

# Sustainability Report

20  
23



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# Letter to the Stakeholders

Dear Stakeholders,

It is with great pleasure that I am submitting our third Sustainability Report, renewed in structure and content, confirming the Allegrini decision to be determined to pursue the growth path that integrates creation of economic value with the environmental sustainability, social responsibility and ethics in corporate governance. These changes are not the result of a style choice. They are the result of rethinking the path taken and the results achieved to date; and redefinition of the sustainability strategy, establishing an active dialogue with our main stakeholders, without ever losing sight of the innovation-sustainability combination that has always made our corporate identity stand out. We are in fact aware that stakeholder involvement is an essential element in the identification of strategic priorities; not just to understand their needs and expectations, but also to identify the best ways to generate shared value.

This spirit, guiding us since the publication of our first sustainability report, has been recognised and rewarded by Corriere della sera: it awarded us the special mention “Best definition of ESG growth objectives” as part of the “2023 Sustainability Report” award, for clearly defining the policies for improvement related to ESG.

Other important achievements in 2023 include:

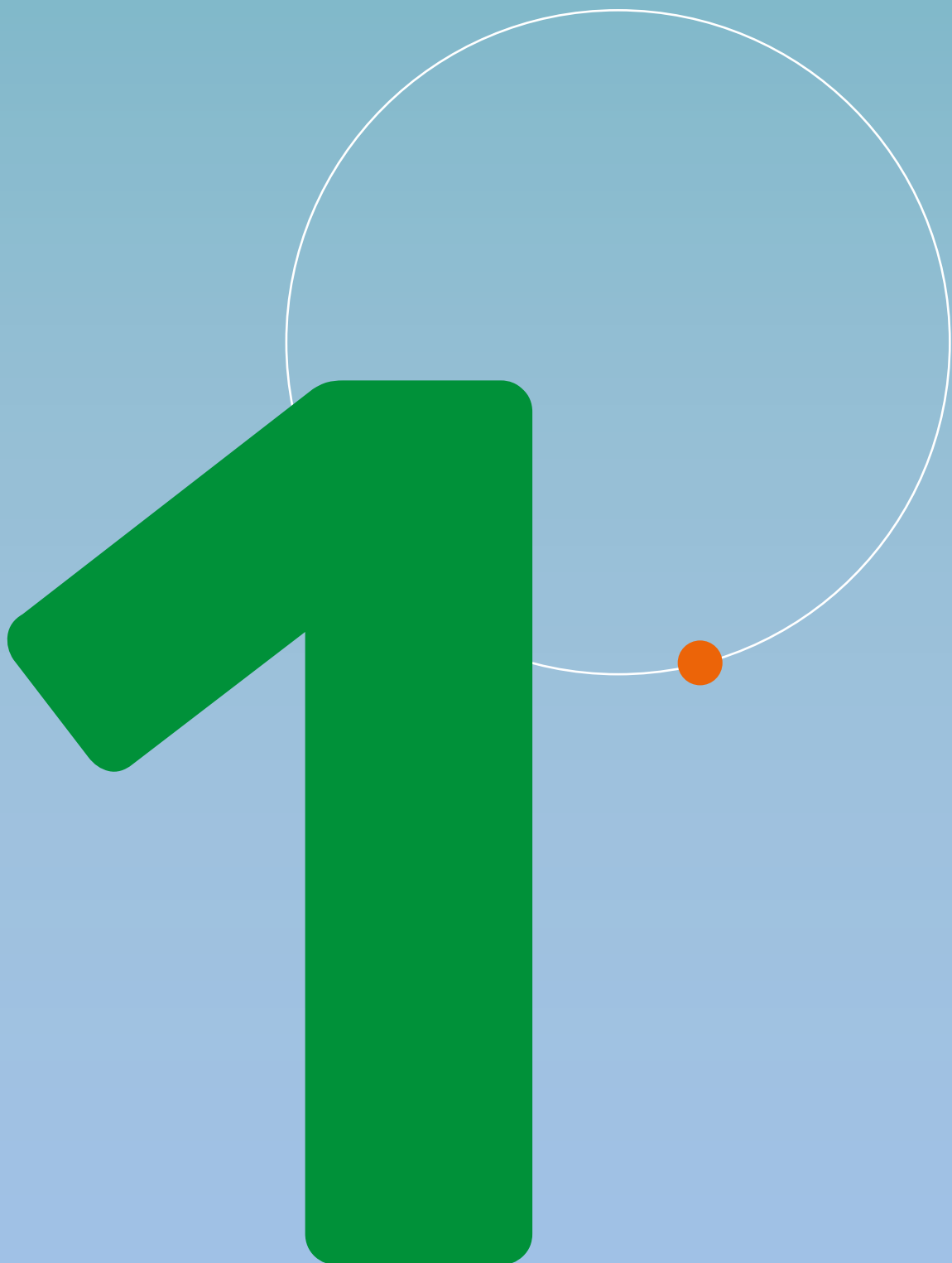
- Commissioning the waste-water recovery plant at full capacity, to optimise the use of water resources;
- Development of a formula for cosmetic products whose active ingredients and fragrances are made from natural ingredients;
- Achievement of the UNI/PdR 125:2022 Gender Equality Certification, as a tangible expression of our commitment to spreading a culture focused on promotion of women’s empowerment and inclusion without discrimination.

Sustainability has always been at the core of our mission. That is why, looking to the future, we want to continue being an active part of the process integrating this theme into our industry, and strive to maintain the high standards that set us apart.

In the meantime, I would like to thank everyone who has contributed to the success of Allegrini over the years and all stakeholders for the support and trust they have shown us along the way.

**Maurizio Gian Carlo Allegrini**  
Chief Executive Officer





# Sustainability for Allegrini

Aware of the relevance of sustainability in the sector in which it operates, and of the need to address increasingly pressing global challenges, Allegrini has long since embarked on a path bringing the dimensions of environmental sustainability, social responsibility and ethics in governance to the heart of its business model. Publication of the third Sustainability Report is not only the instrument through which the company communicates actions taken during the 2023 financial year to the outside world. It is also an opportunity to renew its commitment and rethink what has been done to date, analysing the results obtained and the objectives achieved and setting new ones, establishing an active dialogue with stakeholders, in order to continue to set a path of shared value creation. Allegrini is well aware that this document does not merely perform a reporting function, but must be the output of a process to measure, plan medium-long term orientation and ground projects and initiatives rooted in the corporate strategy, to be shared with all stakeholders and aligned to their needs and expectations.

The effective integration of sustainability into corporate strategy is the result of a process consisting in the following steps: 1. Analysis of the reference context to capture sector mega-trends and the orientation of the main competitors on ESG; 2. Materiality analysis and involvement of key stakeholders to identify Allegrini's strategic priorities; 3. Defining the sustainability strategy on the basis of the guidelines identified; 4. Implementing actions and defining goals that support the sustainable growth path outlined; 5. Measuring and monitoring sustainability performance by defining specific KPIs; 6. Sharing the results achieved with stakeholders through sustainability reporting.





# 1.1

## Involvement of stakeholders and materiality analysis

The materiality analysis, conducted in compliance with the most widespread international sustainability reporting standards, the GRI Standards and in particular GRI 3 - Material Topics 2021, and inspired by principles defined by the Accountability AA1000 Stakeholder Engagement Standard (AA1000SES), is a process that enables us to identify the most relevant sustainability issues for Allegrini, and for its stakeholders.

As a first step, in order to check the validity of the sustainability aspects considered in previous sustainability reports and in the sustainable development strategy outlined in previous years, the Strategic Committee examined and discussed a set of issues potentially relevant to the business, selected through a benchmark and context analysis, during a number of company meetings. In particular, they were obtained by systemising those proposed by the Sustainability Accounting Standards Board (SASB) for the sector in which Allegrini operates, those used by a panel of major competitors and other comparable national and international companies in their sustainability communications. **14 themes** emerged from this first phase that can be traced back to the ESG dimensions, their relevance was assessed by Allegrini (Strategic Committee) and its main stakeholders (employees, clients and suppliers), identified by the Strategic Committee, by administering an on-line questionnaire.

On the basis of the average ratings given for each theme, a priority list of **material themes** was then drawn up. By bringing together the perspective of the stakeholders and that of the Allegrini Strategic Committee, material issues are of primary importance for both parties. These themes are shown in bold in the table below.

.....

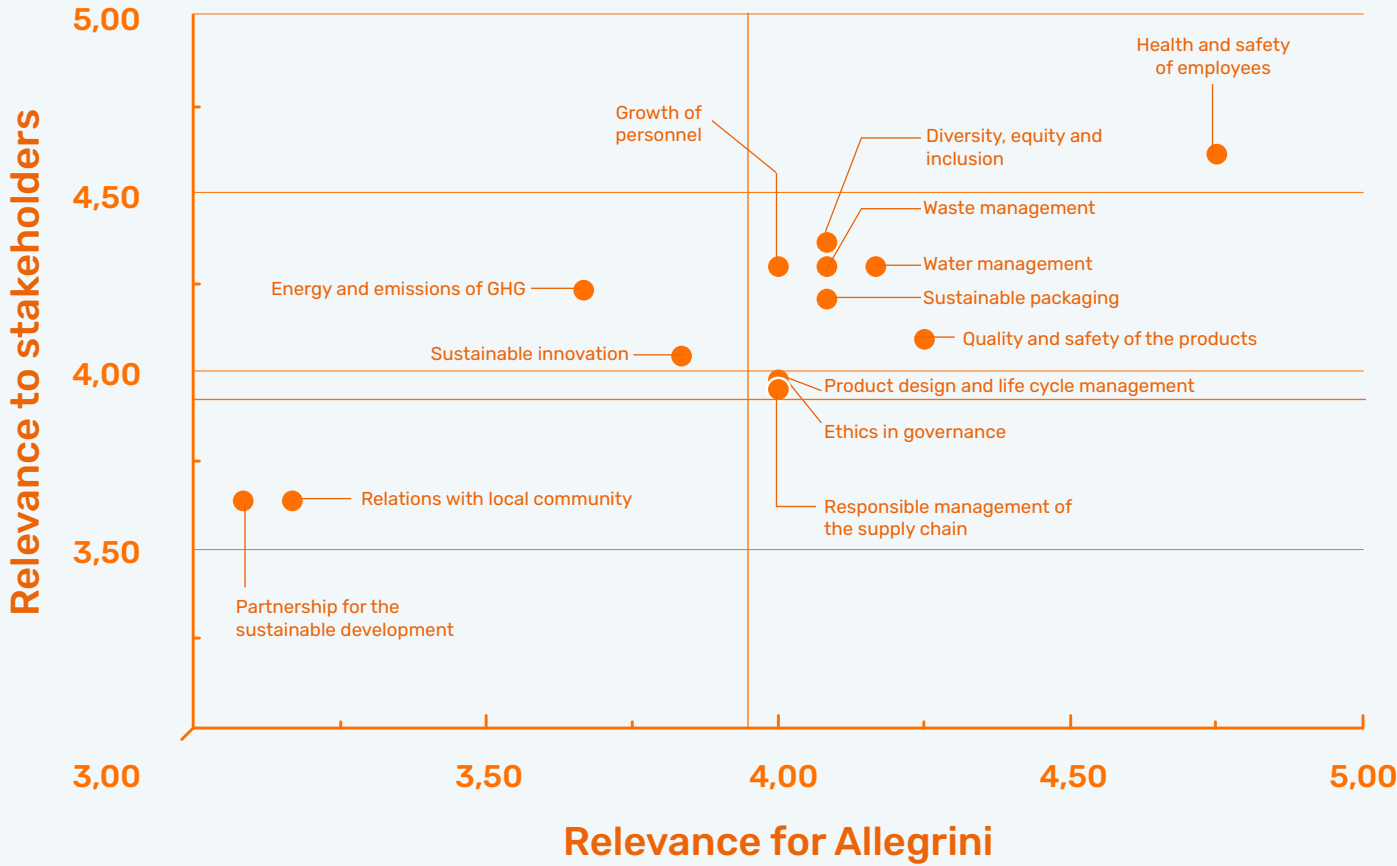


No.	Relevant topic
1	Energy and emissions of GHG
2	Management of water resources
3	Management of waste
4	Sustainable packaging
5	Sustainable innovation
6	Product design and life cycle management
7	Employee health and safety
8	Diversity, equity and inclusion
9	Growth of corporate personnel
10	Relations with the local community
11	Partnership for sustainable growth
12	Product quality and safety
13	Ethics in governance
14	Responsible management of the supply chain

Engaging stakeholders has made it possible to integrate priorities of the company’s main stakeholders into decision-making processes, and to define the environmental, social and governance goals that are consistent with them. The results of this process can be represented graphically in the materiality matrix, a tool that enables the most relevant sustainability issues to be viewed clearly and concisely. The material themes are those in the upper right quadrant of the matrix below.

The materiality matrix was validated by the Allegrini Strategic Committee.

# Materiality matrix



# 1.2

## The sustainability strategy

The materiality analysis made it possible to redefine the guidelines that the medium-long term sustainability strategy of Allegrini is based on, and which help outline the contents reported in this document. These can be traced back to the three fundamental sustainability dimensions:

- **Environment:** Allegrini is committed to protecting the environment and fighting climate change through actions and policies to reduce the environmental impact of its products and their packaging, through responsible use of natural resources and promotion of sustainable practices in the management of waste generated;
- **Social:** Allegrini recognises the value and centrality of people, promoted through initiatives and programmes that ensure inclusion, gender equality, the well-being and personal and professional growth of employees and the safety of the products offered to end consumers;
- **Governance:** Allegrini embraces integrity, fairness, transparency and legality in business management; principles that also guide the creation of relationships with players throughout the supply chain.

To carry on making a tangible contribution to achieving the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda - which define a global framework for action and collaboration between countries - Allegrini has integrated the SDGs into definition of its sustainability strategy. This, in operational terms, translated into aligning its actions and initiatives undertaken during 2023 and those planned for the future with this common development direction.

### Environment

ESG Pillar	Material topic	Commitments	Supporting actions	SDGs
Environment	1. Management of water resources	Managing water responsibly and efficiently	<ul style="list-style-type: none"><li>Waste-water recovery</li><li>Training employees</li></ul>	<div></div>
	2. Management of waste	Promoting actions to reduce or reuse waste and production waste	<ul style="list-style-type: none"><li>Collection of empty tanks from customers</li><li>Offsetting CO<sub>2</sub> emissions related to the transporting hazardous waste</li></ul>	<div></div>
	3. Sustainable packaging	Reducing the materials used for product packaging and developing innovative solutions	<ul style="list-style-type: none"><li>Use of recycled packaging</li><li>Packaging design for supplying innovative products</li></ul>	<div></div>
	4. Product design and life cycle management	Making products innovative while being sustainable	<ul style="list-style-type: none"><li>Developing products with reduced environmental impact</li><li>Administration of new product testers to employees and collecting feedback</li></ul>	<div></div>

### Social

Social	5. Employee health and safety	Ensuring a healthy, safe working environment for workers	<ul style="list-style-type: none"><li>Training</li><li>Investments to promote worker safety</li><li>Organisation of actions to promote employee well-being</li></ul>	<div></div>
	6. Diversity, equity and inclusion	Promoting the inclusion of human resources and protecting their diversity	<ul style="list-style-type: none"><li>Gender Equality Certification UNI/PdR 125:2022</li><li>Employee training</li><li>Monitoring the gender pay gap</li></ul>	<div></div>
	7. Growth of corporate personnel	Promoting workers' personal and professional growth	<ul style="list-style-type: none"><li>Supply of compulsory and non-compulsory training courses</li><li>Organisation of events to promote socialisation</li></ul>	<div></div>
	8. Product quality and safety	Ensuring high standards of the products/services offered in quality and safety terms	<ul style="list-style-type: none"><li>Maintaining the complaint and non-conformity management system</li><li>Training employees</li></ul>	<div></div>

### Governance

Governance	9. Ethics in governance	Respect ethical standards in competition, industry regulations and protect privacy when performing all company activities	<ul style="list-style-type: none"><li>Training employees</li><li>Updating the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001</li></ul>	<div></div>
	10. Responsible management of the supply chain	Aligning the entire supply chain with corporate sustainability principles and values, and monitoring the positioning of the supply chain on ESG issues	<ul style="list-style-type: none"><li>Evaluation of suppliers based on ESG criteria</li><li>Acceptance of principles contained in the Code of Ethics and the Organization, Management and Control Model</li></ul>	<div></div>





# Our identity

## 2.1 The Allegrini group

Nowadays, the Allegrini Group represents one of the benchmarks in the professional detergent and cosmetics field for the hotel industry. The acquisition of Cliners Srl, subsequently merged during the 2023 financial year, and acquisition of Dep Srl have further strengthened the group's market position and enabled it to expand the group reach, expanding its product offer boundaries and enabling it to meet the increasingly diversified needs of customers.



# Allegrini SpA

Allegrini is a leading Italian chemical company in the production of **professional detergents and cosmetics for hotels**, with offices in Italy, North America and Russia, spreading the Made in Italy quality from Europe to the Middle East, from South-East Asia to Canada.

Backed by almost **80 years’ experience** in the industry, and a timeless passion shared by all its human resources, the company growth path continued into 2023. The two Business Units, ensuring the Allegrini product presence in 65 countries worldwide, are:

## Professional Cleaning Business Unit

**Producing professional cleaning solutions, industrial detergents and hygiene products for several sectors through its eight divisions:**

01

**Ho.Re.Ca & Facilities**

- Offering a full range of professional cleaning products for the catering, hotel, sport facilities, retail, school and cleaning companies

02

**Carwash & Car Care**

- Offering detergents, sanitizers and deodorants for vehicle cleaning and care, serving the automotive sector

03

**Laundry**

- Offering a wide range of professional and industrial laundry products, thanks to the expertise incorporated by acquisition of Cliners Srl

04

**Zootechnics**

- Offering a product line to ensure the welfare of farm animals and the cleanliness and hygiene of livestock

05

**Food Industry**

- Offering hygiene and cleaning solutions along the entire production chain, for the food industry

06

**Health Care**

- Producing P.M.C (Surgical Medical devices) detergent, disinfectants and sanitisers to clean and disinfect hospitals, clinics, nursing homes, polyclinics, doctors' offices and healthcare facilities in general

07

**Nautical**

- Offering a dedicated product line for the cleaning, maintenance and care of boats, for both interior and exterior surfaces

08

**Service & Safety**

- Engaged in the selection and marketing of supplementary products, equipment, accessories and personal protective equipment to ensure workplace safety

## Cosmetic Business Unit

**Producing and distributing amenities for the hotel industry for over 35 years now.**

Supplementing the Allegrini product range with the two room fragrance lines, Allegrini Emozioni Italiane and Anuheá.

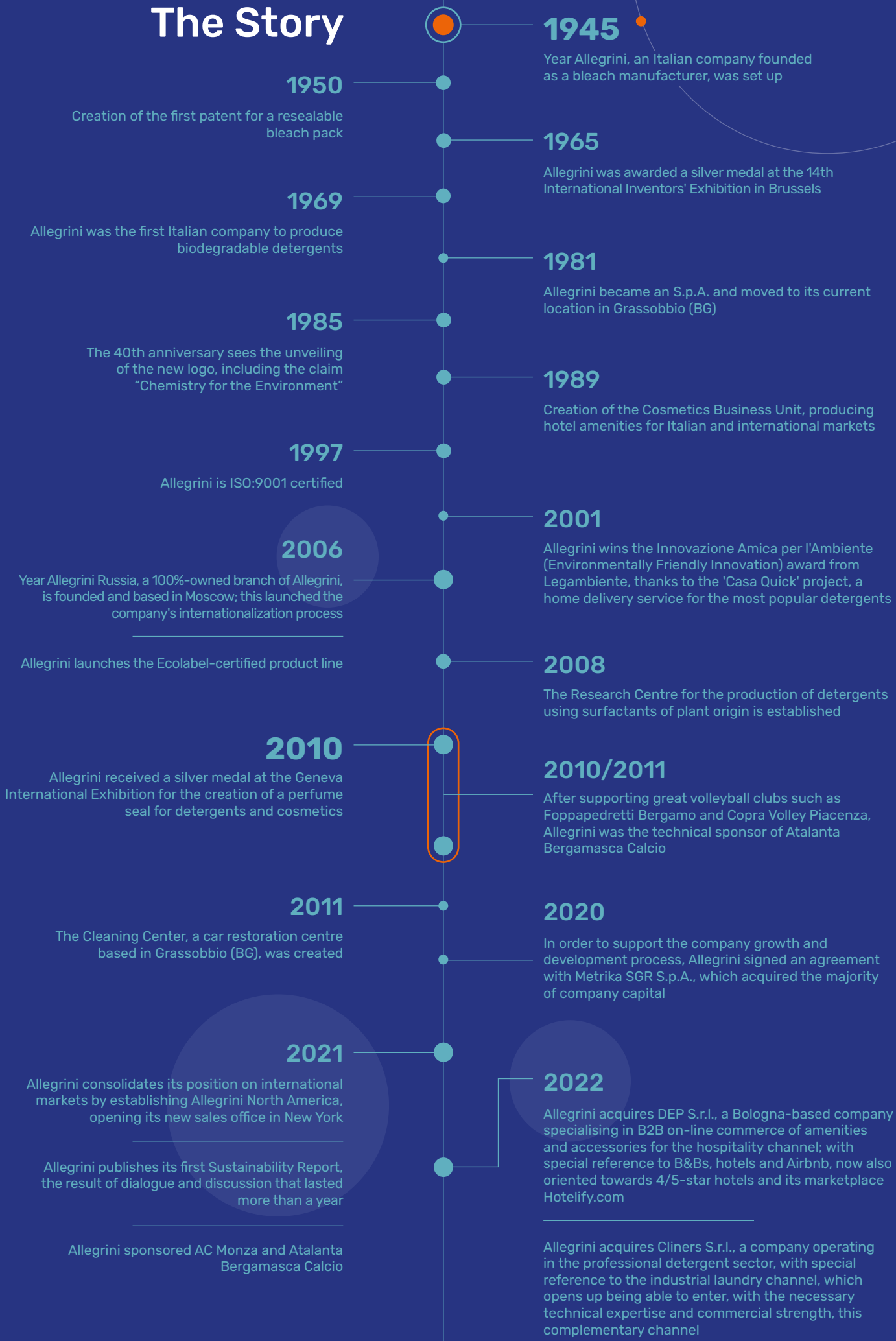
Allegrini believes in the importance of establishing collaborative relationships with players who share goals and values, as a fundamental driver for the development of a sustainable business model geared towards creation of shared value. For this reason, the company has formed numerous partnerships with different realities including: for the Professional Cleaning Business Unit, VOIhotels, VRetreats, Cigierre - Compagnia Generale Ristorazione, BWH Hotel Group, the Policlinico Gemelli in Rome, the Civil Airport of Bergamo - Orio al Serio, the Pastificio Rana, Vatican City, Fra.Mar; for the Cosmetics Business Unit, VOIhotels, VRetreats, BWH Hotel Group.

Thanks to collaboration with the Environment and Health Department of the Mario Negri Institute for Pharmacological Research - a non-profit foundation specialising in research, training and information in the biomedical field - Allegrini carries on promoting Clean is All, its own protocol for the cleaning and disinfection of environments adapted to the specific needs of each professional environment; guaranteeing compliance with hygiene standards and the effectiveness of the methods, products and procedures used for cleaning.

The current results are the fruit of a consolidated, long-term path of integrating environmental sustainability, social responsibility and ethics into strategic priorities, reflected in the "World in Progress" structural growth process and in an ongoing commitment to ensure that these aspects are substantially considered in corporate decisions.



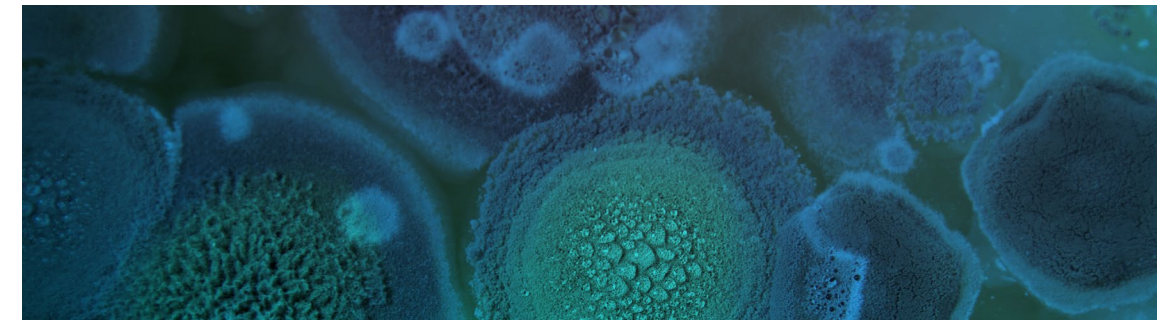
# The Story



# 2023

In 2023, Allegrini took several actions and important milestones were achieved. Including:

**The special mention** "Best definition of ESG growth objectives" in the 2023 Sustainability Report award, promoted by Corriere della Sera in collaboration with NeXt - Nuova Economia per Tutti (New Economy for All) for clearly defining the goals for improvement on the environmental, social and ethical dimensions of governance.



**Sponsorship of the 21st edition of the BergamoScienza 2023** Festival, the first popular science festival in Italy to host internationally renowned scientists, popularizers and researchers.

**Taking part in SIA Hospitality Design 2023** (11-13 October 2023), the only Italian trade fair dedicated solely to hospitality and new hospitality concepts, with a dedicated event space - the Allegrini Arena - which hosted numerous presentations by experts and partners over the three days.

**Sponsorship of the Tour de Bunzl**, a charity cycling race organised by Allegrini's Dutch distributor, to raise funds for children whose families cannot afford a holiday.

**Taking part in the Fall Convention of BWH Hotels Italia & Malta** as a partner of SI Supply; to present solutions that incorporate environmental concerns at all stages of the production process.

**Support for local sports clubs** by sponsoring Team Trident, a stable of excellence in motorsport, the football club FCD Grassobbio, the men's volleyball club Agnelli Tipiesse Bergamo and other local sports clubs.

**Taking part in ISSA Pulire**, the most important Italian trade fair dedicated to professional cleaning and sanitising, and Fuorisalone - Milano Design Week, during which we presented the innovative dispenser for dispensing cosmetic products in powder form, instead of liquid form.

**Support for the "I Progetti del Cuore"** initiative of the municipality of Grassobbio (BG) enabling disadvantaged citizens to benefit from a free mobility service.







# DEP Srl

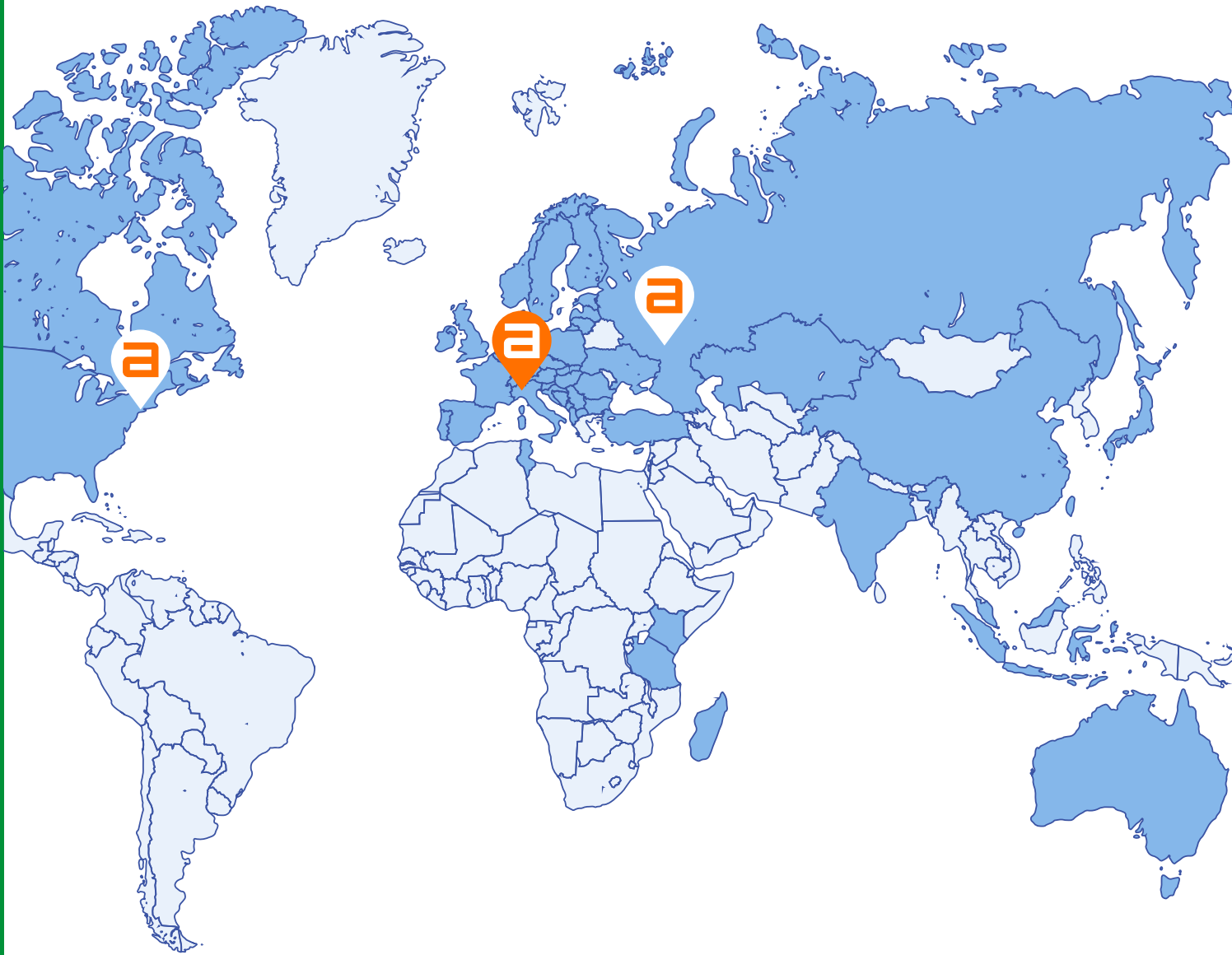
DEP Srl is a Bologna-based company, leader in the on-line sale of products, especially cosmetics, for hotels, bed and breakfasts, restaurants, bars and Airbnb, through its proprietary platform Hotelify.com, used by more than twenty thousand customers in Italy and abroad. Thanks to well-established synergy with major players in the hotel and catering industry, the company can guarantee high quality standards and has established itself as the partner of choice for professionals in the hospitality and catering industry.

As at 31 December 2023, Dep has 10 employees, 7 women and 3 men, of whom 3 are under 30, 5 are between 30 and 50 and 2 are over 50.

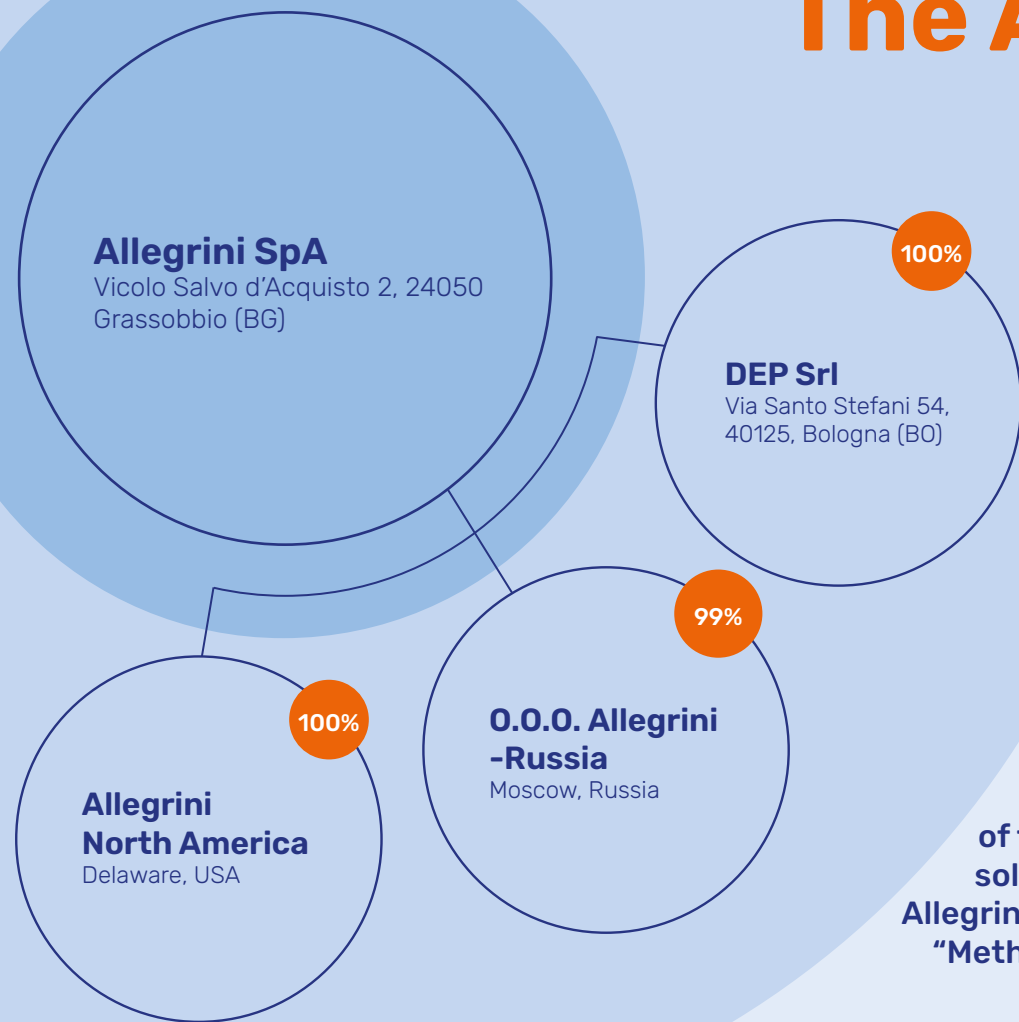
Considering the specific aspects of its core business, in the wake of the sustainability path undertaken by Allegrini, the company took the first steps in this direction. Aware that the starting point for implementing more structured practices to reduce the environmental impact of its activities is measurement, Dep calculated its electricity and gas consumption for the year 2023. Specifically, these amount to 7,418 kWh and 2,679 Scm respectively.

With regard to social responsibility, as of 2018, Dep is already concretely committed to promoting inclusion, breaking down social barriers and contributing to the well-being of the area in which it operates through collaboration with Opera dell'Immacolata Onlus (OPIMM), a foundation that has been fostering the personal fulfilment and integration into the working world of the most fragile since 1845. In particular, Dep entrusts the guests of the Centro di Lavoro Protetto (Protected Work Centre), a socio-medical occupational day care facility that accommodates people with disabilities between 18 and 65 years of age, with packing starter kits or the preparation of bathroom or bedroom linen shipments.

The acquisitions are the concrete result of a path of constant growth in the historical markets in which the Allegrini Group operates and pursuit of a diversification strategy, guided by a vocation for innovation and a focus on sustainability issues which have always permeated the group identity. To date, this has made it possible to spread the excellence of Allegrini products in some 65 countries around the world.



# The Allegrini Group



## 2.2 - Our values

Achievement of Allegrini strategic goals cannot disregard a solid base of values shared by all those who work in the name and on behalf of the company; they inspire the company mission and are translated daily into conscious choices, actions and relationships.

### Quality

an expression of Made in Italy as a distinctive feature of Allegrini products, recognised nationally and internationally.

### Innovation

the beating heart of Allegrini work, is the result of continual investment in research and development of quality solutions that have a reduced environmental impact and guarantee consumer safety.

### Sustainability

as an approach rooted in all stages of the product manufacturing process, from design to the selection of raw materials and packaging, to their final disposal.

### Skills

built up over almost eighty years' experience in the field of professional detergents and cosmetics for the hotel industry, they are constantly updated through training and learning by doing.

### Service

effective and professional in meeting customer needs at all stages of product development, right up to market launch, making the product-service combination inseparable.

### Passion

as the engine that drives the entire Allegrini world to continue on the path of sustainable growth and achievement of its goals.

## 2.3 Corporate governance and internal control systems

### Corporate Governance

Allegrini is a joint-stock company whose registered office is in Vicolo Salvo d'Acquisto, 2 24050 Grassobbio (BG).

Share capital is split as follows:

### Metrika Prima Srl

60%  
Share Capital

### A.M. Holding Stock Srl

20%  
Share Capital

### ALAIA Holding Stock Srl

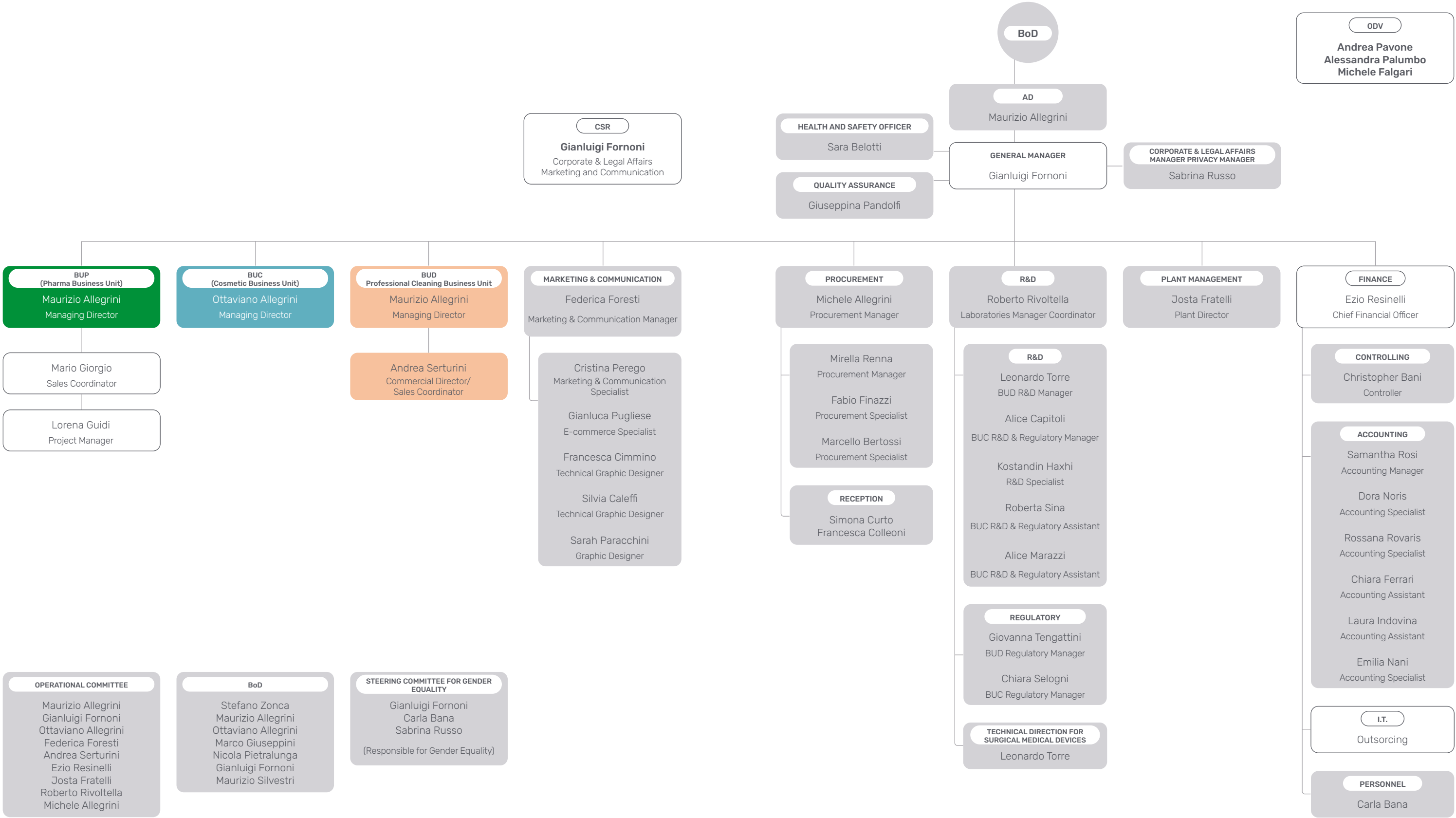
20%  
Share Capital

Chairman of the Board of Directors is **Stefano Zonca**.  
The Board of Directors is as follows:

**Stefano Zonca**  
**Maurizio Gian Carlo Allegrini**  
**Ottaviano Allegrini (\*)**  
**Gianluigi Fornoni**  
**Marco Giuseppini**  
**Nicola Pietralunga**  
**Maurizio Silvestri**

(\*) **Ottaviano Allegrini** holds the position of special attorney, together with **Josta Fratelli** and **Ezio Resinelli**.

The Board of Statutory Auditors consists of the Chairman, two Standing Auditors and two Alternate Auditors and is responsible for supervising proper company administration and compliance with the law and the articles of association.





# Company management system

Allegrini has adopted a set of management systems that comply with national and international standards, in order to generate value in a responsible way and shared with all stakeholders:

## ISO 9001

### Quality Management System

A standard establishing the needs for a quality management system to optimise processes and ensure the quality of products and services.

## ISO 45001

### Occupational Health and Safety Management System

A standard that establishes the requirements for an occupational health and safety management system to preserve the health of employees, reduce occupational risks and prevent accidents or injuries.

## ISO 22716 Cosmetics

### Good Manufacturing Practices (GMP) - Guidelines on Good Manufacturing Practices

A standard that establishes guidelines for the production, control, storage and shipping of cosmetic products, to ensure high standards of safety and hygiene for the consumer.

## Gender Equality Certification

In 2023, Allegrini obtained the Gender Equality Certification based on the guidelines contained in the reference practice UNI/PdR 125:2022, which testifies to the implementation of concrete measures to reduce the gender gap and guarantee equal opportunities without discrimination.

## Organisation, Management and Control Model pursuant to Legislative Decree 231/2001

Furthermore, Allegrini has adopted the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, a structured internal control system that encompasses all the principles, rules and provisions adopted to ensure full compliance with current regulations and reduce the risk of committing criminal offences; and the Code of Ethics (to be updated in 2024), a document formalising the principles, rules of conduct and ethical responsibilities that must be applied by all those who work in the name and on behalf of the company when conducting its business and carrying out all its activities.





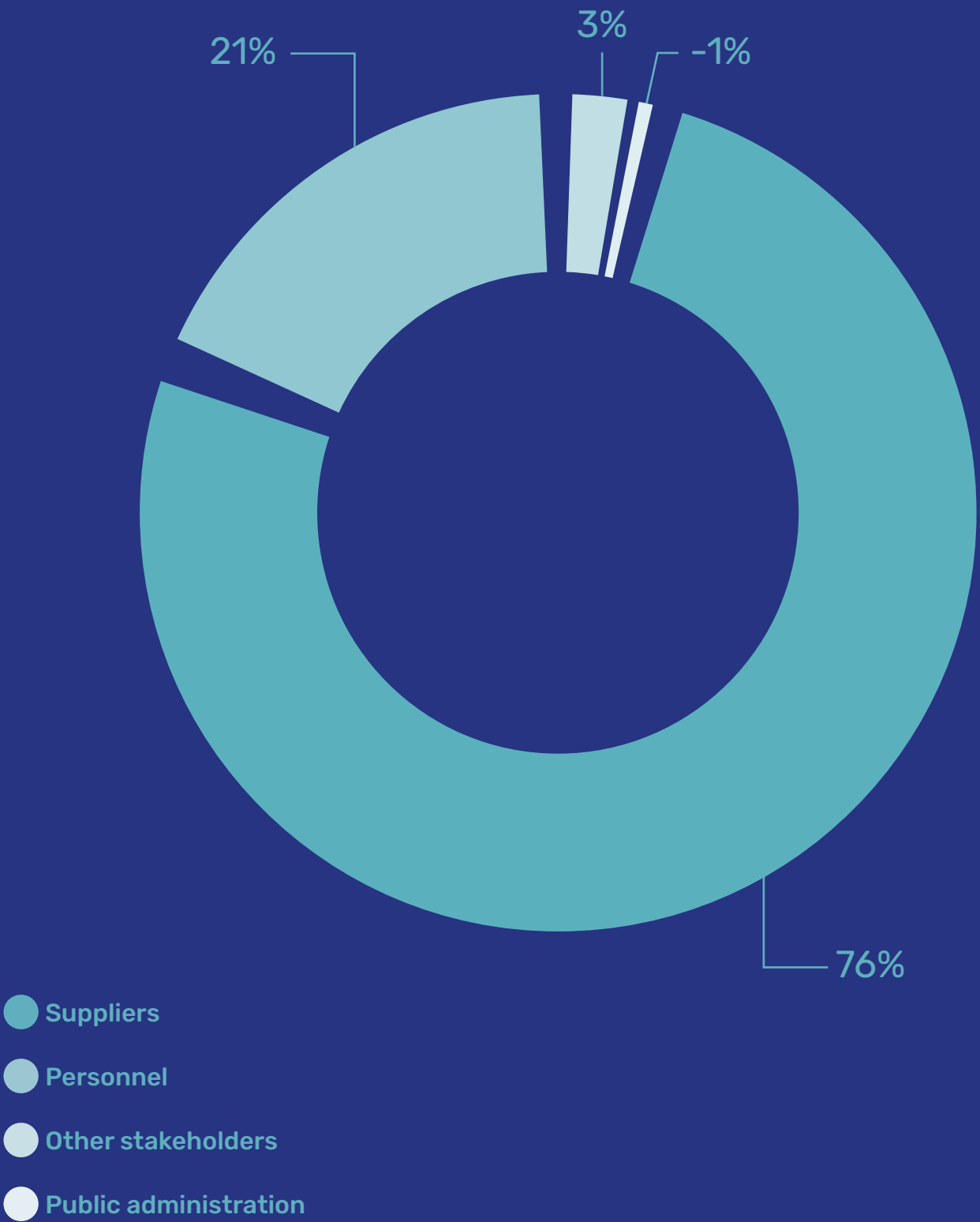
# 2.4

## Economic value created and shared with stakeholders

The economic value generated and distributed is an expression of Allegrini ability to share part of the wealth created through its activities with its stakeholders. In 2023, Allegrini generated an economic value of €38,325,652; 35,728,711 is the value distributed to stakeholders. 27,369,441 was shared with suppliers of goods and services (76%) while 7,513,363 was the amount generated for employees (21%), and 2,596,941 was retained by the Company to support the sustainable development path.

2023	
Economic value generated by Allegrini	38,325,652
Sales revenue	37,757,767
Changes in inventories of work in progress, semi-finished and finished products	-255,212
Other revenues and income	1,051,053
Financial revenue	7,414
Write-down of receivables	-235,370
Differences from exchange	-
Economic value distributed by Allegrini	35,728,711
Suppliers	27,369,441
Personnel	7,513,363
Debt capital	1,051,539
Remuneration of risk capital	-
Public administration	-353,682
Losses on exchange	10,523
Write-downs	137,527
Economic value withheld by Allegrini	2,596,941
Amortisation	3,547,823
Loss	-950,882

# Economic value shared by Allegrini





## 2.5

# Our contribution to fighting climate change

Allegrini is aware that climate change is one of the most important challenges of our time and the measurement of CO<sub>2</sub> emissions a widely recognised key indicator of an organisation's environmental performance. So the company, inspired by transparency and reliability of communication in favour of its stakeholders and its constant commitment to reducing its environmental footprint, has monitored and continued to report on its CO<sub>2</sub> emissions into the atmosphere also in 2023 – despite the fact that the issue was not a priority at the end of the materiality analysis process – as measurement is a tool enabling it to assess the effectiveness of policies and actions taken and identify opportunities for improvement to contribute to a de-carbonised economy.

Approximately 18% of Allegrini energy needs are covered by electricity produced by the photovoltaic system installed in 2011, with the remainder purchased from the grid.

The table below shows details of purchased electricity and gas consumption and estimated direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions for 2023, measured in accordance with the Greenhouse Gas (GHG) Protocol.

Consistent with previous years, indirect emissions were calculated using the location-based approach. This considers the average emission factor of the electricity grid used by Allegrini for energy consumption.

The table below shows the emission factors used to calculate greenhouse gas emissions (Scope 1 and Scope 2).

Energy source	Emission Unit/ Source Unit	Emission factor	Source
Natural gas	tCO <sub>2</sub> /scm	0,002	Min. of the Environment – Table of national standard parameters for 2023 greenhouse gas monitoring and reporting
Electricity (location-based approach)	kgCO <sub>2</sub> /kWh	0,236	Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA) 2023 ( Higher Institute for Environmental Protection and Research 2023)

Variable	Description	Unit of measure	2023
Natural gas	Natural gas consumed	Scm	270,800.00
Vehicles	Kilometres travelled by all company vehicles	Km	547,280.96
Electricity from non-renewable sources	Electricity purchased and consumed coming from non-renewable sources	kWh	4,010,618.00

Variable	Unit of measure	2023
Direct emissions from natural gas consumption	tCO <sub>2</sub>	541.60
Direct emissions linked to company vehicles	tCO <sub>2</sub>	86.09
Direct emissions (Scope 1)	tCO <sub>2</sub>	627.69
Indirect emissions from electric consumption	tCO <sub>2</sub>	946.51
Indirect emissions (Scope 2) (location-based approach)	tCO <sub>2</sub>	946.51



# 2.6

## Our people

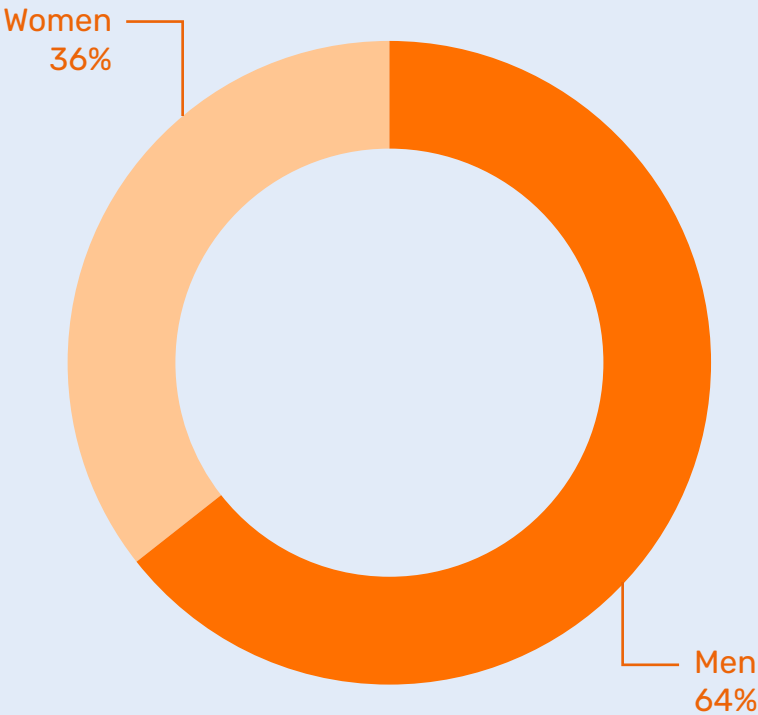
**Human resources** are a **primary value for the growth, success and very existence of Allegrini**. Supporting professional and personal growth, valuing individual diversity and safeguarding the health and well-being of employees are key priorities in the company's sustainability strategy.

The employees of Allegrini as at 31 December 2023 totalled 151, an increase (+9.42%) against the previous year. During 2023, 29 new workers were hired; 12 were women and 17 men.

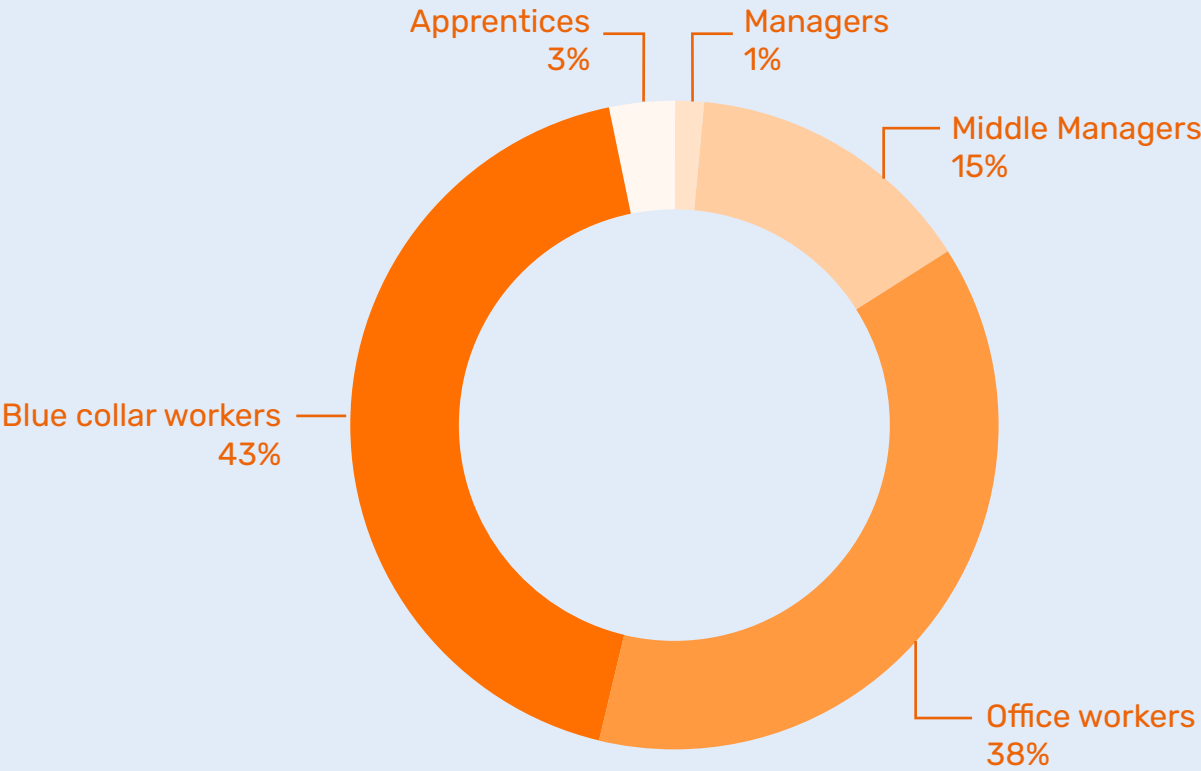
The company has always shown a vocation for the territory in which it operates, as highlighted by the fact that 96% of its employees come from the Lombardy region.

### Staff by gender and professional category

	2022			2023		
	Men	Women	Total	Men	Women	Total
Executives	2	0	2	2	0	2
Middle Managers	12	7	19	13	9	22
Office workers	19	31	50	23	34	57
Blue-collar workers	54	6	60	58	7	65
Apprentices	4	3	7	1	4	5
Total	91	47	138	97	54	151



Staff broken down by gender - 2023



Staff broken down by professional category - 2023

The professional category with the highest number of employees is manual workers (43%), followed by office workers (38%). Women make up 36% of the total employees.

# Staff divided by age group 2023

	<30	30-50	>50
Executives	0	1	1
Managers	1	14	7
Office workers	11	38	8
Blue-collar workers	7	41	17
Apprentices	5	0	0
Total	24	94	33

Allegrini is a young company. The majority of employees (62%) are in the 30-50 age bracket; overall, the average age of staff is 41, 43 for men and 38 for women, stable compared to the previous year.





# Methodological note

For the third year running, Allegrini is publishing its **Sustainability Report on a voluntary basis**. This document provides structured, transparent information to all company stakeholders on the results achieved and the impacts generated by the company during 2023; as well as the goals set for the coming years, along the three fundamental lines of sustainability and in line with the sustainable development strategy.

The 2023 Sustainability Report was prepared in compliance with the GRI Sustainability Reporting Standards, the most widely used international sustainability reporting standards, in their latest available version. The section "GRI Content Index" shows the principles applied and the reference in this document containing the specific content to be read. The company was also inspired by the European Sustainability Reporting Standards (ESRS), the new unified European standards developed by the European Financial Sustainability Reporting Advisory Group (EFRAG) and adopted by Delegated Act of 31 July 2023, to identify any additional information to be reported, not already subject to disclosure, and by the principles developed by other international standard setters, the Sustainability Accounting Standards Board (SASB), the International Business Council (IBC) of the World Economic Forum and the OECD Guidelines for Multinational Enterprises. The best national and international doctrine and practice on non-economic reporting complete the picture.

The topics covered in this Sustainability Report are those that were material, i.e. relevant to the Strategic Committee of Allegrini and for its main stakeholders; at the end of a rigorous methodological process of stakeholder engagement, which led to recalibrating the strategic goals and guidelines of the sustainable growth path launched by the company. That redefinition of strategic priorities is also reflected in the renewed structure of this document.

Identification of the contribution of Allegrini to the attainment of the United Nations Sustainable Development Goals (SDGs) was conducted on the basis of the indications contained in the document linking the SDGs and the GRI Standards, developed by the Global Reporting Initiative, containing a list of existing disclosures in the GRI Standards mapped against the 17 Goals.

The data and qualitative information found in this Sustainability Report 2023 refers to the performance of Allegrini SpA, including the data of the company Cliners Srl merged by incorporation in October 2023 but effective from January of this year, and relate to the financial year ended 31 December 2023, except where otherwise indicated. Where available, additional data and information have been given that refer to the previous year, aimed at presenting the evolution of company performance, considering a broader time horizon, and highlighting the projects undertaken. The other subsidiaries were excluded from the reporting perimeter due to their limited relevance in terms of topics covered. With regard to DEP Srl for this financial year, it was decided not to consolidate the quantitative data, but a section in the Report was devoted to the company.

In order to ensure the transparency and rigour of the documentation and information gathering process, all corporate functions regarding relevant sustainability reporting issues were involved and the shared documents were validated by the various managers.

The 2023 Sustainability Report was approved by a Board of Directors' resolution of 14 June 2024.

The 2023 Sustainability Report was shared with all stakeholders through publication on the Allegrini website ([www.allegrini.com](http://www.allegrini.com)) and disseminated through the company's social media channels.

Further information and insights into the content of the 2023 Sustainability Report can be obtained from:

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# Environmental sustainability

## 4.1 Management of water resources

Careful management of water resources, by adopting sustainable practices to ensure efficient use and the definition of policies for supply and proper delivery.

In the current global scenario, strongly marked by the effects of climate change, the importance of water as a precious resource for our planet clearly emerges, as does its finite nature; making the need to take effective measures to use it responsibly and avoid waste ever more urgent. Given the centrality of water resources within its production processes, for both product formulas and washing, Allegrini has been monitoring consumption for many years; accompanied by significant investments to directly intervening on internal processes, in order to reduce the volumes of water withdrawn and disposed of.

The company water supply is entirely guaranteed by drawing it from a well without having to draw it from the water network.

The year 2023 represents a crucial one for Allegrini in terms of optimising the use of water resources: **the process waste-water recovery system** - installed in December 2022 - is now fully operational, following a number of upgrades that have boosted its recovery capacity and reduced the amount of dry residue to be sent for disposal. Through a physical treatment process that removes and concentrates all pollutants in a smaller volume than the total effluent, this facility made it possible to **recover more than 66% of waste-water** (consisting mainly of production plant rinses) in 2023, exceeding the quota planned in the previous year. The company's goal for the future is to further increase the percentage of recovered water, **setting the target at 75% waste-water recovery and 100% cooling water recovery in the next financial year.**

Allegrini monitoring and efficiency measures in the use of water resources have produced tangible results in terms of reducing the volume of water withdrawn for production processes and civil uses. Specifically, in 2023 the latter amounted to 26,916 m<sup>3</sup>, a decrease from 2022 (approximately 42% lower than the previous year), and the volume of production waste-water delivered amounted to 678 m<sup>3</sup>, compared to 2,040 m<sup>3</sup> in 2022. In 2023, 59.31% of wastewater is generated by the Cosmetic Business Unit, while the remaining 40.69% comes from the Professional Cleaning Business Unit.

Alongside the significant achievements, Allegrini recognises the importance of deepening the understanding of water resource management and related legislation. For this reason, in 2023, an employee attended a 5.5-hour training course, organised by the Higher Health Institute in cooperation with the Ministry of Health, to analyse certain aspects of Legislative Decree 18/2023, which came into force on 21 March 2023. It is part of a regulatory framework that regulates the use and reuse of water resources and the quality of water intended for human consumption.

Managing water resources responsibly is an imperative for the company. In order to continue on the path of sustainable growth it has embarked on, and limit its environmental footprint, for 2024 it has planned to intervene in the tank cleaning phase to pursue a goal of optimising water consumption and the efficiency of this process.



# Management of water resources. Actions, Targets and KPIs

## Main actions 2023

Full commissioning of **the waste-water recovery plant**

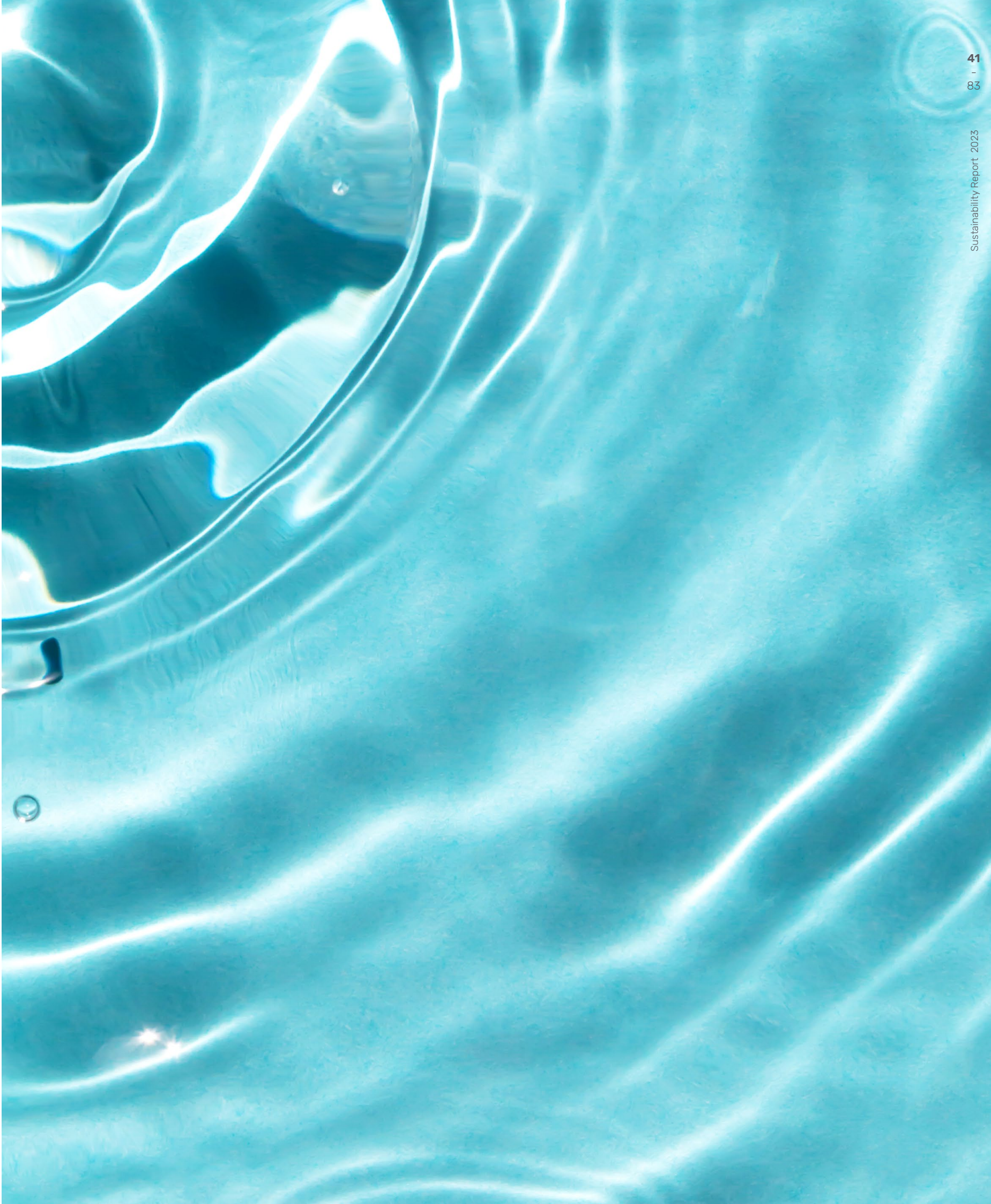
Training an employee on the new regulations about water for human consumption

## Goals for the future

**Recover 75 % of waste-water and 100 % of cooling water** thanks to the plant installed at the end of the 2022 financial year

Intervening in the tank-washing phase to reduce water consumption

Variable	KPIs	Unit of measure	2023
Water resource	Total water consumption	m <sup>3</sup>	26.916
Water withdrawal	Total water withdrawal from the well (%)	%	100%
Water resources delivered as waste-water	Total m <sup>3</sup> of waste-water delivered	m <sup>3</sup>	678
Training employees	Total training hours provided to employees	Hours	5,5
Training employees	Number of employees involved in the training activity	No.	1





# 4.2 Management of waste

Promote actions to reduce or reuse waste and production waste, whether produced directly by the company or by customers.

Adopting an operating model that integrates the environment into strategic choices and considers the environmental impacts generated also means acting on the management methods and the quantity of waste produced in processes and in all company activities. This theme is one of the strategic priorities identified by Allegrini as part of the sustainability journey it has undertaken. While being one of the key goals of the UN roadmap to address crucial global challenges and ensure development of sustainable production and consumption models.

Allegrini is aware that achieving tangible results on this front requires involvement of the entire company staff in all daily activities. Although a waste management policy has not yet been formalised, all employees are required to sort waste both in offices, equipped with special containers and information signs, and in the production plant, where waste is grouped by homogeneous type on the basis of EWC (European Waste Catalogue) codes; this guarantees its correct classification in compliance with current regulations and facilitates the recovery or disposal process.

During 2023, the total amount of waste generated is broken down according to type (hazardous or non-hazardous) and intended destination (disposal or recovery), as shown in the table below:

		2022	2023		
Description	Unit of measure		Disposal	Recovery	Total
Hazardous waste	kg	2.124.000	1.161.060	12.410	1.173.470
Non hazardous waste	kg	195.000	330	232.805	233.135
Total	kg	2.319.000	1.161.390	245.215	1.406.605

Liquid waste, accounting for more than 80% of the total waste generated, mainly consists of aqueous solutions used for washing machinery and mother waters; solid waste is mainly assimilated to municipal waste. All waste from the company activities and destined for disposal is handled by authorised transporters appointed in compliance with regulations in force.

The Allegrini focus on responsible waste management, supported by a monitoring activity through specific KPIs, and stabilisation of internal production processes allowed it to achieve some important results in this financial year: **a decrease in the total amount of waste produced recorded** (approximately -40% compared to 2022), driven by a **significant reduction in the amount of hazardous waste** generated despite a continual increase in the number of product lines manufactured, and in waste for disposal, also thanks to the waste-water recovery plant becoming fully operational. In addition, in line with 2022, **all plastic waste produced was sent for recovery**.

Consistent with the company goal of promoting reuse and reducing material waste, the residues of polypropylene, used for making the caps, are transformed into regenerated polypropylene granules that are used again; while the paper used for product labels continues to be returned to label manufacturers for reuse.

In the direction of concretely intervening to reduce the amount of waste disposed is the Allegrini commitment to privilege, with alterations to the chemical properties of products, implementation of corrective actions carried out internally to rebalance and neutralise acidity or basicity, rather than disposal. During the next financial year, the company intends to regulate this good practice by requiring all chemically compromised products to undergo laboratory analysis to evaluate alternative disposal destinations. In addition, by 2024, Allegrini plans to donate products that undergo gamma sterilisation - a gamma ray sterilisation procedure that eliminates harmful micro-organisms from products and guarantees their safety - to local charities; thus generating a twofold positive effect: on the one hand, it reduces the amount of product otherwise destined for disposal, and on the other hand, actively contributes to the development and well-being of the local community.

Allegrini not only intervenes in internal processes but also involves its customers in the process of reducing the waste produced and adopting sustainable practices that promote circular economy models. To this end, during 2023, an agreement was signed with a leading company in the supply and reconditioning of IBC (Intermediate Bulk Containers) for the **collection and, where possible, recovery of decommissioned tanks** from Allegrini customers located throughout Italy. The selection of hauliers to carry out customer pick-ups is based on the criterion of maximising loading efficiency; in order to fill the space available on the vehicles for each route travelled and to minimise the CO<sub>2</sub> emissions associated with handling empties, which would be generated if ad hoc hauliers were designated. As part of a sustainable development path fed over time, Allegrini has set itself the goal for the next financial year to extend this project of taking back and recovering empties to jerry cans as well.

Allegrini monitoring of the environmental impacts of its waste management activities also includes the waste delivery phase. As in previous years, Omnisyst, the advanced industrial waste management service provider, calculated and offset the CO<sub>2</sub> emissions related to the transport of hazardous waste generated by Allegrini in 2023.

The company commitment to encourage the reduction and reuse of waste and production waste and promote circular economy models is driven by the conviction that a responsible approach is not only an ethical choice, but also a winning strategy to tackle global challenges. So, Allegrini, as part of its journey to reduce its environmental footprint, has planned for the next financial year the installation of six **water distribution columns** in all of its refreshment points, to encourage a reduction in the use of single-use plastic bottles.





# Management of waste.

## Actions, Targets and KPIs

### Main actions 2023

Activation of the **take-back procedure for empty tanks** from customers, thanks to the partnership with a leading company in the IBC supply and reconditioning sector

**Offsetting CO<sub>2</sub> emissions** related to the transport of hazardous Allegrini waste by the advanced industrial waste management service provider

### Goals for the future

Extend the partnership project for the **take-back and recovery of empties to jerry cans**

Install six **water distribution columns** at all refreshment points

Continue to prioritise and promote internal corrective actions for the recovery of chemically compromised products, limiting the amount destined for disposal, while contributing to the development and welfare of the local community

Variable	KPIs	Unit of measure	2023
Waste	Total amount of waste produced	kg	1.406.605
Non-hazardous waste	Total quantity of non-hazardous waste produced	kg	233.135
Hazardous Waste	Total quantity of hazardous waste produced	kg	1.173.470
Waste	Total amount of waste produced intended for recovery	kg	245.215
Non-hazardous waste	Total quantity of non-hazardous waste produced intended for recovery	kg	232.805
Hazardous Waste	Total quantity of hazardous waste produced sent for recovery	kg	12.410
Waste	Total quantity of waste produced sent for disposal	kg	1.161.390
Non-hazardous waste	Total quantity of non-hazardous waste produced sent for disposal	kg	330
Hazardous Waste	Total quantity of hazardous waste produced intended for disposal	kg	1.161.060
Non-hazardous waste	% of non-hazardous waste produced for recovery	%	94,94%
Hazardous Waste	% of hazardous waste produced intended for recovery	%	5,06%
Non-hazardous waste	% of non-hazardous waste produced intended for disposal	%	0,03%
Hazardous Waste	% of hazardous waste produced sent for disposal	%	99,97%

# 4.3

## Sustainable packaging

**Adoption of a responsible, environmentally conscious approach to packaging design, production and use, with a view to minimising the use of resources and materials and generation of waste.**

Packaging is an integral part of the products. For this reason, Allegrini efforts to reduce the materials used and develop new innovative solutions with a lower environmental impact also affect their packaging.

With regard to the Cosmetic Business Unit, two new product lines, made with recycled packaging, were introduced in 2023. Moreover, in line with the goal the company had set itself the previous year, as of 2023, the secondary packaging of the Hemp Care retail line products is purchased from Grafiche Paciotti, a leading Umbrian company in the innovative, sustainable print & packaging sector. This is made with PRIMA paper, **a 100% recycled, km 0 paper**, as it is the output of a manufacturing process performed by a paper mill in Umbria of the processing waste produced by Grafiche Paciotti itself, also generating a benefit in terms of reducing CO<sub>2</sub> emissions due to transport. Allegrini purchase of 2,552 kg of PRIMA paper **saved the emission of 514 kg of CO<sub>2</sub> into the atmosphere** compared to using traditional recycled paper. A total of 15,854 kg of paper was purchased from this supplier in this financial year, of which 5,943 kg was recycled (37% of the total purchased), **thus avoiding the emission of 3,813 kg of CO<sub>2</sub> into the atmosphere**. The secondary packaging of the Hemp Care CBD Supreme line also uses paper made of 50% recycled material and 50% hemp fibre.

With reference to the use of paper for packaging, **DPlanet's** innovative green line of solid products, launched in 2021, is packaged with **FSC** (Forest Stewardship Council) **certified flow-packs**, a label identifying that forests from which the wood used for the paper is obtained are managed in a sustainable, responsible manner, based on strict environmental, social and economic standards.

As far as plastic materials are concerned, the bottles are composed **of 100% recyclable plastic and made from up to 100% recycled PET**, demonstrating the Allegrini focus on promoting a circular economy model and reducing environmental impact through the use of recycled and recyclable materials.

In the Professional Cleaning Business Unit, use of **professional dilution and dosing systems for super-concentrated detergent products** also makes it possible to generate positive effects for the environment in terms of saving the packaging that would be used for the products in the diluted version.





The total amount of packaging purchased in 2022 and 2023 is summarised in the table below:

Description	Unit of measure	2022	2023
Quantity of renewable packaging materials, including paper, cardboard and plastic (recycled or recyclable)	kg	1.010.000	964.000
Total quantity of plastic packaging purchased	kg	620.000	614.000
Total quantity of recycled plastic from packaging purchased	kg	30.000	17.000

As the table shows, the amount of renewable packaging materials purchased is decreasing compared to the previous year **(down about 4.5% compared to 2022)**, as is the amount of plastic used for packaging **(down about 1% compared to 2022)**.

Packaging plays a crucial role in conveying information to end users. Pursuant to Legislative Decree 116/2020, all packaging placed on the market in Italy must be provided with **environmental labelling** indicating the type of packaging materials used and the final destination, in order to promote the collection, reuse and recovery and recycling of packaging. Related to this issue, during 2023, 2 employees took part in a 3-hour training course organised by Servizi Confindustria Bergamo, to acquire the right tools to correctly understand and apply these regulatory requirements.

Innovation and sustainability are a combination that has always permeated the company identity and is the driving force behind Allegrini strategic choices. In particular, during this financial year, the design of a **dispenser for cosmetic products in powder** instead of in liquid form began in cooperation with an architect. This innovative solution represents an important company response, anticipating emerging regulatory obligations at European level, moving in the direction of helping reduce packaging waste and the amount of plastic used.

In the wake of what has been done so far, the company intends to continue along this path in the future, continuing to invest in research and development of innovative and sustainable solutions, in terms of reducing the materials used and waste, and which enable the quality and effectiveness that have always distinguished Allegrini products to be enhanced.



# Sustainable packaging. Actions, Goals and KPIs

## Main actions 2023

Creation of the secondary **packaging** of the Hemp Care retail line products with **100% recycled and km 0 paper**, the output of a processing process carried out by an Umbrian paper mill of the processing waste produced by Grafiche Paciotti itself

Introduction of **two new cosmetic product lines with recycled packaging**

Design of a **dispenser to dispense the cosmetic product in powder** rather than liquid form

## Goals for the future

Continuing the course taken and introducing further improvements on this front

Variable	KPIs	Unit of measure	2023
Renewable packaging used	Quantity of renewable packaging materials, including paper, cardboard and plastic (recycled or recyclable)	kg	964.000
Plastic packaging	Total quantity of plastic packaging purchased	kg	614.000
Recycled plastic packaging	Total amount of recycled plastic from packaging purchased	kg	17.000
Training for environmental labelling	Total training hours provided to employees	Hours	6
Training for environmental labelling	Employees involved in training activities	No.	2



# 4.4

## Product design and life cycle management

Designing products with a view to reducing the environmental impacts generated throughout their life cycle.

Allegrini has always had a firm commitment towards sustainability in all phases of product design and manufacture, and throughout their entire life cycle, as a cornerstone of its company identity. This focus, together with constant orientation towards innovation, drives the process of developing new solutions that combine satisfaction of customer needs with respect for the environment and the health and safety of end users. Allegrini's primary goal is to manufacture products that not only meet quality standards, but are also environmentally sustainable, through constant research and use of raw materials from renewable sources with a limited environmental impact. There are numerous projects that the company has undertaken on this front in 2023, consistent with what was planned in previous years:

- Start of internal testing of the washing performance of a **detergent for the industrial laundry channel that can be used at lower temperatures**. This product benefits the environment in terms of energy savings and reduced CO<sub>2</sub> emissions, thanks to the reduction of the temperature of water used in mechanical washing cycles and their duration, without compromising the performance of products in terms of guaranteed hygiene. In fact, test results showed the product's effectiveness in reducing microbial contamination, both bacterial and fungal, below set threshold values. The company's goal for the next financial year is to perform further performance tests on this product in its customers' laboratories;
- **Expansion of the Ecolabel-certified product line** - the European Union label that identifies products with a reduced environmental impact in their life cycle, from production to use and disposal - through introduction of a new cosmetics line;
- Biodegradability tests, based on the OECD 301F standard, on all three products of the DPlanet line, found to be 93% biodegradable in 28 days. The **goal** is to **launch an ad hoc line of biodegradable products** made from the basis of Ecolabel products;
- Replacement of the more aggressive synthetic surfactants with equivalent surfactants of plant origin, used in hand dish-washing detergents;
- Development of a formula for cosmetic products with ingredients and fragrances of 100% natural origin.

Considering the strategic relevance of this issue for Allegrini as part of its sustainable growth path, the company also actively involves its stakeholders in the design and implementation of new products. In 2023, several samples were given to employees for testing and their feedback was collected in a special form. In particular, they were asked to give their opinion on the product performance, the sensations during and after its use, and provide further comments and/or suggestions on texture, colour, fragrance or performance for improvement.

The constant search for innovative solutions to meet the needs of consumers, without losing sight of their impact on the environment, led to the launch of an important project in the current financial year: the realisation, in collaboration with an architect, of a dispenser **for dispensing cosmetic products in powder** form instead of in liquid form, thus directly contributing to reducing the amount of plastic used and product waste. Furthermore, in cosmetics, the **promotion of DPlanet products**, an eco-friendly, plastic-free, water- and preservative-free formulated line designed to offer an environmentally friendly alternative to the traditional liquid version of hand and body cleansers and shampoos, continued in this financial year. This commitment resulted in an increase in registered sales of approximately +16.5% compared to 2022.

Aimed at continuing to guarantee high quality standards, keeping the offer in step with the latest advances in sustainable products and current environmental challenges, in 2020, Allegrini took part in the **“LIFE EBPE project”**, co-financed by the European Union. This four-year project, in partnership with several universities and other organisations from five European countries (Italy, France, Spain, Greece and Cyprus), means to address the problem of municipal waste management through its conversion into bio-based products and insoluble residues, using a technology developed by the University of Turin. In particular, in the coming years, Allegrini will contribute to the project by producing a tonne of detergents with the bio-based products and organising the testing by 10 of its customers of these detergents against commercial formulas. This will reduce the amount of waste sent to landfill or incinerator and reduce CO<sub>2</sub> emissions into the atmosphere by replacing fossil fuel-based materials with bio-based products.

The company's ongoing commitment to reducing its environmental footprint at all stages of the production process is reflected in its innovative approach to product design and manufacturing. During the next financial year, Allegrini intends to continue in this direction, developing increasingly more avant-garde, eco-sustainable and consumer-friendly solutions.

### Main actions 2023

- Start of internal testing on a detergent for the industrial laundry channel to wash at lower temperatures
- Expansion of the **Ecolabel-certified product line**
- Conducting **biodegradability tests on DPlanet products**
- Replacement of the more aggressive synthetic surfactants with equivalent surfactants of plant origin, used in hand dish-washing detergents
- Development of a formula for making cosmetic products with ingredients and fragrances from 100% natural origin
- Administration of new product testers to employees and collecting feedback

### Goals for the future

- Developing a line of cosmetic products made from 100% plant-based raw materials
- Developing a line of biodegradable products using the basis of Ecolabel products
- Testing the performance of industrial laundry detergent, used at lower washing temperatures, at customer labs
- As part of the LIFE EBP project, take part in the production of 1 tonne of detergents with bio-based products and organise testing by 10 of its customers

Variable	KPIs	Unit of measure	2023
Non-renewable materials used	Quantity of all non-renewable resources used or process-related (non-recycled or non-recyclable)	kg	5.700.000
Renewable materials used	Quantity of all renewable resources used or process-related (recycled or recyclable)	kg	390.000
DPlanet line	Turnover generated by sales of DPlanet products	€	224.285,55
DPlanet line	Number of units sold of the DPlanet line	pieces	1.076.316





# Social Responsibility

## 5.1 Employee health and safety

Ensuring a healthy, safe working environment for workers, with a view to promoting employee well-being and improving working conditions.

Protecting the health and safety of workers is a priority for Allegrini as part of its sustainable growth path and has always been rooted in the company culture. As tangible proof of this, the company has already implemented an effective Occupational Health and Safety Management System, compliant with the international standard ISO 45001, providing a framework for ensuring safety at work, reducing the risk of occupational injuries and illnesses, and promoting the well-being of workers.

The company scrupulously applies the provisions in Leg. Degree 81/2008 “Consolidation Act on Health and Safety at Work” and as amended, the local regulations in force in the various countries in which it operates, and all measures required by internal procedures and regulations. In compliance with national legislative provisions, Allegrini has drawn up the Risk Assessment Document, an essential tool whose goal is to identify, assess and classify the potential health and safety risks to which each worker is exposed, and to identify the appropriate preventive and protective measures needed to eliminate or minimise them. The company plans to update the Risk Assessment Document for the next financial year. This since, in line with the requirements of the standard, new departments have been created and new machinery has been added to the production cycle, which may influence work processes and change existing risks or introduce new ones.

Allegrini encourages dissemination of a culture centred on responsibility and full awareness of the risks associated with carrying out work activities. In this, training in occupational health and safety, as enshrined in Leg. Decree 81/2008, plays a fundamental role. So all employees receive general and specific training, depending on the type and severity of risks associated with the different tasks. During 2023, a total of 238 training hours on occupational health and safety were provided, a slight decrease from the previous year (down by about 8% compared to 2022).

Allegrini application of the Good Manufacturing Practices (GMP) guidelines, which regulate the production, control and distribution of products, implies compliance with stringent protocols covering several aspects; including

compliance with hygiene and sanitary conditions in premises and equipment, and by all workers, to ensure that products meet high quality and safety standards. This not only affects the quality of products offered and the safety of consumers, but can also contribute to a safer workplace; as GMP defines clear, strict procedures for the handling of chemicals and hazardous materials and promotes personal and environmental hygiene in production facilities, helping to prevent occupational accidents.

The protection of workers' health and safety is also implemented through numerous other initiatives put in place by Allegrini, consistent with what was planned during the previous year. In 2023, all the main roof lifelines were redone and some parapets were added to protect the safety of those working at heights. In addition, an investment was made in the purchase of machines to automate the procedure of putting on overshoes in production departments, particularly for external visitors, where the use of safety footwear is mandatory.

In order to continue along this path where the health and safety of workers are strategic drivers for sustainable growth, the company has planned further measures for the next financial year, including the differentiation of worker uniforms in the production department and the purchase of an exoskeleton to aid in the manual handling of heavy loads. Allegrini focus on occupational safety and its proactive attitude has allowed the company to benefit from a reduction in its insurance premium.

In 2023, six occupational accidents have been recorded, a slight increase over the 2022 figure, but all not serious.

Allegrini promotes the all-round well-being of its people and makes a concrete commitment to help improve their quality of life. In fact, an **adequate balance between work and family life** is guaranteed to all employees, and **parenthood is promoted; flexibility in terms of working hours is also recognised**, to allow parents to manage their family responsibilities; as is the possibility of **working remotely** when compatible with the specific task and role, as set out in the Parenting Policy and Work-Life Balance Policy. As evidence of its commitment to this issue, Allegrini took part in the **“SWAP Laboratory - Smart Working, Corporate Welfare and Organisational Participation”** at the Università Cattolica del Sacro Cuore in Milan; a research project aimed at examining the synergies and dynamics between corporate welfare practices, remote work and organisational participation, and offering companies strategic tools and levers to solve complex problems, redesign organisational structures and identify welfare initiatives.

The protection of workers' personal health and well-being as a strategy and not only a regulatory compliance is also reflected in the dissemination of a culture of individual awareness. To this end, during this financial year, **in partnership with the association for the protection of rights to the prevention and treatment of breast cancer - Europa Donna Italia** - Allegrini organised two appointments aimed at the entire corporate population, as part of the **breast cancer prevention and awareness** project “First. The measure of prevention”. Then in order to encourage socialising moments outside working hours, Allegrini organised a **company Christmas Party** for the Christmas holidays, and invited all employees and their families to the theatre to attend **two shows** and take part in educational workshops, in partnership with the **Fondazione Teatro Donizetti**, of which the company is an ambassador.

The health and well-being of employees is a priority for Allegrini, embodying a tangible, constant commitment to continuously improving the working conditions of its human resources and the quality of corporate life.

# Health and safety of employees. Actions, Goals and KPIs

## Main actions 2023

- Provision of employee training on occupational health and safety
- Renovation of main roof lifelines and addition of parapets
- Investment in the purchase of automatic machines for overshoes in production departments

Organization of actions to promote employee welfare

## Goals for the future

- Updating the Risk Assessment Document
- Differentiating uniforms used by workers in the production department
- Purchasing an exoskeleton for manual handling of heavy loads



Variable	KPIs	Unit of measure
Occupational health and safety management system	Occupational health and safety system in the company	Yes/No
Occupational health and safety management system	Implementation of an occupational health and safety management system in compliance with legal provisions	Yes/No
Occupational health and safety management system	Involvement of employees in the health management system and occupational safety	Yes/No
Occupational health and safety management system	Involvement of collaborators in the occupational health and safety management system	Yes/No
Occupational health and safety management system	Involvement of employees/collaborators, indirectly involved in Allegrini activities, in the occupational health and safety management system	Yes/No
Workers covered by an occupational health and safety management system	Number of employees covered by an occupational health and safety management system	No.
Workers covered by an occupational health and safety management system	% of employees covered by an occupational health and safety management system	%
Risk assessment	Presence of a system/procedure for assessing hazards and risks in the workplace	Yes/No
Medical prevention in the workplace	Presence of a medical service that helps identify and eliminate workplace hazards and risks	Yes/No
Occupational health and safety employee training	Total training hours for employees, broken down by gender	Hours
Occupational health and safety employee training	Total training hours provided to employees by gender and professional category	Executive hours
		Middle manager hours
		Office worker hours
		Blue collar worker hours
Occupational health and safety provided to trainees	Total training hours provided to trainees, by gender	Trainee hours
Training in health and occupational safety	% staff involved in training activities	%
Work-related injuries	Total accidents at work	No.
Work-related injuries	Total accidents at work with serious injuries	No.
Work-related injuries	Rate of occupational accidents with serious consequences (excluding deaths)	No.
Work-related injuries	Number of cases of occupational diseases	No.
Work-related injuries	Number of deaths due to work-related injuries and diseases	No.
Work-related injuries	Rate of deaths due to accidents at work	No.

Gender		Total
M	W	
		Yes
		Yes
		Yes
		Yes
		151
		100%
		Yes
		Yes
214	24	238
16	0	16
8	0	8
24	16	40
166	8	174
0	8	8
18,56%	9,26%	15,23%
5	1	6
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0



# 5.2

## Diversity, equity and inclusion

**Adoption of policies for the promotion of inclusion and protection of diversity, to ensure equal opportunities and eliminate discrimination.**

The change of pace at European level in recent years focussed organisations not only on safeguarding human rights, but also on promoting inclusion and diversity, and protecting gender equality. The latter is also one of the priorities identified by the United Nations to ensure sustainable, shared economic growth globally, as it is one of the 17 Sustainable Development Goals of the 2030 Agenda (SDGs) - Goal 5 Gender Equality - which aims to eliminate all forms of discrimination and achieve gender equality and equal opportunities between men and women.

This is part of the broader path towards sustainable development undertaken by Allegrini, having recognised diversity as an added value and integrated these principles among the fundamental drivers guiding the company's strategic choices for many years now. Consistent with the values outlining corporate identity, the company condemns any form of discrimination and physical, verbal or digital abuse in the workplace and promotes the creation of a **corporate climate based on the principles of fairness, mutual respect, meritocracy and objectivity and equal opportunities** at all stages of the employment relationship, from recruitment to termination. In addition, guaranteeing the freedom of association of workers.

2023 represents a pivotal year for Allegrini in terms of its commitment to spreading a culture focused on **promotion of female empowerment**, and meritocracy and inclusion without discrimination. In December this year, the company obtained **Gender Equality Certification** in accordance with the guidelines contained in the **UNI/PdR 125:2022** reference practice "Guidelines on the management system for gender equality that provides for the adoption of specific KPIs (Key Performance Indicators) inherent to Gender Equality Policies in Organisations", conferred by GCerti Italy Assessment & Certification.

This path has led the company to define targeted policies and objectives to concretely support the commitment made; to trigger a cultural change and sharing of the values of fairness, individual and social respect. In compliance with the requirements defined in the UNI/PdR 125:2022 Practice, Allegrini has appointed a three-person Steering Committee to oversee the effective adoption and implementation of the Gender Equality Policy.



# Gender Equality Certification

Allegrini believes in the value of people and their differences. It has therefore embarked on a change path, especially cultural change, based on the principles of fairness, diversity and inclusion. In its Gender Equality Policy, Allegrini has defined the goals it intends to pursue, based on the six thematic areas identified in UNI/PdR 125:2022, which distinguish an inclusive organisation that respects gender equality:

### Culture and strategy

Improving the working environment to ensure the inclusion of employees and safeguarding of gender equality.

### Governance

Adoption of a governance system that ensures the effective implementation of processes needed to protect gender equality, identify and correct situations of non-inclusion, encouraging the presence of the minority gender in the governing and supervisory bodies.

### Gender pay equity

Elimination of pay gaps caused by gender differences.

### HR processes

Identification and implementation of processes to ensure the protection of gender equality at all stages of the life cycle of a resource in the company.

### Parenting and work-life balance

Support for staff in their parenting and caregiver activities, including through creation of a special channel for reporting any specific needs .

### Opportunities for the growth and inclusion of women in the company

Participation and full involvement of women in internal career and growth paths.

In line with the UNI/PdR 125:2022 reference practice, specific training ensures that the gender equality policy is fully effective and adhered to by all members of the organisation. To this end, a training course was launched in 2023, and will continue during the next financial year, expanding the target group. In 2023, a total of 146 hours of gender equality training were delivered to the Steering Committee and 67 employees, a total of 70 people involved.

The core principle for Allegrini to safeguard gender balance is also manifested in calculating employee remuneration. The company is committed to ensuring, in compliance with the provisions of the relevant National Collective Labour Agreement (CCNL), equal pay regardless of gender, culture and religion. This year, as in previous years, Allegrini monitored the pay gap and did not find, in general terms, a significant disparity in average remuneration between men and women.

Thanks to Allegrini commitment, no discrimination on grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other forms of discrimination were recorded during the year.

The Gender Equality Certification demonstrates Allegrini care for its people and commitment to creating a healthy working environment, free of discrimination and any form of violence. However, what has been achieved so far constitutes an important milestone, but also the point from which the company will restart in order to continue on this growth and development path in a sustainable and long-lasting manner, while respecting the constitutional principles of parity and equality.

# Diversity, equity and inclusion.

## Actions, Goals and KPIs

### Main actions 2023

Achievement of Gender Equality Certification UNI/PdR 125:2022

Staff training on gender equality

Monitoring the gender pay gap

### Goals for the future

Continue gender equality training, broadening the range of players involved

Continue the growth path undertaken, respecting the principles of equality and equity

Continue monitoring the gender pay gap



2023

Variable	KPIs	Unit of measure	Gender		Total
			M	W	
Characteristics of personnel	Number of employees by gender	No.	97	54	151
Gender equality training	Total training hours for employees, broken down by gender	Hours	58	84	142
Gender equality training	Total training hours provided to employees, broken down by gender and professional category	Executive hours	4	0	4
		Middle manager hours	14	20	34
		Office worker hours	32	56	88
		Blue collar worker hours	6	0	6
		Apprentice hours	2	8	10
Gender equality training	Employees involved in training, by gender	No.	29	40	69
Gender diversity	Female presence in the total number of employees hired	%	35,76%		
Gender pay gap	Percentage difference in average pay between men and women	%	-0,94%		
Annual total remuneration ratio	Ratio of the annual total remuneration of the highest paid person to the average annual total remuneration of all employees (excluding the aforementioned person)	No.	2,83		
Non discrimination	Incidents of discrimination reported	No.	0		

Diversity,  
equity  
and inclusion



# 5.3 Growth of corporate personnel

Definition of actions aimed at the personal and professional growth of workers and their involvement in initiatives undertaken by the company.

People represent a fundamental, precious resource for Allegrini, to ensure the company's development and success. For this reason, the company takes an approach that **places human resources at the centre of its strategy**; where individual talents and skills are enhanced and the personal and professional growth of all employees is promoted, through **constant investment in internal and external training**. Training not only enables company staff to improve their skills and keeps them up-to-date with the latest industry trends; it also increases their motivation and satisfaction, leading to higher, long-term retention. Allegrini firmly believes in the importance of continuous training for its people; as a driver to stimulate the self-empowerment and involvement of each employee; within the perimeter of the task carried out and their responsibilities; in contributing to the value creation process and achievement of corporate goals.

In 2023, a total of 1642.5 hours of compulsory and non-compulsory training were provided to employees; an increase over the previous year, covering the following subject areas:

- Management of water resources in accordance with Leg. Decree 18/2023, regulating the use and reuse of water intended for human consumption;
- Health and safety at work, in accordance with the provisions of Leg. Decree 81/2008;
- Gender equality, within the scope of the Gender Equality Certification in compliance with the guidelines contained in the UNI/PdR 125:2022 reference practice, obtained during this financial year;
- Transport of dangerous goods by road, in accordance with the ADR (Accord européen relatif au transport international des marchandises dangereuses par route), establishing international rules for the safe transport of goods dangerous to persons and the environment;
- Regulatory compliance and safety in preparing and handling cosmetic products by operators and for end consumers;
- Ethics in corporate governance;
- Administration, taxation, procurement and supply chain management.

The multiplicity of topics covered reflects the complexity and variety of skills required in the sector where Allegrini operates, including technical, environmental, social and regulatory aspects. In addition, as planned in the previous year, training activities resumed in 2023 as part of the **Allegrini Corporate Academy** project, with 3 days of group training and 2 individual interviews organised, for a total of 745 hours.

**Performance appraisal** is another fundamental element in helping spread a corporate culture where the contribution of each individual is valued, considering personal aptitude and the specificities of the role held. In line with the goals the company had set itself in previous years, in 2023 a participation bonus in the total amount of €29,565.87 was paid to white and blue-collar workers, in compliance with the company's integrative contract.

Individual progress and growth is not only achieved through provision of training programmes, but also through opportunities for social interaction, including outside working hours. Allegrini believes in teamwork and in the strength that comes from collaboration and the establishment of positive relationships between people; allowing for creation of an inclusive, stimulating work environment, where everyone is free to express their potential and actively contribute to the company success. Therefore, a **company Christmas Party** was organised in December 2023; a convivial and socialising event that strengthened synergy between human resources, team building and stimulated their sense of belonging to the company community. Moreover, through the **partnership with the Fondazione Teatro Donizetti**, of which Allegrini is an ambassador, all employees and their families were invited to attend **two theatre performances** preceded by educational workshops for children and young people; an opportunity to share a cultural moment whose value for individual growth complements professional training.

The strategic relevance of the issue for the company has led to definition of numerous initiatives on this front, and to identification of goals for the future, to promote creation of a working environment where uniqueness is safeguarded and the distinctive characteristics of each individual are enhanced. With this in mind, Allegrini intends to continue supporting the training of its employees in the near future and to monitor their performance; in order to make them participants in the value created, thanks to their valuable contribution and input.

## Growth of company personnel. Actions, Goals and KPIs

### Main actions 2023

Supply of compulsory and non-compulsory training courses for employees

Supply of training in the Allegrini Corporate Academy

Organization of events promoting socialization and team building, also outside working hours

### Goals for the future

Continue monitoring and evaluation of employee performance

Continue training activities in the Allegrini Corporate Academy

Variable	KPIs	Unit of measure
Training employees	Total training hours for employees, broken down by gender	Hours
Training employees	Total training hours provided to employees, broken down by gender and professional category	Executive hours Middle manager hours Office worker hours Factory worker hours Apprentice hours
Training trainees	Total training hours provided to trainees, by gender	Trainee hours
Training employees	Average number of training hours by gender	Hours
Training employees	Average number of training hours, by gender and professional category	Executive hours Middle manager hours Office worker hours Blue collar worker hours Apprentice hours
Training trainees	Average number of training hours for trainees, broken down by gender	Trainee hours
Allegrini Corporate Academy	Total number of initiatives carried out as part of the Allegrini Corporate Academy project	No.
Allegrini Corporate Academy	Total training hours provided in the Allegrini Corporate Academy project, broken down by gender	Hours
Individual performance appraisal	% of employees, broken down by gender, subject to periodic performance appraisal	%

2023

Gender		Total
M	W	
998,5	644	1.642,5
74	0	74
334	172	506
231,5	441,5	673
356,5	22,5	379
2,5	8	10,5
0	14	14
10,29	11,93	10,90
37,00	0,00	37,00
25,69	19,11	23,00
10,07	12,99	11,81
6,15	3,21	5,83
2,50	2,00	2,10
0	3,5	3,5
		3 days of group training 2 individual interviews
420	325	745
100%	100%	100%

# 5.4

## Product quality and safety

Ensuring high product and/or service standards in terms of quality and safety, through adoption of certifications and tests.

The constant search for solutions that combine innovation and sustainability in terms of environmental impact through intensive research and development is an integral part of Allegrini DNA, boasting almost eighty years of experience in the field of professional detergents and cosmetics for the hotel industry. This commitment became concrete, as of 2020, with the launch of the EcologicAll line, a range of ecological detergents that meet the CAM (Minimum Environmental Criteria), the environmental requirements identifying the best products from an environmental point of view, throughout their life cycle, defined in the National Action Plan on Green Public Procurement (PANGPP) and adopted by Ministerial Decree. However, the company does not only consider the environmental impact of its products; but at the same time actively strives to ensure the highest safety standards for end-consumers. The company focus on quality, in harmony with nature, and the safety of its products is highlighted by the product certifications obtained over time:

### Ecolabel

European Union eco-label for products that meet strict environmental criteria throughout their life cycle. Ecolabel certification, obtained on a range of detergents made from plant origin raw materials, guarantees maximum biodegradability and a better balance between product and packaging, without compromising effectiveness.

### ICEA (Institute for Ethical and Environmental Certification)

Certification that ensures that raw materials and finished products meet strict ethical and environmental standards and are free of chemicals harmful to humans, animals and the environment.

### Halal

Certification that products are “lawful” by Islamic beliefs and Sharia’a precepts.

### Eco-cert based on Cosmos standards (Cosmetics Organic Standard)

Certification guaranteeing the use of raw materials and production processes that respect the environment and human health.

### Cosmebio

An international label guaranteeing that cosmetic products are natural or organic and comply with strict environmental and ethical criteria.



Allegrini has obtained **ISO 22716 certification**, the standard that provides GMP (Good Manufacturing Practices) requirements – detailed, specific guidelines for the cosmetics industry – that define the operating conditions and structural requirements needed to ensure high product quality and consumer safety. To ensure that these strict procedures are shared and effectively applied by employees, a total of 39.5 training hours were provided to 43 employees in 2023. In addition, related to training on the quality and safety of products offered for operators who handle them and end users, employees attended the following courses in this financial year:

- Comprehensive course for cosmetic safety assessors in product design, to acquire the specific skills and knowledge needed to ensure the safety for end users of cosmetic products designed in accordance with relevant legislation and guidelines;
- Theoretical and practical in-depth course on the formulas of solid cosmetic products;
- Course on the novelties in filling in the Safety Data Sheets (SDS) according to Regulation 2020/878; concerning the information that must be provided for registration of chemicals to ensure proper use, handling and storage in order to safeguard human health and the environment.

As further protection of product quality and safety, in previous years the company set up a system for the structured management of non-conformities and complaints received; in order to promptly identify any problems and take the necessary corrective measures to ensure customer satisfaction and high product standards. In 2023, the resources invested in maintaining this complaint and non-compliance management system increased compared to 2022.

In 2023, the number of complaints related to quantitative and qualitative non-conformities of products registered was 54, a clear decrease compared to 2022 and lower than expected for the year. On the other hand, as in the previous year, there were no complaints on consumer health and safety non-compliances.

Description	Unit of measure	2022	2023
Number of complaints related to quantitative and qualitative product non-conformities	No.	62	54
Number of complaints related to health and safety non-conformities	No.	0	0

With regard to product labelling and external information, four cases of non-compliance were recorded in 2023, down against the previous year.

The results obtained in 2023 confirm the strategic relevance of the subject for Allegrini and the continual focus on creation of products that fully meet customer expectations and act as a spokesperson for Made in Italy quality on international markets.



# Product quality and safety.

## Actions, Goals and KPIs

### Main actions 2023

Maintaining the system on handling complaints and qualitative and quantitative non-conformities of products and related to the health and safety of the end user

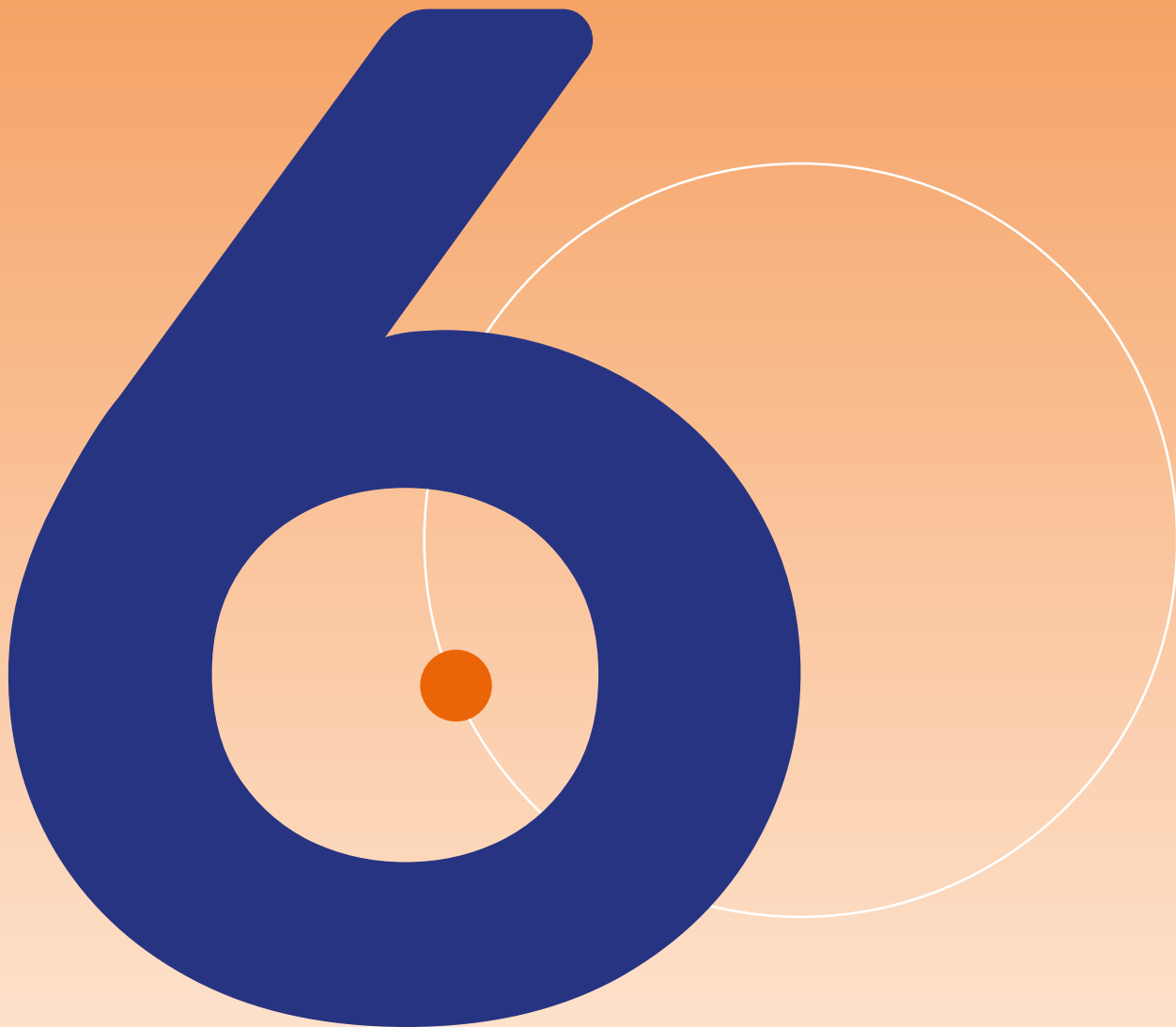
Training employees to guarantee the quality and safety of products for end consumers

### Goals for the future

Continuing the course taken and introducing further improvements on this front

2023					
Variable	KPIs	Unit of measure	Gender		Total
			M	W	
Complaints	Number of complaints related to quantitative and qualitative product non-conformities	No.			54
Complaints	Number of complaints related to health and safety non-conformities	No.			0
Labelling	Number of cases of external information non-compliance, concerning product labelling	No.			4
Marketing	Non-compliance concerning marketing communications	No.			0
Complaint management system	Number of staff hours invested in handling complaints and non-conformity situations related to health and safety, quality and product conformity	Hours			313,50
Complaint management system	Amount of resources invested in creating and implementing the complaint and non-conformity management system related to health and safety, quality and product conformity	€			9,409.09
Good Manufacturing Practices training	Total number of training hours provided to employees, broken down by gender	Hours	29	10,5	39,5
Good Manufacturing Practices training	Total number of employees involved in training, broken down by gender	No.	33	10	43
Product quality and safety training for operators and end users	Total number of training hours provided to employees, broken down by gender	Hours	3,5	48	51,5
Product quality and safety training for operators and end users	Total number of employees involved in training, broken down by gender	No.	1	2	3





# Ethical corporate governance

## 6.1

### Ethics in governance

**Respect for ethical standards in competition, industry regulations and protection of privacy in the conduct of all company activities.**

The ability to create value in the medium - long term, hinging on the dimensions of environmental sustainability and social responsibility, is closely linked to dissemination and sharing ethical standards in conducting business and the principles of integrity, fairness, transparency and compliance with regulations in performing business activities. Allegrini Code of Ethics, as a fundamental element of the Organisation, Management and Control Model pursuant to Leg. Decree 231/2001, outlines all values the company believes in and what it stands for, the rules, duties and responsibilities of all its members towards stakeholders. Together these principles constitute the compass guiding the actions of anyone acting on behalf of the company, towards maximising the value created for all stakeholders, including employees, customers, shareholders and the community as a whole.

In December 2023, Allegrini, in accordance with the provisions of Leg. Decree 24/2023, which transposed European Directive 2019/1937, within the framework of the internal control and risk management system, adopted a new whistle blowing system: an IT platform for anonymous reporting to the Supervisory Board (SB) by employees or third parties, of conduct that does not comply with rules, internal procedures, the Organisation, Management and Control Model or corporate values; in order to promote adequate, timely identification and resolution of offences and breaches, guaranteeing the anonymity of the whistle blower and the information received and the absence of retaliation, discrimination or penalisation as a result of the report. This tool takes the form of a direct communication channel that facilitates supervision and control over compliance with internal rules, regulations and procedures, encouraging active involvement of all stakeholders in this process. For the next financial year, Allegrini has planned to provide all employees with a training course on whistle blowing to make them aware of its importance and create internal awareness on how to report and the ability to recognise and handle possible non-compliance. Furthermore, in order to promote the knowledge and dissemination of the principles of the Code of Ethics and the Organisation, Management and Control Model, during 2023, in line

with what was planned, training activities continued for employees on the topics of anti-corruption, ethical and anti-competitive behaviour, and human rights. Specifically, 104 hours training were provided involving 13 employees.

In 2023, no reports were received through the whistle-blowing system, and no incidents were recorded of non-compliance and/or proceedings and actions in relation to breaches of free competition, monopolistic practices and antitrust laws and incidents of active or passive corruption.

As set out in Allegrini Code of Ethics, ethical and responsible business conduct also requires scrupulous management of company data and technical know-how, and safeguarding the confidentiality of personal information acquired, in performing one's duties, by all those who work in the name and on behalf of the company. To this end, Allegrini applies the provisions on processing personal data and protecting privacy set out in EU Regulation 2016/679, known as the General Data Protection Regulation (GDPR), and is committed to ensuring high standards of IT security. For any requests to access personal data or exercise of the rights by any data subject, a special mailbox has been set up ([privacy@allegrini.com](mailto:privacy@allegrini.com)).

The company also provides ad hoc training programmes for its employees; in order to provide them with the tools needed to recognise risks associated with the use of IT tools in their work and encourage the timely management of events that may threaten company operations and the integrity of its information assets. In the course of 2023, 9 workers were involved in a total of 18 hours of training on personal data management and legislation.



During the reporting period, there were no events that led to regulation breaches in all countries where the company operates, or access to company data by unauthorised external parties, and no complaints were received concerning breaches of customer privacy and the loss of their data.

As proof of its commitment to adoption and dissemination of ethical principles and compliance with regulations in the performance of all company activities by all staff, Allegrini was awarded the **Legality Rating** by the Italian Antitrust Authority, pursuant to Article 2, paragraph 1, of the Regulation adopted by the Antitrust Authority with resolution no. 28361 of 28 July 2020, **with a score of ★★ ++ (2 stars ++), out of a maximum of ★★★**. This recognition, lasting two years from issue and renewable on request, is a significant sign in the non-self-referential nature of its focus on ethical business management and an opportunity to measure oneself against third parties; to identify possible areas of intervention with a view to promoting continuous

## Ethics in governance. Actions, Goals and KPIs

### Main actions 2023

Employee training on anti-corruption, ethical and anti-competitive behaviour, human rights

Employee training on privacy and data management

Updating the Organisational, Management and Control Model pursuant to Legislative Decree 231/2001

Submitting the application for renewal of its Legality Rating

improvement, in line with company philosophy. During 2023, Allegrini applied for renewal of its legality rating; the outcome will be announced in early 2024.

Defining the sustainability strategy, undertaken many years ago, is a crucial opportunity for Allegrini to rethink its processes and products through the ESG lens, and to periodically and critically analyse - when drawing up its Sustainability Report - the results obtained during the year and assess the degree to which the goals set have been achieved. This allows the company, in line with what is planned, to effectively monitor and manage challenges and risks and seize opportunities pertaining to environmental sustainability, social responsibility and ethics in governance, while maintaining consistency with its underlying strategic orientation.

### Goals for the future

Provide all employees with whistle-blowing training



			2023		
Variable	KPIs	Unit of measure	Gender		Total
			M	W	
Directors	Number of Board meetings	No.			7
Directors	% average attendance at Board meetings	%			96,63%
Risk of corruption	Total number of transactions assessed as risky due to corruption issues	No.			0
Risk of corruption	% of transactions assessed as risky due to corruption issues	%			0
Risk of corruption	Total number of incidents ascertained of corruption against Allegrini or its employees	No.			0
Risk of corruption	Presence of corruption-related lawsuits brought against Allegrini or its employees	Yes/No			No
Organizational, Management And Control Model	Presence of an Organizational, Management and Control Model pursuant to Leg. Decree 231/2001	Yes/No			Yes
Internal whistle blowing system	Number of reports of breaches of the Organization, Management and Control Model	No.			0
Code of Ethics	Preparation of the Code of Ethics	Yes/No			Yes
Code of Conduct	Drawing up a code of conduct on anti-competitive behavior	Yes/No			Yes
Legal actions	Number of pending or finalized legal actions concerning anti-competitive behavior and antitrust breaches	No.			0
Violations	Number of incidents violating free competition, monopolistic practices, antitrust laws and incidents of active or passive corruption	No.			0
Training on anti-corruption, ethical and anti-competitive behavior, human rights	Total training hours for employees, broken down by gender	Hours	80	24	104
Training on anti-corruption, ethical and anti-competitive behavior, human rights	Employees involved in training, by gender	No.	10	3	13
Training on privacy and personal data management	Total training hours for employees, broken down by gender	Hours	14	4	18
Training on privacy and personal data management	Employees involved in training, by gender	No.	7	2	9
Data breach	Incidents identified of leakage, theft or loss of customer data	No.			0
Privacy	Complaints received regarding customer privacy breaches	No.			0

## 6.2 Responsible management of the supply chain

Attention for environmental, social and governance criteria in the process of selecting, evaluating and maintaining relationships with suppliers.

Responsible supply chain management is now a crucial issue for organisations that have embarked on defining a sustainability strategy, as this can have a significant impact on the current ability to govern sustainable transformation and create value in the medium to long term. Allegrini is aware that it is no longer enough to be virtuous from the point of view of internal processes and products offered. It is also necessary to align the entire supply chain and monitor positioning of all companies along its supply chain on ESG issues.

In order to achieve this goal, Allegrini started in 2022 and continued in 2023, aimed at broadening the audience reached, to send **its suppliers a questionnaire** - with 47 questions and organised in 3 general areas (Environment, Social and Governance) - **to investigate their commitment and actions related to environmental sustainability, social responsibility and ethics in corporate governance**. With the new management software becoming operational from next year, the information collected through the questionnaires will be translated into an ESG score, then incorporated into the pool of metrics used by Allegrini to calculate its vendor rating; an assessment system based on attributing certain scores according to supplier performance, with a view to intensifying the monitoring of its supply chain.

This approach adopted is instrumental to selecting and establishing business relationships with players who share the same values and vision. Regarding this, in 2023 an ad hoc request was sent to national suppliers to acknowledge and accept the principles formalised in the Allegrini Code of Ethics and Organisation, Management and Control Model ("Model 231"). 41 signed declarations were received in the current year. As far as foreign suppliers are concerned, their acceptance of the contents of the Code of Ethics and Model 231 takes place with insertion of a specific clause in the contracts stipulated.

As strategic partners, Allegrini prioritises creation of lasting relationships with its suppliers; based not only on the criteria of quality and timing of the products/services offered and cost-effectiveness, but also on shared sustainability values. Although these principles have not yet been formalised in a **Code of Conduct for suppliers**, that is why they are an integral part of the criteria adopted by the company in selecting and consolidating relations with them, as it pursues the goal of structuring an increasingly sustainable supply chain.



## Responsible management of the supply chain. Actions, Goals and KPIs

### Main actions 2023

Continued mailing of questionnaires to assess suppliers based on ESG criteria

Sending national suppliers the requests to acknowledge and accept the principles contained in the Allegrini Code of Ethics and Organization, Management and Control Model, while for foreign suppliers, insertion of a specific clause in contracts stipulated

### Goals for the future

Continue with sending all suppliers the request for acknowledgement and acceptance of the principles contained in the Code of Ethics and in the Allegrini Organization, Management and Control Model

Translating the information gathered through the ESG questionnaires into an ESG score to be incorporated in criteria for calculating the vendor rating

Prepare a Code of Conduct to be signed by suppliers

Variable	KPIs	Unit of measure	2023
Supplier assessment system	Presence of a strategic supplier assessment system based on environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	Yes
Code of Ethics and Organizational, Management and Control Model (Leg. Decree 231/2001)	Acceptance of the Code of Ethics and the Organization, Management and Control Model by new suppliers deemed strategic	Yes/No	Yes
External audits	Conducting external audits of the supply chain concerning environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	No
Child labour	Activities and suppliers with a significant risk of child labour incidents	No.	0
Forced or compulsory labour	Activities and suppliers with a significant risk of incidents of forced or compulsory labour	No.	0





# Appendix

## Allegrini actions and goals for sustainable growth

### Environmental sustainability

Material topic	Main actions 2023	Goals for the future
Management of water resources	<ul style="list-style-type: none"><li>• Full commissioning of the waste-water recovery plant</li><li>• Training an employee on the new regulations about water for human consumption</li></ul>	<ul style="list-style-type: none"><li>• Recover 75 % of waste-water and 100 % of cooling water thanks to the plant installed at the end of the 2022 financial year</li><li>• Intervening in the tank-washing phase to reduce water consumption</li></ul>
Management of waste	<ul style="list-style-type: none"><li>• Activation of the take-back procedure for empty tanks from customers, thanks to the partnership with a leading company in the IBC supply and reconditioning sector</li><li>• Offsetting CO<sub>2</sub> emissions related to the transport of hazardous Allegrini waste by the advanced industrial waste management service provider</li></ul>	<ul style="list-style-type: none"><li>• Extend the partnership project for the take-back and recovery of empties to jerry cans</li><li>• Install six water distribution columns at all refreshment points</li><li>• Continue to prioritize and promote internal corrective actions for the recovery of chemically compromised products, limiting the amount destined for disposal, while contributing to the development and welfare of the local community</li></ul>
Sustainable packaging	<ul style="list-style-type: none"><li>• Creation of the secondary packaging of the Hemp Care retail line products with 100% recycled and km 0 paper, the output of a processing process carried out by an Umbrian paper mill of the processing waste produced by Grafiche Paciotti itself</li><li>• Introduction of two new cosmetic product lines with recycled packaging</li><li>• Design of a dispenser to dispense the cosmetic product in powder rather than liquid form</li></ul>	<ul style="list-style-type: none"><li>• Continuing the course taken and introducing further improvements on this front</li></ul>
Product design and life cycle management	<ul style="list-style-type: none"><li>• Start of internal testing on a detergent for the industrial laundry channel to wash at lower temperatures</li><li>• Expansion of the Ecolabel-certified product line</li><li>• Conducting biodegradability tests on DPlanet products</li><li>• Replacement of the more aggressive synthetic surfactants with equivalent surfactants of plant origin, used in hand dish-washing detergents</li><li>• Development of a formula for making cosmetic products with ingredients and fragrances from 100% natural origin</li><li>• Administration of new product testers to employees and collecting feedback</li></ul>	<ul style="list-style-type: none"><li>• Developing a line of cosmetic products made from 100% plant-based raw materials</li><li>• Developing a line of biodegradable products using the basis of Ecolabel products</li><li>• Testing the performance of industrial laundry detergent, used at lower washing temperatures, at customer labs</li><li>• As part of the LIFE EBP project, take part in the production of 1 tonne of detergents with bio-based products and organize testing by 10 of its customers</li></ul>

# Social liabilities

Material topic	Main actions 2023	Goals for the future
Employee health and safety	<ul style="list-style-type: none"><li>Provision of employee training on occupational health and safety</li><li>Renovation of main roof lifelines and addition of parapets</li><li>Investment in the purchase of automatic machines for overshoes in production departments</li><li>Organization of actions to promote employee welfare</li></ul>	<ul style="list-style-type: none"><li>Updating the Risk Assessment Document</li><li>Differentiating uniforms used by workers in the production department</li><li>Purchasing an exoskeleton for manual handling of heavy loads</li></ul>
Diversity, equity and inclusion	<ul style="list-style-type: none"><li>Achievement of Gender Equality Certification UNI/PdR 125:2022</li><li>Staff training on gender equality</li><li>Monitoring the gender pay gap</li></ul>	<ul style="list-style-type: none"><li>Continue gender equality training, broadening the range of players involved</li><li>Continue the growth path undertaken, respecting the principles of equality and equity</li><li>Continue monitoring the gender pay gap.</li></ul>
Growth of corporate personnel	<ul style="list-style-type: none"><li>Supply of compulsory and non-compulsory training courses for employees</li><li>Supply of training in the Allegrini Corporate Academy</li><li>Organization of events promoting socialization and team building, also outside working hours</li></ul>	<ul style="list-style-type: none"><li>Continue monitoring and evaluation of employee performance</li><li>Continue training activities in the Allegrini Corporate Academy</li></ul>
Product quality and safety	<ul style="list-style-type: none"><li>Maintaining the system on handling complaints and qualitative and quantitative non-conformities of products and related to the health and safety of the end user</li><li>Training employees to guarantee the quality and safety of products for end consumers</li></ul>	<ul style="list-style-type: none"><li>Continuing the course taken and introducing further improvements on this front</li></ul>

# Ethical corporate governance

Material topic	Main actions 2023	Goals for the future
Ethics in governance	<ul style="list-style-type: none"><li>Employee training on anti-corruption, ethical and anti-competitive behavior, human rights</li><li>Employee training on privacy and data management</li><li>Updating the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001</li><li>Submitting the application for renewal of its Legality Rating</li></ul>	<ul style="list-style-type: none"><li>Provide all employees with whistle-blowing training</li></ul>
Responsible management of the supply chain	<ul style="list-style-type: none"><li>Continued mailing of questionnaires to assess suppliers based on ESG criteria</li><li>Sending national suppliers the requests to acknowledge and accept the principles contained in the Allegrini Code of Ethics and Organization, Management and Control Model, while for foreign suppliers, insertion of a specific clause in contracts stipulated</li></ul>	<ul style="list-style-type: none"><li>Continue with sending all suppliers the request for acknowledgement and acceptance of the principles contained in the Code of Ethics and in the Allegrini Organization, Management and Control Model</li><li>Translating the information gathered through the ESG questionnaires into an ESG score to be incorporated in criteria for calculating the vendor rating</li><li>Prepare a Code of Conduct to be signed by suppliers</li></ul>

# Allegrini KPIs for sustainable growth

## Environmental sustainability

Variable	KPIs	Unit of measure	2023
Management of water resources			
Water resource	Total water consumption	m³	26.916
Water withdrawal	Total water withdrawal from the well (%)	%	100%
Water resources delivered as waste-water	Total m³ of waste-water delivered	m³	678
Training employees	Total training hours provided to employees	Hours	5,5
Training employees	Number of employees involved in the training activity	No.	1
Management of waste			
Waste	Total amount of waste produced	kg	1.406.605
Non-hazardous waste	Total quantity of non-hazardous waste produced	kg	233.135
Hazardous waste	Total quantity of hazardous waste produced	kg	1.173.470
Waste	Total amount of waste produced intended for recovery	kg	245.215
Non-hazardous waste	Total quantity of non-hazardous waste produced intended for recovery	kg	232.805
Hazardous waste	Total quantity of hazardous waste produced sent for recovery	kg	12.410
Waste	Total quantity of waste produced sent for disposal	kg	1.161.390
Non-hazardous waste	Total quantity of non-hazardous waste produced sent for disposal	kg	330
Hazardous waste	Total quantity of hazardous waste produced intend- ed for disposal	kg	1.161.060
Non-hazardous waste	% of non-hazardous waste produced for recovery	%	94,94%
Hazardous Waste	% of hazardous waste produced intended for recovery	%	5,06%
Non-hazardous waste	% of non-hazardous waste produced intended for disposal	%	0,03%
Hazardous waste	% of hazardous waste produced sent for disposal	%	99,97%



Variable	KPIs	Unit of measure	2023
Sustainable packaging			
Renewable packaging used	Quantity of renewable packaging materials, including paper, cardboard and plastic (recycled or recyclable)	kg	964.000
Plastic packaging	Total quantity of plastic packaging purchased	kg	614.000
Recycled plastic packaging	Total amount of recycled plastic from packaging purchased	kg	17.000
Training on environmental labelling	Total training hours provided to employees	Hours	6
Training for environmental labelling	Employees involved in training activities	No.	2
Product design and life cycle management			
Non-renewable materials used	Quantity of all non-renewable resources used or process-related (non-recycled or non-recyclable)	kg	5.700.000
Renewable materials used	Quantity of all renewable resources used or process-related (recycled or recyclable)	kg	390.000
DPlanet Line	Turnover generated by sales of DPlanet products	€	224.285,55
DPlanet Line	Number of units sold of the DPlanet line	Pieces	1.076.316



# Social Responsibility

Variable	KPIs	Unit of measure	2023		
			Gender		Total
			M	W	
Employee health and safety					
Occupational health and safety management system	Occupational health and safety sys-tem in the company	Yes/No			Yes
Occupational health and safety management system	Implementation of an occupational health and safety management system in compliance with legal provisions	Yes/No			Yes
Occupational health and safety management system	Involvement of employees in the health management system and occupational safety	Yes/No			Yes
Occupational health and safety management system	Involvement of collaborators in the occupational health and safety management system	Yes/No			Yes
Occupational health and safety management system	Involvement of employees/ collaborators, indirectly involved in Allegrini activities, in the occupational health and safety management system	Yes/No			Yes
Workers covered by an occupational health and safety management system	Number of employees covered by an occupational health and safety management system	No.			151
Workers covered by an occupational health and safety management system	% of employees covered by an occupational health and safety management system	%			100%
Risk assessment	Presence of a system/procedure for assessing hazards and risks in the workplace	Yes/No			Yes
Medical prevention in the workplace	Presence of a medical service that contributes to the identification and elimination of workplace hazards and risks	Yes/No			Yes
Occupational health and safety employee training	Total training hours for employees, broken down by gender	Hours	214	24	238
Occupational health and safety employee training	Total training hours provided to employees by gender and professional category	Executive hours	16	0	16
		Middle manager hours	8	0	8
		Office worker hours	24	16	40
		Blue collar worker hours	166	8	174
Occupational health and safety provided to trainees	Total training hours provided to train-ees, by gender	Trainee hours	0	8	8
Training in health and occupational safety	% staff involved in training activities	%	18,56%	9,26%	15,23%
Work-related injuries	Total accidents at work	No.	5	1	6
Work-related injuries	Total accidents at work with serious injuries	No.	0	0	0
Work-related injuries	Rate of occupational accidents with serious consequences (excluding deaths)	No.	0	0	0
Work-related injuries	Number of cases of occupational diseases	No.	0	0	0

Variable	KPIs	Unit of measure	2023		
			Gender		Total
			M	W	
Employee health and safety					
Work-related injuries	Number of deaths due to work-related injuries and diseases	No.	0	0	0
Work-related injuries	Rate of deaths due to accidents at work	No.	0	0	0
Diversity, equity and inclusion					
Characteristics of personnel	Number of employees, broken down by gender	No.	97	54	151
Gender equality training	Total training hours for employees, broken down by gender	Hours	58	84	142
Gender equality training	Total training hours provided to employees, broken down by gender and professional category	Executive hours	4	0	4
		Middle manager hours	14	20	34
		Office worker hours	32	56	88
		Blue collar worker hours	6	0	6
		Apprentice hours	2	8	10
Gender equality training	Employees involved in training, by gender	No.	29	40	69
Gender diversity	Female presence in the total number of employees hired	%			35,76%
Gender pay gap	Percentage difference in average pay between men and women	%			-0,94%
Annual total remuneration ratio	Ratio of the annual total remuneration of the highest paid person to the average annual total remuneration of all employees (excluding the aforementioned person)	No.			2,83
Non discrimination	Incidents of discrimination reported	No.			0
Growth of corporate personnel					
Training employees	Total training hours for employees, broken down by gender	Hours	998,5	644	1.642,5
Training employees	Total training hours provided to employees, broken down by gender and professional category	Executive hours	74	0	74
		Middle manager hours	334	172	506
		Office worker hours	231,5	441,5	673
		Blue collar worker hours	356,5	22,5	379
		Apprentice hours	2,5	8	10,5
Training trainees	Total training hours provided to trainees, by gender	Trainee hours	0	14	14
Training employees	Average number of training hours by gender	Hours	10,29	11,93	10,90
Training employees	Average number of training hours, by gender and professional category	Executive hours	37,00	0,00	37,00
		Middle manager hours	25,69	19,11	23,00
		Office worker hours	10,07	12,99	11,81
		Blue collar worker hours	6,15	3,21	5,83
		Apprentice hours	2,50	2,00	2,10
Training trainees	Average number of training hours for trainees, broken down by gender	Trainee hours	0	3,5	3,5

Variable	KPIs	Unit of measure	2023		
			Gender		Total
			M	W	
Growth of corporate personnel					
Allegrini Corporate Academy	Total number of initiatives carried out as part of the Allegrini Corporate Academy project	No.			3 days of group training 2 individual interviews
Allegrini Corporate Academy	Total training hours provided in the Allegrini Corporate Academy project, broken down by gender	Hours	420	325	745
Individual performance appraisal	% of employees, broken down by gender, subject to periodic performance appraisal	%	100%	100%	100%
Product quality and safety					
Complaints	Number of complaints related to quantitative and qualitative product non-conformities	No.			54
Complaints	Number of complaints related to health and safety non-conformities	No.			0
Labelling	Number of cases of external information non-compliance, concerning product labelling	No.			4
Marketing	Non-compliance concerning marketing communications	No.			0
Complaint management system	Number of staff hours invested in handling complaints and non-conformity situations related to health and safety, quality and product conformity	Hours			313,50
Complaint management system	Amount of resources invested in creating and implementing the complaint and non-conformity management system related to health and safety, quality and product conformity	€			9.409,09
Good Manufacturing Practices training	Total number of training hours provided to employees, broken down by gender	Hours	29	10,5	39,5
Good Manufacturing Practices training	Total number of employees involved in training, broken down by gender	No.	33	10	43
Product quality and safety training for operators and end users	Total number of training hours provided to employees, broken down by gender	Hours	3,5	48	51,5
Product quality and safety training for operators and end users	Total number of employees involved in training, broken down by gender	No.	1	2	3



# Ethical corporate governance

Variable	KPIs	Unit of measure	2023		
			Gender		Total
			M	W	
Ethical corporate governance					
Directors	Number of Board meetings	No.			7
Directors	% average attendance at Board meetings	%			96,63%
Risk of corruption	Total number of transactions assessed as risky due to corruption issues	No.			0
Risk of corruption	% of transactions assessed as risky due to corruption issues	%			0
Risk of corruption	Total number of incidents ascertained of corruption against Allegrini or its employees	No.			0
Risk of corruption	Presence of corruption-related lawsuits brought against Allegrini or its employees	Yes/No			No
Organizational, Management And Control Model	Presence of an Organizational, Management and Control Model pursuant to Leg. Decree 231/2001	Yes/No			Yes
Internal whistle blowing system	Number of reports of breaches of the Organization, Management and Control Model	No.			0
Code of Ethics	Preparation of the Code of Ethics	Yes/No			Yes
Code of Conduct	Drawing up a code of conduct on anti-competitive behavior	Yes/No			Yes
Legal actions	Number of pending or finalized legal actions concerning anti-competitive behavior and antitrust breaches	No.			0
Violations	Number of incidents violating free competition, monopolistic practices, antitrust laws and incidents of active or passive corruption	No.			0
Training on anti-corruption, ethical and anti-competitive behavior, human rights	Total training hours for employees, broken down by gender	Hours	80	24	104
Training on anti-corruption, ethical and anti-competitive behavior, human rights	Employees involved in training, by gender	No.	10	3	13
Training on privacy and personal data management	Total training hours for employees, broken down by gender	Hours	14	4	18
Training on privacy and personal data management	Employees involved in training, by gender	No.	7	2	9
Data breach	Incidents identified of leakage, theft or loss of customer data	No.			0
Privacy	Complaints received regarding customer privacy breaches	No.			0

Variable	KPIs	Unit of measure	2023
Responsible management of the supply chain			
Supplier assessment system	Presence of a strategic supplier assessment system based on environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	Yes
Code of Ethics and Organizational, Management and Control Model (Leg. Decree 231/2001)	Acceptance of the Code of Ethics and the Organization, Management and Control Model by new suppliers deemed strategic	Yes/No	Yes
External audits	Conducting external audits of the supply chain with regard to environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	No
Child labour	Activities and suppliers with a significant risk of child labour incidents	No.	0
Forced or compulsory labour	Activities and suppliers with a significant risk of incidents of forced or compulsory labour	No.	0



# GRI Content Index

This Sustainability Report has been prepared in accordance with GRI Standards. The table below is intended to make the connection between the principles applied and the contents of this document explicit.

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# Table linking material topics and GRI Standards

In order to facilitate the alignment between the GRI standards applied and the material issues, the relevant GRI standards and their location in the Sustainability Report are given for each one.

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