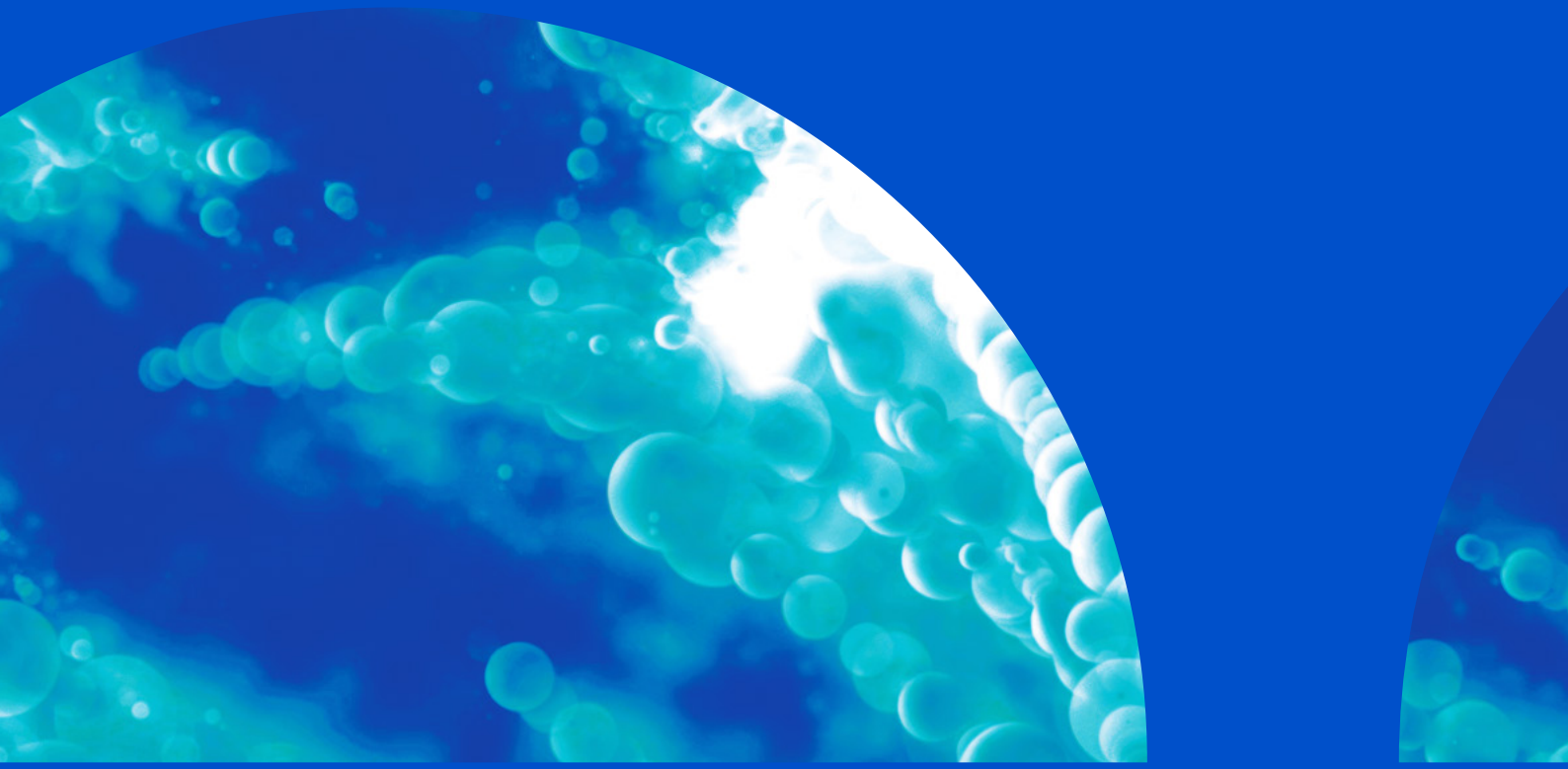
NCR Biochemical



# Sustainability Report

2025

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Sustainability Report 2025
*VSME EFRAG Standard*


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# Strategic statement

## 1.1 Letter from the Chief Executive Officer

Dear stakeholders,
the publication of our first Sustainability Report marks an important step in a journey NCR Biochemical has already begun and intends to place increasingly at the heart of its corporate strategy.
This report is addressed to all our stakeholders – customers, partners, employees, financial institutions and communities – with the aim of transparently sharing our journey and strengthening dialogue with everyone who, in different ways, contributes to the life and development of our company.
For more than twenty-five years, we have worked alongside industrial companies, developing chemical and biological solutions designed to improve process efficiency, reduce waste and environmental impact, and deliver concrete, measurable results.
For us, sustainability is not a separate dimension of doing business, but a daily driver of continuous improvement across the entire organisation: from production processes to research and development, from resource management to the quality of our relationships with customers, suppliers, employees and communities.
We have chosen to prepare this report because we believe in the value of a concrete, proportionate and useful tool that can provide a clearer understanding of our impacts and support transparent communication with all our stakeholders.
The report enables us to collect and organise environmental, social and governance information in a structured way, providing a solid foundation for increasingly informed decision-making.
We believe that sustainability is also a key factor in the company's future competitiveness. In the coming years, our ESG journey will require us to further strengthen our ability to measure performance, innovate and integrate sustainability into everyday business decisions. Innovating, making processes more efficient, strengthening our internal culture and anticipating market needs are all essential to building long-term value.

This report is not intended to mark the end of a journey, but rather a milestone within a broader path built on progressive objectives, measurable actions and shared responsibilities. For us, sustainability is above all a concrete way of doing business: responsibly, with a long-term perspective and with attention to people and the context in which we operate. Finally, I would like to thank everyone who contributed to the preparation of this report and all those who, every day, support NCR Biochemical on its journey of growth, innovation and sustainability.

**Marco Antonio Novi**
*President & Chief Executive Officer*



# Context and methodology

*Disclosure B1*

## 2.1 Purpose and recipients of the report

This Sustainability Report represents a further step in NCR Biochemical's journey towards the structured and transparent management of its environmental, social and governance (ESG) performance. The decision to embark on this journey stems from our awareness that sustainability can be a catalyst for continuous improvement and a driver of growth and innovation. Growing market attention to sustainability, increasingly frequent requests from customers and the company's commitment to communicating its performance and objectives clearly and transparently have all contributed to the preparation of this report. This is a voluntary initiative, not subject to regulatory requirements, but fully consistent with the organisation's values and its commitment to environmental and social responsibility. The report aims to provide a transparent account of NCR Biochemical's commitment to environmental, social and governance issues and of the company's ESG performance during the reporting period.
Preparing this report also provides an opportunity to structure and improve the internal management of ESG topics, promote greater awareness and strengthen the company's sustainability culture, while also supporting the improvement of its ESG rating.

This document is primarily addressed to external stakeholders, such as customers, suppliers, financial partners and consultants, but also aims to raise awareness and engage employees. It is structured to be easy to read and practical, describing all relevant aspects in a concise yet comprehensive manner.

## 2.2 Report structure and scope

This report follows the European VSME (Voluntary Sustainability Reporting Standard for non-listed Small and Medium-sized Enterprises) developed by EFRAG[1] and includes the disclosures required under the Basic Module (Option A), with the exception of Disclosure B4 – Pollution of air, water and soil, which is not considered relevant. NCR Biochemical carries out all periodic checks required to ensure compliance with applicable emission limits but does not quantify annual pollutant emissions, as it is not required to do so. Furthermore, given the confidential and sensitive nature of this information and the fact that the company has fewer than 150 employees, meaning that disclosure is not required, the numerical value of the gender pay gap (Disclosure B10) has been omitted.
In addition to what is strictly required by VSME, further information has been added to adequately and transparently describe NCR Biochemical's journey.

The report has been prepared on an individual-company basis and covers the operations of NCR Biochemical S.p.A., headquartered in Italy. In line with the scope of the financial statements, activities carried out outside Italy and foreign subsidiaries are not included. The inclusion of other Italian subsidiaries will be assessed in future editions.

[1] efrag.org/en

The reference time horizon covers the year 2025, providing data and information relating to the period between 1 January and 31 December 2025. As this is the first year in which the sustainability report has been prepared, no comparison with the previous reporting period's performance is provided. Where possible, the official definitions set out in the standard have been applied. In some cases, indicated in the relevant footnotes, reasonable estimates have been used.

## 2.3 Preparation and validation of the report

The document has been prepared by integrating qualitative and quantitative elements in a balanced manner, with the aim of providing a clear, concrete and understandable representation of NCR Biochemical's sustainability journey.
The qualitative information provides an overview of the context in which the company operates, its strategic directions, the initiatives undertaken and the way in which NCR Biochemical interprets its role towards customers, people, partners and communities.
The quantitative data, calculated based on internal data and direct measurements, complement this narrative by providing objective evidence supporting the information described and enabling the monitoring over time of results, impacts and areas for improvement. In this way, the report aims to combine transparency and pragmatism, enhancing both the company vision and the ability to measure and report responsibly on the contribution generated.

The report was prepared by NCR Biochemical with technical and methodological support from Turtle S.r.l., a company specialised in sustainability and ESG reporting.
The information contained in the report is based on data collected internally and managed in accordance with company procedures designed to ensure compliance with the requirements of the VSME standard.
To date, the reported data have not been subject to an independent external audit or verification. NCR Biochemical is considering the introduction of external review and assurance processes in the future, with the aim of further strengthening the transparency and reliability of the information published.

Furthermore, it should be noted that the data collected in this document follow the measurement criteria adopted in NCR Biochemical's financial statements, thereby ensuring consistency between the economic-financial dimension and the sustainability dimension.

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For further information: sustainability@ncr-biochemical.com



# About us

*Disclosure B1*

## 3.1 Our history

NCR Biochemical was founded in 2000 with the aim of developing technically advanced chemical solutions to improve industrial processes. From the very beginning, we have built our growth on quality, safety, environmental responsibility and a scientific approach focused on continuous innovation. Over the years, we have progressively expanded our expertise and international presence, establishing ourselves as an international group specialising in the Tissue, Pulp & Paper, Water Treatment and Biotechnology sectors.

The conversion to a joint-stock company in 2005 marked an important step in consolidating the company's growth, accompanied by strategic acquisitions, the establishment of new companies and international partnerships.
By acquiring specialised expertise in chemical treatment and establishing production and commercial operations across Europe, Russia and China, we have progressively strengthened our ability to provide integrated, innovative solutions tailored to our customers' needs.

Research and development have always played a central role, also demonstrated by the creation of the biological laboratory and the evolution of our offering towards increasingly efficient and sustainable technologies.
The most recent acquisitions and collaborations, also in the field of water treatment and international markets, confirm the Group's commitment to continuing to grow through expertise, innovation and responsibility.

Every day, our journey is built on a **future-oriented vision**: creating value for customers, improving industrial process performance and **contributing to more efficient, safe and sustainable development**.

## 3.2 About us

We are an international chemical company specialised in developing solutions for water, paper and sugar. From our production facility and operational sites, we coordinate production, technical and commercial activities, working alongside customers to improve the efficiency of industrial processes, optimise consumption and ensure safe, reliable and customised treatments.
We manufacture our products internally, develop specific formulations and create customised dosing systems, designed around the actual needs of plants and intended to ensure control, ease of management and waste reduction.

Our way of working integrates chemical, biological, engineering and application-related expertise. We support customers through continuous technical assistance and analysis activities, carrying out checks on water, circuits, dosing systems and consumption, both in the field and in our specialised laboratories.
This enables us to assess production processes, propose improvements and monitor the effectiveness of treatments over time. The technical component is complemented by consulting activities aimed at increasing productivity, improving finished product quality, reducing operating costs, protecting plants and limiting environmental impact.

We operate internationally in the B2B market, with an increasingly H2H, human-to-human approach, placing people at the centre of the way we operate, building strong and lasting relationships based on reliability, transparency and customised solutions.
Through our Global Service model, we take care of the installation and optimisation of dosing systems, monitoring of process parameters and targeted field interventions, in direct collaboration with plant technicians and in compliance with environmental and safety standards.

| NACE Code | 20.59 Manufacture of other chemical products n.e.c. |
|---|---|
| Number of employees | 81[2] |
| Balance sheet size – Total assets | € 44.220.367 |
| Revenue from sales and services | € 39.865.893 |
| Primary country of production activities | Italy |

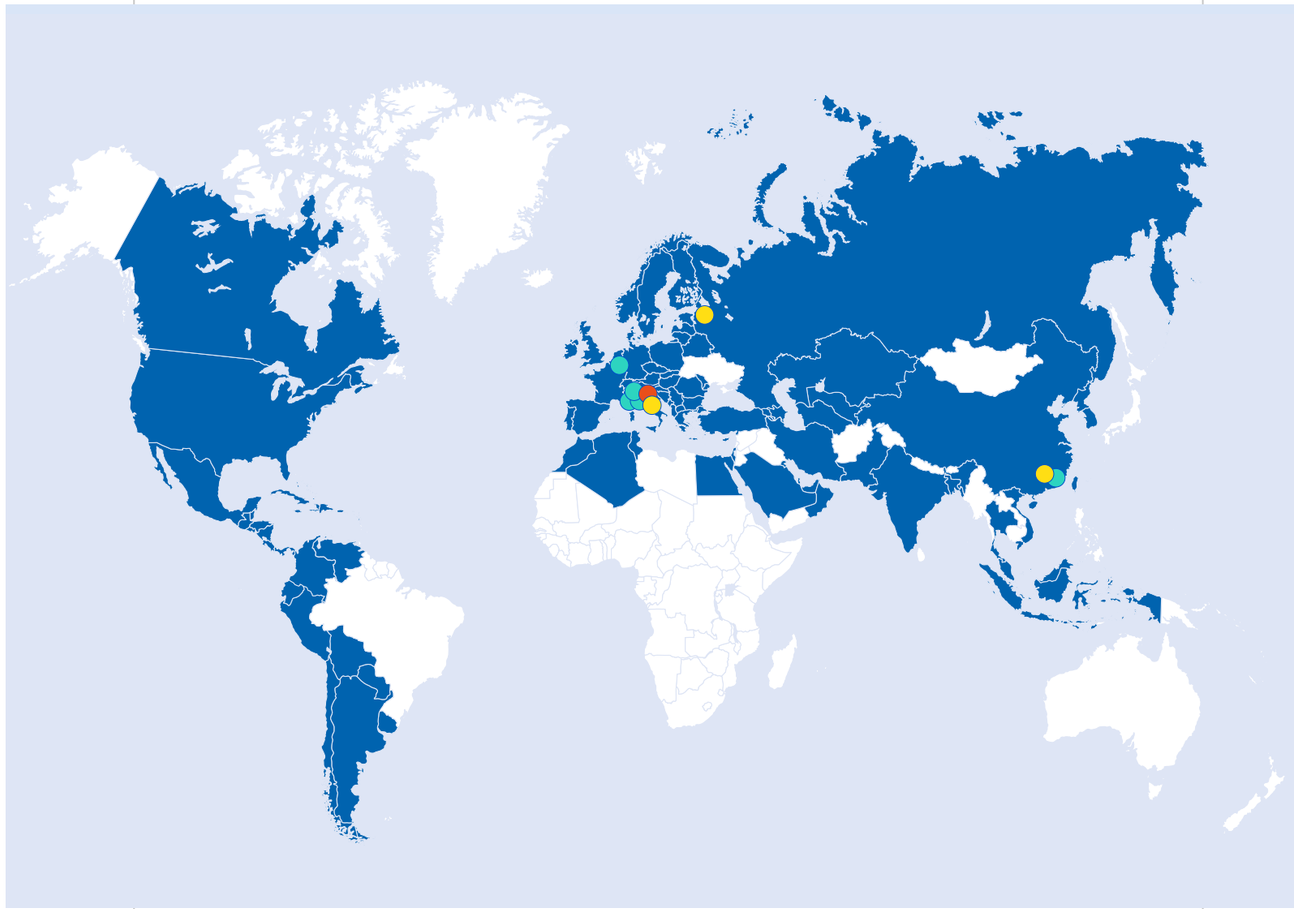
*Table 1 - Main company data*

[2] Average number during 2025

| Site | Address |
|---|---|
| Headquarters and production site | Via dei Carpentieri, 8, 40050 Castello d'Argile (BO), Italy |
| Production site, laboratory, warehouse | Via del Fabbro, 10/A, 40050 Castello d'Argile (BO), Italy |
| Warehouse | Via del Fabbro, 12, 40050 Castello d'Argile (BO), Italy |
| Warehouse | Via dei Carpentieri, 5/A, 40050 Castello d'Argile (BO), Italy |
| Warehouse with yard | Via Prati, 2, 40050 Castello d'Argile (BO), Italy |
| Laboratory and workshop | Via dei Carpentieri, 3, 40050 Castello d'Argile (BO), Italy |
| Private road | Via del Fabbro, 40050 Castello d'Argile (BO), Italy |
| Workshop and laboratory | Viale Europa 1441, 21042, Caronno Pertusella (VA), Italy |

*Table 2 - Our sites*

At Group level, NCR Biochemical is also the parent company, an international group present in Italy, Luxembourg, Russia and China and active on a global scale.



**Over 20 years of growth, strategic expansion and industrial excellence**: a journey built on value and a vision always looking towards tomorrow.

**2000**
Establishment of **NCR Biochemical Srl**
Limited Liability Company

**2003**
Acquisition of **GDV Ausiliari Glaris**

**2005**
Conversion to **NCR Biochemical SpA**
Joint Stock Company

**2008**
Establishment of **OOO NCR Biochemical Russia**

**2009**
Acquisition of **Houghton Europe Paper Division** and **Ewe Srl**'s business unit

**2012**
Establishment of **Gearchem Srl**

**2014**
Acquisition of **Rental Colloid**
Establishment of **NCR Biochemical Shenzhen**

**2015**
Creation of new **Biological Lab**

**2016**
Acquisition of **Kreys Srl** and merger with **Rental Colloid**: **RCK Chemicals** is established

**2017**
Acquisition of **Green Europe Lux** and transformation into **NCR Biochemical Lux**

**2020**
Establishment of **NCR Biochemical Foshan**
Production site

**2022**
Acquisition of **Idrosistemi Srl**
Water treatment systems manufacturer

**2024**
Acquisition of **ABC Aquatec**
Acquisition of an **equity stake in NDG**

From our roots towards new horizons. **The journey continues**.

## 3.3 Our values and our culture

The culture of NCR Biochemical stems from a simple and tangible conviction: chemistry, biology and engineering can contribute to making industries more efficient, safer and more sustainable. Every day we work to develop technical solutions capable of creating value for customers, improving production processes and reducing environmental impacts, without losing sight of the people who make this journey possible.

### Our way of working is based on **expertise**, **service** and **responsibility**.

We do not want to be merely suppliers of chemical products, but reliable partners, present in the field, able to listen to customers' needs, understand the complexity of their plants and respond with tailor-made, rapid and effective solutions.
**Flexibility, precision and the ability to intervene are part of our identity and represent one of our main distinguishing elements**.

### We believe in growth based on **quality**, **innovation** and **sustainability**.

For this reason, we invest in technical expertise, research, continuous improvement and solid relationships with customers, employees, suppliers and communities.
People are at the centre of our approach: we promote a working environment based on respect, collaboration, trust and professional growth, where everyone can contribute responsibly to the shared project.
**The values that guide us are teamwork, respect for people, reliability, commitment to customers, integrity, transparency, technical excellence, innovation and sustainability**.

For us, corporate social responsibility means acting concretely throughout the entire value chain: developing solutions that help industries reduce consumption of water, energy and raw materials, collaborating with responsible suppliers, operating with integrity and transparency, and maintaining a direct connection with the territories where we operate. An international presence, a local approach and personal care in relationships summarise our way of being: competent, pragmatic, close to customers and focused on building, together, a more sustainable future.

The approach "**think globally, act locally, care personally**" summarises this culture: international vision, local action, personal service.
It is in this combination of technical expertise, humanity, pragmatism, transparency and results orientation that we recognise the foundation of our success and our contribution to a more sustainable future, built together with our stakeholders.



### Vision

We want to drive change in the chemical and biotechnology sector, developing increasingly advanced, effective and sustainable technologies.
**Our daily commitment is to make industries more efficient, safer and with lower environmental impact**.

### Mission

We are committed to providing cutting-edge chemical solutions to optimise industrial processes and reduce environmental impact.
**We work alongside our customers as reliable partners, ensuring quality and expertise at every stage of the collaboration**.

## 3.4 Our commitment to sustainability

*Disclosure B2*[3]

Sustainability is part of the way we work, innovate and create value together with our customers, people and partners. We interpret it in a practical way, along three interconnected directions: the environment, through solutions and processes designed to improve efficiency, use resources responsibly and reduce impacts; people, by promoting safety, collaboration, professional growth and relationships based on respect and trust; governance, by operating with integrity, transparency and constant attention to improvement.

To make the coordination of ESG initiatives more structured and progressively integrate them into business processes, during 2025 NCR Biochemical also began introducing the role of Sustainability Manager, initially supported by external specialists.

Our commitment is formalised through corporate tools that guide our daily operations, including the Environmental Policy, Quality Policy, Code of Ethics and the Organisational Model 231/2001.[4] In the first months of 2026, the drafting of the Charter of Values is also planned, as a further step to make the principles guiding the management of social aspects even clearer and more widely shared.

The following sections will explore these areas in greater depth through qualitative information and quantitative data, in order to transparently represent the path undertaken, the results achieved and the areas for improvement.

[3] VSME Standard, paras. 26-27-28, pages 8-9
[4] NCR Biochemical – Corporate Social Responsibility

## Double materiality analysis

To focus on where to concentrate our efforts and build an ESG pathway consistent with our organisation, we carried out an initial double materiality analysis, or relevance analysis. The objective was to qualitatively identify the most important topics to monitor, manage and improve over time, taking into account both the impact of our activities on the environment and society, and the relevance of these aspects for our business.

To obtain a more complete view, we involved internal and external stakeholders, including NCR Biochemical employees, customers and suppliers.
This dialogue allowed us to build an initial structured overview of ESG priorities and highlight the areas on which to focus our attention: training and skills development, equal opportunities and inclusion, working conditions, risk management, privacy, data management and transparency of information.

From an environmental perspective, particularly relevant topics that emerged included product and labelling safety, green chemistry and raw material management with a view to circularity. The analysis also confirmed the importance of progressively strengthening oversight of the most strategic topics through KPIs, measurable objectives, monitoring tools and targeted actions on product innovation, sustainable supply chain and long-term ESG strategy. For NCR Biochemical, this first exercise represents a concrete foundation for making more informed decisions and continuing to improve.

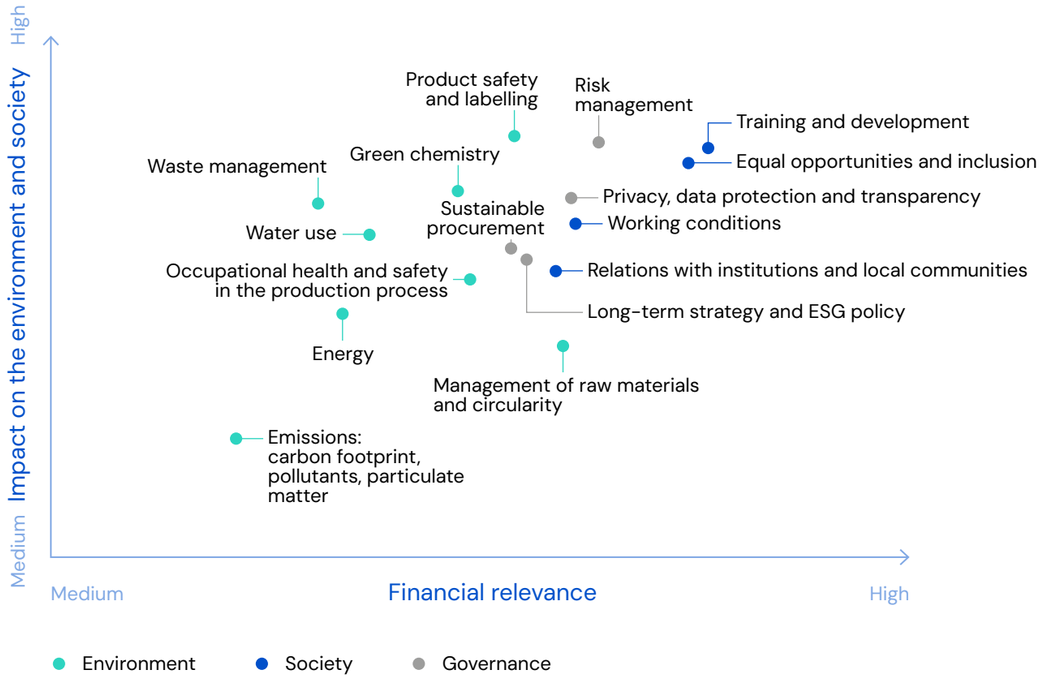



*Figure 1 - Relevance of ESG topics emerging from the double materiality analysis*



## 3.5 Our certifications

In developing an increasingly efficient and sustainable business model, we have obtained several certifications that attest to our commitment in terms of quality and environmental management:

- ISO 9001:2015
  Quality management system, certified by DNV (65521-2009-AQ-ITA-SINCERT), since 2009, renewed on 19 August 2024; expiry date: 6 November 2027
- ISO 14001:2015
  Environmental management system, certified by DNV (42310-2008-AE-ITA-SINCERT), since 2008, renewed on 22 September 2023; expiry date: 14 November 2026

In addition, we are accredited within the **EcoVadis** system with a Bronze rating, placing us in the 65th percentile, with a score of 63, and on the **ESG Synesgy** platform, with an overall ESG Score of B, improved compared to the previous year's Score C.

**Many of our products also comply with FDA, BfR and Kosher requirements and are compatible with the characteristics required by the Nordic Swan, Blue Angel and Ecolabel labels**.

# Environmental sustainability

## 4.1 Environmental policies and commitment

For NCR Biochemical, environmental sustainability is an integral part of the way we work, innovate and develop solutions for our customers. Operating responsibly means progressively reducing the environmental impacts of our activities, making more efficient use of energy, water and materials, managing waste responsibly and developing products and processes that are increasingly aligned with the principles of Green Chemistry.
It is a concrete journey based on measurement, technical expertise, operational action and continuous improvement.

In recent years, we have strengthened our organisational approach to environmental matters through the introduction of the Sustainability Manager role, the completion of a materiality analysis and regular updates for NCR Biochemical employees on environmental issues, safety, corporate initiatives and good operational practices. For us, sustainability is not separate from our day-to-day activities: it must become increasingly embedded in processes, decisions and behaviours across every company function.

Measurement is essential to understanding our impacts more clearly and making decisions based on objective data. In 2025, we calculated the Carbon Footprint of 18 products and carried out the related LCA analyses to assess their impacts throughout their life cycles.
We also launched a programme to monitor and collect data on electricity consumption, helping us to identify inefficiencies and further opportunities for improvement.

Our environmental commitment has focused on three main areas: **decarbonisation**, **energy efficiency** and **responsible management of resources and waste**.

## Decarbonisation

On the energy front, we have invested in renewable energy production by installing, over time, a photovoltaic system with a capacity exceeding 400 kWp.
This initiative contributes to increasing the company's energy independence and reducing reliance on energy from fossil fuel sources. We have also introduced heat pumps for heating and cooling company premises and purchased electric company cars, installing free charging stations for employees within the company car park.

## Energy efficiency

Energy efficiency plays a key role in reducing consumption, waste and operating costs.
The transition to medium-voltage electricity supply has simplified energy procurement and improved its efficiency. This has been complemented by targeted measures, including the partial replacement of lighting fixtures with LED systems and the installation of inverter-controlled vacuum systems, reducing the need for compressed air and lowering electricity consumption.

We have also worked on the thermal component of processes and buildings.
The thermal insulation of warehouses has been improved through insulation measures, reducing their energy requirements for climate control.
In production processes, strategies for recovering waste heat and hot-line emptying systems have been introduced, with the aim of reducing the electricity consumption of recirculation pumps and limiting heat losses in sections outside the tanks.

## Resource and waste management

Efficient resource management is another priority for NCR Biochemical.
To reduce waste associated with washing operations, we tested new mixer-cleaning systems designed to use less water and began reusing water from production processes in selected compatible products. In terms of packaging, we have introduced systems for returning empty containers to suppliers for washing and reuse, helping to avoid unnecessary packaging waste. We have also promoted separate waste collection across the company by providing dedicated containers. Together, these initiatives help us reduce waste, make better use of resources and strengthen a more efficient and responsible operating model.

## 4.2 Future environmental objectives

In the coming years, we intend to strengthen our environmental sustainability journey by consolidating the initiatives already under way and developing new improvement projects. Our objective is to integrate sustainability more deeply into company processes, operational decisions and product development through a concrete and measurable approach aligned with the company's capabilities.

In this journey, 2025 and 2026 represent two particularly important years.
Consolidating the internal Sustainability Manager role and strengthening our measurement activities will enable us to build a more robust data foundation for defining realistic, progressive and measurable environmental objectives.
Better measurement and higher-quality data support better decisions: they help us identify inefficiencies, set priorities, monitor results and direct investment towards the initiatives with the greatest potential impact.

In 2026, we aim to strengthen our ability to measure and manage environmental impacts by building a more comprehensive infrastructure for data collection and monitoring.
The objective is to analyse electricity and thermal energy consumption, resource use and waste generation more accurately, in order to identify hotspots, inefficiencies and concrete improvement opportunities throughout processes. A key element in this journey will be the implementation of ViVACE Ambientale, the management system developed by the University of Bologna in collaboration with Turtle S.r.l., which will help us collect data, monitor performance and support continuous improvement.

At the same time, we intend to extend the number of products for which we calculate Carbon Footprint and LCA analyses. This will allow us to better understand impacts throughout the life cycle, identify the most relevant areas and build a stronger technical foundation for progressively applying ecodesign principles.
The evolution of the Environmental Policy, the introduction of green procurement guidelines and the update of the materiality analysis will also contribute to making the direction to follow clearer.

**Our work will focus on two main areas: energy and resource management.**

### Energy

On the energy front, we will evaluate further expansions of the photovoltaic system, with the aim of increasing internal production of electricity from renewable sources.
To increase self-consumption, strengthen energy independence and contribute to operational continuity, we also plan to install battery storage systems, BESS, within the facility.

In processes, we will continue to seek solutions to recover waste heat and reduce losses, including by extending the hot-line emptying system to other areas of the plant.
In 2026, we will also work on the energy efficiency of buildings through the replacement of window frames, with the aim of improving thermal insulation and reducing climate control requirements.



### Resource management

We want to continue reducing the impact of our activities and improving efficiency in the use of resources and materials. Regarding raw materials, we will develop new products containing vegetable oils and, where possible, renewable components from secondary plant-based sources. We will also assess the use of locally sourced products, intermodal transport and waste materials originating from production processes with high purity requirements, such as pharmaceutical or food production, to be used in formulations with less stringent standards.
Packaging will also be an area of development, with the aim of increasing the use of packaging containing recycled material. Finally, we will continue working on reducing the waste generated, with particular attention to wastewater. To this end, we will study and develop new plant washing systems aimed at reducing water consumption, limiting waste and improving the overall efficiency of the process.

## 4.3 Environmental performance

In the following pages, we will present the main environmental indicators, calculated based on primary data and reasonable estimates, which describe our performance for the year 2025.

### 4.3.1 Energy and GHG emissions

*Disclosure B3*

Total energy consumption in 2025 amounted to 3,454 MWh. Fuels accounted for the largest share, at 2,282 MWh (66%), mainly due to boiler consumption (1,533 MWh), with a further 759 MWh attributable to fuel used by company vehicles. Electricity consumption amounted to 1,172 MWh (34%). Thanks to the installed photovoltaic system, more than 40% of the electricity consumed was self-generated, corresponding to approximately 500 MWh, while 64.5 MWh was fed into the grid.[5]
Considering also the share of electricity from renewable sources in the supplier's energy mix (8%) and the use of biofuels, the amount of renewable energy increases to 554 MWh, equal to 16% of the total.

Through the planned energy efficiency initiatives, the installation of storage systems for the electricity produced and the increase in the production capacity of the photovoltaic system currently under evaluation, the objective is to progressively increase the percentage share of renewable energy used.

| Type of Energy | Renewable | Non-renewable | Total |
|---|---|---|---|
| Electricity (Market Mix) | 552 MWh | 620 MWh | 1.172 MWh |
| Fuels | 2 MWh | 2.280 MWh | 2.282 MWh |
| Total energy consumed | 554 MWh | 2.900 MWh | 3.454 MWh |

*Table 3 - Energy consumed by type and renewability of the source.*

[5] In the absence of official measured data, self-consumed electricity has been estimated based on the system capacity, its positioning and the geographical area in which it is located on the Photovoltaic Geographical Information System platform

| Indicator | Value (2025) | Unit of measurement |
|---|---|---|
| Scope 1 emissions (direct) | 440,5 | $tCO_2eq$ |
| Scope 2 emissions (indirect - Market Mix) | 135,1 | $tCO_2eq$ |
| Total GHG emissions | 575,6 | $tCO_2eq$ |
| GHG emission intensity (relative to revenue) | 14,43 | $kgCO_2eq/1.000€$ |

*Table 4 - Scope 1 and Scope 2 Emissions and Emission Intensity*

## 4.3.2 Biodiversity

*Disclosure B5*

Globally, our sites cover a surface area of 24,879 $m^2$, of which 8,710 $m^2$ are covered.
None of the facilities are located within recognised protected areas considered sensitive from a biodiversity perspective, but both those in Castello d'Argile and Caronno Pertusella are located near areas with such characteristics, at a minimum distance of approximately 4 km.[6]

Based on the analyses currently available, no significant impacts on natural habitats have been identified and land sealing has not been necessary in the production areas.
However, we are actively committed to carrying out periodic analyses of processes and effluents to protect the surrounding environment, minimising our ecological impact.
The following data show the company's land use, broken down by type of use and surface area:

| Indicator | Site | Surface area ($m^2$) | | |
|---|---|---|---|---|
| | | Covered | Uncovered | Total |
| Castello d'Argile | Headquarters and production site | 1.150 | 1.029 | 2.179 |
| | Production site, laboratory, warehouse | 850 | 710 | 1.560 |
| | Warehouse | 750 | 850 | 1.600 |
| | Warehouse | 900 | 160 | 1.060 |
| | Warehouse with yard | 3.192 | 10.995 | 14.187 |
| | Laboratory, workshop | 1.470 | 969 | 2.439 |
| | Private road | - | 840 | 840 |
| Caronno Pertusella | Workshop and laboratory | 398 | 616 | 1.014 |
| **Total** | | **8.710** | **16.169** | **24.879** |

*Table 5 - Surface area used by our facilities*

[6] Natura 2000 Network of protected areas: natura2000.eea.europa.eu



## 4.3.3 Water resources use

*Disclosure B6*

In many of our products, water represents one of the components used.
The water we withdraw comes from the public water supply network and is therefore used, in addition to sanitary purposes, in the production process, both as a component integrated into products and as a service fluid.

The Castello d'Argile (BO) site operates in a geographical area identified as highly critical with regard to water availability, while the Caronno Pertusella (VA) site does not present this characteristic.[7]

**18.745 $m^3$** — **total water withdrawal** in 2025

of which 18,576 in areas identified as experiencing high water stress according to the Water Risk Atlas

**8.162 $m^3$** — **water consumption** in 2025

mainly related to the integration of water into products (7,910 $m^3$)

In addition, the other industrial processes with significant water consumption are mainly equipment washing, with the related disposal of the resulting aqueous solutions, and to a lesser extent evaporative cooling processes.[8]

The following table[9] provides a detailed overview of water withdrawal and consumption for each operating site, highlighting withdrawals made in areas subject to water stress:

| | Withdrawal | Consumption | Discharge[10] |
|---|---|---|---|
| Castello d'Argile | 18.576 $m^3$ | 8.162 $m^3$ | 10.414 $m^3$ |
| Caronno Pertusella | 169 $m^3$ | - | 169 $m^3$ |
| **Total** | **18.745 $m^3$** | **8.162 $m^3$** | **10.583 $m^3$** |

*Table 6 - Use of water resources*

[7] WRI's Aqueduct Water Risk Atlas: wri.org
Water Exploitation Index plus (WEI+) for summer and Urban Morphological Zones (UMZ): eea.europa.eu/en
Water exploitation index plus (WEI+) for river basin districts (1990-2015): eea.europa.eu/en
[8] Water consumption related to the integration of water into products was obtained from the production management system, while that related to disposal was calculated based on an estimate of the composition of aqueous waste
[9] VSME Standard, par. 155, page 32
[10] The volume of discharged water was obtained from the difference between water withdrawal and consumption

Over the years, we have implemented several concrete actions and procedures to reduce water waste: to date, residual solutions from the process are reintegrated into other compatible products, reusing part of the water that would otherwise become waste. This practice enabled the **recovery of 254 m³ of water in 2025**.

Among the initiatives planned to reduce water withdrawal is the testing of new solutions aimed at minimising consumption associated with equipment washing.

### 4.3.4 Raw materials, circular economy, waste

*Disclosure B7*

Managing raw materials and waste responsibly means working every day to use resources more effectively, reduce waste and make processes more efficient.
It is a tangible issue, linked both to the quality of work at the production site and to the ability to reduce the environmental impacts of business activities.

For this reason, we pay attention to the selection and use of materials, the management of production flows and the final destination of generated waste, **prioritising recovery over disposal** whenever technically and economically possible.

This approach includes some practices already in place, such as returning IBC containers to suppliers for washing and subsequent reuse, preventing them from becoming waste after a single use. Similarly, we recover water from production waste and reuse it in compatible products, transforming a potential waste material into a useful resource. These are operational actions, simple but important, that strengthen a more efficient, responsible working model focused on continuous improvement.

| Item | Value | Unit of measurement |
|---|---|---|
| Total waste generated | 361 | ton |
| Total non-hazardous waste generated | 64 | ton |
| Total hazardous waste generated | 297 | ton |
| Total waste recovered or recycled | 90 | ton |
| Percentage of waste recovered out of total generated | 25 | % |

*Table 7 - Waste generated*



In addition to working on waste reduction, at NCR Biochemical we also pay attention to the raw materials that we purchase and use in our processes.
We monitor procurement with the aim of identifying, where possible, lower-impact solutions, prioritising products of renewable origin or derived from waste recovery processes. For us, the circular economy is not only an environmental issue, but also a concrete lever for competitiveness: it means using resources more efficiently, reducing waste and dependencies, developing more efficient solutions and building a stronger and more responsible industrial model.

The main purchased raw materials are presented below:[11]

**Other inorganic materials** 2.913 ton
**Specialty polymers** 1.592 ton
**Other organic materials** 1.506 ton
**Biocides** 1.240 ton
**Vegetable oils** 1.179 ton
**Polyamines** 866 ton
**Fatty alcohols** 766 ton
**Polyacrylamides** 754 ton
**Defoamers** 347 ton
**Sequestering agents** 283 ton
**Phosphates** 272 ton
**Acrylics** 251 ton
**Glycols** 203 ton
**Paraffins** 199 ton
**Amines** 84 ton
**Biological cultures** 42 ton
**Enzymes** 39 ton
**Oils and fats** 32 ton
**Mineral oils** 20 ton
**Silicone oil** 11 ton
**Hydrocarbon solvents** 3 ton

[11] Water has not been included in the list, as it was already discussed in the previous section

# Social performance

## 5.1 Social policies and commitment

**People are at the centre of our formula**.
At NCR Biochemical, we believe that the quality of work, the ability to serve customers and the growth of the company depend first and foremost on the people who contribute every day with expertise, responsibility and team spirit. For this reason, we work to build a calm, inclusive and motivating environment, founded on respect, dialogue, trust and professional growth.

Although we do not currently have a single, formalised social policy, many practices are already part of our way of working and our corporate culture.
The size of the company allows us to maintain direct and continuous contact between people at different organisational levels, encouraging discussion, collaboration and listening. Inclusion and the absence of discrimination are principles that have been present from the very beginning in our guidelines for the recruitment, selection and management of personnel. In this context, we are also pursuing the process of obtaining gender equality certification.

Our social commitment also looks beyond the company. We aim to maintain continuous and constructive relationships with the local community, institutions, schools and universities, **contributing to the development of the area and the growth of skills**.

This approach translates into initiatives in various areas: work organisation, welfare and benefits, training and professional growth, ethics and inclusion, relationships with the community and the local area.

### Work organisation, flexibility and listening

We promote a work organisation capable of balancing company needs with people's requirements. For this reason, we offer flexible working arrangements such as part-time work, flexible start and end times, and regulated smart working.
We also maintain an open approach to managing specific personal situations or force majeure circumstances, assessing solutions compatible with work organisation.

**Listening to employees is an integral part of our culture**: the company has an anonymous suggestion box for collecting suggestions, observations and proposals, a simple but useful tool to encourage participation, dialogue and continuous improvement.



### Employee welfare, benefits and well-being

Over the years, we have strengthened our corporate welfare system with measures designed to provide concrete support to people and promote a better balance between private life and work.
**Active initiatives include additional hours for medical appointments, also extended to visits for minor children, the possibility of choosing between a Christmas gift basket and fuel vouchers, FASCHIM health insurance fully paid by the company, and a company bonus convertible into welfare benefits at the employee's discretion**.
These are practical, flexible tools that are close to the everyday needs of employees.

### Training and professional growth

The growth of skills is a central element of our social sustainability and competitiveness. We invest in continuous training, working both on technical skills, which are essential to ensuring quality, safety and specialisation, and on soft skills related to collaboration, leadership and change management.

We also promote **job rotation, internal mobility and professional growth pathways**, with the aim of enhancing people's value and supporting their development within the company.

To support personal growth, we have made a company library available, designed to encourage learning, open-mindedness and cultural enrichment.

### Ethics, inclusion and transparency

**We operate according to principles of integrity, fairness and respect**.
Our Code of Ethics prohibits all forms of discrimination and represents a reference point for responsible behaviour consistent with company values.
We also adopt an organisational system based on Legislative Decree 231/2001, supporting correctness and transparency in the management of activities.

To strengthen equal opportunities and inclusion, we have developed **training programmes and guidelines dedicated to the fair management of human resources**, with attention to recruitment and selection, professional development, career progression, gender equality and the enhancement of diversity.

## Relationship with the community and the local area

We aim to be an organisation rooted in the local area and capable of generating value even beyond company boundaries. We support local initiatives, including sponsorship of the local basketball team, and collaborate with technical schools to foster connections between education and work. We also promote training internships with the Universities of Bologna and Ferrara, offering students and young professionals opportunities for learning and approaching the industrial world.
These activities strengthen our connection with the community and confirm our commitment to contributing to the development of skills, relationships and opportunities.

# 5.2 Social objectives and inclusion

Among our objectives is the consolidation of the path undertaken in the social field, strengthening existing initiatives and introducing new tools to improve people's well-being, the quality of the working environment, professional growth and the focus on issues of equity and inclusion.

Our objective is to maintain an **approach based on continuous listening to employees**, transforming needs, observations and proposals into concrete actions, compatible with the evolution of the organisation and with our way of working.

An important project planned for 2026 concerns the implementation of the ViVACE Sociale management system, developed by the University of Bologna in collaboration with Turtle S.r.l. This tool will allow us to monitor social performance in a more structured and quantitative way, collect data, identify areas for improvement and define objectives consistent with company priorities.
It is a step that will help us manage social issues with the same concrete and measurable approach that we are also applying to environmental aspects.

## Employee welfare, dialogue and well-being

In 2026, we plan to increase the value of meal vouchers, strengthening daily welfare support for employees. To improve the quality of company spaces and encourage moments of rest, interaction and well-being, we will also assess the creation of an outdoor refreshment area and a green space accessible to employees.
To make listening even more structured, an anonymous questionnaire on workers' conditions will be administered, in order to collect widespread, direct and useful feedback to guide future actions.



## Training and professional growth

With regard to training, we will develop plans shared with the managers of the various company areas, with the aim of better understanding employees' training needs and building development paths consistent with the needs of both individuals and the organization. We will continue to work on both technical skills, which are essential to ensuring quality and specialised, and transversal, managerial and interpersonal skills, which are increasingly important for growing together.

We also plan to define an age management plan to manage generational turnover more consciously, facilitate knowledge transfer and respond to people's needs throughout the different stages of their professional lives.
For us, this means protecting the skills built up over time while, at the same time, supporting employees with care and responsibility.

## Ethics, inclusion and transparency

In 2026, we intend to obtain certification for Gender Equality UNI/PdR 125:2022, with the aim of making our commitment to equity, inclusion and the enhancement of people even more structured and measurable. This process will allow us to consolidate internal procedures, indicators and responsibilities related to equal opportunities.
Finally, we will work on defining a Charter of Values, to formalised the principles that guide our corporate culture, our relationships and the way we operate every day.
It will be a useful tool to strengthen identity, a sense of belonging and shared growth.

## 5.3 Social performance

The following pages present the main relevant social indicators, calculated on the basis of data describing the company situation for the year 2025.

### 5.3.1 Personnel

*Disclosure B8*

In 2025, at NCR Biochemical we employed 81 employees[12], of whom 77 [95%] were under permanent contracts and 4 [5%] under fixed-term contracts.[13]
For the reporting year, the turnover rate was 12%.[14]

| Contract type | Average no. of employees (Headcount) |
|---|---|
| Permanent | 77 |
| Fixed-term | 4 |
| **Total** | **81** |

*Table 8 - Contract types*

| Gender | Average no. of employees (Headcount) |
|---|---|
| Female | 25 |
| Male | 56 |
| **Total** | **81** |

*Table 9 - Average number of employees by gender*

| Location | Number of employees (Headcount) |
|---|---|
| Castello d'Argile (BO) | 73 |
| Caronno Pertusella (VA) | 8 |
| **Total** | **81** |

*Table 10 - Average number of employees by workplace location*

[12] Average number in 2025
[13] For the purpose of counting employees with fixed-term contracts, employees with apprenticeship contracts have not been included, nor have temporary employment contracts been considered
[14] The turnover rate was calculated as: (Number of employees who left the company in 2025/Average number of employees during the reporting year)*100



### 5.3.2 Health and safety

*Disclosure B9*

At NCR Biochemical, we adopt all measures required by workplace safety regulations, in compliance with Legislative Decree 81/08.
The company has an updated Risk Assessment Document (DVR) and collaborates with the RSPP and competent occupational physicians.
In 2025, 4 accidents occurred, none of which resulted in irreversible effects, bringing the accident rate to 5.6%.[15]

Mandatory training activities are carried out regularly, alongside specific awareness-raising sessions for operational departments.

| Indicator | 2025 |
|---|---|
| Number of recorded workplace accidents | 4 |
| Recordable workplace accident rate | 5,6% |
| Number of deaths due to workplace accidents | 0 |
| Number of deaths due to occupational diseases | 0 |

*Table 11 - Workplace accidents*

### 5.3.3 Working conditions, equal opportunities, inclusion, training

*Disclosure B10*[16]

At NCR Biochemical, we promote working conditions based on respect, fairness, inclusion and skills development. We know that people's well-being and the enhancement of human capital are essential elements for continuing to grow in a solid, responsible and sustainable way. For this reason, we work every day to build an environment in which everyone can contribute with professionalism, responsibility and team spirit.

During 2026, we will begin the process of obtaining Gender Equality certification UNI/PdR 125:2022, with the aim of making our commitment to equity, inclusion and equal opportunities even more structured and measurable. An anonymous internal questionnaire will also be administered to collect direct feedback on working conditions, in order to strengthen listening and identify new areas for improvement.

We aim to ensure a working environment free from discrimination, based on merit, collaboration, dialogue and mutual respect. We encourage dialogue between generations and the enhancement of skills, regardless of age, gender, role or background.
We recognize the value of our people by employing all employees under collective bargaining agreements and providing salaries that are not lower than the minimum levels established for the relevant category.

[15] The accident rate indicates the number of work-related accidents per 100 full-time workers over the course of one year, calculated as: (Total number of work-related accidents during 2025/Total hours worked in 2025)*200000
[16] VSME Standard, par. 42, page 10

| Indicator | 2025 |
|---|---|
| **Remuneration above the minimum wage** | **Yes** |
| Percentage of employees covered by collective bargaining agreements | 100% |

*Table 12 - Remuneration compared to the applicable minimum and collective bargaining coverage*

In terms of professional development, in 2025 a total of 412 hours of training courses were provided, including both mandatory courses, for example on safety matters, and optional courses, for an average of 34.5 training hours per employee during the year.

Training activities can be attributed to six main areas: **health, safety, sustainability and environment; quality, product and regulatory compliance; technical and specialist skills; digitalisation, data and operational tools; transversal, managerial and leadership skills; ethics, inclusion and corporate culture**.

This structure reflects NCR Biochemical's objective of developing skills useful both for the safety and quality of daily work and for people's professional growth and the competitiveness of the organisation. Training was carried out through structured methods, such as classroom sessions and e-learning, as well as through informal moments of coaching, mentoring and internal knowledge sharing.

The objective is **to foster continuous learning**, capable of helping people grow and strengthening the competitiveness of the entire organisation.

Average annual training hours per employee

| Gender | 2025 |
|---|---|
| Female | 32 |
| Male | 36 |

*Table 13 - Training hours by gender*



# Business conduct and governance

## 6.1 Governance and sustainability approach

Starting from 2025, our sustainability journey is coordinated by the Sustainability Manager, who acts as project leader and guides activities with the support of external specialists. Around this figure, a cross-functional sustainability team has been established, consisting of representatives from the company's main functions.
This approach allows us to bring ESG topics into our processes, directly involving the people responsible for the various operational and management areas.
Therefore, for NCR Biochemical, sustainability is not an isolated activity, but a shared effort requiring coordination, accountability and collaboration across functions.

Strategic decisions are formally taken by the Board of Directors, with the CEO as the main operational reference point. The CEO engages with the first-line management team, composed of key roles such as Operations Director, Sales Director, AFC Manager, IT Manager and HR Manager. The definition of projects and objectives does not follow an exclusively top-down approach: the first-line management team can also propose initiatives, which are assessed by the CEO and, when relevant in terms of scale, impact or resources involved, brought to the attention of the Board of Directors.

Sustainability issues are discussed internally on a quarterly or half-yearly basis within the Steering Committee, composed of the CEO and the first-line management team, with the possible involvement of the General Managers of the other companies within the group. The Steering Committee represents a space for discussion, communication and cross-functional collaboration: it is not a decision-making body, but enables the sharing of updates, the analysis of critical issues, the development of new ideas and the definition of work plans with responsibilities and deadlines. Progress is then reviewed during subsequent meetings, fostering continuity, alignment and continuous improvement.

## 6.2 Policies, controls and integrity

*Disclosure B11*[17]

At NCR Biochemical, we operate in compliance with applicable regulations and believe that fairness, legality and transparency are fundamental conditions for working effectively, building trust and maintaining solid relationships with customers, employees and partners. Our Code of Ethics and internal regulations define clear principles of conduct and prohibit all forms of corruption, discrimination, abuse or domineering behaviour.

Over time, we have strengthened this framework through dedicated guidelines for the management of human resources, inclusion, safety and equality, also developed with the support of professionals specialised in Legislative Decree 231/2001.
These are tools that help clarify expected behaviours and guide daily decisions consistently with company values.

[17] VSME Standard, par. 43, page 11

| Indicator | 2025 |
|---|---|
| Number of reports or convictions for corruption/extortion | 0 |
| Amounts paid for fines and penalties for corruption/extortion | 0 |

*Table 14 - Reports, convictions and sanctions for corruption or extortion*

## 6.3 Stakeholder relations

At NCR Biochemical, we build long-term relationships based on trust with both internal and external stakeholders. Engagement with customers, suppliers, employees, institutions and local communities is an integral part of the way we work. Listening, collaborating and maintaining an open dialogue help us better understand their needs, gather valuable feedback and continuously improve.

We do not yet have a formal stakeholder engagement process in place, but we maintain direct and effective channels of communication, including regular meetings, technical assistance, customer support, established partnerships and opportunities for dialogue with NCR Biochemical employees. These practical tools are closely connected to our day-to-day operations and enable us to maintain active relationships with those who work with us and those who rely on our solutions.

This report also represents a first step towards making these relationships more formalised and transparent, improving communication on ESG topics and strengthening dialogue with all stakeholders.

## 6.4 Future governance commitments

Preparing our first Sustainability Report has enabled us to approach ESG topics with greater awareness and to better understand the role of governance in supporting sound, transparent and forward-looking business decisions. For NCR Biochemical, integrating sustainability into decision-making means establishing clearer tools, more clearly defined responsibilities and working methods that support continuous improvement.

In the coming years, we intend to consolidate this approach by strengthening the internal management of ESG topics, creating a more structured framework for coordinating sustainability activities and progressively integrating these considerations into the company's strategic decision-making. This includes strengthening the internal sustainability function, further formalising policies and tools relating to integrity, transparency and accountability, and introducing more structured methods for collecting and using stakeholder feedback.

This is a gradual journey, consistent with our organisation and our way of working: concrete, progressive and results-oriented. The objective is to ensure that sustainability becomes increasingly part of daily decisions, business processes and the future growth of NCR Biochemical.



# Conclusions

## 7.1 Strategic vision

With this first Sustainability Report, we wanted to make clearer and more visible a commitment that is already part of our way of working: building a solid, responsible company capable of creating value not only economically, but also for people, the environment and the territory in which we operate.

For us, this document is not a point of arrival, but a first working tool that allows us to organise the initiatives already launched, measure our impacts with greater awareness, recognise our strengths and identify the areas where we can improve.
We chose to adopt the voluntary VSME standard because it provides a framework proportionate to the scale and characteristics of our organisation, while supporting us step by step towards a more structured approach to managing ESG topics.

During the preparation process, several priorities emerged that we intend to work on in the coming years: strengthening and making environmental and social policies more accessible, consolidating the internal ESG coordination role and improving data collection and traceability.

We know this is only the beginning. At NCR Biochemical, however, every meaningful journey starts with a concrete first step, taken with responsibility and transparency.

**We want sustainability to become increasingly part of the company's decisions, processes and future growth**: a tool to improve, listen better, work with greater awareness and continue to build value together.

## 7.2 ESG data collection, management and mapping

The collection, management and mapping of ESG data were carried out through a structured process, supported by Turtle S.r.l., a company specialised in sustainability and reporting.

The process was developed in several phases:

- Identification of the company areas involved (administration, production, HSE, quality);
- Mapping activities for already available data and internal sources;
- Collection of documentation (reports, tables, certifications, Excel files);
- Operational sessions with internal contacts to clarify the nature, availability and reliability of data;
- Processing and aggregation: data and information were provided directly by the function managers, without modifications or corrections by Turtle S.r.l., which was responsible for organising and structuring them according to the framework provided by the VSME standard. No external audit process was carried out.
  However, the method adopted ensures consistency, transparency and traceability of data. This mapping activity also made it possible to identify any information gaps, providing useful insights to improve the internal management of ESG information in future reporting periods.



# Acknowledgements and contacts

## 8.1 Acknowledgements

The preparation of this report would not have been possible without the active collaboration of all the people who contribute every day to the growth and strength of NCR Biochemical SpA.

We would like to thank in particular our employees, who made their time, expertise and data available, demonstrating attention and concrete involvement.
A heartfelt thank you also goes to all our stakeholders – customers, suppliers, partners, consultants, organisations and communities – who, through their dialogue and expectations, encourage us to improve.

Finally, we would like to thank Turtle S.r.l. for its methodological support, strategic guidance and assistance in translating into a structured format what represents a daily commitment for us: conducting business in a conscious, responsible and sustainable way.

## 8.2 Contacts and information

For any information, further details or requests relating to this report, you can contact:

**NCR Biochemical**
Via dei Carpentieri, 8, 40050 Castello d'Argile, Bologna
**sustainability@ncr-biochemical.com**

The preparation of this report was carried out with the technical and methodological support of:

Turtle S.r.l.
turtlesrl.com
info@turtlesrl.com

# Technical Appendices

## 9.1 Summary of VSME disclosures

This section provides a tabular summary of the main data required by the Basic Module of the VSME standard, referring to fiscal year 2025.

The data were collected through internal surveys, reasonable estimates or company technical documentation, without external verification activities.

| Disc. | Indicator | Description | Value | Unit |
|---|---|---|---|---|
| B1 | Selected option | Type of module selected according to VSME | Option A – Basic Module | Text |
| B1 | Omissions by company size | Social metrics not reported (<150 employees) | Gender pay gap | Text |
| B1 | Report type | Individual or consolidated | Individual | Text |
| B1 | Site geolocation | Type and address of sites | Headquarters and production site: Via dei Carpentieri, 8, 40050 Castello d'Argile (BO), Italy<br>Production site, laboratory, warehouse: Via del Fabbro, 10/A, 40050 Castello d'Argile (BO), Italy<br>Warehouse: Via del Fabbro, 12, 40050 Castello d'Argile (BO), Italy<br>Warehouse: Via dei Carpentieri, 5/A, 40050 Castello d'Argile (BO), Italy<br>Warehouse with yard: Via Prati, 2, 40050 Castello d'Argile (BO), Italy<br>Laboratory and workshop: Via dei Carpentieri, 3, 40050 Castello d'Argile (BO), Italy<br>Private road: Via del Fabbro, 40050 Castello d'Argile (BO), Italy<br>Workshop and laboratory: Viale Europa 1441, 21042, Caronno Pertusella (VA), Italy text | Text |
| B1 | Sustainability or quality certification | Certified system | ISO 9001:2015 (DNV, 19/08/2024), Quality Management System<br>ISO 14001:2015 (DNV, 22/09/2023), Environmental Management System<br>EcoVadis Bronze<br>Synesgy: ESG Score B | Text |
| B1 | Legal form | Legal form of the company | Società per Azioni | Text |
| B1 | NACE code | Activity classification | 20.59 | Code |
| B1 | Total assets | Value of 2025 financial statements | 44.220.367 | € |
| B1 | Turnover | Sales revenue and services 2025 | 39.865.893 | € |
| B1 | Employees | Number of employees (heads) | 81 | Number |
| B1 | Country of operation | Main operating location | Italy | Text |
| B2 | Current environmental practices/policies/ initiatives | | Measurement of electricity consumption; LCA and Carbon Footprint calculated for 18 products; photovoltaic system; heat pumps; electric cars; charging stations; LEDs; inverters for vacuum systems; heat recovery; warehouse insulation; reduction of washing water; return of containers; recovery of production waste; separate waste collection | Text |
| B2 | Future environmental practices/policies/ initiatives | | Increased coverage of electricity consumption measurement; LCA and Carbon Footprint of additional products; ViVACE Environmental; update of environmental policy; assessment of photovoltaic system expansion; electrical energy storage systems; replacement of windows and doors; hot line emptying systems; green procurement; reduction of washing water volumes | Text |
| B2 | Current social practices/policies/ initiatives | | Continuous employee training; job rotation; internal mobility; company library; flexible working hours; company welfare and benefits; feedback collection; health insurance; additional hours for medical appointments; internships and interactions with local schools and universities; sponsorship of the local basketball team | Text |
| B2 | Future social practices/policies/ initiatives | | Further development of feedback collection, ViVACE Social; discussion on training plan; age management plan; Gender Equality Certification UNI/PdR 125:2022 | Text |
| B2 | Current governance practices/policies/ initiatives | | Introduction of the Sustainability Manager role; adoption of Legislative Decree 231/2001 | Text |
| B2 | Future governance practices/policies/ initiatives | | Consolidation of Sustainability Manager role; formalisation of policies and best practices; structuring of stakeholder feedback collection | Text |
| B3 | Total energy consumed | Total annual energy consumption | 3.454 | MWh |
| B3 | of which renewable energy (Market Mix) | Share of energy consumed from renewable sources | 554 | MWh |

| Disc. | Indicator | Description | Value | Unit |
|---|---|---|---|---|
| B3 | of which non-renewable energy (Market Mix) | Share of energy consumed from non-renewable sources | 2.900 | MWh |
| B3 | GHG emissions Scope 1 | Direct greenhouse gas emissions ($CO_2$eq) | 440,5 | t$CO_2$eq |
| B3 | GHG emissions Scope 2 (Location Mix) | Indirect greenhouse gas emissions ($CO_2$eq) | 135,1 | t$CO_2$eq |
| B3 | Total GHG Emissions | Sum of Scope 1 + Scope 2 emissions | 575,6 | t$CO_2$eq |
| B3 | Emission intensity | Total emissions relative to turnover | 14,43 | kg$CO_2$eq/ 1000€ |
| B4 | Relevant air, water, soil emission | Presence of relevant emission points (with continuous monitoring) | No | Text (Yes/No) |
| B5 | Sensitive biodiversity sites | Sensitive biodiversity Number of sites owned or managed in protected/ sensitive areas | 0 | Number |
| B5 | Land use | Total area with natural orientation on-site | 0 | $m^2$ |
| B5 | Land use | Total area with natural orientation off-site | 0 | $m^2$ |
| B5 | Land use | Total land use | 24.879 | $m^2$ |
| B6 | Water withdrawn | Annual water withdrawal | 18.745 | $m^3$ |
| B6 | Water consumed | Annual water consumption (relevant and measured) | 8.162 | $m^3$ |
| B7 | Total waste generated | Total waste produced annually | 361 | ton |
| B7 | Non-hazardous waste | Annual quantity of generated non-hazardous waste | 64 | ton |
| B7 | Hazardous waste | Annual quantity of generated hazardous waste | 297 | ton |
| B7 | Recovered/recycled waste | Annual quantity of recovered or recycled waste | 90 | ton |
| B7 | % Recovered/ recycled waste | Percentage of waste recovered out of total generated | 25% | % |
| B7 | Materials purchased | Other inorganic materials | 2.913 | ton |
| | | Special polymers | 1.592 | |
| | | Other organic materials | 1.506 | |
| | | Biocides | 1.240 | |
| | | Vegetable oils | 1.179 | |
| | | Polyamines | 866 | |
| | | Fatty alcohols | 766 | |
| | | Polyacrylamides | 754 | |



| Disc. | Indicator | Description | Value | Unit |
|---|---|---|---|---|
| B7 | Materials purchased | Defoaming agents | 347 | ton |
| | | Sequestering agents | 283 | |
| | | Phosphates | 272 | |
| | | Acrylics | 251 | |
| | | Glycols | 203 | |
| | | Paraffins | 199 | |
| | | Amines | 84 | |
| | | Biological cultures | 42 | |
| | | Enzymes | 39 | |
| | | Oils and fats | 32 | |
| | | Mineral oils | 20 | |
| | | Silicone oil | 11 | |
| | | Hydrocarbon solvents | 3 | |
| B8 | Employees with permanent contracts | Number of employees with permanent contracts | 77 | Headcount |
| B8 | Employees with fixed-term contracts | Number of employees with fixed-term contracts | 4 | Headcount |
| B8 | Total employees | Total employees | 81 | Headcount |
| B8 | Employees by gender (F/M) | Distribution of employees by gender (F/M) | 25/56 | Headcount |
| B9 | Workplace accidents | Annual number of recordable workplace accidents | 4 | Number |
| B9 | Accident rate | Annual rate of recordable workplace accidents | 5,6 | % |
| B9 | Workplace fatalities | Annual number of deaths due to accidents or occupational diseases | 0 | Number |
| B10 | Guaranteed minimum remuneration | Presence of remuneration higher than or equal to the minimum wage | Yes | Text (Yes/No) |
| B10 | % Employees with collective agreements | Percentage of employees covered by collective bargaining agreements | 100 | % |
| B10 | Average training (F/M) | Average annual hours of training per employee (Female/Male) | 32/36 | Hours |
| B11 | Number of corruption/bribery cases | Reported or convicted episodes of corruption/ bribery | 0 | Number |
| B11 | Amount of corruption/bribery sanctions | Economic value of sanctions paid for corruption/bribery | 0 | € |

## 9.2 Glossary of terms

| Indicator | Description |
|---|---|
| Legal or corporate form | Legal structure under which the company operates (e.g. S.r.l. or S.p.A.). |
| NACE Code | Statistical classification of economic activities adopted in Europe to categorize industrial sectors. |
| Total assets | Total value of the company's assets as reported in the Financial Statements. |
| Turnover | Total company revenues relating to a period, usually one year. |
| Employees | Total number of people employed by the company. |
| Certifications | Official standards and recognitions obtained by the company regarding quality, environment or safety (e.g., ISO 9001). |
| ISO 9001:2015 | Standard for quality management systems. |
| ISO 14001:2015 | Standard for environmental management systems. |
| Sustainability Report | Document illustrating a company's environmental, social and governance (ESG) performance. |
| ESG | Environmental, social and governance criteria used to assess corporate sustainability. |
| VSME | Voluntary Sustainability Reporting Standard for non-listed SMEs – voluntary reporting standard for non-listed SMEs. |
| VSME Basic Module | Basic module for sustainability reporting dedicated to SMEs. |
| VSME Comprehensive Module | Detailed module for VSME reporting. |
| ESRS | European Sustainability Reporting Standards – European standards for ESG reporting. |
| EFRAG | European body that develops sustainability reporting standards. |
| Renewable energy sources | Energy sources that naturally regenerate (sun, wind, water). |
| Market mix | Energy mix used to calculate market-based indirect emissions. |
| Location mix | Energy mix associated with electricity generation in a specific geographical area. |
| Greenhouse gas (GHG) | Gases that contribute to global warming, such as $CO_2$, methane and nitrogen oxides. |
| Scope 1 / 2 / 3 | GHG emissions classification (direct, indirect from energy, indirect along the value chain). |
| $CO_2$eq | Unit of measurement for greenhouse gases expressed in carbon dioxide equivalents. |
| Circular economy | Economic model aimed at reducing waste and reusing materials for a more sustainable life cycle. |
| Legislative Decree 81/08 | Italian legislative decree on occupational health and safety. |
| DVR | Risk Assessment Document – mandatory pursuant to Legislative Decree 81/08. |
| RSPP | Head of the Prevention and Protection Service – mandatory role regarding safety. |
| Corporate welfare | Policies and services for employee well-being (assistance, training, etc.). |
| Turnover | Percentage of employees leaving the company within a given period. |
| Code of ethics | Set of moral rules and principles guiding the behaviour of the company and its employees. |
| Greenwashing | Misleading sustainability communication practice to be avoided. |
| Stakeholder | Interested parties involved in the sustainability process (customers, suppliers, communities, etc.). |
| KPI (Key Performance Indicator) | Performance indicators used to measure the achievement of business objectives. |
| SDGs | UN Sustainable Development Goals to address global challenges. |
| WRI Aqueduct | Water risk atlas used as a methodological reference for the sustainable management of water resources. |
| Natura 2000 Network | European network for biodiversity protection, cited as a methodological reference. |

## 9.3 Reporting principles

This report has been prepared by NCR Biochemical S.p.A. in accordance with the reporting principles of the VSME standard, with the aim of ensuring that the information provided is transparent, accurate and relevant.

In particular:

- **Relevance**: selection of content based on stakeholder needs and the company's strategic priorities.
- **Faithful representation**: truthful and accurate data supported by rigorous collection and monitoring tools.
- **Comparability**: structured indicators enabling comparisons over time (e.g. electricity consumption and waste management).
- **Understandability**: clear and accessible language, also for those without technical training, ensuring broad usability.
- **Verifiability**: data supported by documentary evidence, ensuring traceability and integrity of information.
- **Consistency with the financial statements**: alignment of ESG data with the company's financial reporting criteria, in order to integrate economic-financial and sustainability dimensions. This principle highlights how responsible resource management (energy, waste materials) contributes both to reducing environmental impact and to improving economic performance and long-term competitiveness.

## 9.4 Regulatory and methodological references

This report has been prepared in compliance with the Basic Module of the VSME (Voluntary Standard for micro, small and medium-sized non-listed enterprises), developed by EFRAG (European Financial Reporting Advisory Group). For data collection, processing and organisation, the company collaborated with Turtle S.r.l., a company specialising in sustainability, ESG standards and reporting.

The main regulatory and methodological references used in the preparation process include:

- VSME Standard (EFRAG, 2024) - efrag.org/lab6
- Aqueduct Water Risk Atlas (WRI) - wri.org/aqueduct
- Natura 2000 Network Viewer (European Environment Agency) - natura2000.eea.europa.eu

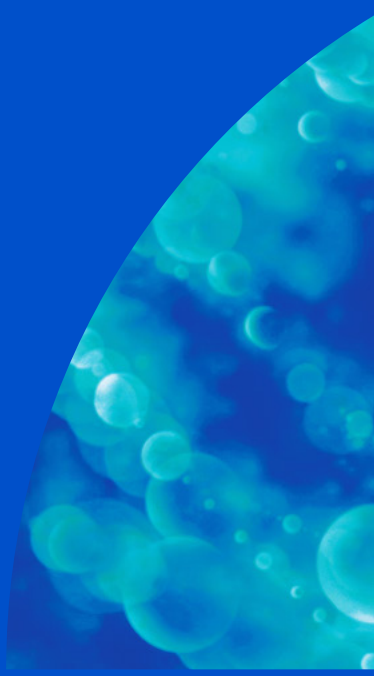
For the calculation of sustainability indicators, particularly those relating to disclosure B3, the following emission factors and their respective sources were used:

| Emission factor | Source |
|---|---|
| Electricity Location Mix | DEFRA |
| Thermoelectric Energy | DEFRA |

*Table 15 - Emission factor sources*

The methodological approach is based on internationally recognised sources, ensuring consistent and reliable measurement of environmental impacts.

# Chemistry Enriching Lives



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