

Sustainability report

2023

Sustainability report 2023

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Dear Stakeholders,

We are pleased to present you TEMA Energy S.r.l. first Sustainability Report. The document refers to the financial year 2023 and is intended as a first fundamental step in the path of sustainability reporting. The purpose of this report is to share with you the results achieved, but also and above all the objectives set in the field of sustainability and the areas for improvement, being aware that many efforts still have to be made.

In TEMA Energy S.r.l. sustainability journey, a key milestone is the maintenance of the already obtained quality, health, safety and environmental certifications.

The publication of this document falls at a historical moment characterised by a particularly complex context of political and economic tensions. TEMA Energy S.r.l., and in general all economic players, however, are called upon, despite the profound variability and difficulty of the global political and economic framework, to reason and consider other elements of risk/opportunity in an integrated manner: these are ESG (Environment, Social, Governance) factors.

The urgency and need to implement actions in the field of environmental and social sustainability is now evident and clear to everyone, but especially to the European legislator. In recent years, we have witnessed a rapid and profound evolution of the legislative framework on sustainability issues.

Although TEMA Energy S.r.l. is not directly subject to the so-called sustainability reporting obligation imposed by the Corporate Sustainability Reporting Directive, the TEMA Energy Board of Directors has decided to voluntarily undertake ESG reporting as of the financial year 2023.

In conclusion, the realisation of this report is an important tool to further internalise sustainability issues into the corporate culture, map and manage ESG risks, and seize challenges and opportunities as they arise.

Chief Executive Officer

Paolo Zani

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Purpose of the document and methodological note

This document refers to the period from 1 January 2023 to 31 December 2023, consistent with the reporting period.

This is the first edition of the sustainability report: future publications will be annual.

The scope of the data represented within the financial statements refers to the company Tema Energy S.r.l.

The reference standard adopted is GRI Standards "reporting with reference to". The standards and disclosures used are indicated in the GRI Content Index.

The reporting of Tema Energy S.r.l. sustainability performance will be part of the Tema Group's consolidated sustainability report from the financial year 2025 onwards, in accordance with Directive (EU) 2022/2464.

For this reason, the ESRS standards issued by EFRAG in 2023 were also taken into account when drafting this document.

The definition of the material issues, on which the reporting focused, was based on an analysis process described in the relevant section of the chapter "Company Profile". It should be noted that this process is still being refined: new results may emerge in the coming years, based on in-depth analyses and developments in the methodology used.

Environmental and social performance reporting aims to provide information with respect to policies, actions, targets, and KPIs, if present and available, related to the material themes identified. Each chapter of this document begins with an introductory page, in which the material themes are recalled, the connection with the relevant SDGs sustainable development goals, and the actions implemented, among those identified and reported in the fact sheets published for each SDG on the UN Global Compact Network Italy website.

The data are calculated accurately based on Tema Energy S.r.l. accounting, non-accounting and information system results and validated by the relevant managers.

The reporting process and the drafting of the document were supported by the expert advice of SENECA S.r.l.

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COMPANY PROFILE





1.1 - THE BUSINESS

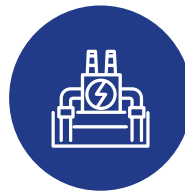
Tema Energy S.r.l. was founded in 2019 as a spin-off of TEMA S.r.l. Energy and Oil & Gas divisions. The headquarter is in Casazza (BG), where company's operational hub with offices and warehouse are located.

Main products and channels



Oil and gas - offshore

Mechanical and electrical components in general
Supply of spare parts
(mechanical and electrical)



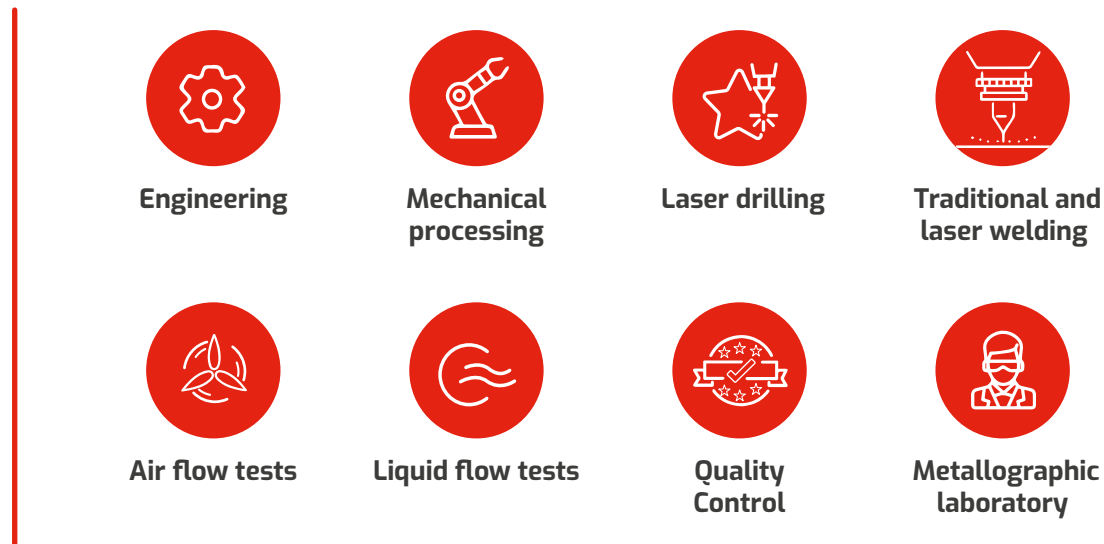
Energy and power plants

Burners and combustors for gas turbines
Mechanical Parts for Gas Turbines
Exhaust systems
Supply of spare parts
(mechanical and electrical)

One of the strategic objectives of Tema Energy S.r.l. is to expand the company's activities to cover a wider range of products and services, not only in energy sector but also in **aviation and aerospace** sectors.

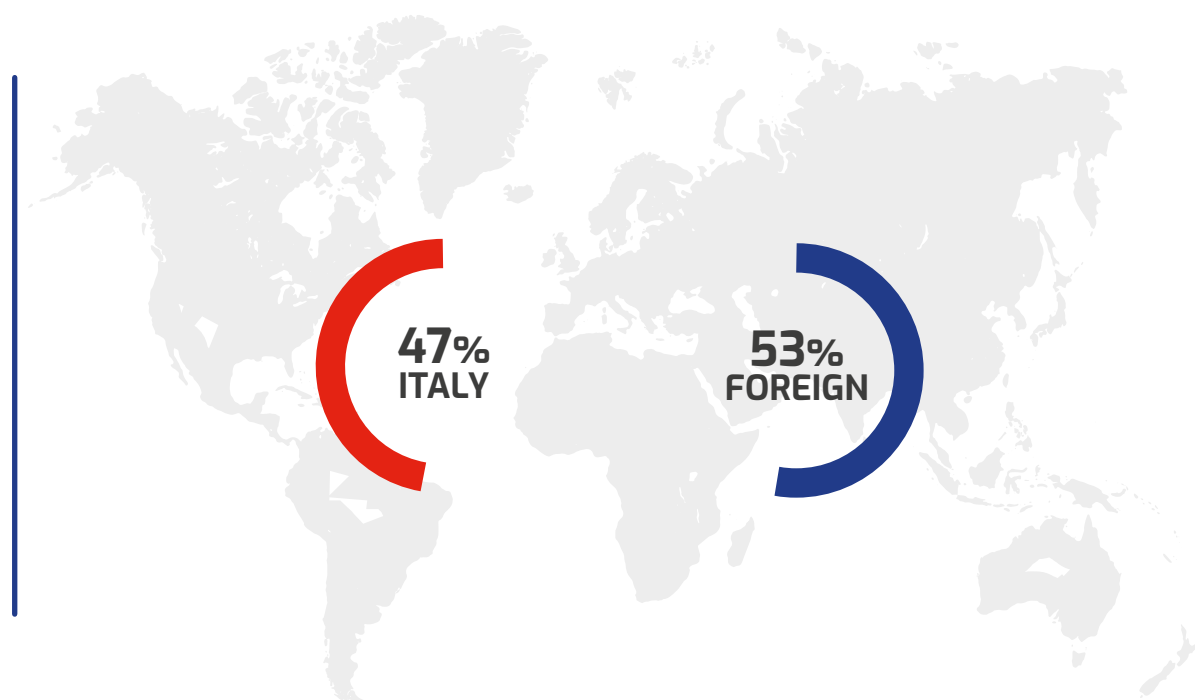
The activities of Tema Energy S.r.l.

Tema Energy S.r.l. ATECO code is 28.211 - Manufacture of ovens, furnaces and burners. The activities and processes that are carried out on a daily basis can be summarised as follows:



Reference markets

The reference market includes not only the Italian one but also markets overseas, as over 53% of the company's turnover is produced abroad, of which about 44% in the Middle East. As reported in the section "Main products and channels", Tema Energy S.r.l. customers operate in the fossil fuel sectors.

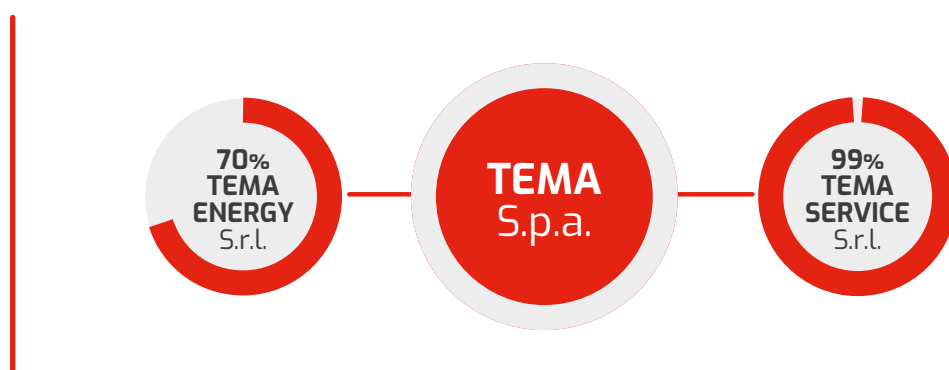


1.2 - GOVERNANCE STRUCTURE

Ownership and corporate structure

Tema Energy S.r.l. is 70 per cent owned by Tema S.p.A., and the remainder by Paolo Zani and Gianluigi Guizzetti. Tema S.p.A. designs and manufactures a complete range of specific equipment for stringing and laying conductors and for assembling towers and poles for power lines and telecommunications. Tema Service S.r.l. is another company of the Tema Group, 99% controlled by Tema S.p.A.; it deals mainly with service and maintenance activities. However this document intends to report the sustainability performance of Tema Energy S.r.l. only.

At the end of the financial year 2023, the configuration of the Tema Group is as follows:



Government

Tema Energy S.r.l. adopts a traditional system of governance, with the breakdown shown below.

Board of Directors: composed of two members, the Chairman, Carlo Bartolomeo Cadei and the director Paolo Zani as Managing Director. All members are men and have Italian citizenship.

Paolo Zani is entrusted with the functions of employer pursuant to Legislative Decree 81/08 and the fulfilment of obligations concerning environmental protection and respect.

Auditing firm: KPMG S.p.A.

The Board of Directors meets periodically and mostly informally, either in person or by call, to discuss issues related to company management that require the attention and evaluation of both directors. The Board of Directors met formally 1 time during 2023 to approve the Annual Report.

Anti-corruption and anti-bribery

Tema Energy S.r.l. adopts and promotes policies that are consistent with laws and standards of legality for the prevention of acts of corruption and transparency in business relations at national and international level.

The company is committed to preventing and deterring corrupt practices, fraud, collusion, coercion, obstruction, theft from the premises, and misuse of resources or assets.

To prevent and repress these phenomena, the company has adopted a **Code of Ethics and an Anti-Corruption Policy**, consistent with the sector in which it operates. The aim of the policy is to reinforce and consolidate the anti-corruption principles set out in the Code of Ethics, requiring commitment to the principles contained therein from all personnel and third parties working on its behalf. The policy is disseminated at all levels and to all those involved in the company's activities.

Tema Energy S.r.l. carries out **anti-corruption training** so that its employees understand the corruption risks to which they and the organisation to which they belong may be subject, the prevention policy implemented by the company, and the reports to be made in relation to the risk or suspicion of unlawful practices.

Failure to comply with the anti-corruption policy and/or any non-compliance with anti-corruption laws triggers the disciplinary system against workers, in line with the applicable CCNL, or, where violations concern suppliers, the process of disqualification and termination of the contract is triggered.

Tema Energy S.r.l. has set up a special reporting channel for violations or suspected violations of the anti-corruption policy and regulations. In 2023, the company did not receive any reports of phenomena and circumstances related to corruption and bribery activities. It is important to emphasise that, during 2023, no violations relating to bribery and corruption occurred within Tema Energy S.r.l.

Information security and data protection

Tema Energy S.r.l. recognises the strategic importance of the information and personal data it processes in the course of its business and is committed to guaranteeing the security, confidentiality and protection of the personal data of anyone who has relations with the company (suppliers, customers, consumers, collaborators and employees).

The company takes appropriate technical and organisational measures to prevent and counter the risks of unlawful or accidental access, dissemination, alteration, loss or destruction of information and personal data.

Tema Energy S.r.l. has complied with national and international data protection legislation (EU Reg. 679/2016). During 2023, there were no complaints from the authorities regarding the management of personal data and no incidents of 'data breach' were recorded.

Governance of sustainability issues

The management of sustainability was entrusted in the financial year 2023 to the 'Quality, Health & Safety, Environment' (QHSE) department, which reports directly to the CEO. It is reported that during the financial year 2023 a specific function was identified within the corporate organisation chart to oversee the management of sustainability issues.

The QHSE department develops and proposes business objectives in line with ISO 14001:2015 and 45001:2018, based on past performance, other business objectives and management facts.

These objectives, once approved by the Board of Directors, are subject to continuous monitoring; quarterly measurements and counts are carried out in order to verify the alignment of the target values with the actual values, and if there are deviations, to address possible corrective actions.

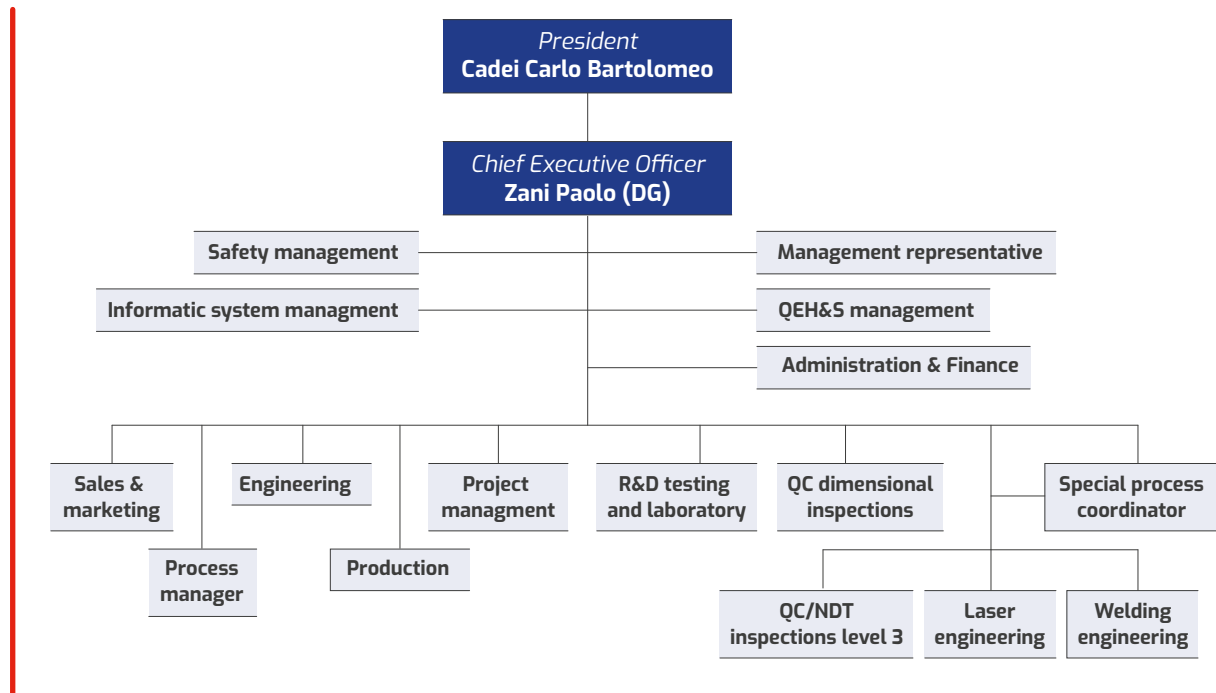
During the financial year 2023, the company management decided to undertake sustainability reporting - a decision formalised in the 'management review' document. This report therefore intends to start this process.

In the next sustainability report, relating to the 2024 financial year, information will be provided with respect to the actions carried out with reference to the issue of sustainability, and in particular it is anticipated that Tema Energy S.r.l. has analysed and will continue to investigate material sustainability issues, in order to report to stakeholders on the relative performance. In addition, a project aimed at measuring the company's Carbon Footprint and energy consumption was launched in the 2024 financial year, with the goal of directing actions to improve and reduce impacts in these areas.

Company organisation chart

The organisation chart of the corporate functions is shown below.

The various corporate functions report to the *Chief Executive Officer*, who reports directly to the President.



It is reported that the first line possesses decision-making and management autonomy for any ordinary matters or matters that do not reasonably require the attention and approval of the CEO. Decisions on events or matters of an extraordinary nature are taken by the function managers involved, jointly with the CEO.

Each company department has specific formalised procedures governing their operation.

1.3 - ECONOMIC RESULTS: ECONOMIC VALUE GENERATED AND DISTRIBUTED

The economic results of Tema Energy S.r.l. show the economic sustainability of the Company, in continuity with previous years. The 2023 financial year closed on a positive note as shown in the relevant Balance Sheet.

For any further details, please refer to the management report and the notes to the financial statements of Tema Energy S.r.l. for the year 2023.

It is reported that, for the financial year 2023, no financial contributions or benefits were paid to political parties or related bodies.

“Sustainable development is development that allows the present generation to meet its own needs without compromising the ability of future generations to meet their needs”

World Commission on Environment and Development, 1987

1.4 - THE PATH TO SUSTAINABILITY

Tema Energy S.r.l. desires to embark on a path towards sustainability starts from the realisation that we live in an era characterised by strong changes and problems. These are major problems at a global and local level, which the legislator is increasingly trying to address and which impact on the daily life of doing business according to Tema Energy S.r.l.

Tema Energy S.r.l. response to the environmental crisis and the social crisis consists in redesigning its business model and corporate strategy to include sustainability goals, spreading a sustainability-driven culture.

This is a long and complex path, of which **Tema Energy S.r.l. is aware that it is only at the starting point. This report intends to document this beginning, constituting a tool for communicating and sharing with all stakeholders the efforts already made, but above all the stages still to be reached.**

1.5 - MANAGEMENT SYSTEMS, CERTIFICATIONS AND SUSTAINABILITY POLICIES

Tema Energy S.r.l. adopts, maintains and periodically improves a Management System whose scope is also connected to the contents of the Code of Ethics.

The Management System is designed to ensure:

- compliance with applicable laws and regulations as well as customer requirements regarding activities and products;
- compliance with the code of ethics;
- the identification and containment of operational risks related to the Code itself.

The Management System contains the following elements:

COMMITMENT ON THE PART OF THE COMPANY

A declaration by the Top Management of Tema Energy S.r.l. in which they take responsibility for the Integrated Management System.

MANAGEMENT RESPONSIBILITIES

Tema Energy S.r.l. clearly identifies the company representative responsible for the implementation of the Management System and related programmes. At least once a year, the Management reviews the status of the Management System.

LEGAL REQUIREMENTS AND CUSTOMER NEEDS

Process to identify, monitor and transpose applicable laws and regulations, customer requirements and the rules of the code of ethics.

RISK ASSESSMENT AND MANAGEMENT

Process to identify environmental, health and safety risks, as well as those related to working practices and ethics, in relation to Tema Energy S.r.l. activities.

IMPROVEMENT OBJECTIVES

Written performance objectives, targets and implementation plans aimed at improving Tema Energy S.r.l. social and environmental performance, including periodic evaluation of the results obtained in achieving these objectives.

TRAINING

Training programmes for managers and workers, aimed at implementing Tema Energy S.r.l. policies, procedures and improvement objectives, as well as complying with applicable legal and regulatory requirements.

COMMUNICATION

Process to communicate clear and accurate information to workers, suppliers and customers about Tema Energy S.r.l. policies, practices, expectations and results. The tools used by the company are the website, conditions of purchase with suppliers (in which the Code of Ethics and the anti-corruption policy are recalled) notice boards and meetings with staff, to communicate notices and information and to promote dialogue and the dissemination of corporate culture.

FEEDBACK FROM WORKERS AND THEIR INVOLVEMENT

Ongoing processes aimed at assessing employees' acceptance of the practices and conditions set out in the code of ethics, obtaining feedback on them and encouraging continuous improvement.

AUDITS AND EVALUATIONS

Periodic self-assessments to ascertain compliance with legal and regulatory requirements, the contents of the Code and customer contractual clauses on social and environmental responsibility.

CORRECTIVE ACTIONS

Process to promptly correct deficiencies identified during evaluations, internal and external audits, investigations and verifications.

DOCUMENTATION AND RECORDS

Creation and preservation of documents and records to ensure regulatory compliance and adherence to business requirements together with appropriate confidentiality to safeguard privacy.

RESPONSIBILITY OF SUPPLIERS

Process to monitor that suppliers are in line with what the company applies internally under its code of ethics.

Tema Energy S.r.l. sustainability objectives and efforts are accounted for in this report, a tool that enables transparent and truthful dialogue and communication with all stakeholders.

The company has numerous certifications that attest to obtaining and maintaining high standards of product and process quality. In the area of social and environmental sustainability, Tema Energy S.r.l. holds the following certifications:



The 45001 certification certifies that Tema Energy S.r.l. has an occupational health and safety (OSH) management system in place to provide safe and healthy workplaces, preventing work-related injuries and illnesses, and proactively improving its OSH performance.

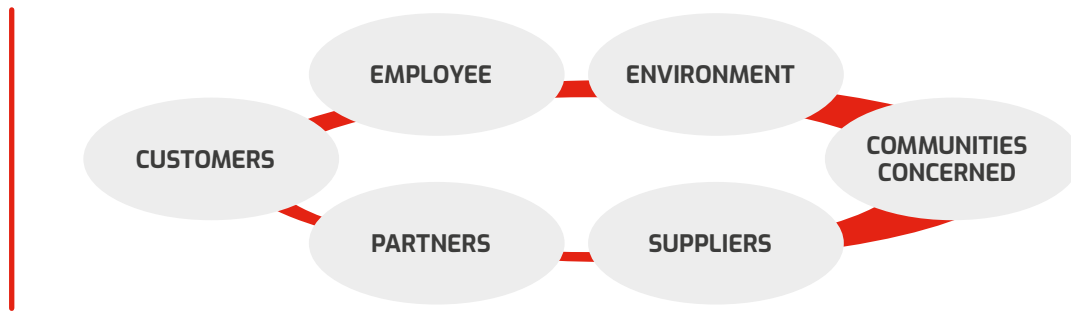
The 14001 certification attests to the presence in Tema Energy S.r.l. of an environmental management system aimed at protecting the environment, respecting and monitoring environmental regulations and saving resources.

1.6 - STAKEHOLDERS

The stakeholders of Tema Energy S.r.l. are those who can either exert an influence on the company or be influenced by the company. In this dual perspective, the identification of stakeholders and the implementation of dialogue and communication processes is of fundamental importance.

The main stakeholders identified by Tema Energy S.r.l. are customers, employees, shareholders, suppliers, affected communities and the environment.

Creating shared value and preserving the value created in the long run is only possible through the involvement of all stakeholders, through continuous dialogue, exchange of information, expectations and needs.



1.7 - THE SUPPLY CHAIN

Tema Energy S.r.l. aims to establish relationships of collaboration and trust with its suppliers, based on mutual respect, fairness and transparency. The company's objective is to have solid, long-term relationships with its strategic partners, which can bring shared added value. To this end, great attention is paid to establishing a continuous dialogue with strategic suppliers, so as to ensure constant collaboration and information sharing.

There are about 200 suppliers related to Tema Energy S.r.l. 'core business'. Supplies are mainly related to raw materials, machining, heat treatments, welding and non-destructive testing. Relationships with suppliers are managed by the purchasing office manager, the production manager and the project manager, who governs the order and can therefore deal directly with suppliers when necessary.

Approximately 72% of the company's purchase turnover is produced in Italy, 16% outside the EU (mainly in USA) and 12% in the EU.

The selection process is formalised in a procedure that defines the guidelines for the selection and evaluation of suppliers. The head of the purchasing department, assisted by the head of the 'quality, health and safety, environment' department, oversees the activities of managing and updating the **list of approved suppliers and trial suppliers**.

Both lists are managed via the company ERP. Suppliers that are positively evaluated are recorded in the ERP as 'approved'. The purchasing department manager checks when issuing purchase orders that the supplier is labelled as 'approved'.

The parameters taken into consideration for the approval of suppliers are criteria of **quality, price, on time delivery, compliance** with applicable legislation. The qualification of suppliers is maintained on the basis of favourable supplier performance in terms of reliability and punctuality.

It is envisaged that in cases of suspected criticalities or orders of particularly significant amounts, specific **audits of the suppliers** involved will be conducted by Tema Energy S.r.l. Every year, the specifics of each supplier are analysed, in order to identify those suppliers that must be audited due to particular criticalities or relevant reasons.

It is in the company's objectives to establish a real supplier selection process, also integrating ESG criteria into procurement choices and to establish real monitoring processes.

Starting from the financial year 2023, it is reported that in every purchase order issued by Tema Energy S.r.l. to suppliers, the company's code of ethics and anti-corruption policy is recalled.

With reference to the issue of payments, it is reported that payment methods and times vary from supplier to supplier, according to contractual agreements. The supplier's payment is perceived as not only a contractual, but also an ethical commitment; therefore, the administrative office carries out payment checks in order to verify that the agreed payment times are respected. In future reports, we will report in more detail on supplier payment practices, particularly in relation to small and medium-sized enterprises, as required by the European standard ESRS G1-6.

In the last two years, there have been no disputes with suppliers in connection with sustainability issues.

1.8 - CUSTOMERS

Tema Energy S.r.l. pays great attention to maintaining and strengthening **relations with its customers**. In particular, specific **KPIs** monitor the number of offers issued, the number of orders received, the ratio between the two values and, finally, **customer satisfaction**. It is reported that this last indicator for the financial year 2023 recorded a very high value, higher than the corporate objectives.

Achieving this objective, known as '*customer satisfaction*', is achieved through **customer care, relationship management, product quality, quality control** procedures, adherence to **delivery schedules** and **management of any non-conformities**.

Non-conformities are reported by the person who intercepts the problem. The report is communicated to the head of the department who recognizes it within the company ERP. The non-conformity is handled with containment actions, if applicable, and its treatment in accordance with the QHSE (Quality, Health and Safety, Environment) office. Environmental and occupational safety non-conformities are always reported to the QHSE office manager for his direct management. If corrective action is required, it is agreed with the QHSE manager and, if necessary, the company management.

In case of complaints from customers, the non-compliance management procedure requires that the customer, the subject of the complaint and any decision taken by the customer must be recorded. Tema Energy S.r.l. first ascertains the situation reported by the customer and if there is an objective finding on the component/process attributable to Tema Energy S.r.l., the nonconformity is managed, implementing all corrective actions needed and reporting to the customer the measures taken and the results achieved.

1.9 - CONSUMERS AND END-USERS

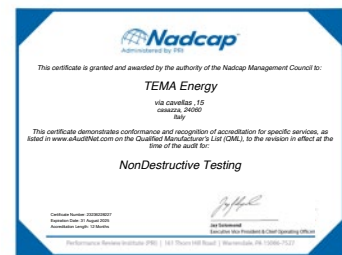
Tema Energy S.r.l. does not generate direct impacts on consumers and end users. The company's efforts in this area concern the implementation of quality control processes during production to ensure high product quality standards.

The supply of quality products by Tema Energy S.r.l. ensures optimal functioning of the equipment on which they are installed or applied, helping to prevent accidents or damage to end users.

Product certifications play a key role in ensuring safety for end consumers:

- ensure that products meet certain quality and safety standards
- increase consumer confidence
- help reduce the risks associated with the use of the product
- if a certified product causes a problem, the consumer has a better chance of recourse.

The certifications of Tema Energy S.r.l. relate to both the management system and the special processes developed:



1.10 - MATERIAL THEMES

Materiality plays a key role in the context of corporate reporting because it enables management to identify the issues to be reported. Moreover, the determination of material issues also serves purposes other than reporting, e.g. it supports decision-making and budget allocation, enables forecasting and planning, or determines the remuneration policy of top management.

The top management of Tema Energy S.r.l. identified the material issues in its Sustainability Statement. This was a first document, in which the company expressed its commitment to addressing the material challenges related to sustainability.

The European Sustainability Reporting Standards (ESRS), however, provide for a much more complex and articulated approach, referred to as 'dual materiality'. Understanding materiality (in English translation 'relevance') as the criterion for the inclusion of specific information in sustainability reports, it is to be interpreted from the perspective of both the so-called Impact materiality with an *inside-out approach* and Financial materiality with an *outside-in approach*, as well as a combination of the two.

Impact Materiality

Materiality concerns actual or potential negative or positive impacts on people and the environment in the short, medium or long term. *Impact materiality* follows the inside-out approach, i.e. it considers the impacts that the organisation has on the external environment. Impacts include both those related to the company's own operations and to the upstream and downstream value chain, including through its products and services and its business relationships. Business relationships include those in the company's upstream and downstream value chain and are not limited to direct contractual relationships.

Financial Materiality

A sustainability issue is relevant from a financial point of view if it entails, or can reasonably be expected to entail, material financial effects on the company. A sustainability issue is relevant from a financial point of view if it generates risks or opportunities that have, or can reasonably be expected to have, a material influence on the company's development, financial position, results of operations, cash flows, access to financing or cost of capital in the short, medium or long term. Risks and opportunities may arise from past or future events. The financial relevance of a sustainability issue is not only limited to aspects within the control of the company but includes information on material risks and opportunities attributable to business relationships that are outside the scope of consolidation used in preparing the financial statements.

With this in mind, for the purposes of **drafting this report, it was deemed necessary to make an initial, important development in the definition of material topics** for Tema Energy S.r.l.

In particular, the process consisted of the following steps:

- collection of the opinions and evaluations of senior management representatives and the heads of the various company departments, regarding possible material issues for the company;
- analysis of issues identified by other players, in order to identify challenges and opportunities in the relevant sector and best practices adopted by competitors;
- comparison of the issues identified in the previous two phases with those of the European Sustainability Reporting Standards (ESRS).

The assessment of material topics also took into account the legal and regulatory environment in which the company operates, existing industry-specific benchmarks and publications on general trends.

This process led to the definition of a list of issues, judged to be relevant and therefore material to the company, with the identification of the related impacts, risks and opportunities for each of them.

Theme	Negative Impacts (actual and/or potential)	Positive Impacts (actual and/or potential)	Risks	Opportunities
Climate Change	Greenhouse gas emissions (scopes 1, 2 and 3). The company produces negative impacts, directly through its own activities and indirectly through the greenhouse gas emissions produced by its upstream and downstream partners in the value chain.	ISO 14001 certification demonstrates commitment to improving environmental performance. Implementation of photovoltaic systems and progressive increase in the use of renewable energy. Start of the energy efficiency project.	Adaptation to existing and future regulations that may entail additional costs and penalties. Vulnerability to the physical effects of climate change, such as extreme weather events, sea-level rise, droughts, floods, fires, which can damage structures, disrupt supply chains and reduce the availability of natural resources. Market risks, linked to competition that increasingly takes into account environmental sustainability factors.	Fiscal incentives, soft loans and regulatory relief for climate-friendly activities and the reduction of greenhouse gas emissions. Competitive advantages and differentiation from competitors, linked to better environmental performance. Opening up new markets and new partnerships, exploiting new technologies and solutions with reduced environmental impact.
Pollution	Direct and indirect (upstream and downstream in the value chain) emissions of substances and dust that can pollute soil and air. Generation of hazardous waste that may contaminate soil and groundwater.	ISO 14001 certification demonstrates commitment to improving environmental performance.	Adaptation to existing and future regulations that may entail additional costs and penalties. Any legal actions taken by aggrieved stakeholders (affected communities). Any accidents resulting in the release of pollutants into the environment can lead to damage to image and consequent economic damage.	Competitive advantages and differentiation from competitors, linked to better environmental performance. The search for better solutions to manage and reduce pollutant emissions can lead to the implementation of innovative processes that can benefit the entire production department. Strengthening market confidence by demonstrating respect and care for the environment.
Circular economy	Use of raw materials and non-recycled resources. Production of components and equipment that cannot have a second life.	Production of components and equipment with high durability. Production of components and equipment that can have a second life. Virtuous practices for the recovery and recycling of machining residues.	Supply risks, as the company may suffer from shortages of raw materials. Price increases in raw materials and resources needed for production. Adaptation to existing and future waste management regulations, which may entail additional costs and penalties. Market risks, linked to competition that may offer more circular and innovative solutions.	Reducing dependency by diversifying sources of supply and utilising available materials and resources. Increased attractiveness to existing or future customers linked to the development of circular economy solutions. Reduction of procurement costs resulting from material recovery. Opening of new collaborations, aimed at addressing the issue.

Theme	Negative Impacts (actual and/or potential)	Positive Impacts (actual and/or potential)	Risks	Opportunities
Own workforce	<p>Exposure of employees to health and safety risks related to production activities and the occurrence of occupational diseases.</p> <p>Potential negative effects on employees due to inadequate handling of equal opportunities and human rights issues.</p> <p>Potential negative effects on employees due to inadequate management of the work-life balance issue.</p> <p>Potential negative effects on employees related to insufficient management of training and personal skills development.</p>	<p>Employment and stable pay.</p> <p>Caring for the health and safety of employees.</p> <p>Positive effects of good equal opportunities and human rights management.</p> <p>Positive effects of good work-life balance management.</p> <p>Positive effects of good management of training and skills development.</p>	<p>Adaptation to existing and future regulations on workers' rights and duties, which may entail additional costs and penalties.</p> <p>Risks of inefficiency related to non-satisfied workers.</p> <p>Turnover risks, related to employee dissatisfaction, which can be influenced by internal and external factors.</p>	<p>Improved employee productivity through improved conditions of corporate welfare.</p> <p>Increased competitiveness through specific and distinctive know-how developed by the workforce.</p> <p>Attraction and retention of talent, linked to the creation of a positive, collaborative and meritocratic working climate.</p>
Communities concerned¹	<p>Increase in urban traffic due to the passage of heavy goods vehicles related to inbound and outbound movements.</p> <p>Noise from production activities causes inconvenience to neighbouring inhabitants.</p>	<p>Limitation and monitoring of traffic generated by HGVs for inbound and outbound movements.</p> <p>Contribution to the economic development of the territory.</p> <p>Interaction and involvement of affected communities generates knowledge dissemination.</p>	<p>Reputational risks.</p> <p>Additional costs and penalties for non-compliance and/or litigation.</p>	<p>Reputational advantages vis-à-vis local communities can lead to an increase in local employment rates.</p>
Consumers and end users	<p>Potential negative effects on consumers and end users in terms of product safety and quality.</p>	<p>Positive effects related to the application of voluntary technical standards developed by national and international standardisation bodies to guarantee the production of excellent products with safety, quality and reliable performance.</p>	<p>Compliance risks, arising from compliance with existing and future quality and safety standards for products and services, which may entail additional costs and penalties.</p> <p>Reputational risks, as Tema Energy S.r.l. must maintain the trust and satisfaction of customers, who may be influenced by public opinion and the media.</p>	<p>Differentiate yourself from the competition by offering quality and safe components.</p> <p>Strengthening market confidence by demonstrating commitment and accountability to customers.</p> <p>Innovation and openness to new markets linked to the development of new solutions that exploit customer needs and preferences.</p>
Business Conduct	<p>Damage to the community related to potential unethical, inappropriate or illegal behaviour related to the company's activities or those of partners in the value chain.</p>	<p>Reduced chance of wrongdoing through formalised policies.</p>	<p>Legal and reputational, as the company may be subject to sanctions, fines, lawsuits, loss of customers, damage to its image and credibility, if it does not comply with rules or ethical principles.</p>	<p>Consolidation of market position, as it can prove its reliability and transparency.</p>

The materiality analysis reported will undergo further in-depth analysis and modifications in the coming years. Among the developments that will be implemented there are the involvement of internal and external stakeholders and the extension to the entire group to which Tema energy S.r.l. belongs.

This is a preliminary exercise, which will be refined and expanded in following years, with the aim of extending the materiality analysis to the entire Group and integrating the expectations and demands of internal and external stakeholders.

2

ENVIRONMENT

THE ENVIRONMENT - Material Themes



Climate changes

The company produces negative impacts, generating GHG emissions directly and indirectly, through the operations carried out by partners in the value chain. Monitoring, management and actions in this area are a priority aspect for Tema Energy S.r.l.



Pollution

Through the ISO 14001: 2015 certified environmental management system Tema Energy S.r.l. monitors and controls emissions of air and soil pollutants.



Circular economy

Tema Energy S.r.l., in carrying out its activities employs materials and generates material outflows (waste). The environmental management system also oversees this issue, which is considered material.

Objectives and Actions

In 2015, the United Nations approved the 2030 Agenda for Sustainable Development, which consists of 17 goals - Sustainable Development Goals, SDGs; these are targets to be achieved in the environmental, economic, social and institutional spheres by 2030.

In occasion of the drafting of this document, these objectives and related targets have been analysed; it is reported below how Tema Energy S.r.l. has contributed positively and negatively to the achievement of these objectives, with specific focus on those SDGs related to the material issues identified. The actions that Tema Energy S.r.l. has implemented refer to the measures mentioned and reported in the fact sheets published for each SDG on the UN Global Compact Network Italy website.¹

SDG 7 - Clean and Affordable Energy

The shares of Tema Energy S.r.l.:

- Making use of renewable energy sources in business operations, including making changes to the business model to this end.
- Installing energy-efficient technologies.

SDG 13 - Combating climate change

The shares of Tema Energy S.r.l.:

- Adopt certified environmental management systems.
- Investing in sustainable and less CO2.
- Gradually decreasing the use of fossil fuels and replacing them with renewable energies.
- Measuring CO2 emissions related to the company's activities.
- Using natural resources and raw materials efficiently, as well as recycled or reused materials and reducing waste.

SDG 12 - Responsible Consumption and Production

The shares of Tema Energy S.r.l.:

- Moving towards 'clean' production processes, minimising air, water, soil and noise contamination and combating the use of elements containing toxic substances.
- Train employees and suppliers on sustainable production and consumption models, environmental education, human rights.

1- <https://www.globalcompactnetwork.org/it/il-global-compact-ita/sdgs/business-sdgs.html>

Policies

Tema Energy S.r.l. has adopted an environmental management system in accordance with UNI EN ISO 14001:2015.

The standard defines an 'environmental management system' as part of the company's management system aimed at managing environmental aspects, meeting legislative obligations and assessing and addressing risks and opportunities.

The Environmental Management System is therefore characterised by the development and implementation of the environmental policy and objectives that commit the organisation to full compliance with both mandatory (legislative) and voluntary (with respect to additional voluntary or market-driven requirements).

Tema Energy S.r.l. environmental policy, described in the Environment and Safety Manual, is therefore aimed at ensuring the company's commitment to the following activities:

- continuous monitoring of its environmental aspects;
- setting environmental targets to reduce its consumption;
- environmental protection and pollution prevention according to their own context, through the use of increasingly sustainable resources;
- compliance with European directives and/or regulations and national laws;
- the development, implementation and continuous and effective improvement of the efficiency and effectiveness of the Management System in accordance with UNI EN ISO 14001:2015 in order to increase environmental performance.

Below is a table summarising the relevant environmental aspects for each production sub-process. This table is taken from the Initial Environmental Analysis: a company document, updated and approved on 31 January 2024.

Production process

SUBPROCESS	ENVIRONMENTAL ASPECT
Incoming goods control	Waste management, suppliers and transport
Welding	Atmospheric emissions, waste management, consumption of raw materials, hazardous substances, energy consumption, internal and external noise, roa, cem
Assembly	Waste management, hazardous substances, energy consumption, internal and external noise, vibrations
Checks	Waste management, energy consumption, internal and external noise, radiation
Production (machining, laser cutting and drilling)	Waste management, hazardous substances, energy consumption, internal and external noise, vibrations, dust
Storage	Energy consumption, internal and external noise, vibrations, soil and subsoil contamination
Packaging and shipping	Waste management, energy consumption, internal and external noise, transporters, soil and subsoil contamination

Tema Energy S.r.l. did not have any criminal proceedings pending or receive any administrative or financial penalties for violation of environmental regulations in 2023 and previous years.

2.1 - INNOVATION, RESEARCH AND DEVELOPMENT

Research and development activities are intangible assets that allow the company to create value over time. Every year, Tema Energy S.r.l. makes significant investments in this area, with the aim of innovating products and services offered, and the related production processes, proposing cutting-edge solutions that increasingly respect sustainability criteria.

During the financial year 2023, the company conducted research and development and technological innovation activities and focused its efforts on several projects pertaining to the Company core business of Gas Turbines parts manufacturing.

The positive outcome of these innovations is expected to generate good results in terms of turnover, with a favourable impact on the company's economy.

The main objective of such research and development activities is to make processes more efficient, maximise the quality of results, and thus reduce errors and production defects. In addition to generating positive economic impacts, innovation, research and development activities, by enabling a more efficient use of resources, reducing waste and shortening production times, can potentially also lead to a lower environmental impact of the company's activities.

2.2 - ENERGY

The energy issue is very important to Tema Energy S.r.l., which has adopted specific procedures for managing and monitoring energy consumption as part of its UNI EN ISO 14001:2015 certification.

Electricity is used at the civil level (offices and lighting in general) and at the industrial level (powering plant and machinery).

Gas is used exclusively for space heating in both the workshop and offices.

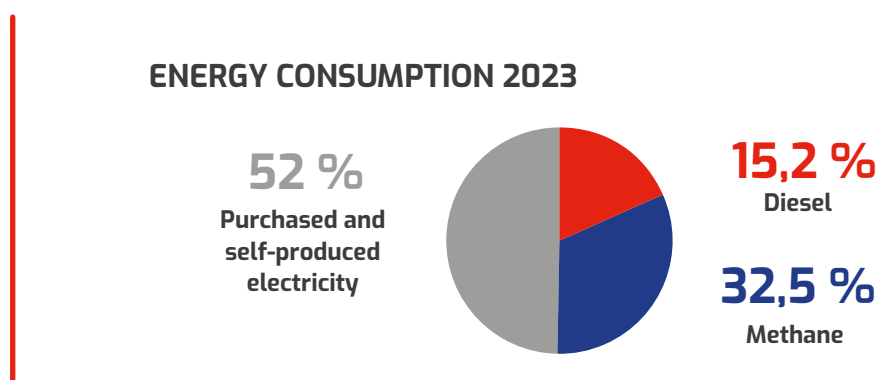
In the financial year 2023, the total energy consumed amounted to 750.041 MWh, corresponding to 7.9% less than the same figure recorded in the previous year. The figures for the three-year period show stable energy consumption: the figure for 2023 is substantially in line with the figure for 2021, but with increasing business volumes.

It is reported that during the financial year 2024, a **project** was launched to **diagnose the company's energy** consumption and thus implement a system to monitor energy consumption and define improvement actions. To this end, external consultants were appointed to analyse the company's energy consumption and direct energy efficiency actions.

TOTAL ENERGY	2023	2022	2021	Var % 2023-22	Var % 2022-21
Total electricity (MWh)	389,698	386,599	360,690	+0,8%	+7,2%
Total thermal energy (MWh)	246,569	326,431	276,296	-24,5%	18,1%
Company fleet utilisation (MWh)	113,774	101,677	102,374	+11,9%	-0,7%
Total energy (MWh)	750,041	814,707	739,360	-7,9%	10,2%

The breakdown of energy consumption by energy source is shown below.

The graph shows that most energy consumption comes from purchased or self-produced electricity (52.0%).



It is reported that approximately **11.5 % of the total energy consumed, or 86,712 kWh**, is produced from owned renewable sources (photovoltaic plant).

The figures for 2023 are in line with the targets the company had set itself.

INDICATOR MONITORED	TARGET VALUE	MEASURED VALUE
Electricity consumption at the operational site (excluding electricity produced and consumed by photovoltaic system)	< 350,000 kWh	302,986 kWh
Electricity consumption in the warehouse	< 40,000 kWh	64,273 kWh
TOTAL ELECTRICITY CONSUMPTION	< 390,000 kWh	367,259 kWh
Methane consumption at the operational site	< 20,000 m3	17,336 m3
Methane consumption in the warehouse	< 15,000 m3	8,552 m3
TOTAL METHANE CONSUMPTION	< 35,000 m3	25,888 m3

It is noted that the consumption of electricity in the warehouse was higher than the target values, as the fact that offices that were previously in the operational premises were used in 2023 was not taken into account when counting the target values.

Energy intensity

Below are figures on energy intensity (ratio of total energy consumption to net revenue) for the year 2023, with a comparison to the previous year.

ENERGY INTENSITY	2023	2022
Total energy consumed (MWh)	750,041	814,707
Total net revenue (Mln €)	24,67	33,34
Total energy consumption vs. net revenue (MWh / Mln €)	30,40	24,44

2.3 - CLIMATE-CHANGING EMISSIONS

Tema Energy S.r.l. production activities cause environmental impacts associated with the emission of pollutants into the atmosphere and energy consumption and, consequently, climate-changing emissions.

It is reported that during the financial year 2024, a project was initiated to quantify the company's carbon footprint, according to ISO 14064.

In particular, the project is aimed at analysing the input and output flows of energy consumption, verifying processes and then calculating the emissions of SCOPE 1, SCOPE 2 and SCOPE 3 in the year 2024, with an indication of the main areas of intervention to start on a path to reducing emissions.

With respect to climate-changing emissions, the following are the figures for the three-year period 2023-2021 for Scope 1 and Scope 2.

For the calculation of indirect climate-changing emissions from electricity purchase (Scope 2), the **location-based** approach was used.

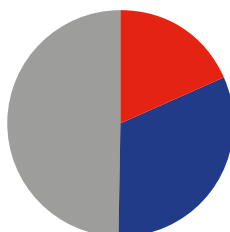
The total emissions in the financial year 2023 are 164.2 tonnes CO₂ eq. This figure is lower than in the financial years 2022 and 2021 due to **the use of a share of energy from the photovoltaic plant in the financial year 2023**.

EMISSIONS TON CO ₂ EQ	2023	2022	2021
Total electricity	81,5	101,0	100,7
Total heat energy	52,2	68,5	57,7
Company fleet utilisation	30,4	27,2	27,4
Total emissions ton CO₂ eq	164,2	196,6	185,8

Ozone layer depleting substances (F/GAS) are used in the air conditioning system. No refrigerant gas leaks are detected.

EMISSION BY ENERGY SOURCE 2023

49,7 %
Purchased
electricity

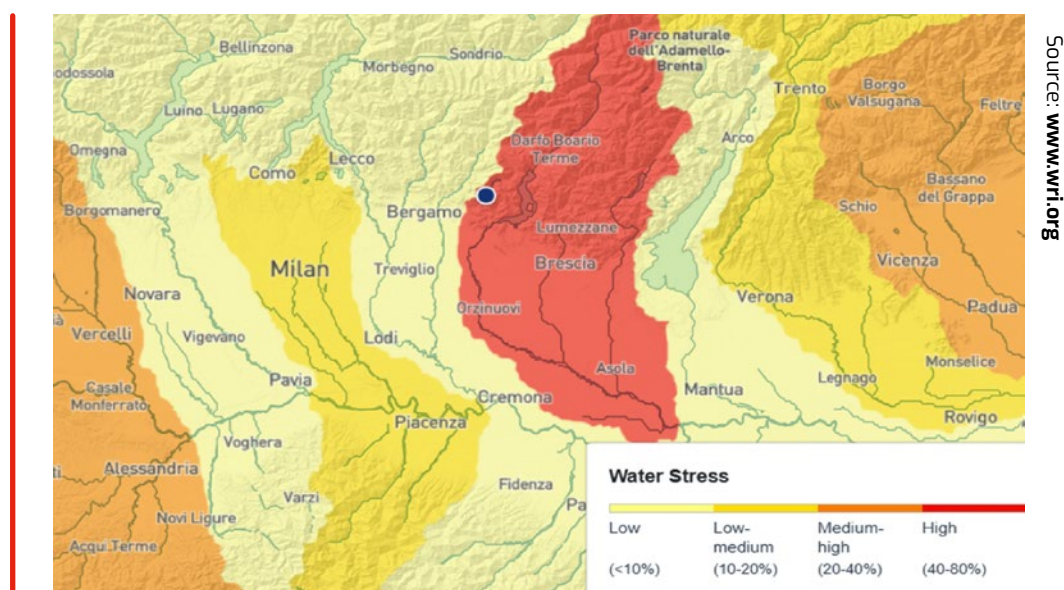


18,5 %
Diesel

31,8 %
Methane

2.4 - WATER

Tema Energy S.r.l. carries out its activities in a location characterised by **medium to high water stress**. In the region of Casazza (BG), the total percentage of water withdrawn is high (40-80%), according to the Aqueduct Water Risk Atlas of the World Resources Institute (WRI).



Despite the fact that water is not considered to be a material issue, because it is **not used in relevant production processes**, given the geographical location of the company, it is considered appropriate to provide information in this report with respect to the management and metrics of water use.

Water withdrawals

Water management is a theme developed within the UNI EN ISO 14001:2015 Environmental Management System; Tema Energy S.r.l. has adopted specific procedures for managing and monitoring the consumption of water resources and controlling discharges. Tema Energy S.r.l. draws water from public aqueducts and uses it mainly for civil purposes.

The subject of water consumption is not considered material since water is only used for personal hygienic use and, residually, for flushing tests. Nevertheless, targets for water withdrawals and monitoring procedures for aligning the set targets have been put in place.

The table below shows the agreed target values and the values recorded for the financial year 2023. It is noted that the total target was not achieved, due to a leak that occurred in the water system in the warehouse and was consequently repaired.

INDICATOR MONITORED	TARGET VALUE	MEASURED VALUE
Water withdrawal at the operational site	< 600 m ³	488 m ³
Water withdrawal in the warehouse	< 240 m ³	518 m ³
Totals	< 840 m³	1,006 m³

Water discharges

The plant produces the following types of liquid effluents:

1. sanitary water (black water)
2. stormwater
3. process water from fluxing tests.

Stormwater is collected through its own sewerage system and conveyed to the municipality's sewerage system.

The water from the cooling system tests can be defined as process water. The company commissioned an external laboratory to carry out tests both upstream and downstream of the water use. The tests carried out showed that there were no appreciable differences with water used exclusively for civil use and all the parameters tested were well below the values prescribed for civil water.

All documentation is archived in the QHSE function. Monitoring by periodic inspection of discharges, maintenance and cleaning is delegated to the QHSE function, through the Operational Control Schedule assisted by the Production Manager, who uses internal staff and, if necessary, external companies.

Personnel are trained and informed about the absolute prohibition of spilling unknown or potentially polluting substances into the sumps. The correct amount of neutraliser for battery acid is present at the site. The neutraliser must be used to prevent acid spills from forklift trucks from reaching the sumps.

2.5 - WASTE AND THE CIRCULAR ECONOMY

As part of its UNI EN ISO 14001:2015 certified management system, Tema Energy S.r.l. has adopted specific procedures for waste management based on the provisions of the regulations in force, seeking to minimise the amount of waste produced and carry out its correct treatment and disposal, where recycling/recovery is not possible.

The suppliers of waste management services are registered in the National Register of Environmental Managers, are selected and qualified in advance by the company, and are commissioned directly by the company, through on-call assignments.

The European Waste Catalogue (EWC) provides the classification of waste types as established by Directive 75/442/EEC. In the context of waste management, the list of EWC codes is divided into non-hazardous and hazardous EWC codes. Conventionally, hazardous waste is identified with an asterisk ^{1*}.

Below is information on the non-hazardous waste generated in the financial year 2023 for disposal, with details of the relevant EWC code. It is reported that most of the changes in individual waste categories between 2022 and 2023 were "absorbed" by the item "Waste not otherwise specified".

Waste category	CER	2023 - kg	2022 - kg	VAR	VAR%
Out-of-print toners	08 03 18	8	6	2	25%
Dust and particles of ferrous materials	12 01 02	180		180	100%
Sandpaper, discs, grinding wheels soiled only with steel dust	12 01 21	51		51	100%
Waste not otherwise specified	12 01 99	6.780		6.780	100%
Paper and cardboard packaging	15 01 01	720	5.620	-4.900	-681%
Wood Packaging	15 01 03	150	3.630	-3.480	-2320%
Mixed Material Packaging	15 01 06	5.790	11.100	-5.310	-92%
Absorbents, filter materials, rags, protective clothing	15 02 03	182		182	100%
Aqueous liquid wastes other than those mentioned in 16 10 01	16 10 02	4.910		4.910	100%
Iron and steel	17 04 05		3.460	-3.460	
Total non-hazardous waste (kg)		18.771	23.816	-5.046	-27%

Below are the hazardous wastes produced in the year 2023, with details of the relevant EWC code.

Waste category	CER	2023 - kg	2022 - kg	VAR	VAR%
Other organic solvents, washing solutions and mother liquors	07 07 04*	1.040		1.040	100%
Residues of blasting material containing hazardous substances	12 01 16*	220		220	100%
Metal sludge containing oil	12 01 18*	25		25	100%
Other emulsions	13 08 02 *	1.700	2.200	- 500	-29%
Other solvents and solvent mixtures	14 06 03 *	220		220	100%
Packaging containing residues of hazardous substances	15 01 10*	98		98	100%
Spray cans	15 01 11*	53		53	100%
PPE contaminated with oil or other	15 02 02*	50		50	100%
Aqueous liquid wastes containing hazardous substances	16 10 01*	100	1.000	- 900	-900%
Total hazardous waste (kg)		3.506	3.200	306	9%

It is specified that the data reported are extracted from the Single Environmental Declaration Forms for the years 2021-2023.

All products manufactured and sold by the company are made of potentially **recyclable materials** (sheet metal, steel, iron, copper, brass, plastic, etc.) and have a **long service life**.

It is specified that once sold, the product is no longer under the control of Tema Energy S.r.l., so no information is available on the actual re-use and/or recycling of materials.

It is reported that for production waste, residues from welding processes, and for products that Tema Energy S.r.l. can dispose of, virtuous material reuse processes are in place.

2.6 - POLLUTION AND HAZARDOUS SUBSTANCES

Various hazardous substances are present in the storage and processing areas of the plant, although their quantities are not important. Safety data sheets are available for hazardous chemicals. The chemicals do not, if spilled, pose a serious danger to the environment given the quantities contained. Materials are located at the places of use and storage to absorb the substances in the event of a spill. Possible releases of materials/substances may be caused by accidents resulting in spills and/or spreading with limited risk of soil pollution.

Accidents can originate from:

1. human errors (inexperience, negligence, carelessness);
2. loss through corrosion of the original container.

Soil pollution²

The presence of hazardous waste can entail a potential risk of soil contamination. In this respect, the company has stored chemicals in special containers to prevent spills. There are no underground tanks, but there is a 1000-litre diesel tank (flushing tests) in the diesel room.

Departments	Type of contaminant	Mode	Monitoring	Monitoring Mode	Prevention and containment measures
Theme 1,2,3	Liquid chemicals	Spill	Yes / K. Department	Visual	Training Containment tanks Absorbent material
Office	Not present	Not present	Not present	Not present	Training

Air pollution³

The plant's 'vented' atmospheric emissions are only those inherent to the welding department.

The company carries out smoke analyses by commissioning them to a specialised external laboratory. The analyses were found to be compliant. No atmospheric emission incidents have ever been reported.

Department	Issuing point	Emission duration (continuous/discontinuous)	Pollutant	Abatement plant	Frequency of analysis
Welding	Chimney 1	Continued	Powders/ Vapours	Not present	Two years

2.7 - INDIRECT ENVIRONMENTAL IMPACTS

In addition to producing environmental impacts directly, as a result of the activities carried out, Tema Energy S.r.l. also produces environmental impacts indirectly, through the activities carried out by its suppliers, within the framework of the commercial relations signed with them.

These aspects are not the subject of reporting in this report. Among the company's medium- to long-term sustainability objectives is the mapping of the main indirect environmental impacts and the reporting of related KPIs. As already mentioned in the paragraph on climate-altering emissions, Tema Energy S.r.l. has started a collaboration with external consultants specialists in order to measure its Carbon Footprint, calculating, in addition to Scope 1 and 2 emissions, also **Scope 3 indirect emissions**.

3 | PEOPLE



PEOPLE - Material Themes



Health and safety

This is a factor of primary importance. A safe and healthy work environment contributes to confidence in the organization.



Welfare of employee and equal opportunities

It is a key element of success. A stimulating, inclusive and family-friendly work environment, capable of enhancing individual skills, is a competitive lever and is embodied in the quality of the offer.



Personnel training and development

Competencies and specialization of people are the guarantee to propose a diversified and quality offer. They ensure customer satisfaction and trust, leading to the consolidation of the relationship.

Objectives and Actions

In 2015, the United Nations approved the 2030 Agenda for Sustainable Development, which consists of 17 goals - Sustainable Development Goals, SDGs - to be achieved in the environmental, economic, social and institutional spheres by 2030.

On the occasion of the drafting of this document, these objectives and related targets have been analysed; it is reported below how Tema Energy S.r.l. has contributed positively and negatively to the achievement of these objectives, with specific focus on those SDGs related to the material issues identified. The actions that Tema Energy S.r.l. has implemented refer to the measures mentioned and reported in the fact sheets published for each SDG on the UN Global Compact Network Italy website.⁴

SDG 3 - Health and well-being

The shares of Tema Energy S.r.l.:

- Introduce occupational safety systems to comply with obligations under national legislation, counter accidents and injuries at work
- Promoting a culture of health prevention internally
- Providing, on a regular basis, training on occupational health and safety issues to all employees and within the supply chain
- Adopt specific occupational health and safety prevention measures in the case of pregnant women, disabled employees or other vulnerable groups
- Ensuring the health and safety of the company's products and services for the benefit of consumers, employees and interest groups

SDG 4 Quality Education

The shares of Tema Energy S.r.l.:

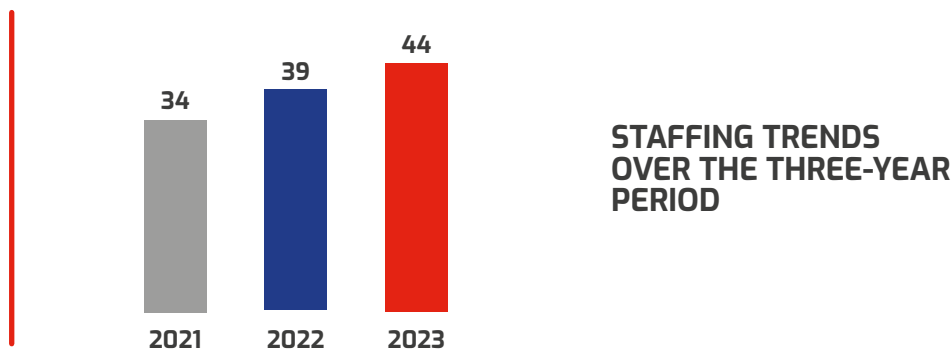
- Introducing a human resources management model that provides opportunities for continuous training and learning to enhance employees' skills
- Contributing to technological innovation to improve access to and quality of education through its core business products and services

3.1 - EMPLOYEES

Consistency and composition

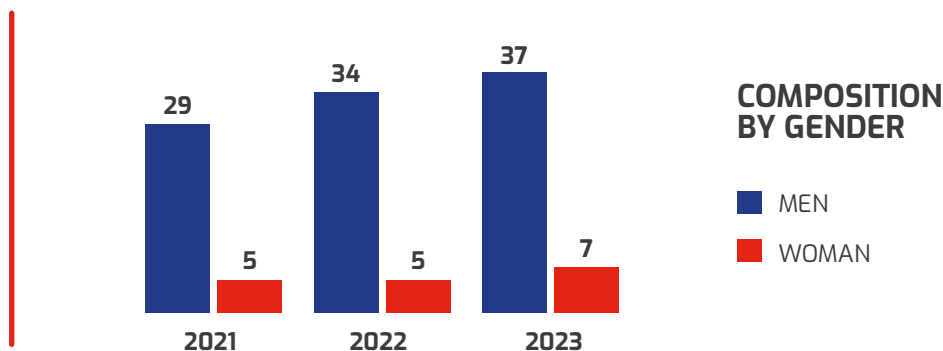
At the end of 2023, Tema Energy S.r.l. employed a total of **44 people⁵**, an increase of 5 compared to 2022.

This increase is the result of a natural process of growth and development of the entire Tema Group, of which Tema Energy S.r.l. is a part. Overall, the Group has increased its workforce by 11 units, from 108 units in 2022 to 119 units at the end of 2023. This process is in line with the constant expansion of activities and the resulting increase in turnover. Importantly, most of the new hires were engineers, a strategic choice aimed at strengthening the structure and sustaining the company's growth.



The male component of employees is 84.1%, compared to 15.9% for the female component. This gender imbalance is determined by the characteristics of a significant part of the company's operational activity, which tends not to attract female candidates for 'blue collar' positions, since the work is carried out entirely on the shop floor. However, in 2023, 40% of new entrants will be female.

The company has not recorded any cases where employees do not identify with the gender assigned at birth (male or female).



Type of contract by gender

100 per cent of the personnel are hired on permanent contracts, a fact that confirms the company's interest and focus on long-term employment relationships. The percentage is also the same for the years 2021 and 2022.

5- Unless otherwise stated, all figures below refer to the number of staff as at 31/12. For the years 2021, 2022 and 2023, the average personnel figures are 28.5, 36.5 and 41.5 respectively. The figure was calculated by arithmetically averaging the numbers recorded at the beginning and end of the year, for each of the three years represented.

TYPE OF CONTRACT BY GENDER						
Type	2023		2022		2021	
	Men	Woman	Men	Woman	Men	Woman
Open-ended	35	7	34	5	29	5
Fixed-term	-	-	-	-	-	-
Variable timetable	-	-	-	-	-	-
Total	35	7	34	5	29	5

Full-part-time contracts by gender

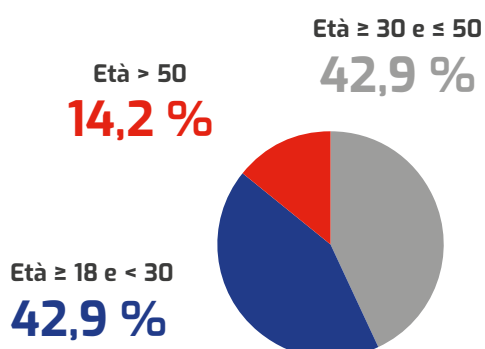
In 2023, **no worker had a part-time contract.**

Tema Energy favours full-time employment, however, in a work-life balance perspective, it is willing to accommodate part-time requests in case of return from illness, maternity or other special needs. In the period between 2021 and 2023, there were no requests for part-time work from the company's employees.

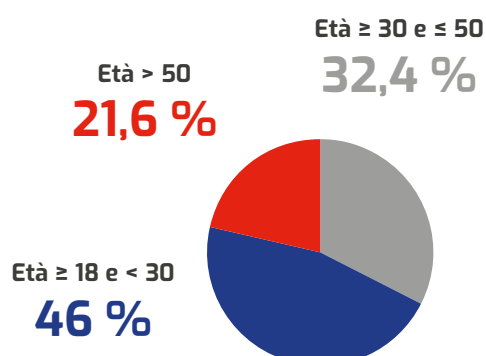
FULL-PART-TIME CONTRACTS BY GENDER						
Type	2023		2022		2021	
	Men	Woman	Men	Woman	Men	Woman
Full time	37	7	34	5	29	5
Part time	-	-	-	-	-	-
Total	37	7	34	5	29	5

Component by age

**FEMALE COMPONENT
2023 BY AGE**



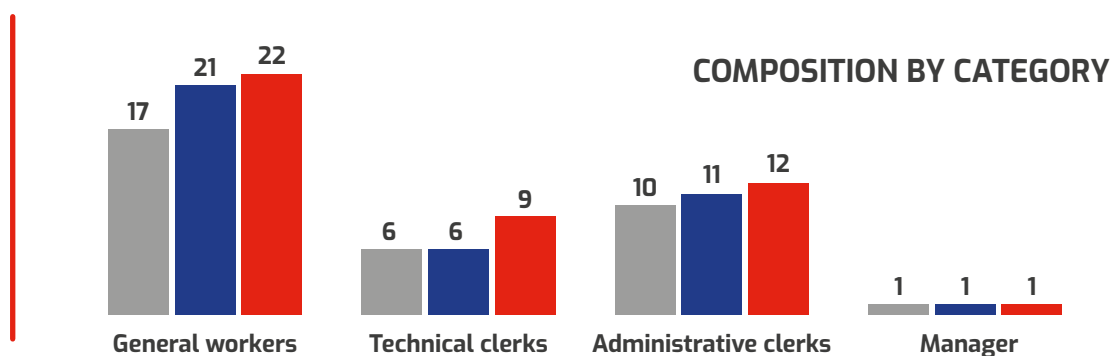
**MALE COMPONENT
2023 BY AGE**



The majority age group, for both men and women, is **between 18 and 30 years old, 46% overall.** This demonstrates the company's commitment to promoting youth employment. Employees in this age group may be particularly prone to learning and continuous training, contributing to the improvement of skills within the company. In line with the commitment to foster long-term working relationships, the predominance of young workers represents a strategic investment in the company's future.

Composition by category

The categories with the highest number of units are 'general workers', accounting for 50% of the total, and 'administrative clerks', accounting for 27.3% of the total. These two categories show a slight percentage decrease over the last three years with, respectively, a decrease of 3.8% and 0.9% in favour of a good increase (5.1 percentage points) of the category 'Technical clerks', who play a crucial role in ensuring that the technologies and systems used by the company function correctly and are aligned with the operational and strategic objectives of the organisation.



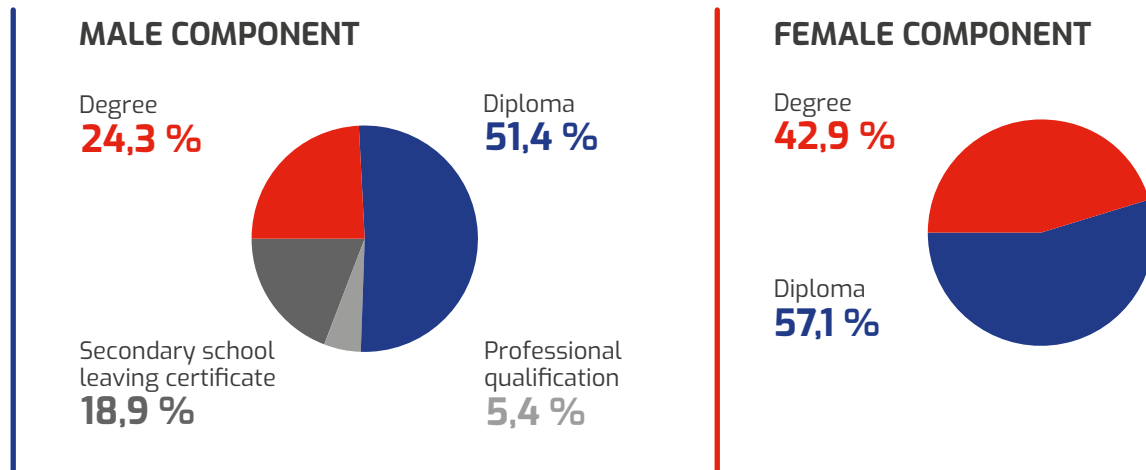
Composition by educational qualification over the three-year period

The most common qualification among Tema Energy S.r.l. employees is the diploma, held by 52.3% of employees; university graduates are gradually increasing over the three-year period (from 9 to 12), representing 27.3% of the workforce at the end of 2023; lower percentages include employees with professional qualification (4.5%) and with an intermediate school leaving certificate (15.9%).

On average, the female component has a higher level of education than the male component, in connection with its concentration in clerical categories.

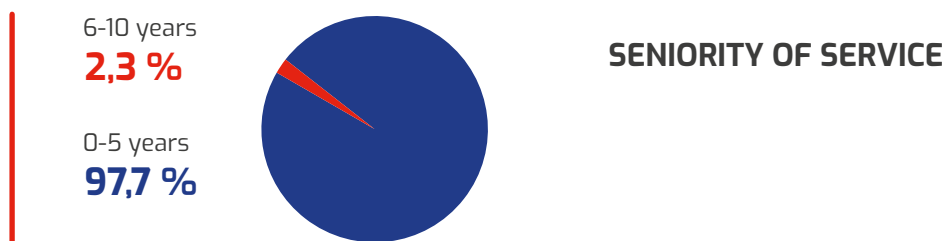
COMPOSITION BY EDUCATIONAL QUALIFICATION OVER THE THREE-YEAR PERIOD						
Qualification	2023		2022		2021	
Degree	12	27,3%	9	23,1%	9	26,5%
Diploma	23	52,3%	20	51,3%	16	47,1%
Professional qualification	2	4,5%	3	7,7%	2	5,9%
Secondary school leaving certificate	7	15,9%	7	17,9%	7	20,6%

Educational qualifications by gender in 2023



Seniority of service

With regard to seniority, 92.7 % of the employees fall into the less than 5 years bracket. This value is explained by the recent establishment of Tema Energy S.r.l.: as it was only established in the year 2019, the company itself has a seniority of less than 5 years.

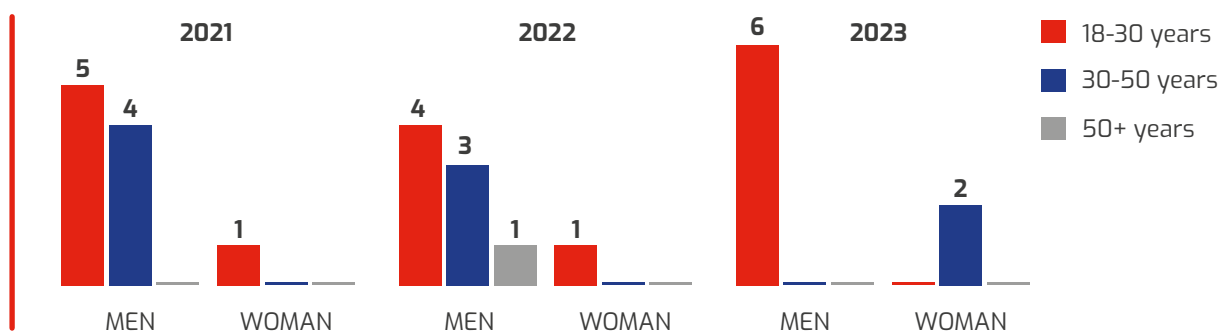


Turn over

During 2023, eight people were recruited, 75 per cent of whom were under the age of 30.

All hirings took place with open-ended contracts. As mentioned above, recruitment was mainly aimed at strengthening the structure and in particular the engineering sector.

Age and gender of new recruits



Employees by age and gender

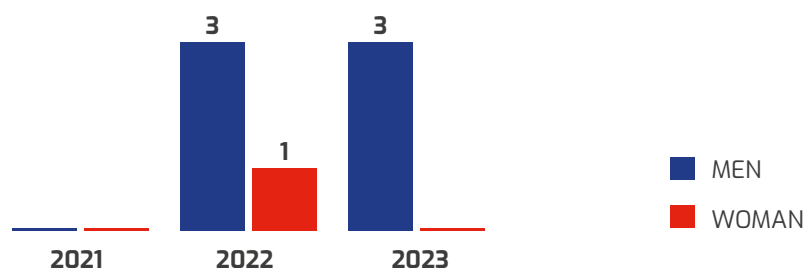
EMPLOYEES BY AGE AND GENDER						
Age group	2023		2022		2021	
	Men	Woman	Men	Woman	Men	Woman
Less than 30 years	6	-	4	1	5	1
30 to 50 years	-	2	3	-	4	-
More than 50 years	-	-	1	-	-	-
Total	6	2	8	1	9	1

Terminations

During 2023 there were 3 terminations, with a relative turnover rate of 7.7%.

The turnover rate is calculated using a formula that considers the number of employees who have left the company and the total number of employees as at 31/12/2022 (39). The turnover rate reflects a healthy balance between stability and renewal within the company.

The number of terminations has been stable over the last two years. They are mainly men and between the ages of 30 and 50. Most of the leavers fall into the blue-collar category. There are no terminations due to leave.



TERMINATIONS 2023 BY TYPE

	Men	Woman
Voluntary resignation	3	-
Dismissals for right cause	-	-
Expiry of open-ended contracts	-	-
Retirements	-	-
Failure to pass the probationary period	-	-

AGE AND GENDER OF TERMINATED WORKERS

Age group	2023		2022		2021	
	Men	Woman	Men	Woman	Men	Woman
Less than 30 years	1	-	-	-	-	-
30 to 50 years	2	-	4	3	-	-
More than 50 years	-	-	-	-	-	-
Total	3	-	4	3	-	-

HIRING AND TERMINATION RATES BY GENDER						
Age group	Hiring rate			Termination rate		
	2023	2022	2021	2023	2022	2021
Men	17,6%	27,6%	-	8,8%	10,3%	-
Woman	40,0%	20,0%	-	-	20,0%	-
Total	20,5%	26,5%	-	7,7%	11,8%	-

HIRING AND TERMINATION RATES BY AGE						
Age group	Hiring rate			Termination rate		
	2023	2022	2021	2023	2022	2021
Less than 30 years	35,3%	35,7%	-	11,8%	-	-
30 to 50 years	13,3%	20,0%	-	6,7%	26,7%	-
More than 50 years	-	20,0%	-	-	-	14,6%
Total	20,5%	26,5%	-	7,7%	11,8%	-

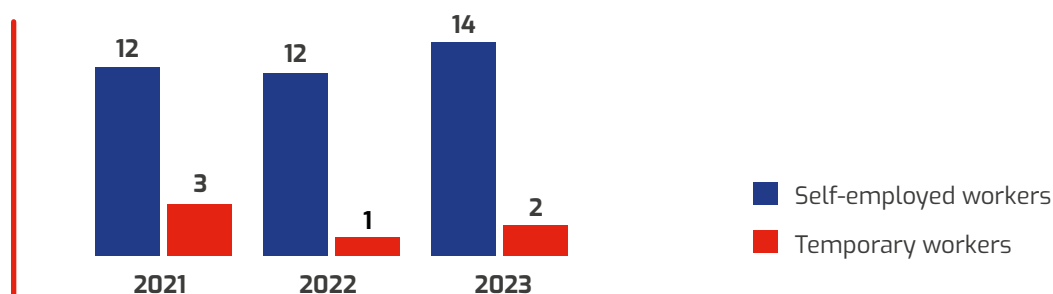
The rate is given by the ratio between the number of persons hired/retired by gender/age during the year and the number of persons employed at the end of the previous year.

3.2 - NON-EMPLOYEE PERSONNEL

Workers who are not employees of the company's own labour force are persons who have contracts with the company for the supply of labour ('self-employed workers'), or who are made available by companies primarily engaged in 'personnel recruitment, selection and supply activities'. Such workers perform activities that would otherwise be performed by employees⁶.

Tema Energy S.r.l. uses both temporary workers and self-employed workers, who are mostly employed in workshop activities, and, residually, for consulting activities. The use of these types of workers is in line with previous years.

Non-employee personnel by type



6 - See definition of "non-employee own workforce" in ESRS S1-7 and EU Delegated Regulation supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting principles.

3.3 - CONTRACTS

All employees are covered by the **National Metal-Mechanics Collective Contract**. This contract establishes the working conditions, rights and duties of workers in the metalworking sector, providing a clear and stable framework for all employees.

The Metalworking Collective Bargaining Agreement provides for membership of the **Metasalute Supplementary Health Care Fund**. This Fund, set up to provide supplementary health benefits in addition to those offered by the National Health Service, is dedicated to workers in the metalworking and plant installation industry, with costs entirely borne by the company. Metasalute offers several health plans, and depending on the National Metal-Mechanics Collective Contract (CCNL), workers can benefit from one of five health plans available until 2026.

Self-employed and temporary workers do not benefit from the same conditions as employees with a collective agreement. This is due to the different nature of their employment relationship with the company. However, Tema Energy S.r.l. is committed to ensuring that all persons working for the company, in whatever capacity and under whatever contractual form, are treated with fairness and respect.

3.4 - STAFF TRAINING AND DEVELOPMENT

Principles and policies

Training is central to the development of people's professionalism and careers. The importance of training activities is reflected in the corporate policies formalised in the Code of Ethics, the Sustainability Statement and the integrated policy of Tema Energy S.r.l.

The training courses that Tema Energy S.r.l. provides to its employees are aimed at enhancing the individual skills of the workers, who then benefit from them in their daily work. Training also allows Tema Energy S.r.l. to maintain and develop more and more distinctive competitive advantages that enable it to successfully deal with the complexity and changes in the market.

The management of training

It is defined each year by the management, together with the heads of functions and special processes, a training programme based on identified needs and the minimum training requirements for each business process.

The training plan must be formalised by the QHSE (Quality, Health and Safety, Environment) department and approved by the CEO.

The polyvalence matrix is updated annually, in which the specific competences for each corporate function are identified. At the beginning of the year, the Executive Board and/or the head of function defines the expected value (insufficient, sufficient, good, excellent) of individual employees for each competence. At the end of the year, again the General Management and/or function managers record the value achieved in the polyvalence matrix. The possible negative gap, detected between the achieved value and the expected value, triggers the different training needs.

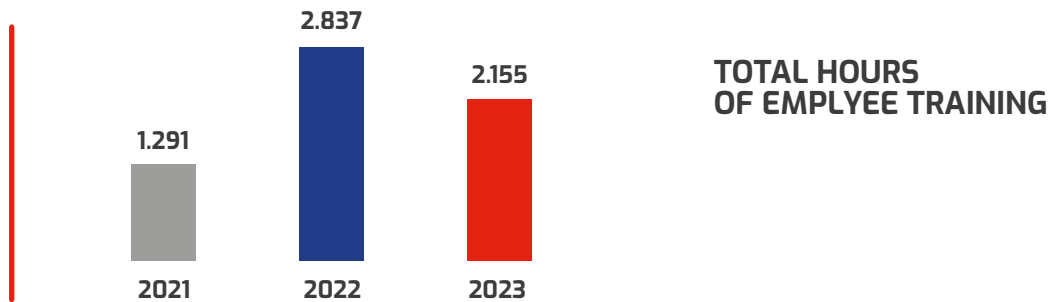
The recording of the training activities carried out is ensured through the following measures:

- For each training course organised by Tema Energy S.r.l., a personnel training sheet is filled in;
- the courses carried out by staff are recorded for each resource on the training and professionalism sheet;
- the training in training for special process operators is recorded on the shadowing training record form;
- a qualification certificate is issued in the case of training provided to operators of special welding and laser processes.

Training Metrics

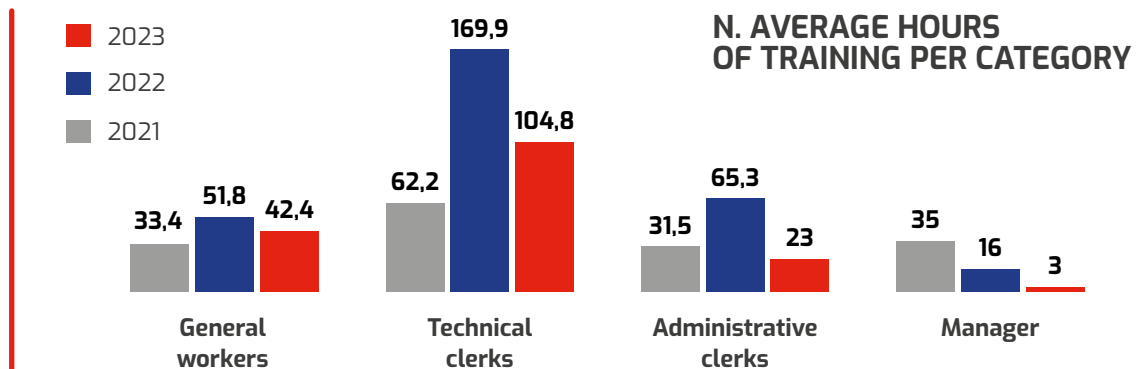
Training, as explained in the previous sections of this document, is provided continuously and has increased significantly in the last two years. The hours of courses held are well distributed between workers and employees.

Training activities carried out in the financial year 2023 totalled 2,155 hours, which is lower than in the financial year 2022, but still higher than in 2021, thus confirming a growth trend.



The average pro capite number of total training hours confirms the upward trend of the three-year period (49 hours in 2023, 72.7 hours in 2022; 36.1 hours in 2021).

It is reported that one of the reasons why more hours of training were recorded in the financial year 2022 than in the financial year 2023, lies in the fact that there was a larger availability of external funds dedicated to training ('financed training').

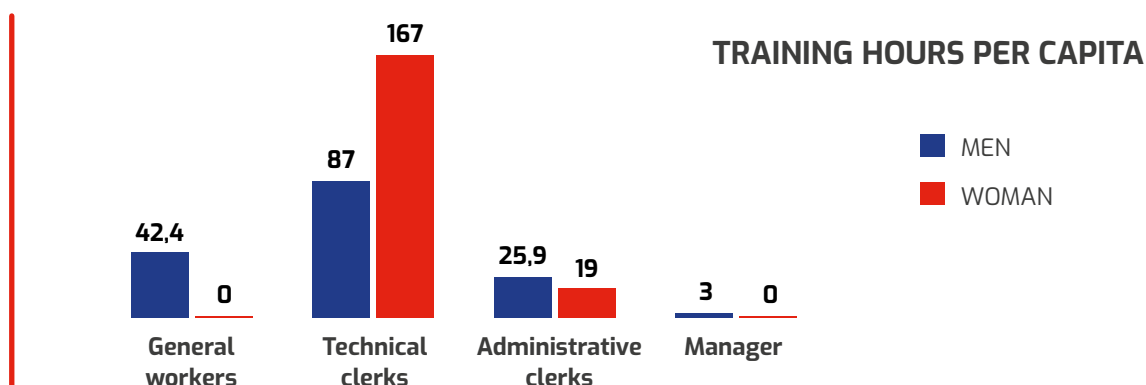


Training covered all professional categories according to the training needs identified. In particular, however, in 2023, as in previous years, more training courses were held for technical employees.

AVERAGE HOURS OF TRAINING PER CATEGORY

Qualification	2023	2022	2021
General workers	42,4	51,8	33,4
Technical employees	104,8	169,2	62,2
Administrative clerks	23	65,3	31,5
Managers	3	16	35,0

Below are the average training hours per capita provided in 2023 by category and gender.



The graph shows that training activities are provided to men and women equally, based on the training needs identified.

In 2023, **specialised training accounts for 60.8 per cent of the total.**

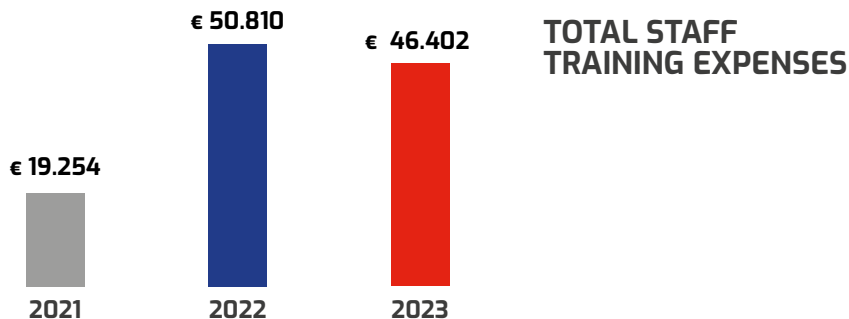
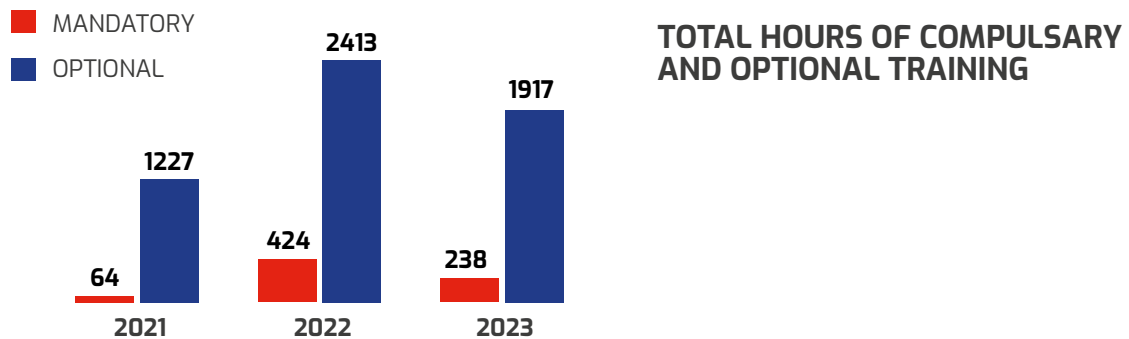
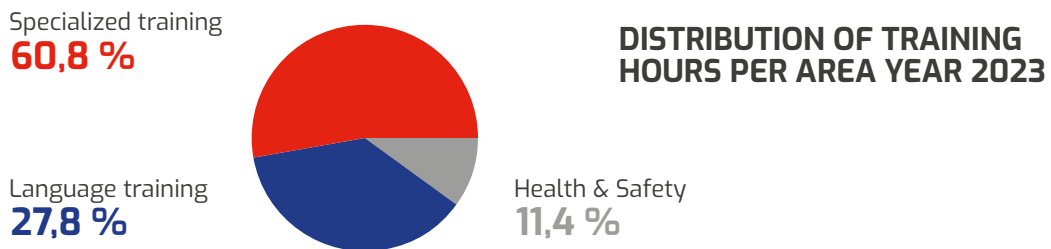
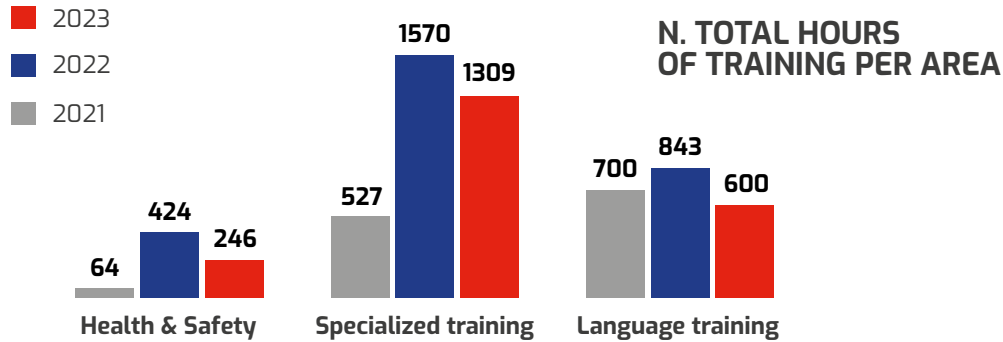
During 2023, Tema Energy S.r.l. provided several training courses, with the aim of improving employees' skills and promoting professional growth.

The courses covered a variety of topics, including specific training for **emergency team coordinators** and **mobile elevating work platform operators**. Courses on **UNI EN ISO 9001:2015, 45001:2018** and **14001:2015** were offered to ensure that employees are up-to-date with the latest quality and safety standards.

In addition, the company provided specific courses for **forklift drivers** and **product metallurgical quality control workers**. These courses are designed to improve employees' technical skills and ensure that they are able to perform their tasks effectively and safely.

Training courses on **methodological techniques for defect diagnosis, NADCAP, failure analysis, visual method level 2 and penetrant method level II according to EN 4179 and EN ISO 9712** were also provided during 2023. These courses provided employees with the necessary skills to identify and solve problems proactively.

Finally, training courses were provided on **soft skills for project managers, training and preparation for the Level III examination according to UNI EN ISO 9712, technical drawing courses: AutoCAD and English language courses at various levels**. These courses helped develop employees' soft skills and improve their ability to communicate effectively in an international context.



The difference in expenditure on training courses between 2022 and 2023 in percentage terms is smaller than the difference in terms of hours delivered. This is due to the fact that, although fewer courses were held, they were of a technical nature and, therefore, more expensive on average. Furthermore, it is reported that in the financial year 2022 more use was made of financing from external training funds (financed training).

Performance evaluation

The evaluation is carried out by means of the filling in of a questionnaire by the heads of function, in respect of each employee. Each function manager, in turn, is assessed by the managing director. It is reported that the result of the evaluation is not discussed with the employee involved, who, therefore, does not receive direct feedback on his or her evaluation. All employees are involved in this evaluation process.

Internal Communication

Open communication and the direct involvement of workers and managers is the most effective way to solve any work problem.

The company guarantees the right of workers to freely associate, join or not join a trade union, to be represented and to participate in company councils in accordance with local laws. Workers are allowed to openly communicate and voice any complaints to management regarding working conditions and management practices, without fear of retaliation, intimidation or harassment.

A box has been installed in the company in an accessible place, where workers can enter their requests or reports anonymously. This system ensures confidentiality and allows workers to freely express their concerns or suggestions, thus contributing to improving the working environment.

3.5 - REMUNERATION

Remuneration policies

It is reported that there is no formalised remuneration policy. In setting salaries, account is taken of the role held and the task performed by the workers. Remuneration is therefore determined on the basis of the provisions of the CCNL, taking into account the worker's previous experience, skills, seniority and career path. Assessments are based exclusively on merit, expectations and the complexity of the role to be filled; the market average for the specific position is always taken into account.

All staff, both employees and interims, had a gross salary above the salary considered adequate for a decent standard of living.⁷

Tema Energy S.r.l. strongly believes in equal opportunities and a meritocratic policy: equal opportunities are guaranteed, regardless of gender.

Awards, incentives and prizes

Employees may receive specific rewards or recognition in order to enhance their commitment, dedication and achievements.

Performance bonus

Rewards are closely linked to the achievement of targets set at company level. This incentive system is designed to motivate employees to give their best and actively contribute to the company's success. Rewards are a key element of the human resources management strategy, incentivising employees to achieve company goals and recognising their efforts when the goals are reached.

7 - For the purpose of determining the adjusted wage, 50% of the national average annual gross wage was considered, together with the Wage Indicator Foundation (ESRS 10).

3.6 - NON-DISCRIMINATION, DIVERSITY AND EQUAL OPPORTUNITIES

Principles and policies

All personnel management processes - from assessment, selection and recruitment to the management of relations with workers throughout the evolution of the employment relationship - are marked by respect for the principles of non-discrimination and equal opportunities.

In this context, Tema Energy S.r.l. prevents any form of harassment and illegal discrimination against workers and collaborators.

The selection, recruitment, grading, training, remuneration and professional development of employees are based exclusively on objective assessments of the existence of the professional and personal characteristics required to perform the work to be done, and of the skills demonstrated in the performance of the same, so as to exclude any form of discrimination based on the gender and/or sexual orientation, race, language, religion, political opinions, personal and social conditions.

These commitments are formalised in the **Code of Ethics, the Sustainability Statement and the Integrated Policy.**

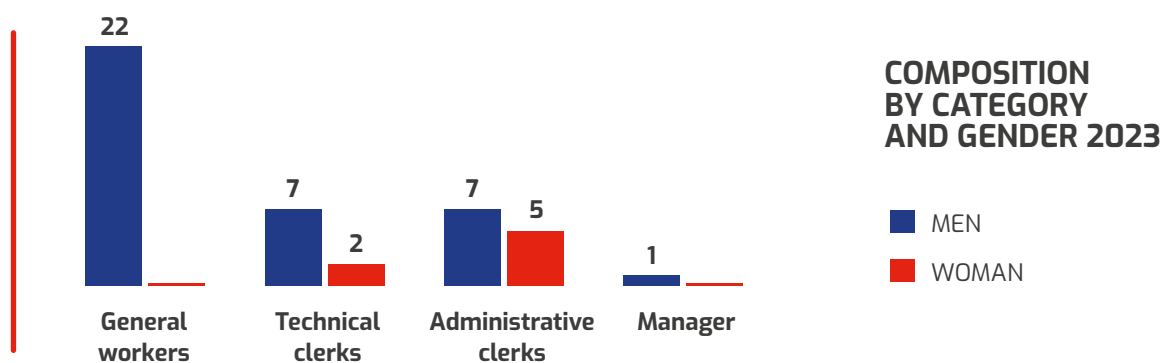
Below are some metrics and data on the composition of the workforce, reflecting the company's efforts to manage and integrate the diversity of its workforce.

The composition of employees by category and gender

The female component is concentrated in the 'administrative clerical' category, while it is completely absent in the 'blue collar' and 'middle management' categories.

Due to the characteristics of the work to be performed, it is difficult to employ female figures to cover jobs that require a heavy physical commitment. However, the company is always open to the possibility of hiring female operatives, should the opportunity arise.

It is reported that the company's senior management is represented solely by the CEO.



Remuneration by gender

GENDER PAY GAP (ESRS METHODOLOGY*)		
2023	2022	2021
15,8%	29,7%	20,2%

*From the average gross hourly wage of male employees, subtract the average gross hourly wage of female employees; divide by the average gross hourly wage of male employees. The result is multiplied by 100.

GENDER PAY GAP BY CATEGORY (GRI METHODOLOGY*)						
Category	2023		2022		2021	
	Retr. base	Total retr.	Retr. base	Total retr.	Retr. base	Total retr.
Technical employees	84,6%	91,4%	64,3%	64,0%	55,3%	68,6%
Administrative clerks	63,9%	46,7%	60,8%	57,3%	61,7%	62,4%

* It is calculated as follows: the average gross hourly wage of female employees is divided by the gross hourly wage of male employees.

Persons with disabilities

Tema Energy S.r.l. complies with the regulatory provisions (L. 68/99) concerning the presence - among its staff - of people with disabilities and is committed to creating a working environment suited to their specific needs.

Reporting harassment and/or discrimination

In 2023, the **whistleblowing** channel was established, which in compliance with Legislative Decree 24/2023 guarantees the confidentiality of the whistleblower and through which violations learned in the work context can be reported. In addition to offences and violations of regulations, violations of the Code of Ethics and of internal procedures aimed at protecting workers' rights, including reports of harassment and/or discrimination, can also be reported through the channel.

In the three-year period 2021-2023, no reports of harassment and/or discrimination in the workplace were received, and no disputes were pending.

3.7 - WORK-LIFE BALANCE, WELFARE AND OTHER INITIATIVES

Principles and policies

The company is committed to improving the well-being and work-life balance of its workers. Tema Energy S.r.l. has always been committed to creating a working environment that respects employees' personal needs and promotes a balance between professional and personal responsibilities.

Smart working

The company experimented with smart working, but found that it is not always the most effective solution for all roles and tasks within the company. In particular, it was found that for some roles and tasks, such as blue collar workers on the shop floor, smart working is not a sustainable way of working. However, agile working modes are not forbidden and, in case of special and temporary needs, such as maternity leave, Tema Energy S.r.l. is always ready to evaluate individual solutions, in order to reconcile the specific personal needs of employees.

Flexible hours

The company has implemented a flexitime system that provides employees with clocking tolerance, thus allowing them to better manage their time and better reconcile work and personal needs.

Leave

All employees are covered by National Metal-Mechanics Collective Contract; therefore, potentially 100% of employees are entitled to maternity/paternity leave.

During 2023, three people notified their right to leave: the company granted all three requests received. The rate of return and job retention after 12 months was 100%.

MATERNITY/PATERNITY LEAVE: RATE OF RETURN AND JOB RETENTION

Category	2023		2022		2021	
	Men	Women	Men	Women	Men	Women
No. of employees who were entitled to maternity/paternity leave	1	2	3	-	-	-
% eligible employees who took maternity/paternity leave	100%	100%	100%	-	-	-
Rate of return to work	100%	100%	100%	-	-	-
Job retention rate after 12 months (retention)	100%	100%	100%	-	-	-

Maternity/paternity leave was requested by 1 male and 2 female employees.

LEAVE FOR CARE - FAMILY ASSISTANCE						
Category	2023		2022		2021	
	Men	Women	Men	Women	Men	Women
No. of employees who were entitled to care leave	-	1	-	-	-	-
% eligible employees who took care leave	-	100%	-	-	-	-

Care leave was requested by only one person.

100% of the employees who informed the company of their right to leave for care and assistance of family members took it.

There were no employees entitled to parental leave in the last three years.

As a rule, all persons taking leave return to work in their original position.

Social protection and main contractual welfare provisions

100% of employees are covered by a system of social protection provided for by legislation and contractual provisions, in particular in relation to: sickness; unemployment from the time the employee works for the company; accidents at work and acquired disability; parental leave; retirement. This cover is also guaranteed for temporary and self-employed workers.

In the context of corporate welfare, **Life and Permanent Disability Insurance** is an important protection tool. This insurance provides financial support to the employee or his family members in the event of tragic events such as death or permanent disability.

Retirement Funds, such as the **Cometa Fund** and **Individual Funds**, are complementary pension instruments that allow employees to build up retirement capital, supplementing the pension provided by INPS. By contributing to these funds, the company demonstrates a long-term commitment to its employees, supporting their future financial well-being.

Advances on severance pay (TFR) are another instrument that companies make available to their employees. When requested, these advances are granted, providing immediate financial support to employees, should the need arise.

Other employee initiatives

The company organises events with employees at least once a year. These events offer employees the opportunity to socialise and relax outside the work environment, helping to increase their sense of belonging. These events also represent moments of sharing, team building and an opportunity for the company to show its appreciation for the employees' work.

3.8 - SOCIAL DIALOGUE

In the three-year period 2021-23 there are no interruptions due to disputes between Tema Energy S.r.l. and employees. The following data are reported with respect to the rate of coverage of collective bargaining and social dialogue.

Coverage rate	Collective bargaining coverage
	Employees - EEA
80-100%	Country: Italy

Coverage rate	Social Dialogue
	Employees - EEA
0-19%	Country: Italy

3.9 - HEALTH AND SAFETY

All workers in the company's own workforce, including non-employees, are covered by the health and safety system as the company is managed in accordance with UNI EN ISO 45001:2018.

The company, through its integrated policy, is committed to ensuring a safe and healthy working environment through an appropriate prevention and protection system. Every year, the company strives to define health and safety objectives to reduce accidents and minimise risks, in accordance with European directives/regulations and national laws.

Targets are defined in monitoring tables, risks and opportunities periodically analysed with specific context analyses.

The company organises periodic meetings between the Head of the Prevention and Protection Service (Rsp) and the Workers' Safety Representative (RIs) for the consultation and participation of workers in the development, planning, implementation and evaluation of occupational safety performance and actions for its improvement.

During the three-year period, there was only one accident involving an employee and it was minor. There were no cases of accidents among temporary and self-employed workers.

INDICATORS ON OCCUPATIONAL ACCIDENTS AND DISEASES FOR EMPLOYEES			
	2023	2022	2021
No. accidents at work (excluding in itinere *)	1	-	-
of which fatal	-	-	-
of which with serious consequences	-	-	-
No. accidents on the way *	-	-	-
No. of hours worked	76.043	64.358	56.655
Accident Rate/Total Frequency Index (total no. of accidents/hours worked x 1,000,000)	13	-	-
Rate of accidents with serious consequences	-	-	-
No. of recordable cases of occupational diseases	-	-	-
of which mortals	-	-	-
No. days of absence** for accidents and occupational diseases	18	-	-
Severity index (days absence due to injury/hours worked x 1,000)	0,02	-	-

* Journeys to and from the place of work, other than by means of company-operated vehicles and without a role played by the company itself. The 'in itinere' component is not considered in the following indicators.

** For calculation purposes, calendar days should be taken into account; consequently, days on which the person concerned is not expected to work (e.g. weekends or holidays) will count as lost days

3.10 - DISPUTES

During the three-year period 2021-2023, the employment situation at Tema Energy S.r.l. was free of disputes. No labour rights complaints were registered, a sign of a respectful working environment that complies with the applicable legal provisions.

In addition, no requests to exercise rights were received from data subjects in relation to the processing of personal data of employees or their associates, indicating a good level of trust and satisfaction among employees regarding the management of their personal data.

With regard to occupational health and safety, no sanctions were encountered, reflecting the company's commitment to ensuring a safe and healthy working environment for all its employees. Finally, there were no serious problems or incidents relating to human rights related to personnel.

3.11 - AFFECTED COMMUNITIES

Affected communities are considered to be those persons or groups living or working in the same area who have been or may be affected by the operations of the reporting enterprise or its upstream or downstream value chain. Affected communities' therefore include both those living close to the locations where the company operates (local communities) and those further away.⁹

Tema Energy S.r.l. recognises the importance of establishing positive and lasting relationships with all the communities affected by its activities. In managing these relationships, however, the communities on which Tema Energy S.r.l. can act in a more relevant and direct manner are those located in the areas where the company is based. In particular, therefore, the affected communities on which the materiality analysis, and consequently also the sustainability reporting, has focused are the local communities (the communities located in the municipality of Casazza, the mountain community and, in general, the communities of the Bergamo area).

Tema Energy S.r.l. is committed to respecting the rights and expectations of local affected communities. The dialogue takes place in an open, transparent and constructive manner, seeking to reduce its negative impacts and generate positive impacts, described in the materiality analysis.

⁹ - Definition taken from Annex 2 of EU Delegated Regulation 2023/2772

GRI TABLE OF CONTENTS

Declaration of use	Tema Energy S.r.l. has reported the information mentioned in this GRI content index for the period January/December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	Information	Paragraph
GRI 2: General Disclosures - version 2021	2-1 Organisational Details	1.1 The Business
	2-2 Entities included in the organisation's sustainability reporting	1.2 Governance Structure
	2-3 Reporting Period, Frequency and Point of Contact	1.3 Economic results: economic value generated and distributed
	2-4 Review of Information	1.4 The path to sustainability
	2-5 External Assurance	1.2 Governance Structure
	2-6 Activities, Value Chain and Other Business Relationships	1.6 Relations with stakeholders
	2-7 Employees	3.1 Employees
	2-8 Non-employees	3.2 Non-Employee Personnel
	2-9 Governance Structure and Composition	1.2 Governance Structure
	2-10 Appointment and selection of the highest governing body	1.2 Governance Structure
	2-11 President of the highest governing body	1.2 Governance Structure
	2-22 Sustainable Development Strategy Statement	1.4 The path to sustainability
	2-23 Policy Commitment	1.5 Management systems, certifications and sustainability policies
	2-24 Integration of policy commitments	1.5 Management systems, certifications and sustainability policies
	2-27 Compliance with Laws and Regulations	1.5 Management systems, certifications and sustainability policies
	2-29 Approach to stakeholder engagement	1.6 Relations with stakeholders
	GRI 3: Material Themes 2021	3-1 Process for Determining Material Subjects
3-2 List of material topics		1.10 Material Themes
3-3 Managing Material Themes		1.10 Material Themes
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	1.3 Economic results: economic value generated and distributed
GRI 204: Procurement Practices 2016	204-1 Proportion of Expenditure on Local Suppliers	1.7 The Supply Chain
	205-1 Transactions assessed for corruption risks	1.2 Governance Structure
GRI 205: Anti-Corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	1.2 Governance Structure
	205-3 Confirmed incidents of corruption and measures taken	1.2 Governance Structure

GRI 302: Energy 2016	302-1 Internal energy consumption within the organisation	2.2 Energy
	302-3 Energy intensity	2.2 Energy
GRI 303: Water and effluents 2018	303-2 Management of Water Discharge Impacts	2.4 Water
	303-3 Water withdrawal	2.4 Water
	303-4 Water drainage	2.4 Water
	303-5 Water consumption	2.4 Water
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	2.3 Climate-changing emissions
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	2.3 Climate-changing emissions
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.5 Waste and circular economy
	306-2 Management of significant waste-related impacts	2.5 Waste and circular economy
	306-3 Waste generated	2.5 Waste and circular economy
GRI 401: Employment 2016	401-1 Recruitment of new employees and employee turnover	3.1 Employees
	401-3 Parental Leave	3.1 Employees
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.9 Health and safety
	403-2 Hazard identification, risk assessment and accident investigation	3.9 Health and safety
	403-4 Worker participation and consultation on occupational health and safety programmes and related communication	3.9 Health and safety
	403-5 Worker health and safety training	3.9 Health and safety
	403-6 Workers' Health Promotion	3.9 Health and safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly related to business relations	3.9 Health and safety
	403-8 Workers covered by an occupational health and safety management system	3.9 Health and safety
	403-9 Accidents at work	3.9 Health and safety
	GRI 404: Training and education 2016	404-1 Average number of training hours per year per employee
404-3 Percentage of employees receiving regular appraisals of their performance and professional development		3.4 Staff training and development
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governance bodies and among employees	3.6 Non-discrimination, diversity and equal opportunities
	405-2 Ratio of basic wages to women's pay in relation to men	3.6 Non-discrimination, diversity and equal opportunities
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	3.6 Non-discrimination, diversity and equal opportunities
GRI 413: Local Communities 2016	413-1 Operations with local community involvement, impact assessments and development programmes	3.11 Affected communities
GRI 415: Public Policy 2016	415-1 Political contributions	1.3 Economic results: economic value generated and distributed
GRI 418: Customer privacy 2016	418-1 Founded complaints regarding breaches of customer privacy and loss of customer data	1.2 Governance Structure

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