynamics that pose additional challenges: the difficulty in finding skilled labour, rising energy costs and the urgent need to digitise processes in order to remain competitive.

The 2024 financial year took in place in a global context characterised by a high degree of complexity and uncertainty, influenced by macroeconomic, geopolitical and social factors that had a mixed impact on the various production chains. In Europe, the prolonged effects of inflation and restrictive monetary policies slowed consumption and weakened

industry, with GDP growth limited to 0.9%, well below the increase recorded in the United States (+2.8%) and China (+5%).

A comparison with the prepandemic period shows a significant gap: +3.9% in the Eurozone compared to +10.7% in the United States and +22.8% in China.

The situation was further aggravated by rising energy prices, the fragmentation of international production, tensions in multilateral relations and the tariff war between the main global players.

In response to this scenario, we adopted a combined strategy aimed at reducing operating costs and increasing the quality of products and services, shifting our offering towards higher value-added solutions.

This approach has enabled us to address the contraction in volumes and pressure on margins whilst improving our operational efficiency. In a constantly evolving global and local economic environment, we continue to position ourselves as a reliable, flexible and proactive technical partner, capable of responding to market challenges through innovation, the enhancement of internal expertise, quality and our connection with the local area.





02

The path
to sustainability

Our idea of sustainability GRI 2-22

We have chosen to embark on a path of sustainability in a way that is voluntary, strategic and progressive. For us, sustainability means integrating environmental, social and governance principles into the management of the company, paying attention to the impact generated by our activities and seeking solutions capable of generating shared value.

Our goal is to build a business model resilient and responsible, capable of responding to global challenges, contributing to the well-being of people and the local area and strengthening our performance over time. Along this path, we have equipped ourselves with operational tools for analysis, monitoring and continuous improvement, with the active involvement of our Stakeholders

ESG ASSESSMENT: towards greater awareness

Aware of how our activities can influence the context inside and outside the organisation, we have defined a strategic sustainability path. We have voluntarily undergone an ESG Assessment, an evaluation tool through which we measure our performance in the environmental, social and governance performance. At the same time, through the actions we have taken, we contribute to the Sustainable Development Goals. The areas of analysis and fields of investigation covered by the assessment encompass a set of qualitative information, based on the references contained in the UNI ISO 26000 (UNI/PdR 18:2016) and the GRI Standards® reporting standard.

The tool has enabled us to understand where and how to intervene and how to do so, in order to build a sustainable and winning strategy step by step. We want to do our part for prosperity and common well-being; that is why we have identified the most relevant ESG issues for our business segment, as well as improvement objectives, and we have engaged with our stakeholders. In the Report we are presenting, we describe the desire and determination that drive us to act, beyond compliance and obligation, to highlight how sustainability is a defining and distinctive feature of our activities.



ENERGY MANAGEMENT
GRI 2-6

Efficient management of energy resources is a priority for us. We are committed to monitoring consumption and analysing the main sources of energy use, with the aim of identifying areas for improvement and progressively reducing waste. This approach allows us not only to optimise operating costs, but also to contribute to reducing the environmental impact of our activities.

We are implementing a series of actions aimed at improving efficiency, including the modernisation of plants, the replacement of obsolete systems with more efficient solutions and evaluating renewable sources for energy production.

We will continue to invest in this direction to make our processes increasingly energy sustainable.

CARBON FOOTPRINT: OUR CONTRIBUTION TO CLIMATE CHANGE
GRI 305-1 | GRI 305-2

Our awareness of our environmental impact has led us to explore the issue of climate-changing emissions and to assess our carbon footprint more carefully. We analyse the main sources of direct and indirect emissions throughout our chain of activities, with the aim of identifying areas where we can take action to reduce our environmental footprint. Our commitment translates into

actions aimed at improving energy efficiency, progressively reducing consumption and evaluating alternative and more sustainable solutions. We are also exploring reporting tools such as the CFO (Climate Footprint Organisation) and internationally recognised environmental indicators, which are useful for more accurately measuring the actual impact of our activities.

We are convinced that reducing emissions is not only a technical challenge, but also a cultural one: for this reason, we are promoting greater internal awareness and investing in the collection and analysis of environmental data as a basis for concrete, transparent and measurable actions over time.



Stakeholder engagement

GRI 2-29

Stakeholders are individuals or entities that may be significantly affected by an organisation's activities or that, in turn, may affect the organisation's ability to achieve its objectives. For this reason, we are committed to building open, transparent and ongoing relationships with them. In our pursuit of sustainability, we consider dialogue with the parties we interact with to be a priority: customers, suppliers, collaborators, employees, public bodies, local communities, financial institutions, certification bodies and other strategic partners. Dialogue with these categories helps us to better understand needs, gather useful ideas and make choices in a more informed manner.

The table opposite shows the main categories of stakeholders with whom we interact regularly.

CATEGORY	INTEREST	METHOD OF INVOLVEMENT
FINANCIAL COMMUNITY	• Financial reliability • Support for investment and growth	• Regular meetings, financial reporting
HUMAN RESOURCES AND TRADE UNIONS	• Safety, wellbeing and professional growth • Protection of workers' rights	• Internal meetings, training • Trade union meetings
TRADE ASSOCIATIONS	• Representation of the sector, regulatory updates	• Participation in events, collaboration on sector initiatives
SUPPLIERS AND PARTNERS	• Quality and continuity of supplies	• Supply contracts, quality audits
CUSTOMERS	• Product quality, supply reliability	• Commercial meetings, questionnaires satisfaction
PUBLIC ADMINISTRATION	• Regulatory compliance, safety and environment	• Inspections, audits, official communications
COMMUNITY AND TERRITORY	• Environmental and social impact	• Social responsibility projects, community events
ACADEMIC AND SCIENTIFIC COMMUNITY	• Research and development, innovation	• Collaborations
MEDIA	• Institutional communication and promotion	• Press releases, interviews, articles
CERTIFICATION BODIES	• Compliance with quality and environmental standards	• Audits, certification issuance and renewal

Materiality assessment GRI 3-1 | GRI 3-2 | GRI 3-3

In order to build a path to be consistent with our reality and the expectations of our stakeholders, we carried out a materiality analysis that allowed us to identify the issues that are truly significant for LAV.EL. GOMMA. The activity was conducted with the support of external consultants and represented a key step in defining the contents of this first Sustainability Report. Material issues are those aspects that generate significant impacts - economic, environmental and social - and that can substantially influence the decisions and perceptions of stakeholders. They are therefore priority issues both for our organisation and for the parties with whom we interact.

The process was divided into several operational phases:

- **Stakeholder mapping;**
- **Sector benchmark analysis** (national and international companies);
- **SASB** (Sustainability Accounting Standards Board) **Materiality Map** analysis for the following sector: "MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS"
- **Interviews with management and company managers** on business management methods and sensitive issues;
- **Validation of materiality issues** and priority levels by management;

This activity led to the identification of **12 priority material issues**, distributed across the three ESG areas, which form the core of this first Sustainability Report and will guide future actions in the environmental, social and governance fields.

We selected these issues based on their relevance to our organisation and the shared priorities for action with management. We are committed to developing reporting progressively over the coming financial years, in line with the evolution of our activities, continuous dialogue with stakeholders and the increasingly solid integration of ESG principles into our way of operating.



A person in a dark suit is holding a glowing, futuristic digital sphere. The sphere has a grid pattern and the word "GOVERNANCE" in the center. To the right of the sphere, there are four circular icons connected by lines: a person in a suit, three interlocking gears, a bar chart with an upward arrow, and a target with an arrow. The background is dark with blue light effects.

GOVERNANCE

03

**Governance
Chapter**

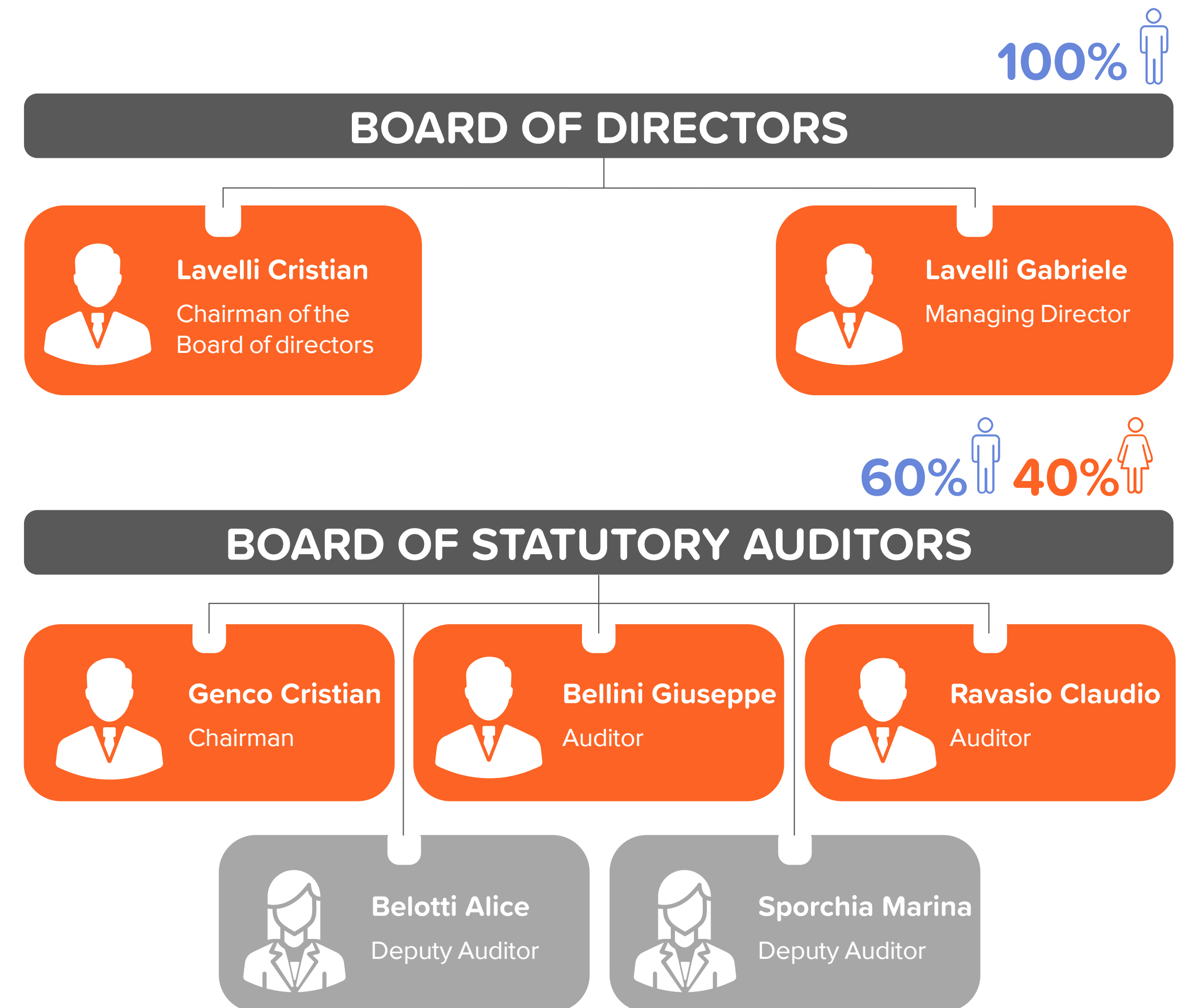
Organisational structure GRI 2-9 | GRI 2-11 | GRI 405-1

Although we are a family-run business, our governance model has evolved over time to ensure effective and responsible oversight of company activities. The organisation is based on a traditional structure with two main bodies: the **Board of Directors** and the **Board of Statutory Auditors**.

The **Board of Directors** is composed of two members, both belonging to the founding family, aged over 50. The two directors hold the positions of Chairman and Managing Director respectively and are directly involved in the management of the company, ensuring strategic vision, continuity and day-to-day operational oversight.

The **Board of Statutory Auditors** is composed of **five members, three of whom are standing auditors and being alternate auditors**. From age perspective, **60% of the members are over 50 years of age**, while the remaining **40% are under 50**. Female representation is 40%, thanks to the presence of two female members among the alternate members. This structure ensures generational and gender balance, as well as qualified control, in line with the size and complexity of our company.

Although we have not yet established a sustainability committee or an internal ESG figure, the Management directly oversees environmental, social and governance issues, promoting the progressive integration of ESG principles into corporate management and the definition of our strategic priorities.



Our values: trust, people, growth GRI 2-23

“We strive to inspire confidence and optimism, because a person who is confident and optimistic will achieve great things.”

Internal interview, LAV.EL GOMMA

Our corporate culture is based on **collaboration, trust, responsibility, listening and mutual respect**, as clearly emerged from internal interviews conducted in 2025. This approach is reflected in accessible leadership, open communication and a constant focus on personal and professional development. We combine technical expertise, creativity and care for people, fostering a work environment that is attentive to well-being and individual growth. To support these principles, we have defined and shared ten behavioural guidelines, which are displayed in the workplace and adopted as a reference in our daily work:

1. Be neutral

Do not take anything personally



2. Examine

Do not take anything for granted



3. Understand

Listen carefully with openness and flexibility



4. Be valuable

Give and ask for feedback



5. Respect

Consider and evaluate different points of view



6. Reflect

Act calmly and flexibly



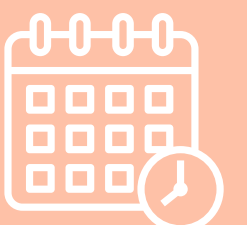
7. Choose

Set goals and focus on the team's results



8. Plan

Set priorities and act strategically



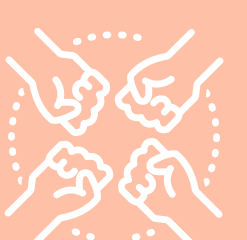
9. Simplify

Find a way, the solution is simple



10. Enhance

Make the team your strength



These guidelines express our organisational style of open dialogue, continuous improvement and valuing people. Values are not abstract statements, but translate into concrete behaviours that strengthen the sense of belonging and the quality of the internal climate.

Ethics and social responsibility GRI 2-16 | GRI 2-26

The core value of our corporate strategy is **respect for human rights**, which we consider an essential principle that guides all of the company's activities. Our **Ethics Policy** is the foundation of our operational and management strategies and the basis of our way of doing business, which is based on legality, fairness, the protection of people and continuous improvement.

We are committed to ensuring that all company activities are carried out in full compliance with current legislation, regulations on **safety and workers' rights** and the principles of **sustainability and environmental and social compatibility**. With this in mind, we have chosen to refer to the requirements of the **SA8000:2014 standard**, promoting ethical and dignified working conditions for all people involved in our value chain.

Social responsibility is managed directly by the Management, which allocates adequate resources and promotes awareness-raising plans for all staff. Our operational commitments include:

- the rejection of child or forced labour;
- compliance with workplace safety standards;
- the protection of freedom of association and the right to organise;
- the promotion of an inclusive environment, free from all forms of discrimination;
- the application of disciplinary sanctions only within the limits provided for in the collective agreement;
- compliance with the working hours and wages established by the CCNL (national collective labour agreement);
- the provision of an **anonymous communication channel** for collecting reports in a secure and confidential manner.

The Ethics Policy is displayed on company premises and **reviewed annually** during the Management Review, which ensures its consistency and full dissemination at all levels of the organisation.

We also reiterate that **we do not tolerate corrupt behaviour in any way**, nor practices that could compromise the transparency, impartiality and integrity of our work, both within the company and in our relations with external parties.

During **2023 and 2024, there were no incidents of corruption**, nor were there any internal or external reports of conduct that did not comply with our corporate principles. We are aware that the fight against corruption does not depend solely on rules and controls, but on the spread of a **culture of legality, responsibility and mutual respect**. For this reason, we will continue to promote **ongoing awareness** within the company, including through training sessions, communication tools and opportunities for discussion.



Management systems and certifications GRI 2-27

We take a structured approach to **environmental** and health and **safety at work** through an **Integrated Management System** compliant with international standards **UNI EN ISO 14001:2015** and **UNI ISO 45001:2018**. This model allows us to operate with rigour, consistency and transparency, ensuring compliance with applicable regulations and the continuous improvement of our environmental and safety performance.



Since **2012** we have been ISO 14001 certified for environmental management, covering aspects such as consumption control, waste management, emissions monitoring and environmental risk assessment

The certification has been maintained over time with constant commitment, with the latest renewal in **2024** and validity until **August 2027**.



For health and safety at work, we obtained ISO 45001 certification in **2017**, adopting a system that guarantees the protection of workers, the prevention of occupational risks and the promotion of well-being in the company. The last review took place in **2023**, with validity until **2026**.

At the same time, we have a **Quality Management System** certified according to the **UNI EN ISO 9001:2015** standard, which certifies our ability to organise processes effectively and supply products that

comply with the required standards. The system involves monitoring production processes, collecting and analysing customer feedback, taking corrective and preventive action, and committing to continuous improvement.

The certification has been active since **1998**, with the last renewal carried out in **2025**, valid until **July 2028**.



The integration of quality, environment and safety is a pillar of sustainability, allowing us to combine operational efficiency, protection of people and responsibility towards the local area.



Economic performance GRI 201-1

In the two-year period 2023–2024 **LAV.EL. GOMMA S.r.l.** continued to generate economic value in a solid and responsible manner, despite operating in a complex and unstable macroeconomic environment marked by persistent inflation, geopolitical tensions and restrictive monetary policies.

The high cost of energy in Italy compared to other European countries was an additional penalising factor, requiring timely responses focused on operational efficiency and quality.

In this scenario, we pursued a strategy based on:

- cost containment and margin strengthening,
- increasing the added value of products,
- enhancing internal efficiency,
- consolidating the quality of customer service.

From an economic point of view, in 2024 **turnover** – i.e. **revenues from sales and services** – amounted to **32.795.558 euros**, an **increase of 18,8%** compared to the 2023 turnover of **27.605.326 euros**. This result reflects the strengthening of the business and the solidity of the customer portfolio, as well as greater internal efficiency.

The economic value generated, amounting to 33.439.233 euros in 2024 (compared to €28,563,492 in 2023), represents the production during the year and also refers to the value, which includes net sales revenue, other revenue and income (such as grants and capital gains), and changes in inventories. It is the starting point for assessing how much value has been redistributed and how much retained.

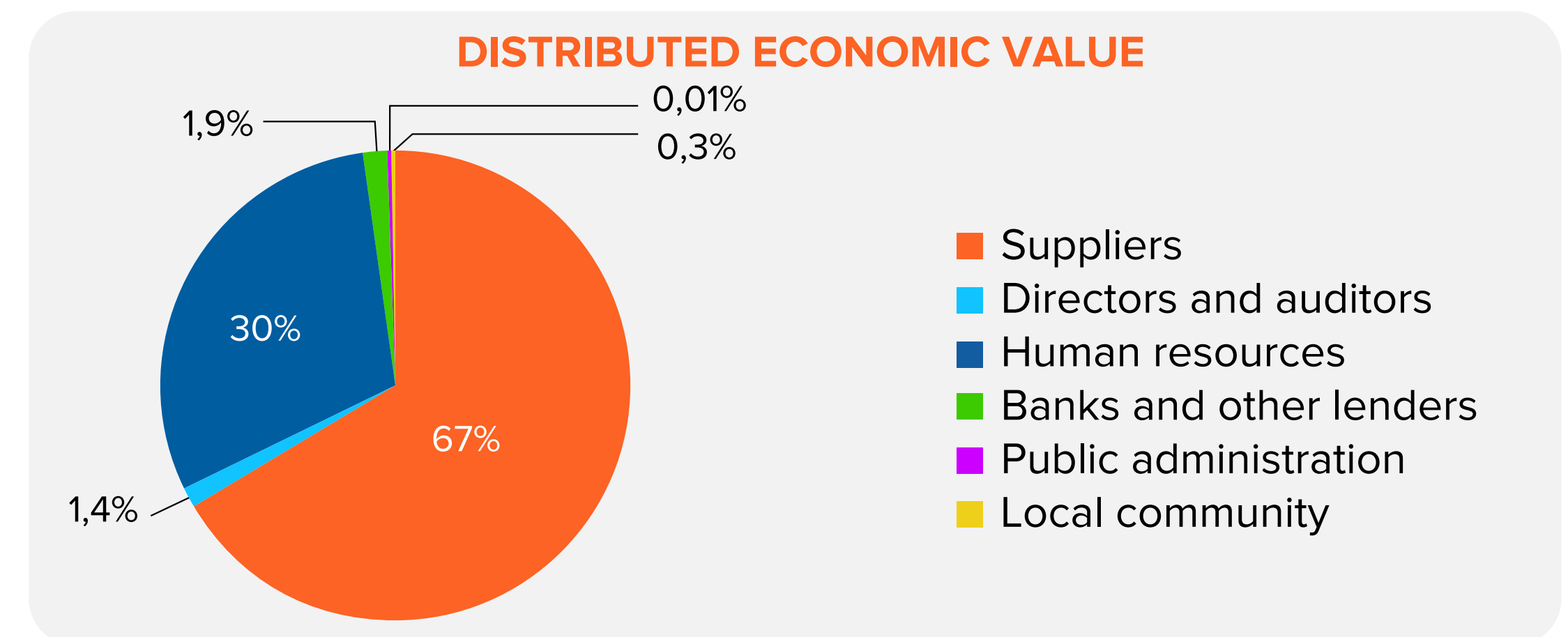
The **distributed economic value** is the portion that is actually transferred to stakeholders.

It includes costs broken down by category – such as suppliers, employees, public administration, lenders, communities and administrators – and, if applicable, any dividends. In 2024, it amounted to **31.166.865 euros**, an increase compared to **28.187.003 euros** in 2023. The complete breakdown highlights the predominant weight of suppliers and staff.

The economic value retained, amounting to 2.321.713 euros in 2024 (**contro 1.070.699 euros** in

2023), is the difference between value generated and distributed. It includes undistributed profits, depreciation of tangible and intangible assets, provisions, reserves and any deferred or prepaid taxes. It also includes that part of the value that cannot be directly attributed to a specific category of stakeholders.

In 2024, **net profit** stood at **352.817 euro**, which was allocated entirely to extraordinary reserves.



Research and consulting: where innovation begins

GRI 203-1

“Often, those who come to us do not yet know what they are looking for. Our job is to observe, listen, and ask the right questions. That’s how we build the answers that really matter.”

(internal interview, LAV.EL GOMMA)

Research and Development at LAV.EL. GOMMA is the hidden engine that fuels our ability to adapt, anticipate and improve. This is where we transform complex requests into concrete formulations, interpreting the technical needs of our customers into real application solutions. It is not just about the laboratory: it is about listening, relationships, regulatory knowledge and the ability to see what does not yet exist. In this department, chemical expertise is intertwined with technical consulting. Every day, we support customers and designers in the development of new products, guiding them in the selection of materials, cost/performance balancing, and compliance with food, environmental and industrial regulations.

We don't just supply a compound: we accompany the customer throughout

the entire process, from defining the technical requirements to obtaining certification.

Our activities include:

- developing new **elastomeric formulations** with specific chemical, physical and mechanical characteristics;
- searching for **alternatives to fluorinated materials** and critical compounds;
- regulatory support (e.g. FDA, WRAS, KTW BWGL, DVGW EN681, EN549);
- internal testing of **low-temperature properties** temperature, properties, fluid resistance, permeability and ageing;
- technical management of **certification procedures on samples and finished parts**;
- consultancy on design and **surface functionalisation** (e.g. anti-friction treatments).

One of the most representative innovations is **EasyLav14**, a **completely PFAS-free**, longlife surface treatment, developed with the aim of offering a real, functional and safe alternative to traditional fluorinated coatings. The formula, based on vegetable waxes and FDA-approved ingredients, has been optimised to ensure anti-stick-slip performance, durability over time and compatibility with hydrocarbon, nitrile and fluorinated elastomers. The treatment is already undergoing industrial validation by customers in the technical and food sectors.

Among the most significant developments, we have worked on a **new compound certified for food contact**, designed to **withstand even steam**, with **safety and reliability** the aim of ensuring in the most demanding applications.

We have also developed a **solution dedicated to contact with milk**, a particularly sensitive area that requires materials capable of **maintaining their seal and effectiveness over time**. We have also focused on **finding more sustainable and accessible alternatives** to traditional fluorinated materials, striking a **good balance between technical performance and cost containment**. Finally, we have conducted lowtemperature tests, down to **-40 °C**, to verify that the materials maintain **elasticity, functionality and stability** even after repeated cycles of cold and heat. These are just a few examples of our daily commitment to **transforming every need into a concrete, conscious and tailor-made solution**.

A GROWING LABORATORY: MANAGEMENT, STRUCTURE, AUTONOMY



In recent years, we have undertaken a major reorganisation of our Research and Development department. Although the department was already operational and involved in strategic projects, until 2023 it was not formally recognised in the company's management system: it lacked an autonomous structure, dedicated resources and traceable workflows.

From that moment on, we began to build a precise technical and managerial identity, starting from the need to make all the work we were already doing visible and traceable.

The plan we launched is based on a number of key elements:

- the **creation of a unique certificate** for each approval activity, linked to regulations, materials involved and expiry date;
- the introduction of **automatic alerts** to manage renewals and requalifications in a timely manner;
- the **integration of certificates** with item codes and projects, so as to have a consistent flow from approval to production;
- the **centralisation of technical information** to eliminate duplication and reduce the risk of errors.

This more orderly and transparent system allows us to manage internal and external certifications more

effectively, increasing reliability for customers, laboratories and partners.

To support this growth, we have chosen to make targeted investments to make the department even more solid, competent and well-equipped. In particular, we have:

- introduced the **most advanced laboratory equipment** to check the properties of compounds directly in-house (hardness, traction, elongation, accelerated ageing);
- promoted **technical and managerial training** to consolidate internal skills and prepare for regulatory changes;
- developed **new surface treatments** designed to reduce friction and increase the service life of components;

- Initiated **collaborations with external entities**.

What makes our department truly unique is not just the tools or formulas, but the way we approach each request. We know we have done a good job when the customer also gets involved, participates in the process, and teams up with us to achieve a common goal. In those moments, we understand that the value of what we do is not only measured in tests passed or certifications obtained, but in the trust we build together.

From quality to trust

Our Quality System is a fundamental part of our corporate identity. It is not separate from production, but a living, integrated structure that guides decisions and supports every operational phase. Defined in accordance with ISO 9001:2015 and IATF 16949:2016 standards, we have built it over time on the the basis of the real needs of our business, customer expectations and our continuous desire to improve.

The Quality Manual and internal procedures cover all areas: from acceptance checks to mould management, from testing equipment checks to supplier evaluation. The system is based on performance indicators, periodic reviews, internal and external audits, and timely plyearsng of corrective and preventive actions.

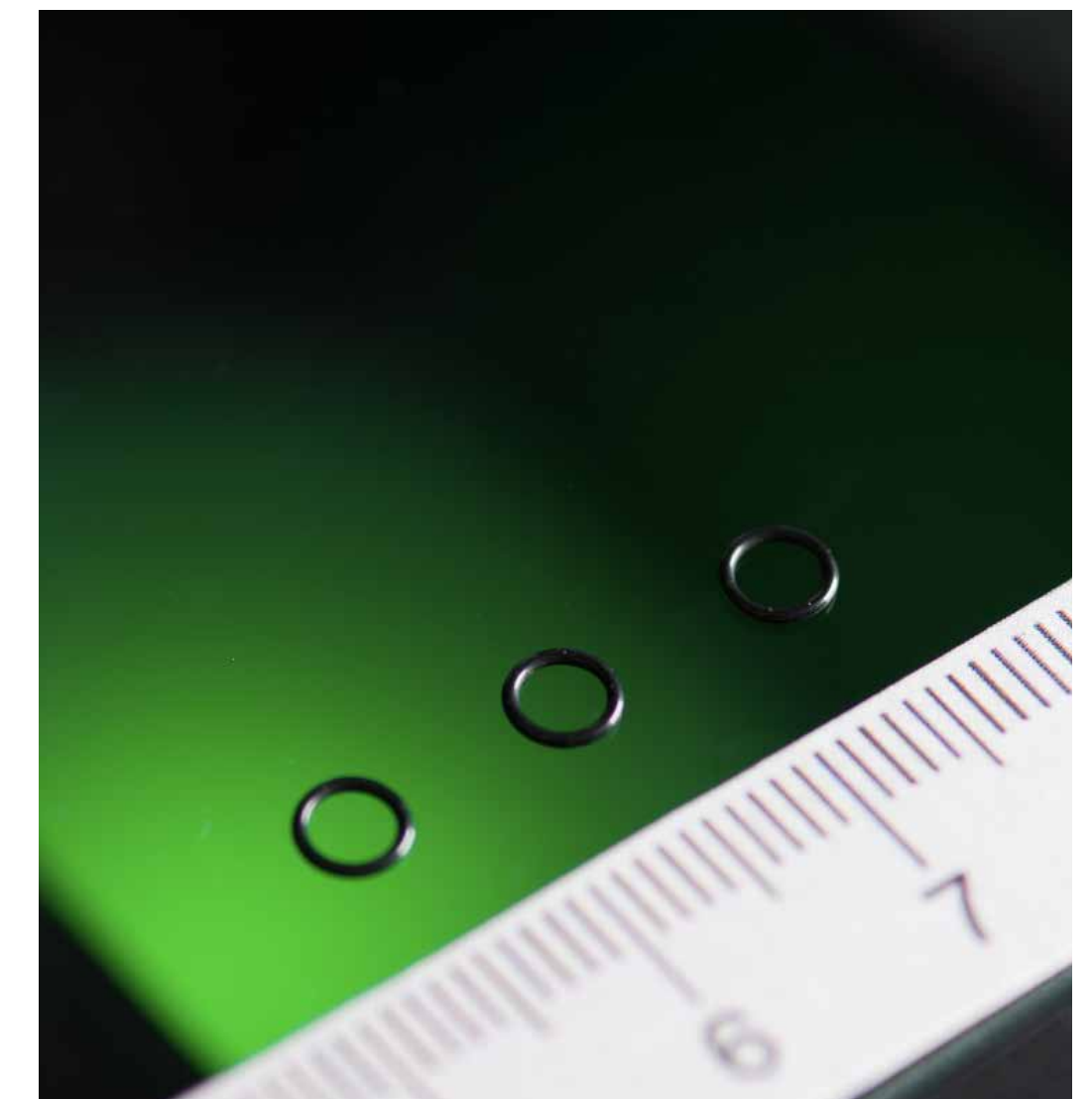
Our Quality system is the result of experience, daily commitment and the active participation of our employees. Support activities, problem sharing, and continuous updating of instructions and methods represent an operational school for us, in which we grow day by day.



Skills do not remain locked away in manuals or offices: we pass them on, share them and enhance them during discussions and training courses. For us, quality means technical culture, attention to detail, responsibility and care at every stage of the work.



All departments – from production to the laboratory, from technical to commercial – are actively involved. Our system is collaborative, flexible and connected. And it is precisely this interaction between people, tools procedures that makes it solid, transparent and capable of generating trust.



TOOLS FOR LISTENING, PREVENTING AND IMPROVING

To support our Quality System, we have developed simple but essential management tools. The most representative is **Customer Focus**, a form that we fill out for each strategic customer. In it, we collect all the information necessary for effective management: customer structure, purchasing methods purchasing, supply chain, risks, special requests, materials used.

This form is shared between the technical, sales and quality departments, allowing us to anticipate customer needs and build solid, personalised relationships.

We have also built an internal **lesson learned** system, a technical archive in which we document problems solved, errors avoided and solutions applied. This wealth of experience helps us to avoid repeating critical issues and to improve in an informed manner.

Improvement actions are an integral part of our working method. Our improvement plan, which has been in place for years, includes dozens of interventions on operational aspects such as moulds, deburring, dimensional control, maintenance, and instruction updates. Each action is documented, monitored and evaluated. For us, improvement is an attitude rather than a regulatory requirement.



COMPLAINTS, CORRECTIVE ACTIONS AND PROBLEM SOLVING

“A complaint is a signal. Dealing with it is not enough: we need to understand why it happened and ensure that it does not happen again. This includes explaining it to those who work in production every day.”

(internal interview, LAV.EL GOMMA)

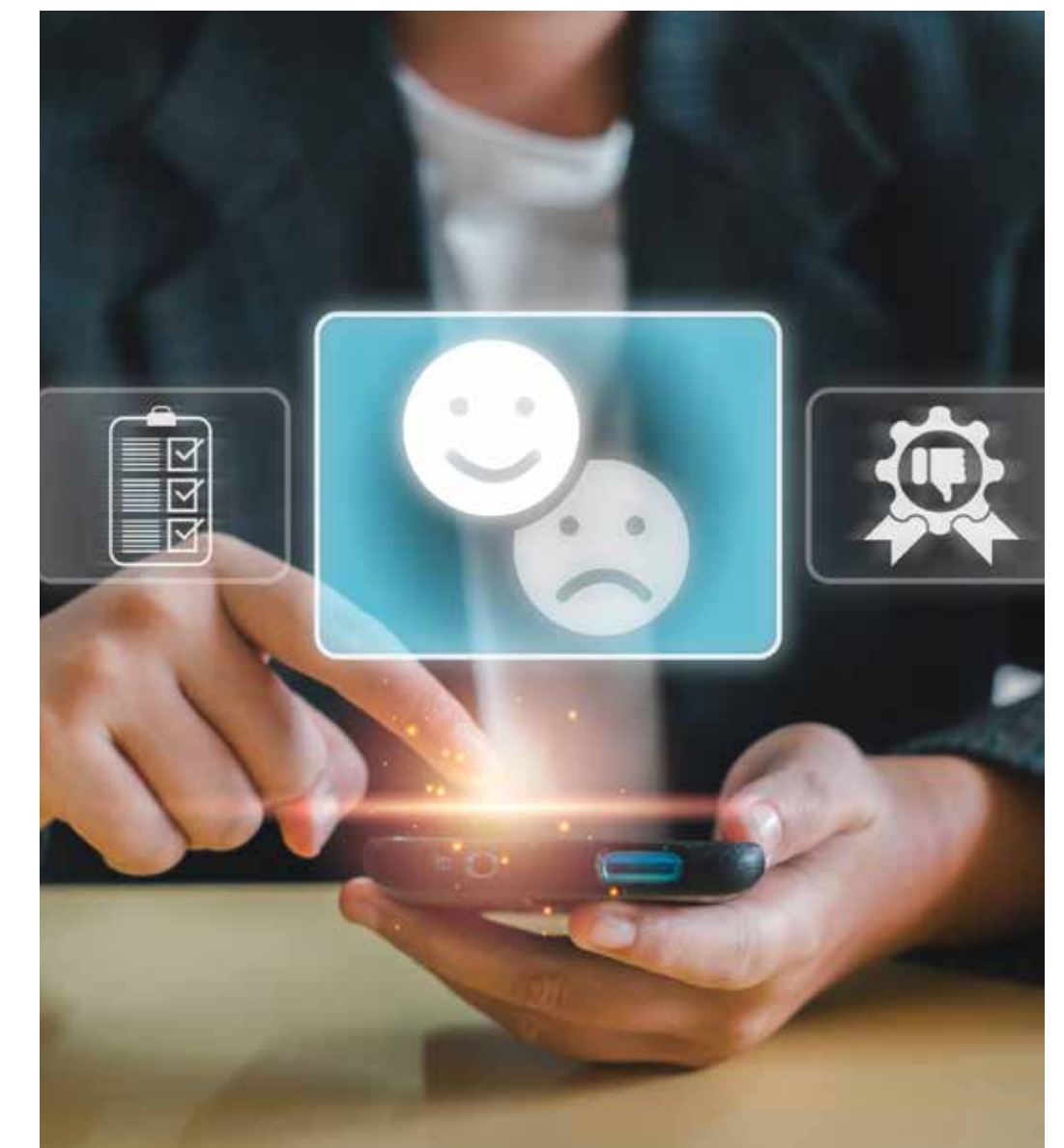
We manage **non-conformities** and **complaints** with a structured, serious and shared approach. Every customer report is dealt with promptly, analysed with dedicated tools and addressed with actions involving the departments concerned.

Non-compliant products are identified, segregated and managed according to precise procedures.

We see every event as a learning opportunity. When necessary, we update FMEA, review control plans and carry out extraordinary audits.

We constantly analyse data: **customer scorecards**, **process KPIs**, **supply performance**, **delivery times**, and quality indicators.

We use this information to guide us, prevent risks and maintain a high level of service.



The supplier network

GRI 2-6 | GRI 204-1

“Our customers demand transparency and reliability, and we demand the same from our suppliers. The market dictates it: who gets certified first gets the job.”

(internal interview, LAV.EL GOMMA)

We recognise the strategic role of our suppliers in ensuring the quality and safety of the products we manufacture. In particular, the supply of **compounds** represents a key point in our process: the technical performance of the components, compliance with customer specifications and adherence to environmental and safety regulations depend on it.

For this reason, we manage our relationships with our suppliers in a structured, collaborative and responsible manner, adopting clear criteria for selection, monitoring and joint development. Our document **"Specific requirements for compound suppliers"** is an integral part of the contractual documentation, accompanies every order and defines the technical, managerial, environmental and social standards that partners must comply with.

Requirements for suppliers include:

- ISO 9001 or equivalent certification and, if possible, alignment with the IATF 16949 standard;
- compliance with environmental regulations (REACH, RoHS, MOCA) and the obligation to declare the absence of restricted substances, including PFAS, heavy metals and materials subject to registration;
- guarantee of **material traceability** and availability of updated technical data sheets;
- adherence to the principles of **social responsibility**, health and safety in the workplace, and respect for human rights;
- collaboration in controls, document transparency and compound qualification processes.

The focus on the supply chain is also a response to new market demands: In addition to compliance, we promote **technical collaboration**. We work together with our suppliers

in the development of innovative materials, supporting them in adapting to specific specifications or functional tests required by our customers. The technical office and laboratory constantly collaborate with supplier representatives to ensure the compatibility, performance and safety of the materials used.

Supplier evaluation is an ongoing activity. Every year, we use **quality and service indicators** to analyse the quality of supplies, timeliness, the ability to manage critical issues and alignment with environmental and social requirements.

The results are discussed in the **Management Review** and used to update the list of qualified suppliers and, if necessary, to implement corrective actions or improvement measures.

We work with a network of mainly Italian suppliers who are reliable and logistically close to our plants. This strategic choice allows us to guarantee timely deliveries, reduce operational risks and increase the traceability of materials throughout the value chain.

Currently, **ESG criteria** are not yet formalised in the qualification documents, but we are already working to integrate them into future updates, in line with our journey towards a **more responsible supply chain**. The principles of responsibility, safety and continuous improvement are already the cornerstones of every active collaboration with our partners.



04

Social Chapter

Talent development and corporate know-how

GRI 2-7 | GRI 2-30 | GRI 401-1 | GRI 404-1

We believe that developing people is the key to growing the company. Our focus on people is expressed in the time we devote to each of them, in the care with which we follow each new hire, and in our concrete desire to bring out their skills and potential, even when they are not immediately visible.

In 2024, we launched a structured project that combines assessment, training and recognition, department by department. We review job descriptions, update operating instructions, and raise awareness among managers.

The goal is **to make merit traceable, growth visible, and commitment recognised**. We want to avoid a situation where it is only the employee who asks: we offer tools to bring out those who want to do more, and we reward results.

The project was born from an internal idea and is being developed thanks to the collaboration between the personnel department, management and quality systems. It is already active in several departments- moulding, warehousing and finishing, - and is generating new ways of recognising people's potential.

We do not have formalised career paths, but we believe in those built in the field.

At LAV.EL. GOMMA, you can join as an operator and become a toolmaker, or move from a junior position to a coordination role. It all starts with listening, discussion and trust that is built over time and presence.

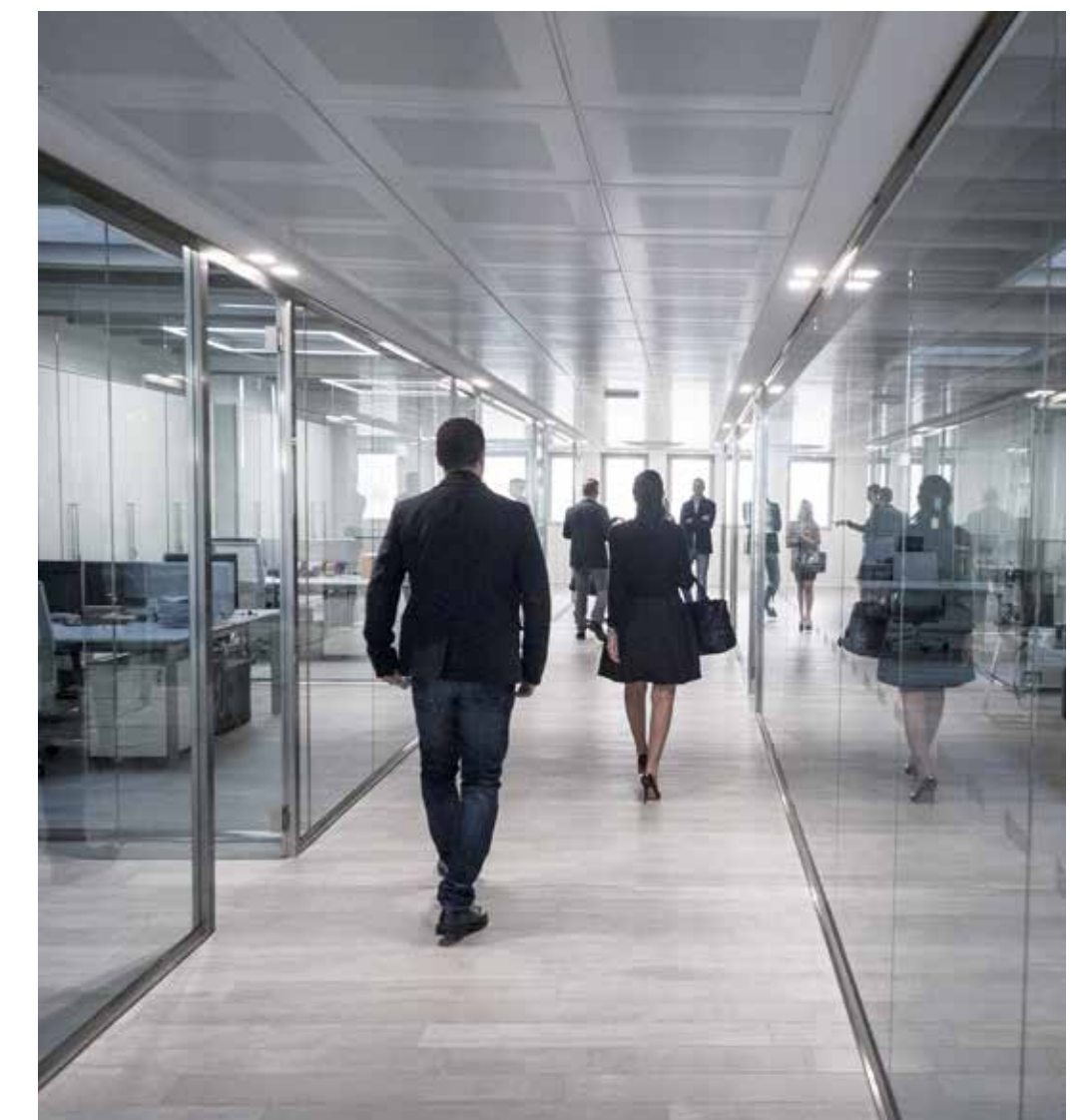
We encourage internal growth through:

- **formal mentoring** for each new hire;
- **objective assessments** using Skill Matrix;
- **skills improvement** projects with objectives and timelines;
- **monthly meetings** between the personnel office and management for updates, reports and exchange of ideas.

Skill Matrix represents a turning point for us. These are living tables, compiled and updated by department heads and shift supervisors, where autonomy and technical skills are assessed. Together with skills improvements, they form a clear path: we map the starting point, define the objectives, indicate who will provide support and when the goals should be achieved.

We believe that the development of company know-how starts here: not with impersonal courses, but with attention to everyday details, exchanges between colleagues and shared responsibility.

This is how our know-how is built: step by step, person by person, together.



WORKFORCE STAFF

In 2024, our team will consist of 150 people, up +4% from 144 in 2023, working in various company departments.

A distinctive feature of our company is the **stability of our workforce**: many people have been working with us for years, contributing to operational continuity and becoming internal points of reference. While maintaining a family-like atmosphere, over time we have defined roles and responsibilities more clearly, promoting smoother management of work and departments.

In the two-year period 2023-2024, the number of **female employees** increased from 41 to 48, a growth of +17%, bringing the female presence **from 28% to 32%**. The number of male employees fell from 103 to 102, with representation dropping **from 72% to 68%**. Women work in various areas, particularly in administrative, technical and laboratory functions, actively contributing to organisational management.

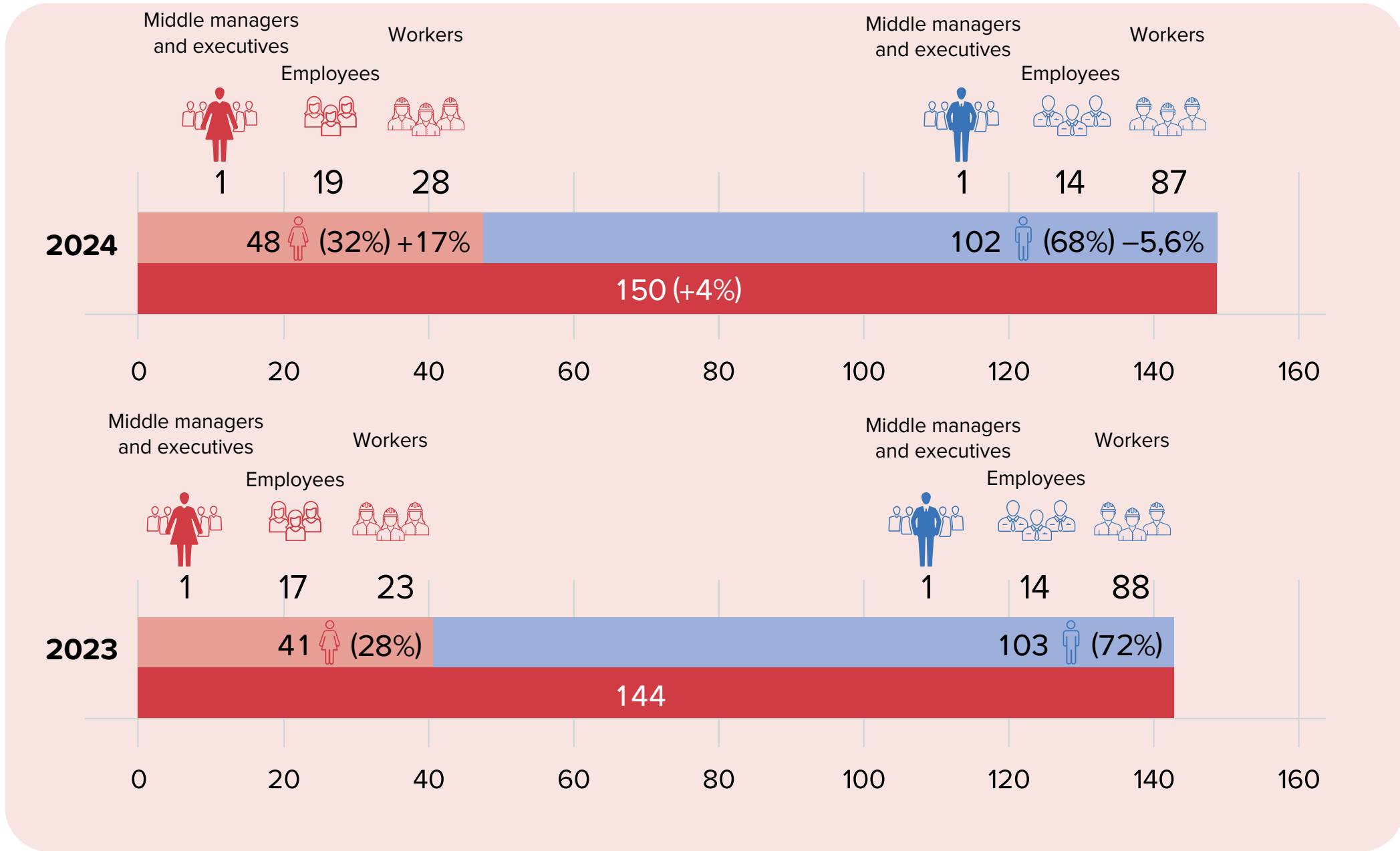
In terms of **professional structure**, the workforce in 2024 consists of:

- **2 middle managers** (1 woman and 1 man),
- **33 employees** (19 women and 14 men),
- **115 workers** (28 women and 87 men). Compared to 2023, the **number of employees increased by 6%** (from 31 to 33), while the **number of workers rose from 111 to 115 (+4%)**. The number of women employees grew from 17 to 19.

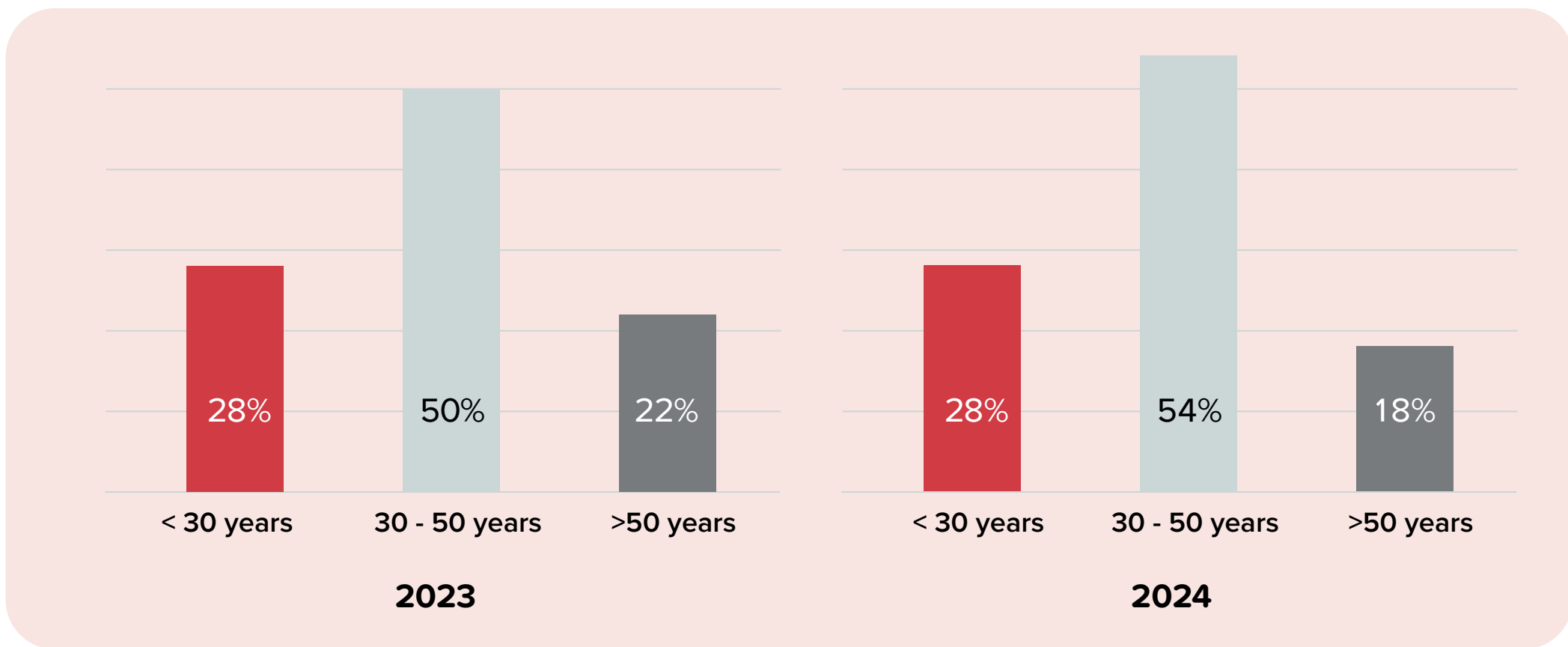
This generational distribution allows for a balance between experience and innovation, enhancing both established skills and the contribution of new resources.

Our commitment to inclusion is also reflected in the presence of **10 workers belonging to protected categories** (up from 8 in 2023), accounting for **6.7% of the total workforce**. These are 5 women and 5 men, mainly employed in the operational and administrative departments, who are fully integrated into company life.

Employees by gender and professional category



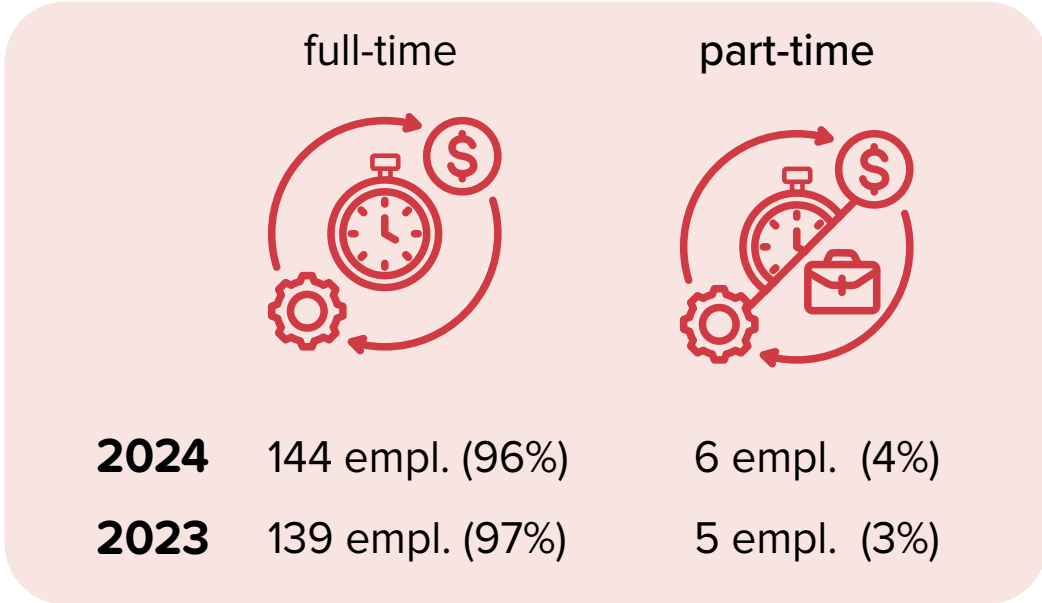
Employees by age group



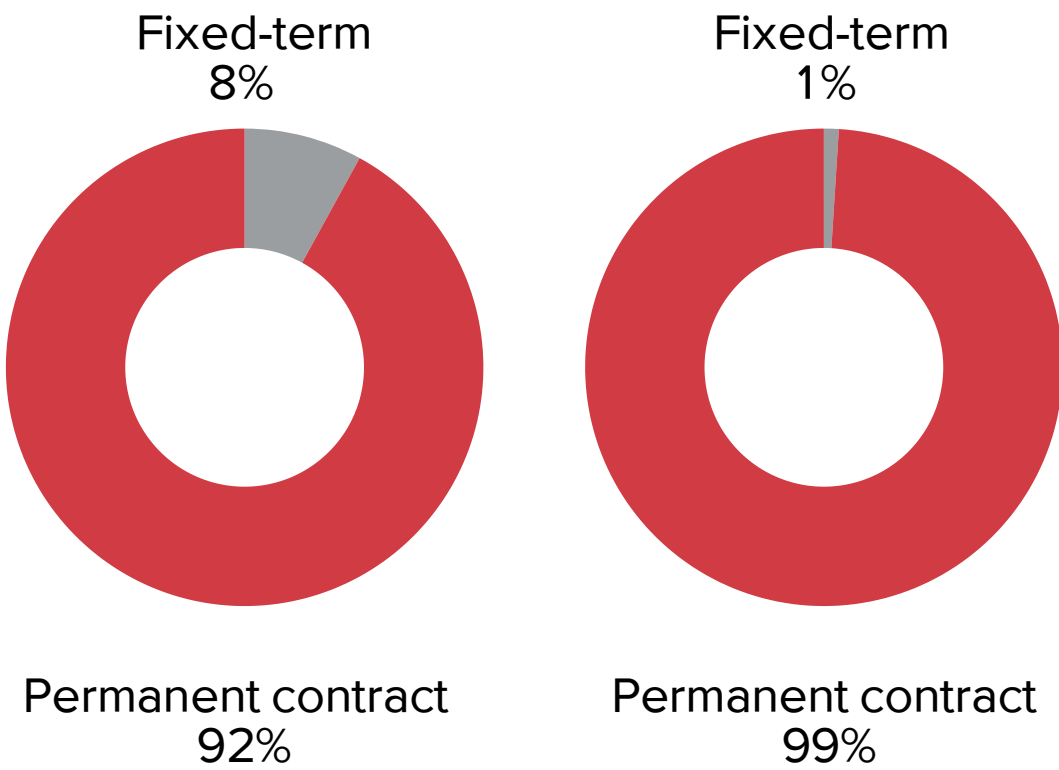


The **type of contract** shows a significant increase in job stability: permanent contracts increased from 132 to **149 (+13%)**, representing **99% of the workforce** in 2024 (up from 92% in 2023). Fixed-term contracts fell from 12 to **just 1**.

The **form of employment** also remains strongly oriented towards full-time work: in 2024, **144 people work full-time**, equal to **96%** of the workforce (97% in 2023), while **6 employees (4%)** are employed part-time (a slight increase compared to 5 in 2023). Part-time work mainly concerns women, in response to personal needs that can be reconciled with working life.



Employees by type of contract



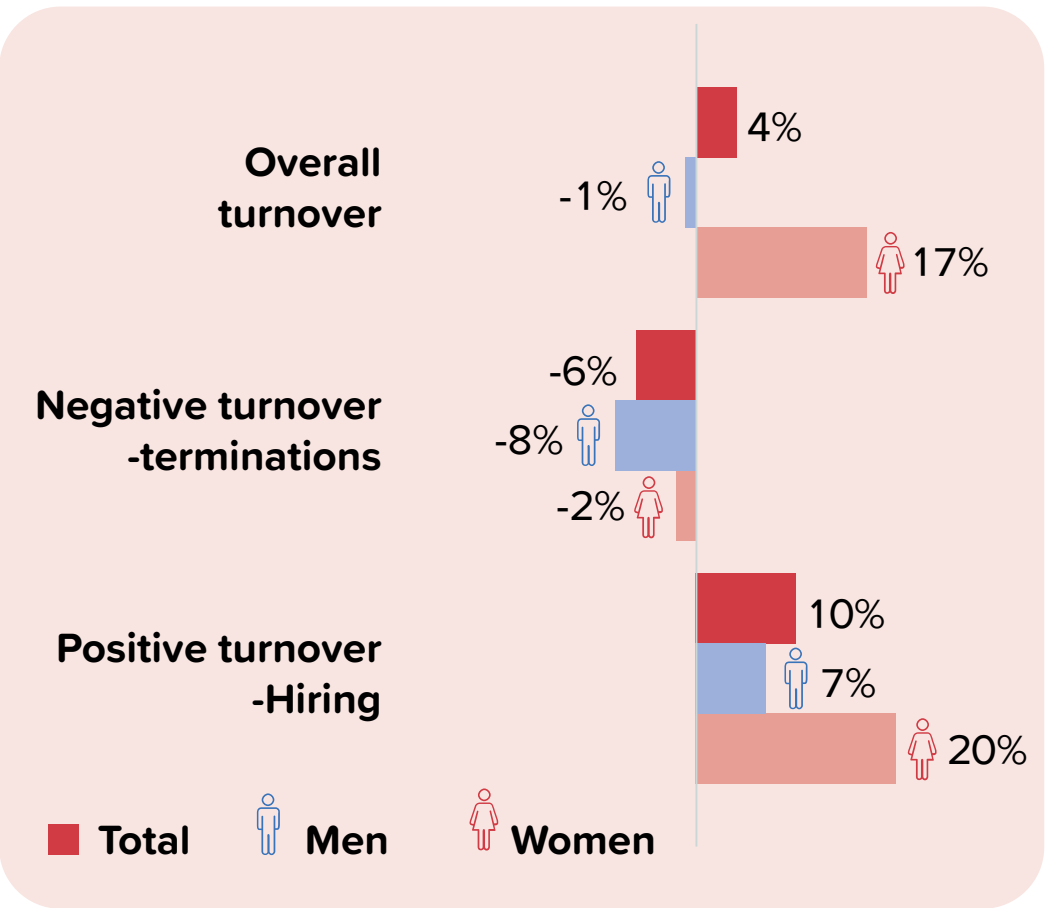
To support its production activities, the company employs a variable pool of **30 - 40 temporary workers**, who are mainly employed during periods of peak workload. Employees who stand out for their skills and reliability are frequently hired as permanent staff through progressive pathways that also include full-time contracts and staff leasing contracts, with the aim of promoting solid and lasting professional relationships. All LAV.EL. GOMMA employees are hired in accordance with the **National Collective Labour Agreement for the Rubber and Plastics Industry**.

TURNOVER

In 2024, we recorded an **overall turnover of 4%**, determined by **15 new hires**, corresponding to 10% of the workforce, and **9 terminations**, equal to 6%.

This trend confirms a situation of substantial stability, with a positive balance that brought the workforce from 144 to **150 people**.

Turnover 2024



New hires were evenly distributed between women and men, involving profiles from all age groups. Seven new hires were young people under the age of 30, seven were in the intermediate age group between 30 and 50, and one was over the age of 50. The new employees were mainly hired in the production and technical departments, contributing to the strengthening of the operational areas in response to the increase in company activities.

There were **nine departures**, eight men and one woman. Most of the departures were voluntary, with six people choosing to pursue new career paths; two terminations were due to the expiry of fixed-term contracts, while one person left the company to retire.

Analysis of the data shows a **different trend for each gender**: the **female turnover rate is strongly positive**, with a net increase of 17%, thanks to a higher number of new hires than departures.

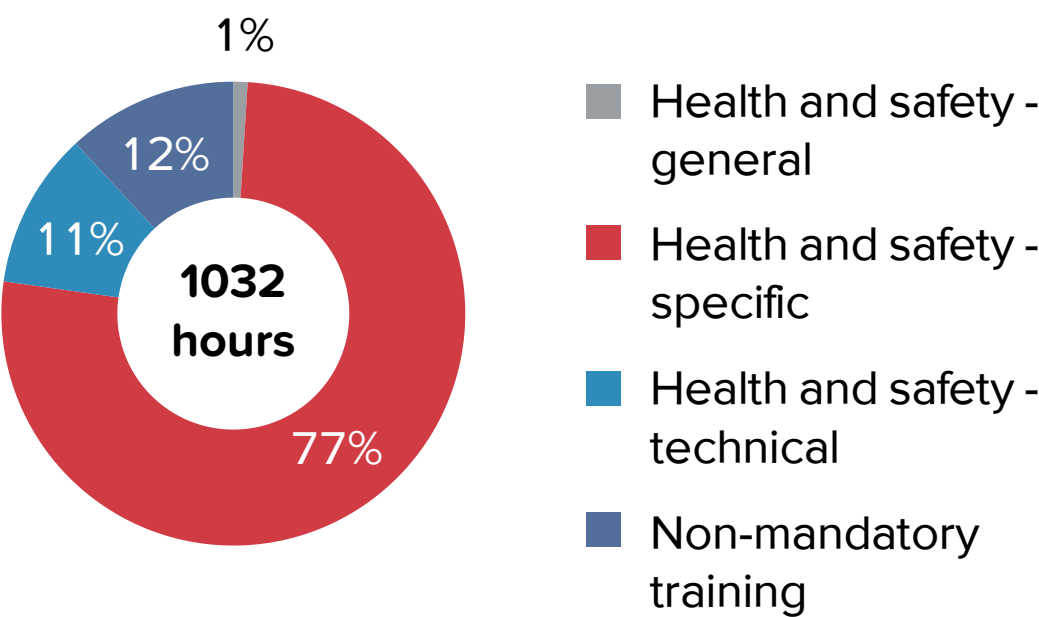
Conversely, male turnover is slightly negative, at -1%, due to a higher number of departures than new hires. Turnover is monitored regularly and shared with management, with the aim of anticipating any critical issues, carefully plan new hires and promote organisational stability. This approach allows us to maintain a good balance between experience and innovation, ensuring **operational continuity** and creating an environment conducive to **professional growth and employee retention**.



TRAINING GRI 403-5

At LAV.EL GOMMA training is a daily, structured and concrete process that begins when an employee joins the company and continues throughout their professional career. It is not only a regulatory obligation, but also an investment in the quality of work and in people's skills. In the two-year period 2023-2024, a total of **1,757 hours of training** were provided. In 2023, the total number of hours was **725**, divided between **compulsory health and safety training** and **safety and non-mandatory training**. In 2024, the number rose to a **total of 1,032 hours**.

Training provided by type 2024



Mandatory health and safety training is divided into three main types, for a total of **613 hours delivered in 2023 and 908 hours in 2024**:

- **General training:** provides an overview of the concepts of risk, prevention and protection, company safety organisation, and workers' rights and duties. It is compulsory for everyone upon hiring and is the first tool for building a shared culture of safety.

- **Specific training:** explores the risks associated with activities carried out in different departments, such as load handling, use of chemicals, noise and use of machinery. It includes courses for workers, supervisors, managers, health and safety representatives, first aiders and fire fighters. In 2024, **194 hours of the total 790 hours of specific health and safety training** were dedicated exclusively to temporary workers, confirming the company's commitment to ensuring equal training and protection.
- **Technical training:** this covers activities that require special qualifications or the use of complex equipment, such as forklift trucks, aerial work platforms (AWPs), work on electrical systems (PESPAV) and ADR emergency management. It also includes the mandatory periodic updates required by law.

At the same time, the company also invests in **non-mandatory training**, which has involved all areas of the company. Overall, between 2023 and 2024, **236 hours of non-mandatory courses** were held, **112 in 2023 and 124 in 2024**, divided between **specialist technical training and soft skills**.

The content covered topics of great topical interest and strategic importance, including:

- **Quality and process control:** tools for continuous improvement were explored in depth, such as 8D problem solving, statistical methods applied to quality, thermal analysis of materials, process auditing according to the VDA 6.3 standard and measurement systems (MSA) in the automotive sector.
- **Regulations and product and environmental safety:** the courses covered relevant topics such as restrictions related to the REACH regulation, PFSA and PFAS substances, the role of the product safety representative (PSCR), ADR regulations and UNI EN ISO 9001:2015.

- **Plant maintenance and management:** courses were provided on professional and predictive maintenance (TPM), as well as specific technical modules for the management and operation of IMG plants.
- **Audits and inspection preparation:** participants were trained on how to deal with internal audits and inspections by customers or authorities, developing awareness of stakeholder expectations and how to verify compliance.

Each new hire is mentored for at least **15 days**, through a **formal mentoring** form signed by the mentor, which serves not only to ensure an effective transfer of knowledge, but also as a conscious welcome. This tool was created as part of an internal safety procedure, but has been extended to all departments as a good practice for onboarding.

Technical and operational training is supported by a **Skill Matrix** system, tables managed by department heads that record the level of autonomy of each employee in various activities. When a person is ready to make a qualitative leap, a **skills improvement** plan is activated: the objective, the mentoring period and the person who will follow the path are defined. This method allows for objective, transparent and meritocratic assessment.

In 2023, an **internal development project** was launched that links training, assessment and financial recognition. The aim is to make merit visible and promote growth paths even without the need for explicit requests from employees. The project involves all departments - starting with moulding - and is carried out in close collaboration between the Personnel Office, Management and the Quality System, with a review of job

descriptions, updating of operating instructions and the direct involvement of shift supervisors.

Training at LAV.EL. GOMMA is also a cultural issue: **not just related to courses, but also dialogue, observation and empowerment**. In some departments, such as moulding and the mould warehouse, experimental continuous training courses have been set up, with targeted meetings to identify the main activities to be monitored and the most effective assessment criteria.

In 2024, there are also plans to introduce a shared workstation for each department, where the **Skill Matrix**, updated **job descriptions** and **operating instructions** can be stored, so that everyone can easily access information and evaluation criteria. Although the process is currently managed in paper format, the goal for the coming years is to **achieve digital** and integrated training management, in line with the company's growth path.



Welfare and employee relations GRI 401-2

Being listened to makes a difference. That is why we have experimented with various tools over time: from the 'suggestion box', used to collect anonymous suggestions and critical issues, to the recent project for a digital whistleblowing channel accessible directly from the website. This new tool stems from the desire to protect rights, give a voice to those who are not always able to speak up and to strengthen trust between people and the organisation. It is not just a reporting channel: it is a pact of transparency and respect.

At the same time, a meeting is held every month between management and the staff representative to share reports, proposals, needs and updates. It is a valuable forum for discussion, where shared decisions are made and all areas of the company are given a voice.

PERFORMANCE BONUS

Each year, the Performance Bonus is calculated based on defined parameters - operating profit, productivity, quality. The amount is also linked to actual attendance, but we take special cases into account with care and humanity. The bonus can be paid in the pay packet or, at the employee's choice, converted into company welfare.

Even in difficult years - such as 2023 - when company indicators generated a very low amount, management chose to voluntarily supplement the bonus to ensure a decent payment. This gesture demonstrates the value we place on people.

In 2023, we launched a **digital platform for managing corporate welfare**, offering all employees a simple, accessible and customisable tool for using the Performance Bonus in the form of **welfare credit**. The initiative stems from the desire to make welfare more concrete and closer to people's needs, promoting flexibility and the possibility to choose from a wide range of services.

SUPPLEMENTARY HEALTH CARE

Since 2023, all our employees have been automatically enrolled in the FAsG&P Fund, the supplementary healthcare fund for the Rubber and Plastics sector. It is no longer an optional extra, but a right guaranteed by the company. In addition to specialist visits and treatment, the fund also covers dental services,

rehabilitation therapies and psychological assistance - a concrete gesture of care for people and their families.

The creation and maintenance of a peaceful and proactive working environment are considered factors of primary importance and to be achieved through respect for the rights of its employees and the protection of equal opportunities, guaranteeing career paths based exclusively on personal merit and skills, aimed at consolidating the level of professionalism of each individual.

Health and safety at work

GRI 403-1 | GRI 403-2 | GRI 403-3 | GRI 403-4 | GRI 403-5 | GRI 403-6 | GRI 403-8 | GRI 403-9

Protecting people's health and safety is an integral part of our corporate culture, fuelled by a long family history and a strong sense of responsibility towards those who give shape, energy and expertise to our processes every day.

We have defined and adopted an Occupational Health and Safety Management System in accordance with Legislative Decree no. 81 of 9 April 2008, updated in line with the latest regulatory changes and integrated with the requirements of UNI ISO 45001 standards. Our system covers all workers, including interns and temporary staff, and extends to all activities carried out in production facilities and external areas subject to control.

The structure dedicated to health and safety at work is clearly defined and traceable. All roles are formalised with specific letters of appointment, filed with the RSPP

Office, and updated in line with the evolution of the organisation. The Competent Doctor participates in the periodic meeting pursuant to Article 35 of Legislative Decree 81/08, carries out inspections and periodic visits, draws up health protocols and collaborates in the drafting of the DVR.

RISK ASSESSMENT

The Risk Assessment

Document (DVR) reflects all structural, plant and organisational developments. The document, drawn up with the support of the RSPP, Competent Doctor and RLS, takes into consideration:

- risks to the health and safety of workers related to tasks, equipment, environments, systems, microclimate and physical and chemical agents;

- risks for particular groups, such as pregnant women, workers over 50, foreigners, people with disabilities, and those with atypical contract types;
- organisational and psychosocial risks (e.g. **work-related stress**), also assessed using the INAIL methodology and discussed in regular meetings with the RLS.

The assessment is structured on sheets for each task and workplace, related to actual activities, the necessary PPE and the preventive measures adopted. Among the main risks identified are:

- **Safety:** load handling, use of presses, electrical and cryogenic systems, fire and explosion, working at height, internal traffic.
- **Health:** exposure to noise, vibrations, chemicals, microclimatic conditions, repetitive movements, VDT.

- **Organisational:** stress, cognitive loads, night work, ineffective communication, lack of feedback, diversity management and active ageing.

The improvement plan includes technical, organisational and training measures aimed at reducing risks, defined according to priority, responsibility and timing. Updates to the DVR are activated in the event of structural changes, accidents, the introduction of new equipment or indications emerging from health surveillance.



PPE MANAGEMENT: ACCURACY, TRACEABILITY AND AWARENESS

Personal Protective Equipment (PPE) is chosen based on risk assessments and assigned with name registration.

Each worker receives the PPE required for their job, with specific training and periodic checks on its actual use.

In 2025, the PPE register will be digitised, automated control systems will be introduced and signage in the departments will be improved.

The person in charge checks the condition of the equipment, reports when it needs to be replaced and ensures its correct use. All expired or damaged PPE is replaced according to a formalised procedure.

TRAINING AND INVOLVEMENT

The training plan includes general and specific training on health and safety, periodic updates, evacuation drills, firefighting and first aid courses.

Each new hire is accompanied by mentoring and an initial training form.

Training is ongoing, practical, documented, and involves workers, managers, supervisors, and health and safety representatives.

We collaborate with training institutions, consultants, and specialised centres.

Each worker can consult their training path and actively participate in defining the content during review sessions.



ACCIDENTS, NEAR MISSES AND AWARENESS

In the two-year period 2023–2024, there were no fatalities or serious accidents.

However, there were four accidents at work in 2023 and one in 2024, all involving employees or temporary staff, with no serious permanent consequences.

The main types of accidents recorded in 2023 concerned:

- **2 cases of collision with objects or equipment** (struck by/collided with or against);
- **1 fall or slip in the workplace;**
- **1 event classified as 'other'**, also not serious.

In 2024 **only 1** non-serious involving non-employee (temporary) personnel was reported, which was promptly dealt with.

The management review report highlighted that the main causes are often linked to avoidable distractions, hence the urgent need to increase near miss reporting and consolidate a culture of prevention, even in the most routine behaviours. Awareness has been extended to managers, supervisors and health and safety representatives, who were invited to take more proactive action.

We have strengthened internal communication and enhanced the role of worker safety representatives, including through a dedicated email address (rls@lavelgomma.it), opportunities for discussion and regular meetings pursuant to Article 35 of Legislative Decree 81/08.

Social responsibility and relationship with the local area

LAV.EL. GOMMA was founded and has grown in a community to which it is deeply attached. Our production facilities, the entrepreneurial history of the Lavelli family and our ties with the local community are central elements of our identity. We are not just a company: we are an integral part of the social and productive fabric of the area. Our roots in the local area are expressed every day in the care we take of our premises, the quality of our relations with institutions and our attention to what is happening around us. We have never received any reports or complaints from the local community regarding environmental, health or safety issues: for us, this silence is a sign of trust built up over time, based on mutual respect and consistency.

MADE IN ITALY

We proudly manufacture in Italy. Italianness is a choice:

it represents a daily commitment to quality, transparency and compliance with regulations. We invest in our country, we believe in the value of local skills, we value Italian suppliers and long-term relationships.

SOCIAL AND COMMUNITY INVOLVEMENT

Over the years, we have supported solidarity initiatives, local associations and educational projects in schools. Every contribution, no matter how small, is a way for us to give back to the community a part of the value we generate. Some initiatives are coordinated directly by management, while others arise from employee proposals and are welcomed and supported. We regularly support sporting, cultural and social activities in the provinces of Bergamo and Brescia, in the Sebino Lake and Franciacorta areas,

but also outside the region. Among the most significant projects are our support for the LAV.EL GOMMA charity calendar, contributions to La Casa di Leo and amateur sports clubs that promote the inclusion of children with disabilities, such as the Sci Club Sarnico. We also have an active partnership with Atalanta Bergamasca Calcio. These initiatives are communicated both internally and externally: during corporate events, through the website and information materials shared with employees.

COMMUNICATION, LISTENING AND REPUTATION

In 2025, we introduced the 'LAVEL GROUP Cares' logo, a symbol of our social and environmental responsibility activities. The logo identifies all the CSR initiatives of the LAV.EL Group (LAV.EL. Gomma,

SGM, LAVEL Holding and the LAVELAST brand) and will be visible on the new defibrillator totem and other informational materials. Reputation is built on consistent choices: from the distribution of personalised thermal water bottles to support for electric mobility with new car charging stations.

Every gesture is accompanied by a clear and accessible message, thanks in part to the progressive accessibility of the company website, in line with the European Accessibility Act. Our company is open to dialogue: we host student visits, receive representatives from institutions and actively participate in local initiatives.

This dimension of proximity, combined with transparency and consistent communication, is one of the reasons why many people choose to stay with us for a long time.



05

Environmental
Chapter

Our approach to environmental management GRI 2-27

“Our primary objective is a healthy, safe, and accident-free workplace, the protection of the environment, and respect for the area in which our plant is located.” *- from the Integrated Environment and Safety Policy*

At **LAV.EL GOMMA**, we believe it is essential to integrate environmental protection into the daily management of the company. We are aware of the potential environmental impact of our activities and work to reduce it through structured actions, constant monitoring and full regulatory compliance.

This commitment is formalised in our **Integrated Environment and Safety Policy**, approved by the Management and also available on our website. The document is the reference point for defining the objectives and targets of our management system.

As stated in the Policy:
To put these principles into practice, we have adopted an Integrated Management System compliant with the UNI EN ISO 14001 standard, which allows us to regularly evaluate our business processes, manage environmental risks and take action with a view to continuous improvement.

In 2024 we updated our Initial Environmental Analysis (IEA), mapping in detail all environmental aspects related to company activities: energy and water consumption, waste production, atmospheric emissions, use of hazardous substances and indirect impacts. The results of the analysis enabled us to identify significant aspects and strengthen prevention and control measures.

We also carried out a **study of the company's climate foot print (Carbon Foot print of Organisation)** in accordance with the **UNI EN ISO 14064-1** standard, quantifying direct and indirect greenhouse gas (GHG) emissions. Emissions monitoring is now an essential tool for guiding our decisions in an increasingly informed manner.

Thanks to this integrated approach, we can accurately measure our impact, improve our environmental performance and contribute to the transition towards more efficient production models that are attentive to the context in which we operate.



Responsible use of materials GRI 301

MIX MANAGEMENT GRI 301-1

The use of raw materials is a central aspect of our business. We use **top quality materials** for the production of industrial gaskets, selecting them in close collaboration with long-standing suppliers with whom we share technical and regulatory updates. This direct relationship allows us to receive timely information on changes in compounds, ensure compliance with regulations (e.g. REACH, SVHC, MOCA) and develop customised formulations for critical applications.

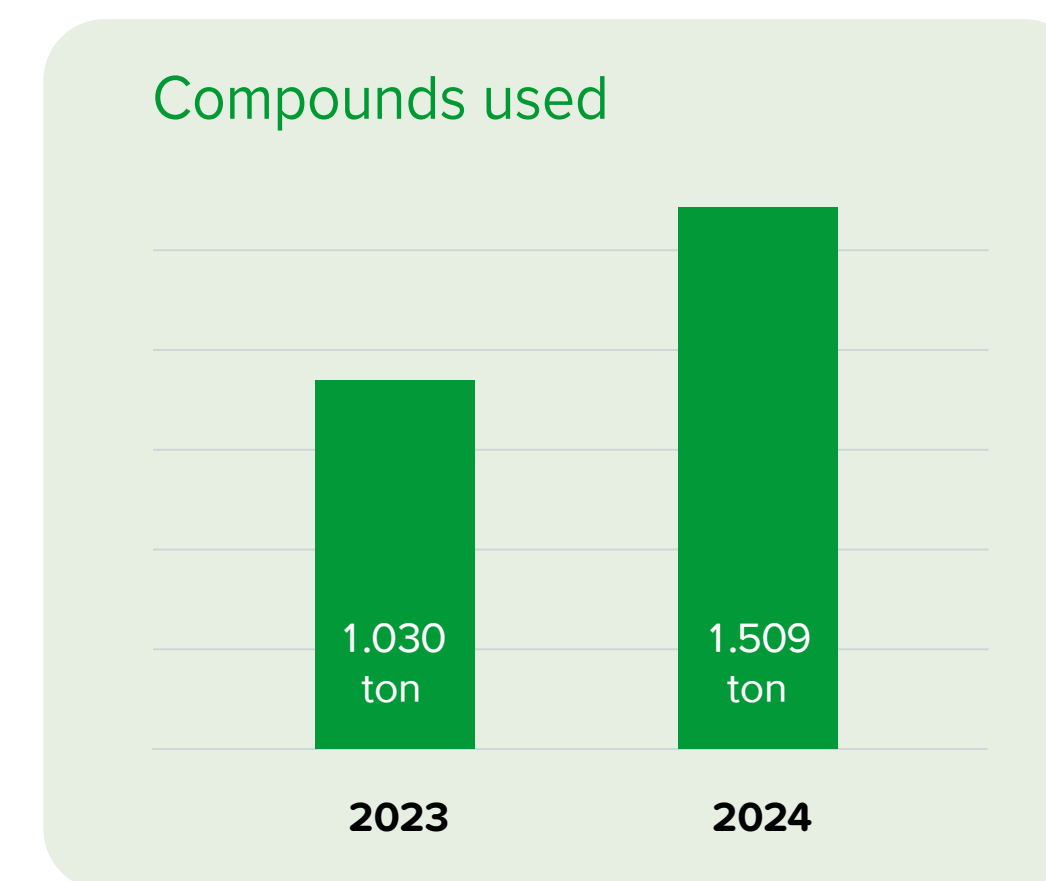
We take a responsible approach to the management of compounds and materials, starting with incoming inspections, which allow us to verify their technical compliance. Our **Research & Development Laboratory** analyses characteristics

such as **hardness, specific weight, composition and mechanical resistance**, using **advanced analysis tools**. We also carry out practical tests on traction, friction and compression, as well as ageing tests in water, oils, petrol and other substances.

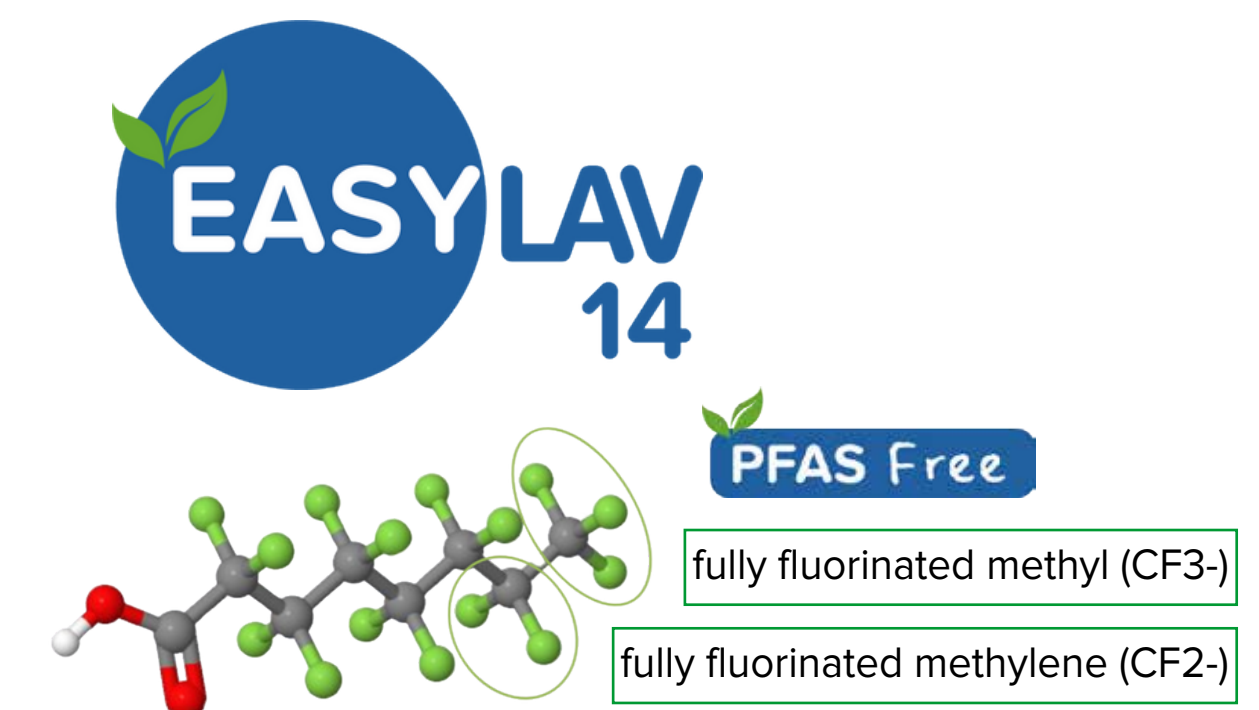
The laboratory also supports the design phase, helping us to make informed choices about the most suitable materials and develop **tailor-made technical solutions** in line with the required quality standards.

We have defined **technical requirements for compound suppliers**, which include the provision of up-to-date documentation (technical data sheets, environmental declarations), batch traceability, REACH compliance and support in the development of new formulations. This procedure is an integral part of

our quality and environmental system. In the two-year period 2023–2024, we used a total of **2,539 tonnes of compounds**, with an increase of **47% between 2023 and 2024** (from 1,030 to 1,509 tonnes), in line with production growth. This increase was carefully managed by optimising the planning and storage of raw materials with a view to **efficiency and operational responsibility**.



The compounds, received in **continuous strips, reels and blocks**, are stored in **climate controlled warehouses** to ensure optimal preservation and then placed on **racks dedicated to the presses**, based on production planning. This process allows us to reduce waste, preserve the quality of materials and ensure the continuity of the production cycle. A concrete result of our internal work is the creation of the EasyLav14 product, which is anti-friction and completely **PFAS-free**¹, developed in our laboratory in response to regulatory and market demands.



¹ The term PFAS-free indicates that the product or material is manufactured without the use of perfluoroalkyl substances (PFAS), a family of chemical compounds used in many industrial sectors for their water-repellent and heat-resistant properties. However, PFAS are persistent substances in the environment, difficult to degrade and potentially harmful to human health and ecosystems. The 'PFAS-free' label therefore certifies the absence of these substances in the product's composition, helping to reduce environmental impact and health risks.



WATER AND WASTE GRI 303-3 | GRI 303-4 | GRI 303-5 | GRI 306-3 | GRI 306-4 | GRI 306-5 | GRI 303-1

We manage water use and waste production responsibly, aware of the impact these activities can have on the environment. We operate in compliance with environmental authorisations and adopt organisational and technical solutions that allow us to control **every stage of the water use and waste management cycle**, from internal treatment to disposal by authorised entities. Our environmental management system provides for constant monitoring and traceability activities to ensure compliance and continuous improvement.



We use water from the public network (Acque Bresciane), without resorting to wells. Water resources are mainly used for mould washing and surface finishing. **Between 2023 and 2024**, the volumes withdrawn increased from **6.466 m³ to 9.803 m³**, in line with the increase in production activities. **Wastewater is classified as domestic and is discharged into the municipal sewer system.**

To reduce the impact of discharges, we use a **water recirculation system** with a **treatment plant for industrial wastewater** generated by grinding processes, helping to **reduce the pollutant load before final discharge**. **We carry out periodic analytical checks on wastewater:** in the two-year period **2023–2024**, the results have always been **in compliance with legal limits**. **Waste management** is regulated by

internal procedures, which define in detail the roles, responsibilities and operating methods for each phase, from **the creation and classification of waste** to **collection, sorting, temporary storage, disposal/recovery and recording**.

The RSGA (Environmental Management System Manager) coordinates the entire process, with the support of an **external consultant** responsible for:

- verifying **waste transport identification forms**,
- updating the **loading and unloading register**,
- processing and submitting the **annual Single Environmental Declaration Form (MUD)** to the Chamber of Commerce.

In **2024** we managed **1,000,757 kg** of waste, of which **967,450 kg was non-hazardous (96.7%)** and **33,307 kg hazardous (3.3%)**. The proportion of **non-hazardous waste sent for recovery exceeded 60%**, thanks to more accurate **separation at source** and a reduction in mixed fractions. The main types of waste generated include: **water treatment sludge, mixed packaging, contaminated absorbents, deburring dust and waste oils**.



We manage waste in **covered, authorised temporary storage facilities**, organising **separate collection points for each EWC code in the various departments**, with labelled containers and operating instructions for internal handling. All staff are involved in waste sorting in their own departments, and **department managers are responsible** for the task of verifying its correct application.

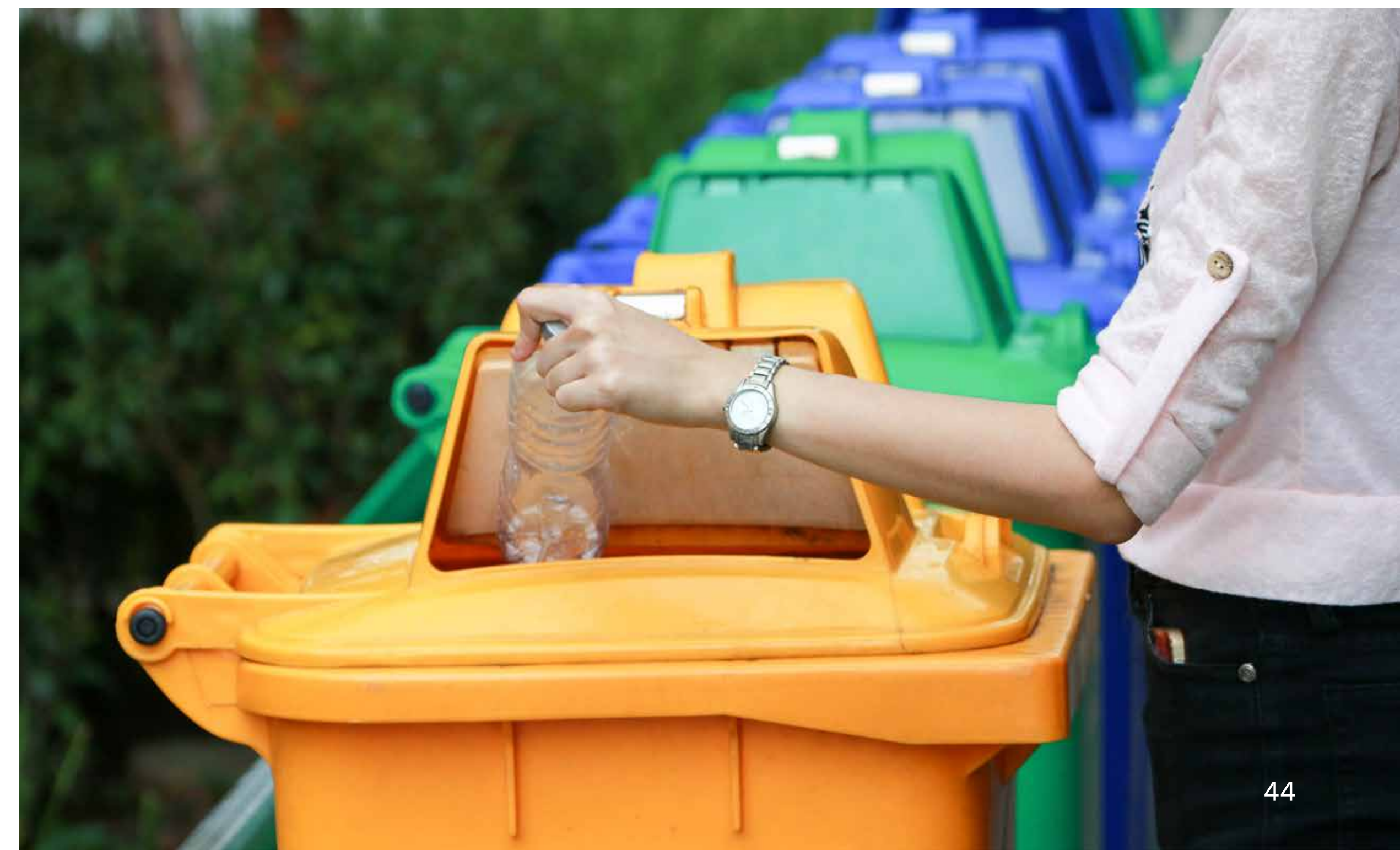
The **RSGA and the staff in charge** also coordinate the loading and collection of waste by authorised suppliers, based on exceeding storage limits or periodic deadlines. **Transport and disposal documentation transport and disposal documentation is checked, recorded and archived** in accordance with the terms of the regulations.

We are also committed to **gradually adapting to the RENTRI system** (National Electronic Register for Waste Traceability); we are working to improve our internal tools and information flows to the new system, with the aim of **digitising waste management** and improving its **transparency and traceability**.

Finally, we have launched **internal awareness-raising initiatives aimed at staff**, to promote the **correct separation of waste in departments** and the **reduction of waste in the production phases**. We promote the active participation of our employees in the **daily management of waste** through **operational guidelines, dedicated signage and constant dialogue with department managers**. These initiatives are part of our **annual environmental objectives** and are **monitored regularly** as part of our Review.

We manage water resources and waste generated by our production activities responsibly, recognising them as **significant environmental aspects** within our ISO 14001-certified Environmental Management System. We are committed to reducing the impact of our processes on the environment through control systems, structural interventions and management based on measurable and verifiable data.

We monitor the **water consumption index per kg of compound used**, which is a significant indicator of our efficiency in the use of this resource. This value is constantly monitored by our quality/environment team, which also checks its trend in relation to production loads and differences between departments.



Energy management and emissions

ENERGY CONSUMPTION

GRI 302-1 | GRI 302-3

Energy is a key element in the environmental and technical management of our company. Our energy consumption is linked to production processes, auxiliary services and the company fleet, and we monitor trends with the aim of improving efficiency, reducing waste and decreasing related climate changing emissions.

In order to monitor this area in a structured manner, we operate within our **Integrated Management System**, which provides for the systematic collection of energy data, the analysis of indicators and the review of performance on an annual basis. In 2022, we updated our **Energy Diagnosis** with the help of an independent entity, with the aim of analysing electricity and heat consumption for each area and

identify opportunities for efficiency improvements.

We monitor consumption through a **digital data collection and display system**, connected to a web portal that allows us to view consumption in real time, analyse it by location, user or cost centre, and compare historical trends. Some users - such as **presses and compressors** - are monitored individually. The information collected is processed by our environment/quality team, which uses it as a basis for performance evaluation.

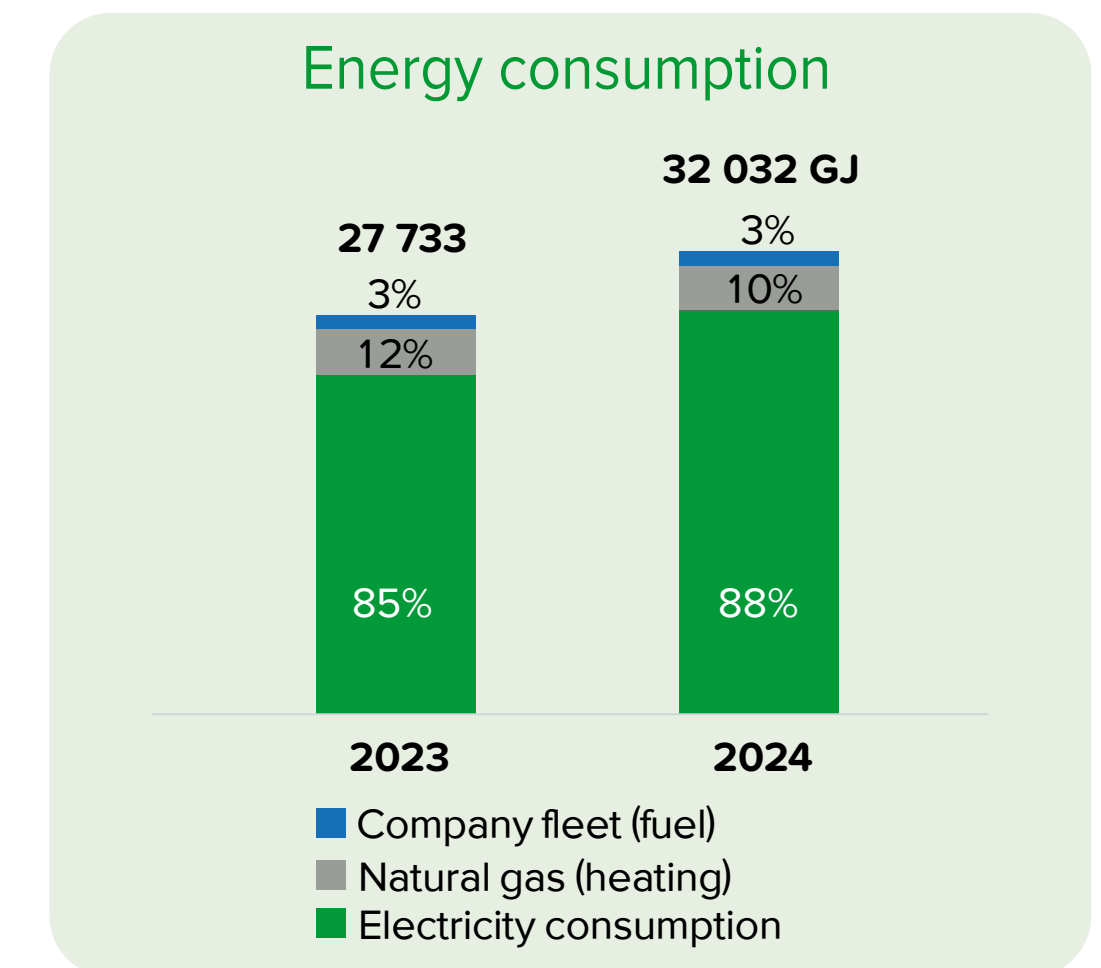
Overall energy consumption derives mainly from:

- **electricity** purchased from the the grid, used for injection moulding machines, compressors, extraction systems, laboratories and lighting;
- **natural gas**, used for heating production areas and offices;
- **fossil fuels** (diesel, petrol) for the **company fleet**, used for logistics, internal transport and travel.

By **2024** our total consumption of electricity was **pari a 32.032 GJ**, a 16% increase compared to the previous year (27,733 GJ).

The fluctuations recorded during the year affected various energy sources.

We recorded a **19% increase in electricity consumption**, from 23,655 GJ to 28,133 GJ - a physiological figure, in line with the evolution of our operational activities. The consumption of **methane gas**, used for space heating, recorded a **5% reduction, from 3,239 GJ to 3,080 GJ**.



Over time, we have invested in the renovation of the most energy-intensive systems: **variable speed compressors, LED lighting, high-efficiency presses and automated extraction systems** have been installed.

According to the diagnosis, the areas with the highest energy consumption are:

- **extraction systems in the moulding departments;**
- **air compressors and cooling units;**
- **preheating ovens for rubber moulds;**
- **fixed-flow department ventilation systems.**

We analyse the company's **energy intensity** (GJ per unit of turnover) as an indicator of efficiency and periodically compare the evolution of consumption with production.

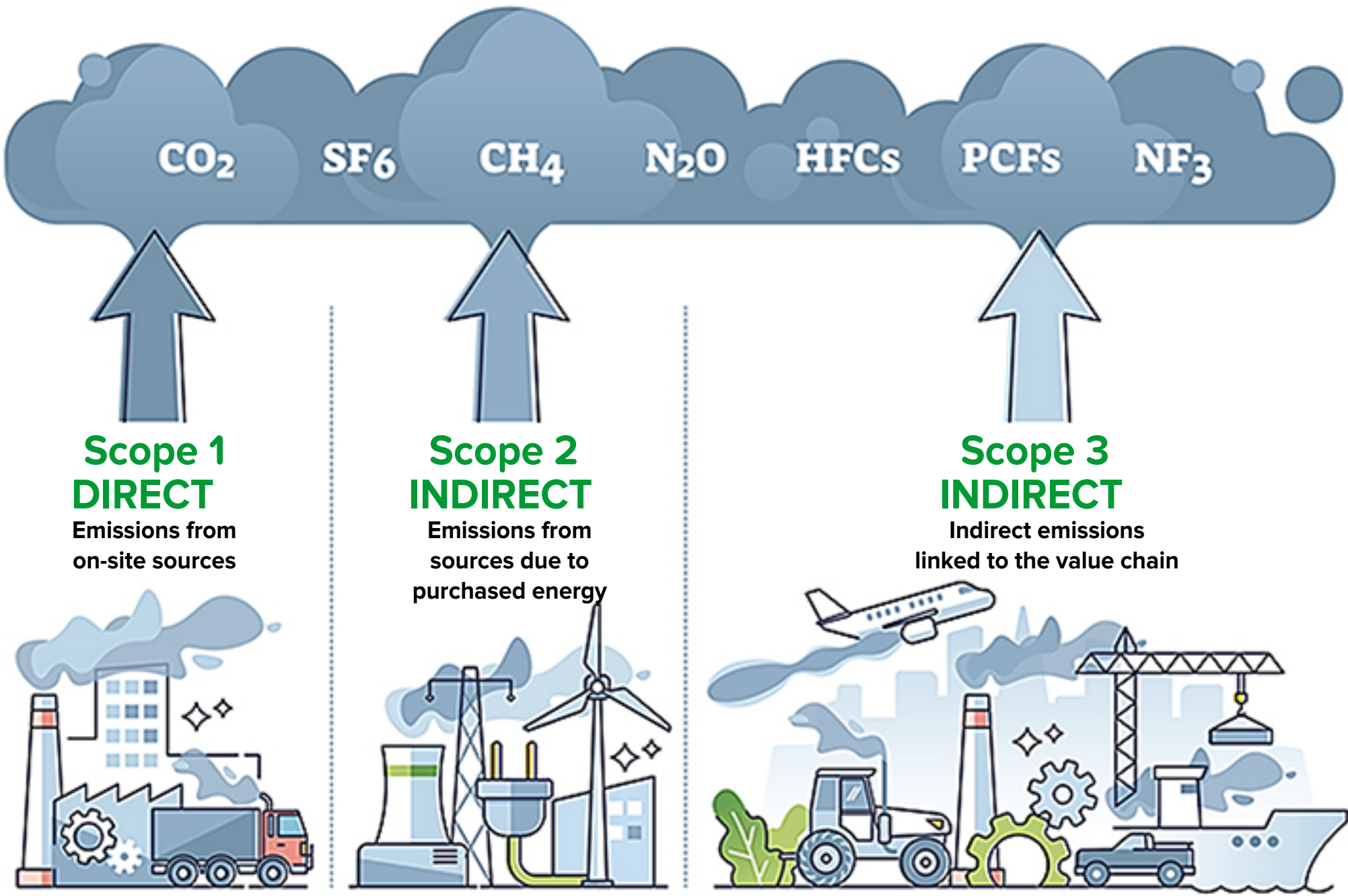
We are evaluating the implementation of a renewable energy self-production system, part of which will be used for self-consumption. The project has been included among the strategic objectives to be explored in the coming financial years.

CLIMATE-CHANGING EMISSIONS
GRI 305-1 | GRI 305-2

Anthropogenic greenhouse gas emissions - generated by human activity - are the main cause of global warming, a climate change that is completely abnormal compared to natural terrestrial climate cycles. The ability to respond to climate change by adapting one's business model is a real competitive factor, which ranks as an effective strategic action.

In line with our sustainability values and objectives, and aware of the need to implement a strategy to combat climate change, we have formalised our commitment by analysing and reporting on our environmental impact. We will quantify emissions through a certified study based on the UNI EN ISO 14064-1:2019 standard, the aim of which is to provide a snapshot of the climate footprint associated with our business, directly and indirectly linked to the production process.

The Organisational Carbon Footprint (OCF) consists of quantifying and reporting greenhouse gas emissions associated with the Organisation. These emissions can be direct or indirect: the former are those from sources owned or controlled by the company; the latter, on the other hand, are emissions indirectly controlled by the company, linked to imported energy, transport, products used and their end of life.



The study was conducted in 2024 on data from 2023 consistent with the start of our strategic journey and the drafting of this Report; therefore, the data relating to emissions produced are presented solely on the basis of what was found for that year.

The data that emerged constitute baseline values that will allow us to measure performance over time. In this way, we can rigorously assess potential future scenarios for reducing and mitigating impacts. The study we undertook allowed us to identify six different categories of emissions under ISO 14064, attributable to Scope 1, Scope 2 and Scope 3 of the GHG Protocol.

The sources of emissions are divided as follows:

Scope 1 – Direct emissions generated from the company's operations

- **Direct GHG emissions**
 - combustion from fixed/stationary sources (consumption of natural gas used for heating or production processes);
 - combustion from mobile sources (fuel consumption of the fleet of company-owned vehicles used for employee travel and for the transport of goods inside and outside the plants);
 - refrigerant gas leaks.

Scope 2 – Indirect emissions from imported energy

- **Indirect emissions from imported energy (drawn from the grid)**

Scope 3 – Other indirect emissions resulting from the Organisation's upstream and downstream activities

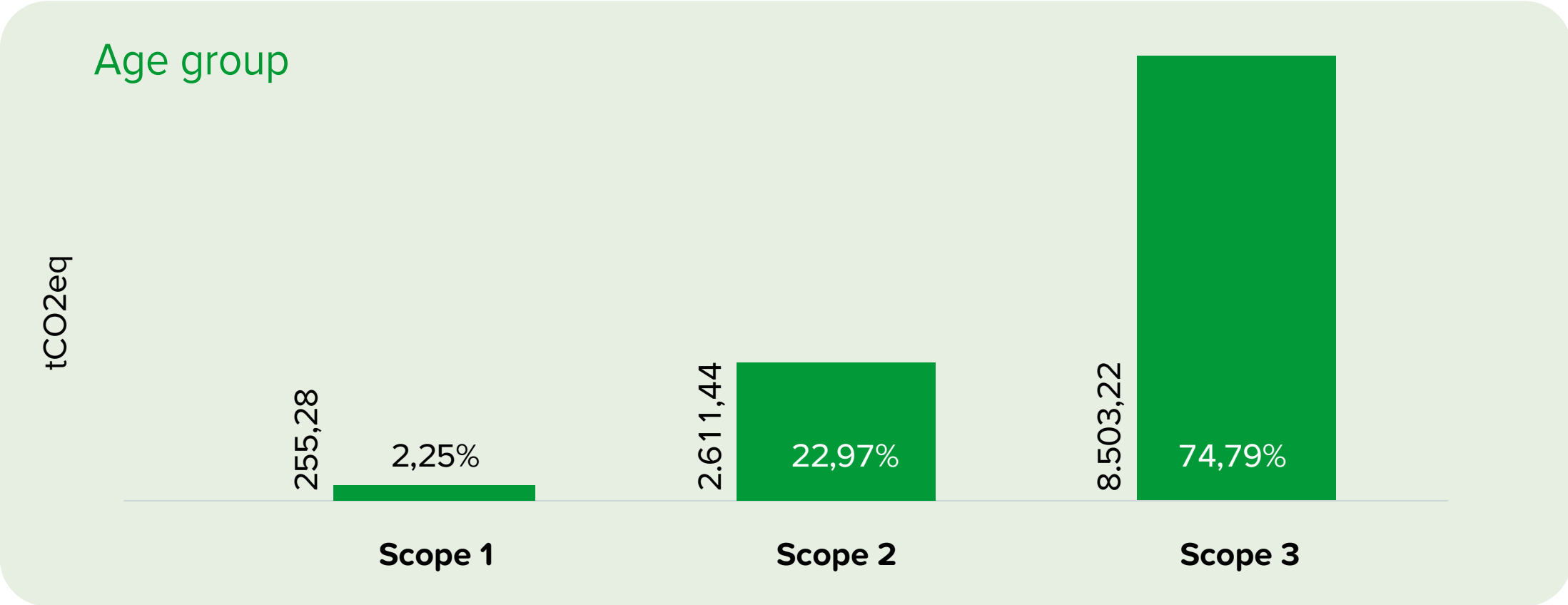
- **Indirect emissions from transport:**
 - inbound logistics (transport of raw materials and packaging, return trips for semi-finished products);
 - outgoing logistics (transport of finished products to customers, transport of company waste to treatment sites);
 - company travel by employees;
 - employee commuting.
- **Indirect emissions from products used by the company:**
 - purchased goods and services;
 - purchase of capital goods;
 - production and disposal of liquid and solid waste;
 - upstream portion of fuel used in company-owned vehicles;
 - upstream portion of electricity (production of fuels for electricity generation, transmission and distribution losses).
- indirect emissions from other sources.

**CARBON FOOTPRINT ORGANISATION:
THE RESULTS OF THE STUDY GRI 305-1 | GRI 305-2**

In 2024, we completed our first **Carbon Footprint di Organizzazione (OCF)**, study, referring to the year 2023 and conducted in accordance with the **UNI EN ISO 14064-1:2019**, standard, with the technical support of external consultants. The analysis considered all activities carried out at the three company sites in Cologne and was based on the criterion of operational control. The data was collected from internal sources (bills, management systems, MUD, interviews) and processed according to the "activity × emission factor" method, with factors taken from

databases recognised data (DEFRA, Ecoinvent, ADEME, ISPRA).

Total greenhouse gas emissions for the year 2023 amount to 11,370.04 tonnes of CO₂ equivalent (tCO₂eq). The **breakdown between Scope 1, Scope 2 and Scope 3** is shown in the inventory chart: **direct emissions (Scope 1)** amount to **255,28 tCO₂eq**, **indirect emissions from electricity (Scope 2)** to **2.611,44 tCO₂eq**, while **other indirect emissions (Scope 3)** represent the predominant part, with **8.503,32 tCO₂eq**.





Scope 1 emissions derive from the direct use of methane gas in our heating systems and furnaces, and from the consumption of fuel for the company fleet. Scope 2 emissions are linked to the electricity purchased from the national grid, without yet any integration from renewable sources or supply contracts with Guarantee of Origin. Scope 3, which accounts for approximately **75% of total emissions**, includes all other indirect sources: in particular, purchases of goods and services such as raw materials, compounds and auxiliary materials, purchases of capital goods (plant and machinery), external waste management, transport of finished products and supplies, employee commuting and water consumption.

The analysis shows that the **largest contribution to our climate footprint** comes from **indirect emissions linked to the supply chain**. Purchased goods alone generate approximately **4.400 tCO₂eq**, while capital goods and upstream electricity production

2.000 tCO₂eq. Emissions related to transport (road transport, commuting and logistics) account for almost **270 tCO₂eq**, while waste and water have a minor impact but are still tracked in detail.

The average data quality level was assessed as **“good” (4,10/5)** and the overall uncertainty of the inventory is **26,14%**, in line with what is expected for a first complete report. Looking ahead, we are considering the possibility of submitting the inventory for **third-party verification** with the aim of enhance transparency towards stakeholders.

The study also identified a number of priority areas for action to reduce emissions: these include switching to **electricity from renewable sources, selecting suppliers with EPDs or product carbon footprints**, using **low-impact materials and evaluating more sustainable solutions in transport and logistics**. Internally, we are also exploring alternatives to fossil fuels for our furnaces and vehicles, including

the possibility of using **certified biofuels** or electric vehicles.

2024 GREENHOUSE GAS EMISSIONS CALCULATION

In 2024, a comprehensive organisational carbon footprint study was not conducted in accordance with ISO 14064-1. However, to ensure continuity in monitoring and reporting, we estimated **Scope 1** and **Scope 2 emissions** for the year 2024, using **internal operational data** (energy and fuel consumption) and applying **factors updated to 2024²**.

These estimates are indicative and do not constitute a verifiable GHG inventory, but represent a first step towards the systematic integration of emissions into our environmental reporting processes.

² The data are reported in the tables of the Reporting Package

Methodological note GRI 2-1 | GRI 2-2 | GRI 2-3 | GRI 2-5

Scope of reporting

Company name	LAV.EL. Gomma S.r.l
Nature of ownership	Private
Legal form	Limited liability company
Location of headquarters	Via Aldo Moro 20, Cologne (Brescia) Italy
Countries served	Italy

Document

This document is the first Sustainability Report/Financial Statement of **LAV.EL. Gomma S.r.l.** (hereinafter also referred to as LAV.EL). The information contained in this document has been collected and processed in order to provide an understanding of the company's activities, its performance, its results and the impact of those activities.

The scope of reporting used in this

document includes information relating to the activities carried out by LAV.EL. The Sustainability Report/Financial Statement has been prepared on a voluntary basis and does not constitute a consolidated Non-Financial Statement (NFS); the company does not fall within the scope of Legislative Decree No. 254 of 30 December 2016 which, in implementation of Directive 2014/95/EU, requires lthe

obligation to prepare an NFS for public interest entities that exceed certain quantitative thresholds. The analysis will be further developed and deepened in subsequent periods through one or more stakeholder consultation activities and reporting of the company's contribution to the achievement of the defined objectives. Should you need further information regarding the content of the relevant

documentation, please contact Ms. Cinzia Baglioni at: **cinzia.baglioni@lavelgomma.it**

References used

The Sustainability Report was prepared by selecting the indicators contained in the GRI Sustainability Reporting Standards published by the Global Reporting Initiative (GRI), according to the 'Referenced' reporting option.

The set of GRI Standards indicators used for reporting is indicated in the GRI Content Index of this document.

The general principles applied in preparing the Sustainability Report/Statement are those established by the GRI Standards, namely: *relevance, inclusiveness, sustainability context, completeness, balance between positive and negative aspects, comparability, accuracy, timeliness, reliability and clarity.*

The performance indicators selected are those provided for by the adopted reporting standards, representative of the specific areas of sustainability analysed and consistent with the company's activities and the impacts it produces. These indicators were selected on the basis of an analysis of the relevance of material issues for the company and the sector in question, as described in the section "Materiality analysis: our internal strategy".

As part of the sustainability process, this analysis involved the Top Management in an assessment of the issues and the subsequent attribution of a value based on two different aspects: the importance and priority of intervention for the company.



This Sustainability Report was prepared with the methodological support of:





06

GRI
Standards

Reporting package

This section provides details on the GRI indicators used in the document to ensure greater clarity and comparability of ESG performance over the two-year reference period.

GRI 201-1 - Directly generated and distributed economic value

Directly generated and distributed economic value	2023	2024
Economic value generated and received	29.257.702	33.488.577
Economic value generated	28.563.492	33.439.233
Economic value received	694.210	49.345
Economic value distributed	28.187.003	31.166.865
Suppliers	18.915.680	20.821.329
Directors and auditors	657.181	422.515
Human Resources	8.035.639	9.245.799
Banks and other lenders	431.991	579.948
Public administration	142.842	93.162
Local Community	3.670	4.112
Economic value retained	1.070.699	2.321.713

GRI 302-1 – Energy consumed within the organisation

Consumption broken down by energy source (GJ) ³	2023	2024
Natural gas (for heating)	3.239	3.080
Electricity drawn from the grid (non-renewable)	23.655	28.133
Fuel:	657.181	422.515
Diesel	725	617
Petrol	114	202
Total fuel	839	819
Total purchased energy consumed	27.733	32.032

GRI 302-3 – Energy intensity

Energy intensity index ³	2023	2024
Energy consumed within the organisation (GJ)	27.733	32.032
Hours worked (h)	244.348	256.613
Energy intensity index (GJ/h)	0,113	0,125

GRI 305-1 – Direct GHG emissions (Scope 1)

Scope 1 GHG emissions – tCO2e ⁴	2023	2024
Natural gas	194,7	185,2
Diesel	51,2	43,5
Petrol	7,6	13,4
Total Scope 1	253,4	242,1

GRI 305-2 – Indirect GHG emissions from energy consumption (Scope 2)

Scope 2 GHG emissions - tCO2e ⁵	2023	2024
Purchased electricity	1661,0	1975,4
Total Scope 2	1661,0	1975,4
Total Scope 1 & Scope 2	1.914,4	2.217,5

³ Source of conversion factors used:

- Diesel: Table 1 EEN Resolution 9/11 - EN ISO 3675
- Petrol: Table 1 EEN Resolution 9/11 - ISO 1716
- Electricity: Calculation using Energy Conversion Factor kWh/GJ

⁴ Source of emission factors used:

- Natural gas for heating: ISPRA
- Diesel fuel: DEFRA 2024
- Petrol: DEFRA 2024

⁵ Electricity - mix - ISPRA - Emission factors for electricity production and consumption in Italy

GRI 306-3 | 306-4 | 306-5 – Waste produced, kgs

CODICE CER	Description	2023	2024
07 02 01*	aqueous washing solutions	-	5.840
07 02 11*	seal deburring powder	900	1.784
13 01 05*	non-chlorinated emulsions	43.230	22.530
13 02 05*	mineral oil waste for engines, gears and lubrication, non-chlorinated	2.900	1.220
15 01 10*	packaging containing residues of or contaminated by dangerous substances	90	653
15 02 02*	Absorbents, filter materials (including oil filters not otherwise specified), rags and protective clothing contaminated with dangerous substances	600	1.280
07 02 01*	Aqueous washing solutions	-.	5.840
Total hazardous waste		47.720	33.307
06 05 03	sludge from on-site effluent treatment, other than those mentioned in 06 05 02	36.920	34.410
07 02 11*	seal grinding dust	900	1.784
06 05 03	sludge from on-site effluent treatment, other than those mentioned in heading 06 05 02	27.300	88.360
07 02 99	Waste not otherwise specified	538.690	752.330
15 01 01	Paper and cardboard packaging	23.220	34.810
15 01 06	mixed material packaging	47.560	49.320
17 02 02	glass	-	500
17 04 05	Iron and steel	5.020	7.290
17 04 05/A	Iron and steel	-	430
Total non-hazardous waste		678.710	967.450
TOTAL WASTE		726.430	1.000.757

GRI 2-7 – Employees

Employees by gender	2023	2024
Female	41	48
Male	103	102
Total	144	150
Employees by contract type and gender	2023	2024
Permanent	132	149
Female	37	47
Male	95	102
Total	144	150
Employees by contract type and gender	2023	2024
Fixed-term	132	149
Female	4	1
Male	8	0
Total	144	150
Employees by type of employment and gender	2023	2024
Full-time	139	144
Female	37	43
Male	102	101
Part-time	5	6
Female	4	5
Male	1	1
Total	144	150

GRI 405-1 – Diversity in governance bodies and among employees

GOVERNING BODIES by gender	2024		
	Women	Men	Total
Board of Directors	-	2	2
Board of Statutory Auditors	2	3	5
Total	2	5	7
Percentage	29%	71%	100%

Employees by professional role and gender	2023			2024		
	Women	Men	Total	Women	Men	Total
Executives	-	-	-	-	-	-
Middle managers	1	1	2	1	1	2
Employees	17	14	31	19	14	33
Workers	23	88	111	28	87	115
Total	41	103	144	48	102	150
Percentage	28%	72%	100%	32%	68%	100%

EMPLOYEES by professional role and age group	2023				2024			
	<30 years	30-50 years	>50 years	Total	<30 years	30-50 years	>50 years	Total
Executives	-	-	-	-	-	-	-	-
Middle managers		1	1	2		1	1	2
Employees	11	11	9	31	12	13	8	33
Workers	30	60	21	111	30	67	18	115
Total	41	72	31	144	42	81	27	150
Percentage	28%	50%	22%	1	28%	54%	18%	1

PROTECTED CATEGORIES by professional role and gender	2023				2024			
	Women	Men	Other	Total	Women	Men	Other	Total
Executives	-	-	-	-	-	-	-	-
Middle managers	-	-	-	-	-	-	-	-
Employees	1		1	1		1	1	
Workers	2	5	7	4	5	9	2	5
Total	3	5	8	5	5	10	3	5

GRI 401-1 – New hires and turnover

Employees at the end of the period	2023			2024		
Gender	Women	Men	Total	Women	Men	Total
Grand total	41	103	144	48	102	150

New hires	2023			2024		
Gender	Women	Men	Total	Women	Men	Total
Up to 29 years old	3	7	10	3	4	7
30-50	4	6	10	5	2	7
50	1	2	3		1	1
Total	8	15	23	8	7	15

Terminations	2023			2024		
Gender	Women	Men	Total	Women	Men	Total
Up to 29 years old	1	7	8	1		1
30-50	2	7	9		6	6
50		2	2		2	2
Total	1	7	8	1		1

Reason for termination	2023			2024		
Gender	Women	Men	Total	Women	Men	Total
Voluntary departures	2	13	15		6	6
Retirement			0		1	1
Other	1	3	4		2	2
Total	3	16	19	0	9	9

Turnover	2024		
Gender	Women	Men	Total
Positive turnover - recruitment	20%	7%	10%
Negative turnover - terminations	-2%	-8%	-6%
Total turnover	17%	-1%	4%

GRI 403-9 – Accidents at work (employees)⁶

Number of accidents	2023	2024
Total number of fatalities due to accidents at work	-	-
Total number of accidents at work	-	-
Total number of recordable accidents at work	4	-

Type of accident	2023	2024
Falls and slips	1	-
Road accident	-	-
Struck by - Collided with/Against	2	-
Other (specify) Cut	1	-

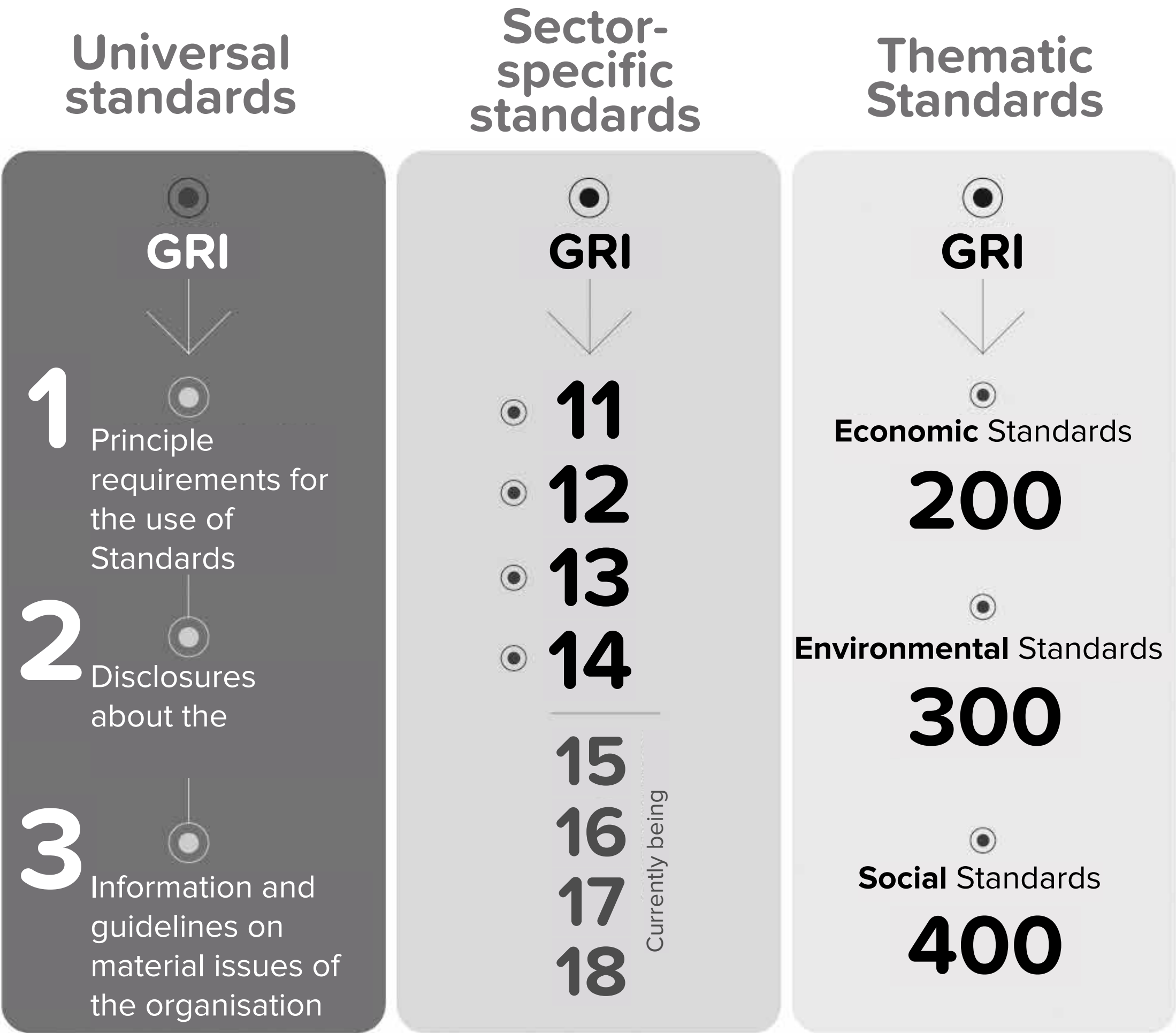
Accident rate ⁷	2023	2024
N° of hours worked	244.348	256.613
TRecordable accident rate at work	16	0

⁶ In 2024, only one accident at work was recorded, classified as non-serious, involving a temporary worker.

⁷ The rate was calculated on the basis of 1,000,000 hours worked.

GRI content index

LAV.EL has reported the information mentioned in this GRI content index for the period 01/01/2023 – 31/12/2024 with reference to GRI standards.



STANDARD GRI	DISCLOSURE	PAGE
GRI 2: DISCLOSURES GENERAL 2022	2-1 Organisational details	49
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