

SUSTAINABILITY AND IMPACT REPORT 2024

Diemmebi S.p.A. Società Benefit



PEOPLE



PEACE



PLANET



PARTNERSHIP



PROSPERITY

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LETTER FROM THE IMPACT MANAGER



It is impossible to start this letter without thinking of the special person who inspired and guided us on this journey and without noting how undeniable her impact on our corporate reality has been. **Marisilva Dal Cin, Member of the Board of Directors and Sustainability Manager of Diemmebi S.p.A. Società Benefit** left us, suddenly and prematurely, causing a great human and professional void.

Marisilva's strength, perseverance and determination, her ability to listen and find value in people, together with a deep sensitivity towards sustainable development issues and awareness of the fundamental role of companies in creating a sustainable and inclusive future, were exactly what allowed Diemmebi to reach the end of the second year of this journey, with the certainty of having inherited an important legacy and of guaranteeing maximum commitment to cultivate, improve and expand every single element, with constant attention to the evolution of sustainability regulations, its reporting and the initiatives that we support and hold dear.

Our company priorities have been deeply marked and redefined and my appointment as Sustainability Manager makes me even more proud to belong to this organisation, aware of carrying forward a special project with the Sustainability Committee's support, as well as the support of our manager Luca De Biasi's historic expertise on issues related to the environment, health and safety and of the sustainability team. A multidisciplinary approach that combines the skills of different areas for a more effective achievement of the goals.

This year, the **2024 Impact Report has been integrated with the voluntary sustainability reporting** with the aim of making data collection systematic in order to better pursue the common benefit goals identified by the company.

DIEMMEBI® 40°
1983 BENEFIT COMPANY 2023

Francesco Del Sorbo
Impact Manager
Diemmebi S.p.A. Società Benefit

FORTY YEARS OF DIEMMEBI



A journey through innovation and tradition

In the productive heart of Vittorio Veneto, Diemmebi has celebrated **forty years of history**, a journey that intertwines design, innovation and sustainability. Founded in 1983, thanks to the dream of young entrepreneurs with a pioneering spirit who decided to take over the business in which they were working and continue production, this company has been able to transform and today it produces and exports furniture for community, urban and contract environments all over the world.

A legacy of innovation and sustainability

Diemmebi is not just design; it is a commitment to the future. One of the first companies to become a **Società Benefit (Benefit Company)** in Italy, it has included the goal of having a positive impact on our society and the environment into its corporate mission. This commitment is also reflected in the choice of materials used, the implementation of sustainable practices and the continuous search for innovation.

The certifications it obtained, such as UNI EN ISO 9001 and the ReMade in Italy brand, testify to our constant dedication to quality and sustainability. **Each product is designed to last over time, reducing their environmental impact and promoting a circular economy.**

Future prospects

Diemmebi celebrated its fortieth birthday at its headquarters, with a special event where customers, partners and employees participated. A special day that gave the opportunity to fully immerse in the production processes and meet the designers who have contributed to the company's success. A special day to strengthen our bond with our suppliers, with whom we have established a sincere relationship of mutual trust, with our employees who, with their actions and collaboration, make it possible to achieve our goals and with customers who contribute to our solidity and growth.

Looking ahead, Diemmebi continues to invest in research and development to offer innovative products that meet the needs of a constantly evolving market. With a new generation of talents ready to take up the challenge, we are determined to maintain our leading role in improving the quality of life through design.

Continuous innovation

Our participation in Orgatec 2024 in Cologne, the world's leading exhibition dedicated to the future of work environments, was an important step for us.

Diemmebi presented its new collections, confirming its commitment to exploring the new frontiers of sustainable design and reinforcing our vision: creating sustainable beauty that lasts over time.

Our numbers

40 years of experience

about 200,000 chairs sold every year

about 50,000 tables sold every year

53% international turnover

60 people

40% recycled material used in products

100% FSC certified wooden components

THE COMMON BENEFIT GOALS OF

DIEMMEBI

On 5 May 2023, Diemmebi S.p.A. became a **Società Benefit (Benefit Company)**, changing its corporate purpose accordingly and incorporating, alongside its business practices, the general common benefit goals the company would pursue, aiming to have a positive impact on the environment and the society in which it operates.


A Benefit Company constitutes a real legal status, recognised by Italian law and regulated by art. 1, para. 376-382, of Law no. 208 of 28

December 2015. Benefit Companies voluntarily pursue, in their business practices, not only profit but also one or more common benefit purposes, understood as the pursuit of one or more positive effects or mitigation of negative effects on people, communities, territories and the environment, cultural and social assets, organisations and associations, and other stakeholders.

Being a Benefit Company is a way of expressing the company's will and commitment through a model of society that charts the course for a more sustainable future, in line with the objectives of the 2030 Agenda set by the United Nations. A tangible opportunity for a forward-looking vision that aims to create value, while also pursuing the interests of all stakeholders.

The general common benefit goals stated in the company's articles of association, are to:

1. **BRING SUSTAINABILITY INTO GOVERNANCE:** Diemmebi's commitment to evolving the group according to the sustainability paradigm by integrating sustainable development into its "think first, act later" strategy.
2. **CARE FOR THE ENVIRONMENT:** Diemmebi's commitment to monitoring and reducing waste, designing and developing solutions to extend the life of its products in line with the circular economy, constantly striving to improve its energy efficiency, increasing the use of renewable energy and taking actions that contribute to mitigating climate change.

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3. SUPPORT THE VALUE OF PEOPLE: Diemmebi's commitment to fostering a corporate culture, enhancing technical and personal skills, and creating a workplace characterised by shared values, attentive to the potential and well-being of its people.
 4. SUPPORT THE COMMUNITY: Diemmebi's commitment to creating value for the local community through solidarity initiatives, collaborations with schools and universities, and support for sports activities to promote social inclusion, tradition and the strengthening of community ties.

METHODOLOGICAL NOTE



Last year, Diemmebi drafted its first **Impact Report** starting from a collection of non-financial data and indicators, in order to gain awareness of its impact on the territory from both a social and environmental point of view, setting specific goals to pursue during 2024.

On 25 September 2024, the Italian implementation decree, Legislative Decree 2024/125 of the Corporate Sustainability Reporting Directive - CSRD (Directive 2022/2464), on corporate sustainability reporting, officially came into force, replacing the previous Non-Financial Reporting Directive - NFRD (Directive 2014/95/EU) on non-financial reporting, which was implemented in Italy by Legislative Decree 2016/254. Following the approval of the CSRD by the European Union, which saw the expansion of the range of stakeholders, Small-Medium Enterprises that are part of the production chain of companies with non-financial reporting requirements, although not directly holding any stakes, are inevitably involved.

To support even the smallest companies in a compliance process with European regulations, the European Financial Reporting Advisory Group (EFRAG), on behalf of the European Commission, has published the principles (**VSME ESRS**) for voluntary sustainability reporting for SMEs and micro-enterprises covering the same sustainability issues as the European Sustainability Reporting Standards (ESRS) for large companies.

The Ministry of Economy and Finance subsequently published the **Document designed to facilitate communication between banks and SMEs**, with the aim of supporting Small and Medium Enterprises in the collection and production of information relating to environmental, social and governance (ESG) impacts, in order to facilitate communication with banks on sustainability issues.

This **Environment Impact Report**, which will report on the actions taken in 2024 to achieve the specific goals established and will propose the new goals to be pursued during 2025, is completed by the **Sustainability Report** according to the European guidelines for voluntary reporting of SMEs, trying to satisfy the requests of the **basic module (B1-B11) and the complete module (C1-C9)** as well as the reporting of banks. This integration allows for the assessment of the impact generated by the pursuit of the common benefit purposes according to external evaluation standards recognised by European standardisation bodies (EFRAG).

The **Impact Report** will also take into account the 5 pillars of the SDGs, sustainable development goals of the 2030 Agenda, the so-called 5Ps: People, Peace, Planet, Partnership, Prosperity.



PEOPLE



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PARTNERSHIP



PROSPERITY

GOVERNANCE AND BUSINESS CONDUCT



Diemmebi S.p.A. is a Benefit Company with a turnover of 16,770,182 Euro in 2024; its registered office is in the municipality of Vittorio Veneto, in the province of Treviso (latitude: 45.94932704303586 | longitude: 12.317260794945861). The main ATECO code, the classification of economic activities adopted by Istat, as of 31/12/2024 is 31.09.4 (31.00.1 from 01/01/2025).

The number of employees as of 31.12.2024 is 55 units (average number for 2024: 53).

Strategy: Business model and sustainability

C1

Diemmebi manufactures metal structures for furniture on behalf of third parties. The products are distributed in components, with an industrial batch logic, to a main target consisting of producers of chairs and tables for community environments, for offices and contracts. In light of this collaboration, which leads to the creation of the finished product, the company is positioned as a reliable partner, ensuring continued investment in innovative furniture solutions while respecting its clients distributive independence.

Over time, Diemmebi has diversified its expertise, extending its design prowess to encompass chairs, tables and complementary pieces tailored for *community* and *urban* environments. The precious contribution of the art direction and creative drive of the architects and designers who collaborate with Diemmebi is evident in the company's evolution, where innovative ideas, skills and an entrepreneurial spirit converge to advance industrial design.

Product research and development, metal fabrication processes like cutting, bending, moulding, welding and painting, as well as product assembly and packaging for shipment are all performed in-house.

In its production and in selecting its suppliers, Diemmebi has always paid attention to the environment and the protection of people's health.

Embracing the principles of the circular economy, the company designs and develops its products supported by multiple certifications ensuring the integrity of its work and processes.

Description of practices, policies and future initiatives for the transition towards a sustainable economy

B2, C2



Diemmebi has made available on its company website a summary document of the company policies; this document includes:

- the **QUALITY POLICY**, with a UNI EN ISO 9001 certified Quality Management System, according to which customer satisfaction takes into account the fundamental values of Diemmebi, combined with respect for the environment as well as safety and health in the workplace;
- the **REMADE IN ITALY** policy for the certification of plastic products that use raw materials partially or completely recycled from industrial waste products;
- the **FSC POLICY** relating to raw materials of plant origin;
- the **ETHICAL PRINCIPLES** derived from the SA8000 standard.

Diemmebi also has a Code of Ethics in place, which defines and expresses the key values and ethical concepts that guide the company's business and activities. These include measures adopted from an ethical-behavioural perspective towards personnel, suppliers and customers and relations with the Public Administration and all stakeholders who may be involved in the company's activity. Particular attention is paid to safety and the protection of health and working conditions, child labour, environmental safeguarding and anti-money laundering legislation for which compliance with company protocols and procedures is required.

Since November 2019, Diemmebi has had an Organisation and Management Model in place as required by Decree-law No 231 of 2001. Model 231 implements a commitment to comply with national and international standards on matters including labour, civil rights, child protection, anti-corruption and environmental safeguarding, all themes integral to sustainability.

The Board of Directors nominated the Supervisory Board (SB) composed of three members, of which two are external, to supervise the correct application of the protocols outlined in the model.

Following Legislative Decree no. 10 March 2023, no. 24, Diemmebi has published the Whistleblowing policy on the company website, which explains the procedure for reports received within the company in order to protect those who have reported crimes, violations of legal provisions or irregular conduct from possible retaliation.

Being a Benefit Company, Diemmebi aims to reduce negative impacts and improve positive ones on people and the environment, establishing specific goals to be achieved every year. Diemmebi products are designed to respect the characteristics of the circular economy model such as **modularity, flexibility, disassemblability, durability, ergonomics, salubrity** and a preference for **single materials**, when possible, to facilitate disposal and recyclability.

This focus is supported by various certifications such as Remade in Italy, FSC, and by membership in the Ecometal consortium for the sustainable development of the galvanic industry, with the possibility of using specific brands and collaboration with the CATAS testing and research laboratory for certificates of conformity to specific technical product requirements.

REMADE is the environmental product certification issued by ACCREDIA (Italian national accreditation body), which verifies the traceability and recycled content (or byproducts) of a given product. It is recognised as a means of proof in "Green Procurement" and in the Minimum Environmental Criteria (Criteri Ambientali Minimi or "CAM"), which list the requirements to be included in tenders for each sector, and is compliant with the "Procurement Code" (Legislative Decree 50/2016) and provisions for the use of eco-labels as a presumption of conformity. It is also fundamental to gain access to tax incentives that are provided to encourage recycling and recycled content in products, tools in favour of circular economy. This certification has been used for plastic products produced by Diemmebi since 2019. All new products are moulded from recycled plastic obtained from industrial waste.

FSC (Forest Stewardship Council) certification ensures that products come from responsibly managed forests, thus providing environmental, social, and economic benefits. FSC aims to be a point of reference in the lawfulness and sustainability of the wood-paper supply chain, in compliance with the most current standards of responsible management of forest resources. Diemmebi has held FSC Chain of Custody (CoC) certification since 2022, guaranteeing the traceability of materials from well-managed forests, from controlled sources, from recovered materials or a combination of these sources, thus facilitating a transparent supply chain flow.

ECOMETAL is a non-profit consortium for the sustainable development of the electroplating industry, promoted by Assogalvanica and founded in 1994 by several member companies thanks to the support of the Veneto Region's Environmental Department. It proposes environmental projects for the research and development of new technologies and the promotion of the electroplating industry.

Diemmebi is authorised to use the brands: **Plated in Italy**, which authorises and distinguishes the

Italian electroplating companies that manufacture in compliance with the most restrictive environmental rules in the world and guarantee products of absolute quality; **Hygienic Surface**, which

certifies how surfaces treated with galvanic coatings are able to

resist the colonisation of bacteria, can be cleaned and disinfected easily and remain clean for longer; **Infinitely Recyclable**, which focuses on the enhancement of the

processes that allow metal products, when they have reached

the end of their life cycle, to be melted or forged into new products, a process that can be repeated an infinite number of times without any loss of material.

In 2024, a very important process was started to obtain the **ISO 14001 certification** in 2025. This standard specifies the requirements that an environmental management system must comply with, as a commitment pursued by the company in order to monitor the environmental impacts of its activities, while constantly striving to improve its production process.

In 2024, with a view to maximum transparency and compliance with the requirements of the legislation, the first **Impact Report** drawn up according to third-party standards and referring to the year 2023 was published on the website.

Gender diversity report in the governing body

C9

In 2024, the Board of Directors is made up of two male members and one female member.

In June 2023, the **Sustainability Committee** was appointed by the Board of Directors, composed of three members, two of whom are women and, following the transformation into a Benefit Company, the Sustainability Manager was also appointed. The Sustainability Manager and the Sustainability Committee meet periodically to develop, implement and coordinate activities to pursue the specific common goals established for 2024.

COMMON BENEFIT PURPOSE: BRINGING SUSTAINABILITY INTO GOVERNANCE

- F1_ evolution of the group identity compatible with the sustainability paradigm.
- F2_ work environment characterised by shared values, attentive to people’s potential, balanced with their well-being.
- F3_ growth of the corporate culture projected towards the constant improvement of the skills and roles required of an organisation that wants to integrate sustainable development into its implementation strategy, in order to feel good and to be a stimulus in the sector to which it belongs and in the reference context.

SPECIFIC GOALS ACHIEVED IN 2024



COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGET 2024
F1	group identity	sharing of being a Benefit Company	intervention of the Board of Directors on the occasion of the 40th anniversary celebrations	sharing with customers and suppliers
	composition of the Board of Statutory Auditors	include ESG qualifications	number of members	1
	transparency	renewal of the sustainability area website	timing	December
F2	organisational well-being	review of organisational chart	timing	December
		employee involvement	periodic correspondence	3
F3	ethics	integrated sustainability	timing	July

Positive effects/impacts generated:

On the occasion of the celebration of 40 years of activity, Diemmebi involved all employees, the most important and long-term suppliers who have contributed to its success as well as its main customers and, during the event, communicated its **transformation into a Benefit Company** with the aim of projecting the company into a future commitment, with particular attention to people and the territory in which it operates.

At Governance level, Diemmebi has implemented changes to integrate sustainability into the performance of daily activities. ESG skills have been included in the Board of Auditors and several meetings of the Sustainability Manager with the Sustainability Committee have been held for an internal reorganisation that takes into account the well-being of people.

A special structured section has been added to the website, to give space to the themes of sustainability and the 5 pillars of the SDGs, the sustainable development goals of the 2030 Agenda. The process for the complete renewal of the portal has also been started, which will also include the possibility of examining in depth the themes covered by the Sustainability Report and the Impact Report.

SPECIFIC GOALS FOR 2025

COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGET 2025
F1	transparency	expansion of sustainability committee	timing	December
		in-depth analysis of sustainability commitments website	timing	December
F2	organisational well-being	ISO 14001	certification	July
		employee involvement	n° workshops	2
F3	ethics	integrated sustainability-planning	December	December

MITIGATION AND ADAPTATION TO CLIMATE CHANGE

Energy and greenhouse gas emissions

B3

Diemmebi develops its activity on two adjacent properties with energy class C. Overall, the energy performance is 91.58 kWh. In 2024, Diemmebi’s energy consumption recorded from monthly bills and internal registers for transport consumption was a total of 3,096.12 MWh, broken down according to the table below:

Energy consumption by type of source. Year 2024

ENERGY SOURCE		U.M.	VALUE
fossil fuels		MWh	2,333.58
	natural gas	MWh	2,131.92
	diesel	MWh	201.66
electricity		MWh	762.54
	self-produced	MWh	243.55
	purchased	MWh	518.99

Source: internal registers, energy bills

As for indirect emissions, electricity purchased in 2024 decreased by 28% compared to 2023, thanks to the share of self-produced energy and directly used by the photovoltaic system, which came into operation in May 2024.

The main cause of climate change is the greenhouse effect and the goal for 2030 of the European Union, a signatory to the Kyoto Protocol, is to reduce greenhouse gas (GHG) emissions by at least 40% compared to 1990 levels. Companies can help achieve this goal by starting with careful monitoring of their emissions.

Diemmebi estimated gross greenhouse gas (GHG) emissions in tonnes of CO2 equivalent, distinguishing between CO2 emissions generated directly by the use of fossil fuels within the company (scope 1) and indirect emissions resulting from the purchase of electricity (scope 2). Indirect emissions are calculated with both the location-based and market-based methodology.

According to the location-based methodology, greenhouse gas emissions are calculated by applying the national emission factors relating to the set of primary energy sources used for the production of electricity, while according to the market-based methodology, reference was made to the emission factors for the residual mix for Italy published by the AIB (Association of Issuing Bodies).

For photovoltaic energy, an emission factor of zero was used.

Direct (scope 1) and indirect greenhouse gas emissions (scope 2). Year 2024

GHG EMISSIONS		tCO2e
SCOPE 1		
fossil fuels		440.67
	natural gas	386.40
	diesel	54.27
SCOPE 2		
Purchased electricity		
	location-based	132.86
	market-based	228.98

Source: EPA-Emission Factors for Greenhouse Gas Inventories, Jan. 2025; IPCC’S Sixth Assessment Report-Global Warming Potential; ISPRA 2024-Fattori di emissione nel settore energetico; AIB-European residual mixes 2024

Greenhouse gas reduction and climate transition goals

C3

At the end of May 2024, photovoltaic panels were installed for a total surface area of 700 sqm and an annual production of 800 kWh. In this way, the purchase of electricity has decreased, reducing Scope 2 emissions.

Furthermore, in 2025, a green energy contract was signed so that the purchase of electricity comes from renewable sources certified by the Guarantees of Origin.

With regard to direct emissions connected with the leakage of fluorinated greenhouse gases from air conditioning systems, Diemmebi has activated a data collection that can provide an estimate of emissions from 2025.

Climate risks

C4

18

The physical risks resulting from climate change can lead to violent downpours and hailstorms, but also to periods of scorching heat and little rainfall. To deal with these risks, Diemmebi has taken out adequate insurance policies for the photovoltaic system and against the risk of fire.

As far as the mitigation of transition risks related to a low-carbon economy is concerned, Diemmebi, in addition to having supported a significant investment in the self-production of renewable energy, maintains important environmental product certifications such as Remade in Italy and FSC, and has also initiated the ISO14001 certification to attest to the organisation's commitment to foreseeing and maintaining a management system that controls the environmental impact of its activities.

Furthermore, Diemmebi has a diversified supply and sales chain throughout the country.

Air, water and soil pollution

B4

Stack emissions monitoring

The Autorizzazione Unica Ambientale (Single Environmental Authorisation or "AUA") is the provision introduced by Presidential Decree No 59 of 2013, which replaces various acts of communication, notification and authorisation in environmental matters as required by industry regulations. The AUA applies to activities that do not fall under the Autorizzazione Integrata Ambientale (Integrated Environmental Authorisation or "AIA"), but shares the same general objectives. The AUA conducts a comprehensive assessment of the environmental compatibility of production activities that could potentially impact the environment, ensuring a unified approach.

Diemmebi received the Single Environmental Authorisation from the Province of Treviso on 01.04.2019 with an expiration date of 26.05.2030. Having verified the presence in the company of atmospheric flue stacks, equipped with a specific dust filtration system and given the analytical measurements of emissions well within the limit values to be complied with, it is not currently necessary to proceed with annual checks. There are 17 monitored chimneys. Since a new chimney has been installed, the overall project has been updated and the emissions analysis has been reworked and the AUA has been positively updated.

Soil and water emissions monitoring

Diemmebi collects phosphating sludge from industrial process water in a special underground tank: the sludge is then collected and sent for disposal by an authorised company.

Biodiversity
B5

The area on which Diemmebi stands is 30,616 sqm.
From the interactive maps of Natura 2000 Viewer, it emerges that Diemmebi is not adjacent to protected areas with high biodiversity value.

AREA USED BY THE COMPANY	U.M.	VALUE
Total waterproofed area	sqm	29,686
Percentage of waterproofed area on the total	%	97%

Water
B6

Water consumption. Year 2024

WATER RESOURCES	WASTE (m3)	CONSUMPTION (m3)
All sites	2,105.7	109.67

Source: water bills

Water withdrawal comes from the public water network and groundwater from its own well. The water from the aqueduct is completely recovered and discharged into the sewer system, while the water from the well is used partly for production and then disposed of with phosphating sludge and partly for the fire-fighting system.

Through the Aqueduct Water Risk Atlas of the WRI (*World Resources Institute*) it is possible to view an interactive map for the water stress of the area in which Diemmebi is located. The water stress indicator, which measures the ratio between the total demand for water and the reserves of available renewable surface and underground water, has a value between 20 and 40%, equal to a medium-high level of water stress.

The main materials used in the manufacturing process are semi-finished iron for components, semi-finished plastics and wood for desks, chairs and backrests, and packaging materials such as cardboard and pallets.

The raw materials used derive partly from recycled material from industrial waste and appropriate supporting documentation guarantees the percentages of recycled material.

Content of recycled and/or recovered material present in the finished/semi-finished products and their packaging. Year 2024

MATERIALS USED BY WEIGHT AND ORIGIN FROM RECYCLING	U.M.	VALUE
Total material used in the finished/semi-finished products and their packaging	ton	1697.08
	m pipe	723,450
Content of recycled material (and/or recovered and/or by-product) present in the finished/semi-finished products and their packaging	ton	274.837
	m pipe	173,620
Percentage of recycled material	%	16%
	% pipe	24%

Source: estimate on internal eco-design sheets

Recyclable content in packaging. Year 2024

RECYCLABLE MATERIALS IN PACKAGING	U.M.	VALUE
Total material present in packaging	ton	140.663
Content of recyclable material present in packaging	ton	140.663
Percentage of recyclable material	%	100%

Source: internal

The current production process does not allow for the reintegration of production waste. Such waste is deposited in designated containers, sorted by type, to ensure proper disposal or recovery by a specialised company. All third parties involved in the disposal process are authorised and registered, and all loading and unloading operations are recorded in the appropriate logbook. Transport is accompanied by a waste management form and all operations are declared in the Consolidated Environmental Declaration Form.

Waste by type, recovery and disposal. Year 2024

WASTE PRODUCED		TOTAL - KG	SENT FOR RECYCLING OR REUSE - KG	DESTINED FOR DISPOSAL - KG
non-hazardous		157,880	157,880	0
of which:	mixed material packaging	15,600	15,600	0
	plastic packaging	6,900	6,900	0
	paper and cardboard packaging	15,200	15,200	0
	wood packaging	14,000	14,000	0
	waste paints and varnishes	6,000	6,000	0
	ferrous filings and shavings	79,010	79,010	0
	iron and steel	20,920	20,920	0
	other	250	250	0
hazardous		96,735	6,735	90,000
of which:	phosphate sludge	90,000	0	90,000
	other	6,735	6,735	0
TOTAL WASTE		254,615	164,615	90,000
WASTE DESTINED FOR DISPOSAL		35%		
RECYCLED WASTE		65%		

Source: internal registers, MUD

Waste not intended for disposal, which is adequately collected for recycling is 164.6 tonnes, equal to 65% of total waste.

Sales returns are carefully inspected, and the metal/ferrous parts are recovered and reintroduced into the production cycle as "raw for painting". Plastic materials are analysed and, if in good condition, reused within the production chain. Otherwise, they are used as secondary raw materials by other production activities.

Great attention is paid to cleaning the painting systems to keep the workplace as healthy as possible and waste water is collected in two special tanks to be subsequently treated as waste.

COMMON BENEFIT PURPOSE: TAKING CARE OF THE ENVIRONMENT

22

- F1_monitoring, reduction and elimination, where possible, of all types of waste, scraps and processing and non-processing waste, also implementing actions that improve knowledge and awareness of their impacts on the environment.
- F2_development of solutions aimed at finding alternative uses to disposal, identifying methods that allow the useful life of products to be extended and introducing alternative solutions to traditional ones.
- F3_company choices characterised by the desire to pursue constant energy efficiency, aimed at increasing the use of renewable sources, optimising the use and recovery of water, reducing emissions, also due to travel and defining choices aimed at developing and implementing the circular economy and technological innovation to help mitigate climate change.

SPECIFIC GOALS FOR 2024



COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	waste management	QR CODE for disposal of products sold	%	100	100
		separate waste collection in offices	timing	December	to be started in 2025
		elimination of single-use plastic cups	%	100	100
F2	product life cycle	implementation of database for internal non-compliance analysis	% progress status	80	80
		product eco-design sheets	% implementation for each item	100	100
F3	reduction of emissions	installation of photovoltaic system	kWh	800	800
		request for admission to the CER	timing	December	October
		replacement of neon lights with LED lights	% replacement	60	50
	circular economy - materials used	optimisation of paper consumption	% reuse of sheets destined for waste	100	100
		use of packaging from recycled and/or certified materials	% plastic bags, stretch film and cardboard	100	100

Positive effects/impacts generated:

During 2024, some actions were introduced to facilitate good practices in daily management. The elimination of disposable plastic cups, the progressive replacement of neon lights with lower energy consumption lamps, the reuse of paper before sending it to the pulping mill, the use of plastic bags and stretch film only from recycled materials are important choices for a careful use of resources.

Not all the planned activities were fully implemented in 2024; they will be implemented in 2025.

The installation of the photovoltaic system has allowed Diemmebi to use renewable energy, with a positive impact on both energy consumption and the reduction of CO₂ emissions.

The application to join the Renewable Energy Community (CER) of the Vittorio Veneto industrial area aims to reach a collaboration with other companies for the production of photovoltaic energy, to self-consume it and share it through the public distribution network.

SPECIFIC GOALS FOR 2025

COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGET 2025
F1	waste management	separate waste collection in offices	timing	September
		employee awareness	%	100
F2	product life cycle	database implementation for non-compliance analysis	% progress status	100
		packaging eco-design sheets	% recycled material	30
		start of EPD certification process	timing	December
	circular economy - materials used	recycled paper for printers	% replacement of virgin paper	60
F3	reduction of emissions	100% green electricity purchased contract	timing	September
		recycled paper for printers	% reduction in Kg Co ₂	42
		employee awareness	%	100

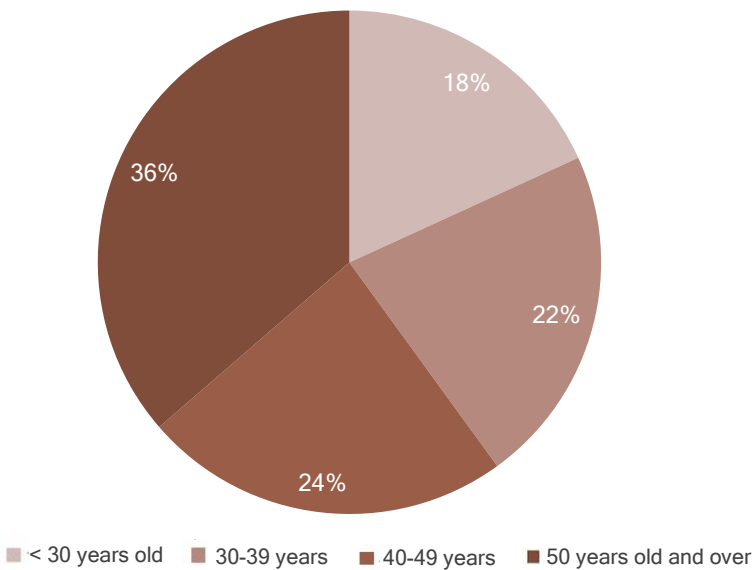
General characteristics

B8, C5

As of 31 December 2024, the people working at Diemmebi are 55, 24% women. The company has a strong manufacturing vocation, 65% of workers are labourers, while 25% are office workers. There is a significant female presence among office workers, with 73% of women employed.

91% of workers have a permanent contract according to the national collective labour agreement for the metalworking sector. 23% of women have a part-time contract.

Percentage distribution of workers by age group. Year 2024



Employee turnover by gender. Year 2024

EMPLOYEES	MEN	WOMEN	TOTAL	of which: < 30 years
hires	3	2	5	1
turnover	4	2	6	2
balance (E-U)	-1	0	-1	-1

Source: internal

The turnover rate was 19.8% with an almost stable number of employees. In some periods of the year, due to greater work intensity, it is necessary to resort to temporary employment contracts.

Employees by type of contract and professional classification by gender. Year 2024

EMPLOYEES	WOMEN	MEN	TOTAL	PART TIME		
				WOMEN	MEN	TOTAL
total permanent	11	39	50	3	0	3
of which:						
Office workers	8	10	18	3	0	0
Labourers	3	29	32	0	0	0
total fixed-term	1	2	3	0	0	0
of which:						
Office workers	1	0	1	0	0	0
Labourers	0	2	2	0	0	0
total temporary	1	1	2	0	0	0
of which:						
Labourers	1	1	2	0	0	0
overall total	13	42	55	3	0	3

Source: internal

According to the provisions of law 68/1999, as for the number of employees belonging to protected categories, Diemmebi has such 2 employees in its workforce; in addition to the legal requirement, 1 additional resource has been hired.

Employees belonging to protected categories. Year 2024

EMPLOYEES BELONGING TO PROTECTED CATEGORIES	No.
required by law	2
beyond legal requirements	1

In Italy, workplace safety legislation is governed by Legislative Decree 81/2008, also known as the Consolidated Law on Workplace Safety. This document establishes the responsibilities of employers, managers and workers, providing specific obligations to ensure a safe working environment.

In order to ensure the protection of its workers and maintain attention to any risks present in the company, Diemmebi has launched an organised and structured management and monitoring system. The Risk Assessment Document (DVR) is constantly updated with every production change and the last update is dated 21 June 2024 (published on 15 July 2024).

The company's safety organisational chart includes two external figures, namely the Prevention and Protection Service Manager (RSPP), ensuring compliance with regulations, and the Authorised Doctor, responsible for evaluating workers' fitness for the assigned task, who performs periodic checks. Furthermore, a Prevention and Protection System Officer (ASPP) reports to the Prevention and Protection Service Manager (RSPP) and is responsible for activities aimed at identifying and preventing risks for workers. The H&S Workers' Representative, elected by the workers, collects any reports on dangerous situations or anomalies that could pose a risk to the environment and people. Lastly, the chart includes the Supervisors, First Aid Officers and Emergency Fire Risk Officers, and all other figures required by Legislative Decree 81/2008 for whom training and refresher courses are regularly held.

For a correct prevention and awareness of employees, Diemmebi provides constant training and education of individual workers according to the risk levels determined by the DVR; furthermore, it provides for the management, safety control and scheduled maintenance of all the machines and systems present in the company.

The prevention service is carried out in collaboration with the Conegliano Medcenter and the company has set up a dedicated area with a waiting room and a room for medical examinations. The Medical Centre communicates the results of medical examinations only to the individual concerned and keeps the results of analyses and examinations available, but confidential. The Authorised Doctor sends the company the fitness for duty document and reports any necessary limitations and/or prescriptions.

During 2024, Diemmebi also obtained the fire prevention certificate (CPI), issued by the provincial fire brigade command following an inspection, which certifies that the company complies with the provisions of the fire prevention legislation and therefore has the required fire safety requirements.

The training activities on health and safety at work provided to workers concern the mandatory refresher courses required by the legislation for high-risk and low-risk workers, for the Workers' Representative for Safety and for supervisors, forklift drivers, new hires, for fire safety personnel, and for the use of PPE. In 2024, 183 hours of training were provided.

In 2024, the rate of recorded accidents at work was 0.

Payment, collective bargaining and training

B10

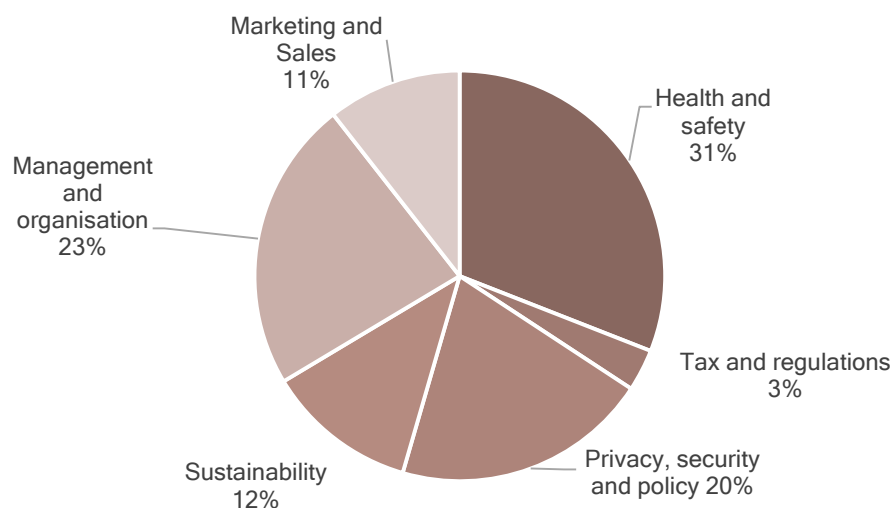
The national collective bargaining agreement (CCNL) regulates employment relationships, ensuring homogeneity and standardisation in treatment among all workers to protect the guaranteed minimum wage. In Diemmebi, all workers, including temporary workers, are covered by a national collective bargaining agreement.

Employees with an employment agreement. Year 2024

EMPLOYEES	No.	%
covered by national collective agreement	55	100

In 2024, a total of 591 hours of training were provided, of which 69% were non-mandatory training. The average number of hours of training per employee was approximately 11 hours.

Percentage distribution of training hours by type. Year 2024



Source: Internal

Diemmebi pays particular attention to respecting human rights, to which it complies by means of the 231 model, the document on company policies and the code of ethics, which also requires its suppliers to respect workers' rights.

Employee benefits

In 2024, 18,784 Euro were provided, partly as shopping vouchers and partly as a contribution to meal vouchers.

COMMON BENEFIT PURPOSE: SUPPORTING THE VALUE OF PEOPLE

- F1_ promoting people's health with prevention programmes that complement health protection, in its own interest, in the interest of workers and the community.
- F2_dissemination of the culture of training on environmental and social issues not only as an opportunity for personal growth but as a need for awareness for the adoption of responsible and transparent behaviours that cannot be delegated or derogated.
- F3_inclusion practices to facilitate an active and creative construction of skills, to give space to the richness of differences in knowledge, ability, collaboration and cooperation.

SPECIFIC GOALS FOR 2024



COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	employee well-being	company bicycles	no.	4	to be started in 2025
		flexible leave program	Membershi p %	100	to be launched in 25-27
	health promotion	employee prevention-membership	membershi p %	80	to be started in 2025
	training	training courses for employees	no.	20	24
F3	customers	preparation of survey	timing	Dec	to be started in 2025

Positive effects/impacts generated:

Many training courses offered to employees to increase their knowledge in the workplace, with particular attention to sustainability and innovation.

The specific objectives not achieved presented difficulties in starting the various projects and were postponed to the following year.

SPECIFIC GOALS FOR 2025

COMMON BENEFIT PURPOSE	SPECIFIC GOALS	ACTION	INDICATOR	TARGET 2025
F1	employee well-being	company bicycles	no.	6
		assessment of flexible holiday programme	timing	December
		result bonus to be converted into vouchers and welfare	% gross operating margin	1.3
	health promotion	preventive medical examinations for employees	% membership	80
	training	non-mandatory courses for employees	no.	10
		courses on ESG topics	no.	2
F3	customers	preparation of survey	timing	December

COMPANY AND COMMUNITY

COMMON BENEFIT PURPOSE: SUPPORTING THE COMMUNITY

- F1_value for the territory in which the company operates, with solidarity initiatives to involve people, opening up to schools and universities necessary for the comparison and experimentation of initiatives linked to the sustainable development of the future society.
- F2_initiatives to support sport to raise awareness among all generations to adopt healthy lifestyles, to promote social inclusion, tradition and the strengthening of community ties.

SPECIFIC GOALS IN 2024



COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	solidarity initiatives	partnerships with social cooperatives and associations	no. of projects	1	3
			Euro	10,000	10,542
	collaborations with high schools/universities	donation of own products	no. of initiatives	1	1
		partnerships with schools	no. of institutes	1	1
		university contest	no. of scholarships	3	3
			Euro	1,900	1,900
F2	support for local sports activities	financial sponsorship	Euro	6,500	6,500

Positive effects/impacts generated:

The solidarity initiatives involved Diemmebi in two projects that aimed at supporting the most disadvantaged sections of the population with a financial contribution for the purchase of a vehicle for transporting disabled people as well as supporting the social project of the Giotto pastry shop, which for over fifteen years has brought its pastry lab to the Due Palazzi prison in Padua, to work side by side with the inmates, purchasing over 100 Christmas desserts.

A third project is to support the local community to encourage conviviality and socialisation between people of all ages.

In support of the Municipality of Conegliano project for accidental deaths at work, Diemmebi donated a bench that was placed in the "Re Leone" municipal park to raise awareness among citizens about the importance of preventing accidents at work.

Its partnership with schools led to a 300-hour internship following the Design Manager course promoted by the ITS Red Academy of Treviso. ITS Red Academy is the two-year post-diploma course established by the MIM (Ministry of Education and Merit), and by the Veneto and Lombardy Regions, to combine technical knowledge and professional integration. The two-year courses aim to prepare Higher Technicians in green building, systems, construction, sustainability, marketing and design.

The scholarships were awarded within the "Tutti giù per terra" competition, which involved the conception and proposal in the form of preparatory works for the design of an outdoor design system with multiple vocations for a relational space primarily, but not exclusively, aimed at children and which can be integrated or even replace play spaces in gardens, parks, open spaces and urban landscapes, both public and private.

As for local sports activities, Diemmebi promotes sports activities through financial sponsorships, especially youth sports events, the organisation of tournaments and sports events to spread the importance of sport for physical and social well-being in its territory.

SPECIFIC GOALS FOR 2025

COMMON BENEFIT PURPOSE	SPECIFIC GOAL	ACTION	INDICATOR	TARGET 2025
F1	solidarity initiatives	partnerships with social cooperatives and associations	no. of projects	1
		project - charity event	no. of projects	1
	collaborations with high schools/universities	partnerships with schools	no. of institutes	1
F2	support for local sports activities	financial sponsorship	Euro	6,500

