



Sustainability Report 2023

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Letter to Stakeholders

Dear Stakeholders,

It is with great pleasure that we present Naster's second Sustainability Report. This document is further confirmation of our commitment to increasingly responsible and transparent corporate governance. Our company has always placed quality and innovation at the center of its operations. Today, we are proud to share with you our renewed commitment to a sustainable future

Our main objective is to provide a representation, both qualitatively and quantitatively, of the values and effects of our business activity in the environment in which it operates, and then to report on the policies and activities promoted during 2023, ensuring full transparency to our stakeholders.

2023 was a year of transformation for Naster. The actions taken to drive business choices in an ever-changing market have enabled us to record steady growth, confirming the 2022 trend: in 2023 Naster achieved excellent results by further strategically strengthening its distinctive identity, industrial know-how, and confirmation of its commitment to sustainable growth.

The company intends to invest by focusing on long-term growth and not on achieving short-term goals. We believe it is important to prepare this text with commitment, as it can become a relevant tool in planning the company's future strategy, assessing the strengths and weaknesses of the practices implemented during the past year.

This sustainability report reflects our transparency and commitment to openly communicate with you, our valued stakeholders, about our progress and challenges. We understand that the journey to sustainability is an ongoing one and that there are still challenges ahead. However, we are determined to pursue our goal of becoming an increasingly sustainable and responsible company.

This Sustainability Report also has an internal value as a management tool suitable for sharing analysis, planning, control and information on the performance achieved, and an external value as a tool for communicating and sharing the results achieved with Stakeholders.

We thank you for your continued support and collaboration in our efforts for a better future for all. We look forward to continuing this journey together and sharing further progress in the near future.

C.E.O.

Corrado Malighetti

Methodological note

This document represents the Sustainability Report as of 12/31/2023 of Naster S.r.l. a Benefit Company (hereinafter also referred to as "Naster") and describes the main sustainability achievements in the reporting year (January 1 - December 31) of the company.

This second Report has been prepared based on a selection of the "Global Reporting Initiative Sustainability Reporting Standards" (hereinafter also *referred to as* "GRI Standards"), i.e., in

referenced mode. The Standards are defined by the Global Reporting Initiative (GRI), as shown in the "GRI Content Index" table, which provides evidence of the coverage of GRI indicators associated with each material sustainability theme reported in this document. The most recent 2021 version of GRI's Universal Standards 1 (Foundation) and 2 (General Disclosure) has been adopted.

Specifically, the issues reported were selected based on the results of the materiality analysis conducted in 2022 and confirmed for 2023, which identified the impacts on the economy, environment, and people, including human rights, of the company in its business activities and business relations.

The reporting scope of economic and financial data and information differs from that of Naster's Financial Statements as of 12/31/2023, as the newly acquired company Tappezzeria Calissi is not included in the reporting scope, where not specifically indicated.

Any additional exceptions to the scope of reporting are appropriately expressed in the text of the document. In order to ensure the reliability of the data, the use of estimates has been limited as much as possible and, if any, are based on the best available methodologies and appropriately reported in the text.

For further information and suggestions on this Sustainability Report, please contact: ruffini.marco@naster.it

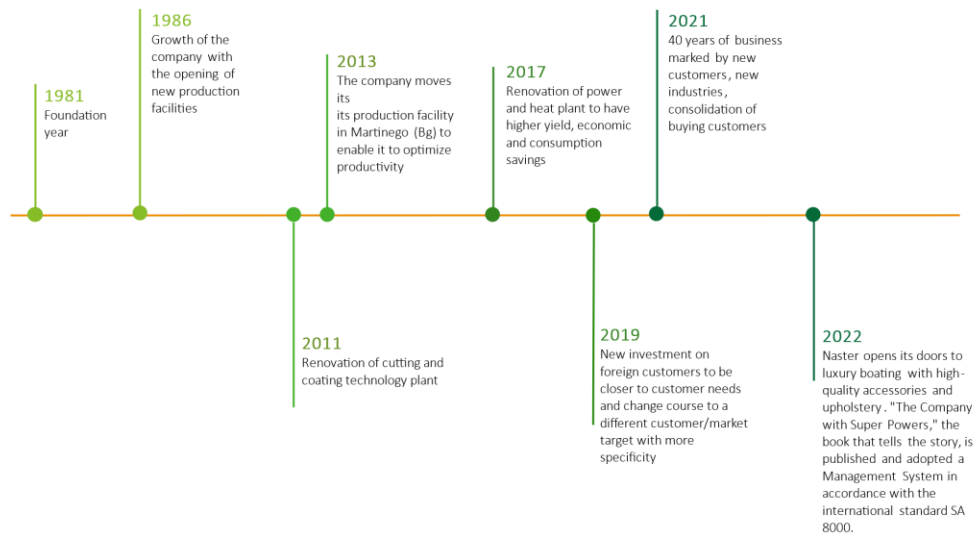
This document is also available on the Naster website.

1. Who we are

Naster establishes itself as a leader in the field of plastic goods manufacturing, boasting a solid experience of more than four decades in the production of protective films, adhesive tapes, packaging stretch films and paper masking tapes. The key to its success lies in its *tailor-made* approach and competitiveness, which enable it to offer reliable, high-performance products that are durable, safe, versatile and easy to use, the result of continuous technological innovations. With customers distributed in more than 20 countries around the world, Naster can boast a solid global presence, consolidated year after year.

1.1 Our Story

Figure 1: Historical timeline of Naster



Founded in 1981 in the province of Bergamo, Naster has traced a history of growth and innovation in the industry over 40 years. Along this path, the company has consistently invested in technology, sustainability and business diversification.

Five years after its founding, in 1986 the company experienced significant development with the inauguration of its first acrylic coating plant and the completion of the cutting line through the installation of three semi-automatic plants and two more Siat printing machine plants dedicated

to product customization. These steps mark an important milestone in the company's growth path.

2011 represents another turning point in Naster's evolution. On the occasion of its 30th anniversary, the technological cutting and coating plant was completely renovated, reflecting the company's ongoing commitment to innovation and efficiency, core values.

The move in 2013 to the production site located in Martinengo (Bg) allows the company to strategically optimize production and storage layouts, providing greater flexibility and better service to customers. In addition, the company has been equipped with a large warehouse that enables rapid delivery, thus responding more efficiently to customer needs.

The year 2017 marks an important moment in the optimization of energy resources: the medium-voltage power plant and the thermal power plant for offices and production are undergoing a renovation aimed at improving yield, achieving economic savings, and reducing gas and power consumption.

In 2019, Naster decided to invest in diversifying its customer base, both domestically and internationally, with greater fragmentation. This change in direction allows the company to be closer to customer needs and adapt to a more specific market.

In 2022, Naster is projecting into new perspectives, opening the door to new markets, including luxury yachting, by offering a line of leather and faux leather upholstery designed for indoor and outdoor use.

In 2022, the book "The Company with Super Powers," which tells the company's history, vision, and values, is published.

In July 2023, Naster acquired Calissi Upholstery, consolidating and expanding its offerings in the nautical sector. Through this transaction, the company has verticalized its business, integrating the distribution of luxury materials for interior and exterior furnishings with the production of prestigious nautical upholstery elements. Workmanship of the highest level of craftsmanship includes kitchens, wall and ceiling coverings, as well as seats and backs, guaranteeing standards of excellence in design and quality.

1.2 Our values

For Naster, it is critical to have a team of people who work and strive every day, united by a common approach that is based on a set of core principles that guide the company's vision:

Family. Naster is the result of previous generations passing on a strong dedication to the craft, knowledge, passion and a deep respect for quality.

Quality. Naster pays the utmost attention to quality, from raw material to finished product. It invests in cutting-edge technology and certifications to ensure the continued excellence of its products.

Competitiveness. Naster is an industry leader because of its ability to maintain high quality standards at competitive prices. This is made possible through advanced technological resources.

Flexibility. Naster is ready to adapt to the changing needs of customers and industry, offering innovative solutions to ensure customer satisfaction.

Trust. Customers choose Naster because the company meets their expectations in a timely and reliable manner.

Respect. Naster is committed to taking care of its employees, adopting a responsible and sustainable approach, and contributing positively to the environment and the surrounding community.

The company has defined the following vision, as reported on the official website:

"We believe in the value of family, social inclusiveness and a deep connection with the local area. That is why over the years we have worked to build a positive and serene work environment, attentive to the needs of our employees and marked by constant growth, both personal and professional. Our corporate vision places at the center a professional, trained human capital that is always attentive to customers' needs."

The company's main mission is the development and production of quality items using "clean" raw materials, without the presence of solvents or substances harmful to the environment. This mission rests on fundamental pillars that reflect the company's commitment to its human capital and the surrounding environment. First and foremost, attention is placed on social inclusion, well-being of employees and the Bergamo area in which the company operates. The main goal is to provide training for employees, enabling them to achieve a high level of professionalism that translates into economic satisfaction and corporate well-being.

In parallel, you actively contribute to improving the city's well-being through charitable activities and social involvement in the Bergamo area. In addition, a circular economy approach is taken and Digital Transition 4.0 is embraced, recognizing the importance of keeping up with the cutting edge in the industry.

1.3 Our products

Excluding the new upholstery sector, which is not the subject of this paper, Naster specializes in the production of PO and PET protective films for a wide variety of applications (aluminum and steel, lacquered and laminated, marble and agglomerates, carpeting, glass and polycarbonate protection, sandwich panels and corrugated sheets, protection for window profiles, coils, strapping, window frames, medical mats, PMMA, etc.), BOPP adhesive tapes, PVC, and packaging products.

Protective films are used to protect any type of surface, from the most delicate and valuable to rough or semi-processed. The films provide protection from scratches, impurities, dust, external agents, and UV rays and are optimal at all stages of processing, from storage to transportation. The high adhesiveness of the protective films combined with their remarkable strength and stain- and residue-free removal allows for time and cost savings in product application and savings on cleaning any surface. Protective films do not interact chemically, leaving even the most sensitive materials unaffected.

The production process starts from a raw film (PVC, PE, PP) that enters the company on reels of various sizes. The starting materials consist of plastic film backing reels on which, through the coating process carried out on special automatic equipment, water-based acrylic adhesive resins are applied. The adhesive film is then rewound according to the length of film required by customer (rewinding line). The resulting reels are trimmed in different lathes that cut the materials to the widths required by customers. The reels coming out of the coating can be slit into the desired formats if necessary, thus ensuring a *tailor-made* service, rewound or turned, and then packaged and destined for shipment.

Naster distinguishes itself by adopting innovative, state-of-the-art technology, using a modern automated coating plant. Production takes place at high speed, taking advantage of special polyolefin substrates extruded specifically for Naster by high-quality German extruders. This advanced technical approach enables the company to maintain leadership in the industry, partnering with leading European producers of acrylic masses and polyolefin granules. In addition, Naster is committed to reducing its environmental impact through the implementation of circular economy practices and the adoption of sustainable production processes, with the goal of offering state-of-the-art products that respect both the environment and end users

With its extensive experience and commitment to providing high-quality solutions, Naster has become a trusted partner and top performer for clients in a variety of industries, including: furniture, home appliances, automotive, digital and graphics, construction, and, most recently, marine.

2. Sustainability for Naster

This second Sustainability Report is a confirmation of Naster's commitment to increasingly responsible and transparent business management, a fundamental factor for growth and integrated in the management of the company. The document is intended as the starting tool for reporting and communicating its performance in the areas of economic, social and environmental responsibility.

2.1 Stakeholder map

In the journey of sustainable growth and development, stakeholders play a role of primary importance. Creating and deepening ties based on mutual trust and principles of clarity, openness and listening represents a crucial opportunity for Naster. Such an approach makes it possible to understand the changing expectations and needs of stakeholders, who, directly or indirectly, exert influence on business operations and are, in turn, affected by them. In a dynamic and ever-changing environment, materiality analysis and stakeholder engagement activities enable Naster to anticipate changes and identify emerging trends, effectively integrating them into the company's overall strategy.

In line with reporting guidelines Naster in 2022 mapped the relevant stakeholder categories by combining and comparing the results of this analysis with what emerged from a benchmarking exercise that took into account key industry peers and national and international best practices in sustainability.

Figure 2: Naster Stakeholder Mapping.



2.2 Materiality analysis and ESG issues

The first materiality analysis was carried out during 2022 with the aim of identifying the areas of greatest relevance to business development and its stakeholders. The analysis, which was not reviewed for the year 2023, was carried out accordance with the Reporting Standards established by the Global Reporting Initiative (GRI), based on which Naster identified potentially relevant sustainability aspects, which can be divided into three macro areas: **Environment**, **Social** and **Governance**. The methodology used is based on ranking the issues based on frequency, calculated as the ratio of the occurrence of the issue to the total available public sources consulted. After defining the list of themes, the impacts, positive and negative, current and potential, that Naster generates were identified. The results of the analysis were aggregated and rationalized taking into account the specific reality of Naster, thus mapping the most relevant and material ESG issues for Naster and its Stakeholders, up to the definition of the areas of reporting.

Table 1: List of material issues and related impacts generated by Naster

Macro-areas	Material themes	Description of impacts generated	Nature of impact	
Environment	Direct and indirect GHG emissions.	Contribution to climate change due to generation of direct and indirect gas emissions greenhouse (Purpose 1 and 2)	Negative	Current
		Impacts due to failure to manage external natural/accidental events caused by change climatic	Negative	Current
	Energy consumption management	Depletion of available resources caused by non-renewable energy consumption (non-renewable fuels) for business operations.	Negative	Current
	Use of water resources	Release of pollutants into water with soil and water contamination Groundwater resulting from suboptimal management of water discharges	Negative	Current
		Use of significant amounts of water in its production processes affecting the availability of the water resource	Negative	Current
	Circular economy and management Of materials and waste	Environmental impacts caused by the generation of hazardous and non hazardous wastes and their potential inadequate disposal or recovery	Negative	Current
		Inefficient production management with significant generation of scrap and	Negative	Current

		consumption of non-renewable resources in excess of production needs		
		Reduction in natural resource availability caused by failure to contribute to raw material and material reuse chains	Negative	Current
Social	Health and safety of workers	Occupational injuries and illnesses caused by the Company's operations and/or due to unsafe production processes and failure to monitor and enforce health and safety management systems	Negative	Potential
	Professional development of the human resources	Employee skill development and professional growth resulting in the creation of a shared pool of know-how and expression of each individual's talent and uniqueness	Positive	Current
		Employee dissatisfaction due to an unmeritocratic work environment that fails to value and develop skills and abilities through professional training of employees	Negative	Potential
	Promotion climate corporate and welfare of the employees	Remuneration and/or work unattractive to younger generations	Negative	Potential
		Contribution to employee satisfaction and cohesion through engagement initiatives and team building activities	Positive	Current
	Human and workers' rights	Violation of human rights within the corporate perimeter and along the value chain (e.g., right to freedom of association and collective bargaining, child labor, forced or compulsory labor)	Negative	Potential
		Deterioration of relations with unions and associations (e.g., on working conditions, freedom of association)	Negative	Potential
	Inclusiveness and equal opportunities	Cases of discrimination due to inappropriate conduct within the Company	Negative	Potential
		Failure to apply the principle of diversity (e.g., gender balance in management or pay equity)	Negative	Potential
	Product quality and customer satisfaction	Offering products of high quality and durability	Positive	Current
		Full customer satisfaction in terms of the quality of the product or service provided, including delivery schedules	Positive	Current
	Supporting the welfare of the local community	Negative social and environmental externalities related to failure to listen to the needs of the local community	Negative	Potential
		Support for local socio-economic development through contributions and donations to associations in the area	Positive	Current

		where the Organization has a physical presence		
Governance	Procurement responsible	Contribution to improving ESG performance of suppliers, with a focus on working conditions along the supply chain	Positive	Current
		Creation of a local supply chain resulting in a contribution to the economic development of the area in which the suppliers operate	Positive	Current
		Negative impacts related to the procurement of goods and services from suppliers, particularly with regard to the impacts they generate on environmental, social and economic aspects	Negative	Potential
	Business ethics and compliance	Instances of non-compliance with regulations, laws, regulations, and industry standards due to lack of oversight and monitoring of defined ESG initiatives	Negative	Potential
		Incidents of corruption, anticompetitive, unethical and illegal behavior	Negative	Potential
		Growth in awareness and dissemination of a culture of ethics and anti-corruption among management, employees, business partners, and other stakeholders that promotes active and passive anti-corruption and virtuous practices in of business integrity	Positive	Current
	Search and development	Promotion of sustainable product design, through investment in research and development, with a view to reducing their environmental impact	Positive	Current
		Possibility of negative impacts from possible job losses caused technological change and automation	Negative	Potential
		Contribution to technological innovation and digitalization of the industry through research and development activities	Positive	Current
	Creation and distribution of economic value	Direct and indirect positive economic impacts generated by the organization through its business activities for workers, local communities and other stakeholders	Positive	Current

3. Governance

3.1 Business ethics and compliance

The principles by which Naster is inspired in achieving its mission are those of strict regulatory compliance, fair competition, and respect for the legitimate interests of all stakeholders and, in particular, its employees. The fundamental core of these principles is manifested in a tangible way through the application and active promotion of the Code of Ethics, which represents both the internal manifesto of the company's philosophy and the unwavering commitment to the ethical values that underlie it.

In fact, the Code of Ethics lays out in detail the principles, values and ethical guidelines to be followed by all employees and stakeholders of the company: integrity, honesty, transparency and accountability.

Naster recognizes the importance of these fundamental principles in guiding its activities and is committed to ensuring that corporate ethics and compliance fully reflect these values. To this end, on July 20, 2023, Naster adopted Model 231 and appointed the Supervisory Board (SB), consolidating its concrete commitment to maintaining high standards of ethics and compliance in all corporate activities. This choice aims to ensure compliance with regulations and to promote behavior marked by integrity and honesty by all employees in their professional interactions.

The adoption of SA 8000 is further proof of the company's solid commitment to social responsibility and business ethics: in accordance with the Code of Ethics and SA8000, Naster promotes a respectful and inclusive work environment where respect for human rights, equality and fairness are guaranteed. Any stakeholder may file complaints in relation to facts and occurrences having the nature of abuse, offense or illegality occurring in or related to the work environment and contrary to the social responsibility principles of the SA8000 standard, in writing, anonymously and/or by e-mail and on the company website.

In the face of any complaint, the company provides for investigation and ensures the utmost confidentiality. Naster encourages and stimulates the direct meeting and exchange of evaluations with the employee who has become the author of the complaint, possibly assisted by the SA8000 Workers' Representative, in order to achieve a complete knowledge of the facts and in order to give support and concrete contribution to the worker who is the victim or witness of forms of abuse, offence or phenomena of impropriety or illegality. The company ensures all kinds of efforts and concrete actions aimed at achieving a solution to the highlighted problem and preventing the occurrence of similar or similar situations.

After that, the complainant is informed of the corrective actions taken to give resolution to the

reported facts within a reasonable period of time, but not more than 10 working days.

Submitted complaints are recorded in a special register where the subject of the complaint, its origin, the person assigned to handle it, and the corrective action that was taken are indicated.

While conducting all of its activities, Naster is committed to complying with applicable regulations and creating relationships based on transparency, ethics, and respect towards all of its Stakeholders, current and future. In 2023, as in the previous two years, there were no cases of corruption, prosecution for anti-competitive behavior, antitrust and monopolistic practices, non-compliance with environmental, social and economic laws and regulations.

Regarding customer information management, Naster uses an internal CRM to ensure security and efficient management of company data. Advanced security measures, including antivirus software and both internal and external backup systems, are constantly monitored and updated to protect sensitive information. The implementation of a dedicated hardware apparatus to monitor the vulnerability of LAN devices is another step toward securing the data it holds.

3.2 Economic performance and careful market presence

After an initial entrepreneurial approach of an exquisitely family-oriented nature, since 1986 Naster has been reorganizing itself from a technical and commercial point of view, beginning to impose itself on both the Italian and foreign markets for plastic materials. With the introduction on the production lines of a sophisticated coating system, a synthesis of all the technological innovations in the industry, Naster has currently reached an annual production volume of 45 million sq. m. Today the company has been present for 42 years in more than 45 countries around the world.

The target clientele is varied and is as follows:

- steel and aluminum coil sector 30%
- sandwich panel industry 30%
- profiles, glass, marble and agglomerates sector 10%.
- Medical sector (mats, decontamination protectors) 10%.
- nautical sector 20%

On the other hand, from a technological point of view, the market can be divided into water, solvent and solvent rubber.

Naster operates in a highly competitive oligopoly market in which companies compete aggressively, contributing to lower prices. Specifically, 10 companies hold more than 40 percent of the market, and the remaining part is occupied by smaller manufacturers. Naster, depending

on the type of customer base it acquires, is mainly up against competitors who are large in size but, nevertheless, have a management congealed by organizational rigidity.

The diversification of applications and material protections, allows Naster, and the industry in general, to grow on several fronts. Organizational flexibility, quality, and "just in time" service for both large and small orders are a competitive advantage over competitors who have a larger and more structured, and therefore, slower response.

Today the European market absorbs about 1.5 billion sq m of product against an almost equal supply and installed capacity of protective film producers. For this reason, the players that stand out in the market with positive growth trends are those who have been able to restructure themselves and have invested in people training and company computerization: all of which favors speed in responses and rapidity in deliveries, Naster's "strong points."

Although the medical sector remains one of the important areas of development with paper backing as a replacement for polyethylene (PE), Naster continues the "Supremasea" project, and in order to be able to meet the demands of the nautical world, in July 2023 it acquired the company Tappezzeria Calissi, a business unit specializing in upholstery for the nautical sector. The company's business focuses on direct and indirect sales and artistic-creative design of fabrics for the world of luxury vessels, interior and exterior furnishings and refitting. A new dedicated brand has, in addition, been registered, pursuing the development of the sales network both in Italy and abroad. As part of this strategy, during 2023, Naster consolidated the reorganization of the sales team, characterized by the arrival of a new Director and the addition of two new resources with solid decades of experience in leather, faux leather and accessories. A network of seven agents in Italy, two salespeople hired in Italy and abroad, and at least one distributor per country was then created, with a specific focus on end-user customers. The management, flanked by customer service and supported by a network of agents in the territory, carefully oversees the market, ensuring a strategic approach focused on customer needs. The key impetus provided to the sales staff has been to build relationships with customers through a human, professional, and ongoing approach, including face-to-face meetings at customer sites to solidify trust and collaboration.

This change of pace was also made possible by a profound human and professional change from the sole director to the entire corporate team. The trained, close-knit staff happy to be part of the project allows a clear vision of the company's future with momentum and clarity.

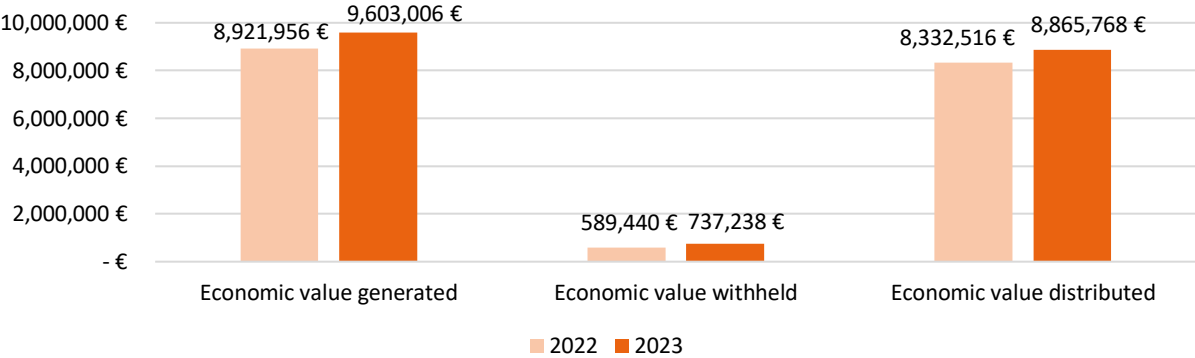
To support this business strategy, Naster has adopted a number of initiatives. These include the presentation in Bergamo News of the book telling the story of Naster, a collaboration with Dmax focusing on refitting and boat bodywork using Naster products, AdWords campaigns on Google, LinkedIn Ads and Facebook Ads, as well as organic repositioning and a complete website makeover. Participation in major international trade shows, such as Frontale in Nuremberg with the ICE project, the Genoa Boat Show and Mets in Amsterdam, the Fort Lauderdale International Boat Show, Batimat in Paris, the Big 5 in Dubai and Made Expo, underscores Naster's ardent

commitment to consolidating its global presence and maintaining a direct and meaningful connection with its customer base.

"Economic value generated and distributed"¹ reflects the wealth generated by Naster and distributed among its various stakeholders in various ways. It is manifested through the impacts arising from the operation of its services and materialized in the macroeconomic benefits arising from the management of its activities.

Figure 3: Economic value directly generated and distributed in 2022 and 2023

As of Dec. 31, 2023, the economic value directly generated and distributed by Naster², obtained by reclassifying the items in the Consolidated Income Statement as of Dec. 31, 2023, stood at 9,603,006.00 euros, an increase of about 7.6 percent over 2022, confirming last year's growth



trend.

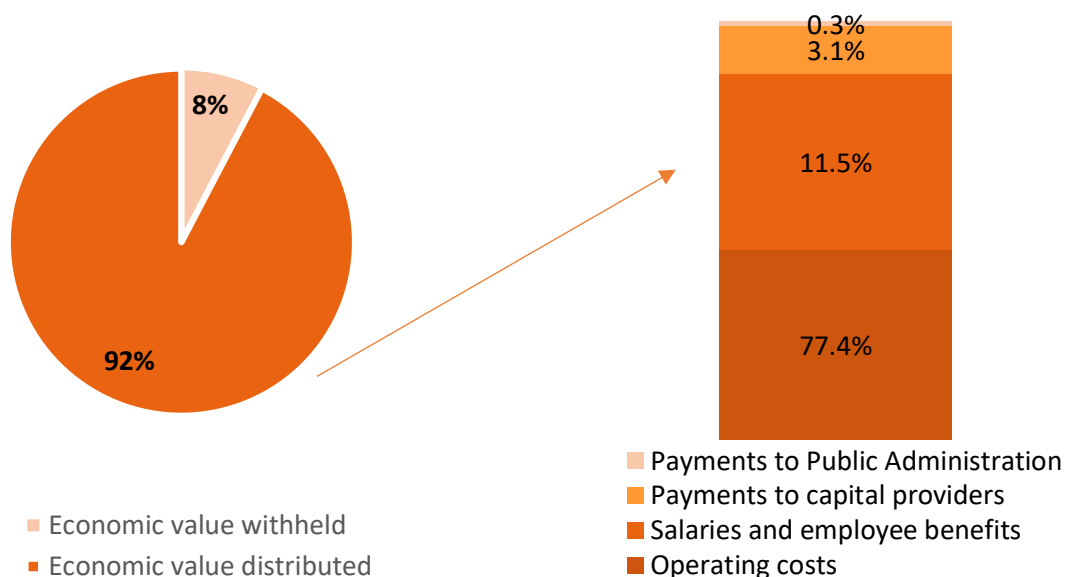
¹ Information on the creation and distribution of economic value provides a basic indication of how the organization has created wealth for stakeholders. Several components of economic value generated and distributed (EVG&D) also provide an economic profile of the organization, which can be useful in normalizing other performance figures.

EVG&D is calculated, as required by GRI, on an accrual basis, including the basic components of the organization's global operations as listed below:

- i. Direct economic value generated: revenue
- ii. Distributed economic value: operating costs, employee wages and benefits, payments to capital providers, payments to governments by nation, and community investment
- iii. Undistributed economic value: 'direct economic value generated' minus 'distributed economic value'

² The figures for income statement items as of December 31, 2023 also consider the company Tappezzeria Calissi.

Figure 4: Economic value generated (left) and the detail of economic value distributed (right) in 2023



Following the GRI Standard definitions, the company distributed 92 percent of its economic value, amounting to 8.8 million euros, in line with what it did in 2022 (8.3 million euros, or 93.4 percent of the economic value generated). Of this, about 77.4 percent is distributed by operating costs (including consumption of raw materials for the year, change in inventories, costs for services and costs for use of third-party assets, and miscellaneous operating expenses). 11.5 percent is distributed among staff in the form of remuneration for activities the year and for welfare initiatives. The remaining percentages for payment to suppliers and to the public administration cover 3.1 percent and 0.3 percent of the distributed value, respectively.

Finally, about 8 percent of capital was retained by Naster in the form of depreciation and amortization, financial asset adjustments, and taxes.

3.3 Research and Development

For a multi-sector company like Naster, innovation is an essential element in addressing environmental challenges.

Every Naster product is technologically advanced and represents the state of the art in the packaging and adhesive tape industry. The company is constantly keeping up to date with respect

to everything concerning new products and new means of development, in order to offer adhesive tapes and protective films that are always performing, durable and more sustainable. Regarding technological innovation and research and development projects, the organization has carried out several activities during 2021/22 that include initiatives related to digitization. However, in 2023, corporate activity focused mainly on optimizing production processes, limiting the development of new projects. Among the initiatives launched, there was a single project concerning an environmentally sustainable printing solution. Although the project proved to be technically functional, it was not subsequently launched on the market or submitted for patenting. This choice reflects a strategy of consolidating existing operations rather than immediately expanding into new proposals.

In addition, Naster is strongly committed to implementing processes for reducing plastic use and adopting sustainable packaging practices, as well as circular economy projects, such as remanufacturing its product.

The company has established active partnerships, mainly with its suppliers, in order to optimize the performance and quality excellence of its products. These partnerships play a key role in driving innovation and ensuring the organization's continued leadership in its industry. Overall, the constant dedication to safety, quality and technological innovation is a crucial pillar of the company's approach to research and development.

3.4 Responsible sourcing

Supply chain management for Naster represents a careful process aimed at ensuring maximum reliability and sustainability in supplier relationships. Reliability of supply is, in fact, a key aspect of Naster's corporate policy to ensure that the external products and services procured comply with specified requirements and to ensure that the company uses only qualified suppliers. Most of Naster's suppliers are of European or Italian origin. By also serving as warehouses, they play a key role in the supply chain to ensure faster service and reduced logistics costs.

In order to obtain qualitatively satisfactory supplies, the company chooses partners that can ensure quality levels corresponding to those guaranteed by the company with its Quality Management System; therefore, each supplier is examined and qualified.

Currently, Naster does not evaluate its suppliers on the basis of purely environmental criteria, but this evaluation is conducted internally and consists sending out key information request forms and conducting interviews in which compliance with the required standards is verified. At the qualification stage, the company requires that they comply with the SA 8000 forms, which define the standards of social and ethical responsibility to which the company applies. This evaluation process allows the company to select and maintain partnerships with Italian, European and

Chinese suppliers who share the same ethical and social values as Naster, thus ensuring the quality and integrity of the products marketed.

Suppliers with whom Naster has had business relationships for more two years are evaluated on the basis of an overall reliability rating derived from the outcomes of previous supplies. For new suppliers, the Purchasing Manager takes a rigorous approach in identifying them, using market research, industry information and direct contacts. These candidates are placed on the supplier list, and the evaluation is subsequently based on the outcome of the first supply, considering the same elements of analysis used for historical evaluations. The overall rating is the result of averaging partial ratings on key elements such as organization, research and development, delivery time, and product quality. Suppliers who receive an unsatisfactory overall rating are not qualified.

Recording of evaluations is done on a special form, updated at least annually by the Purchasing Manager. Supplier qualification lasts for two years, and at the end of this period it is renewed on the basis of periodic maintenance evaluations using the same method as described above. In the event that no more supplies are made for more than two years, the name is removed from the qualified supplier list, and in the event of subsequent contact, the counterparty is re-evaluated according to the general method provided. This systematic approach reflects Naster's commitment to responsible and sustainable supply chain management.

Table 2: Comparison on spending on local suppliers as of 12/31/2022 and 12/31/2023

Expenditure to local suppliers				
Geographic Area	2022 (January 1 - December 31)		2023 (January 1 - December 31)	
	Total annual expenditure [€]	Percentage of local/non-local spending	Total annual expenditure [€]	Percentage of local/non-local spending
Italy	€ 824.889	54%	€ 1.148.602	67%
<i>Of which: Veneto</i>	€ 460.837	30%	€ 297.655	17%
<i>Of which: Rest of Italy</i>	€ 364.052	24%	€ 850.947	50%
Rest of the World	€ 699.926	46%	€ 555.245	33%
<i>Of which: European Union</i>	€ 26.125	2%	€ 55.289	3%
<i>Of which: Non-European Union</i>	€ 673.800	44%	€ 499.956	29%
Total	€ 1.524.815	100%	€ 1.703.848	100%

In 2023, the percentage of local spending, understood as spending toward suppliers based in Italy, was 67 percent, registering an increase over 2022. This result highlights how the choice to invest in local suppliers, who offer strategic service and quality, represents not only an economic advantage, but also a vision geared toward building solid and lasting partnerships. Local spending in both years partly involves suppliers from the Veneto region (17% in 2023 and 30% in 2022). In addition, there has been a decrease in spending on foreign suppliers during the year, almost all of whom are from outside Europe.

4. Responsibility to the environment

4.1 Energy consumption and emissions

Environmental sustainability is a key commitment for Naster, which constantly strives to research and develop business process solutions that ensure the lowest possible environmental impact. Naster has adopted a robust energy consumption management strategy with the goal of reducing the environmental impact of its operations. The machinery used in production is used for the activities most responsible for the company's energy consumption.

In 2023, Naster installed sensors on each engine of the plants in the company that constantly monitor consumption and warn if there are any anomalies or breakdowns, which are communicated in real time on the Sensor Fact software so that timely action can be taken and breakages and thus plant downtime can be prevented.

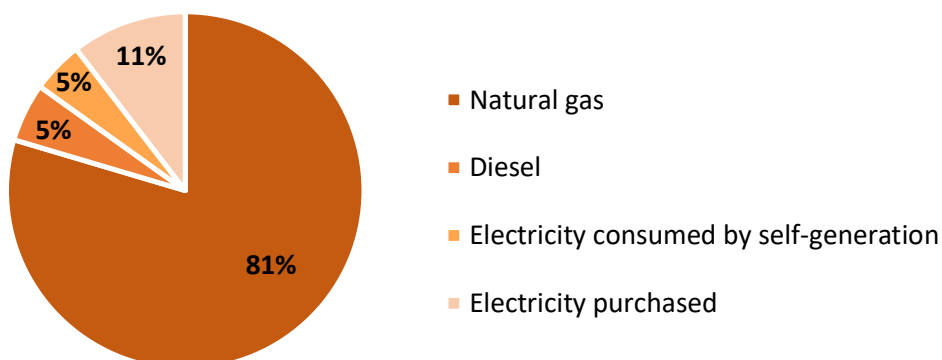
A significant step on the path to reducing environmental impact was taken in 2018 with the installation of a 150 kW photovoltaic system on the roof, which independently generates power during daylight hours. In addition, the company implemented an LED lighting system in all offices and production areas. This system is equipped with sensing devices, which maximize energy efficiency and prevent waste.

Gas use is mainly related to the production process. As for heating, the company has adopted a highly energy-efficient boiler, optimizing gas consumption for production processes by 96 percent, resulting in reduced environmental impact. In addition, the use of energy-efficient inverter motors and forklifts with lithium batteries further contributes to the reduction of energy resource consumption.

Energy consumption is monitored through energy analyses conducted every three years and the production of detailed reports to identify further opportunities for improvement.

In 2023, Naster consumed energy totaling 10,655 GJ, broken down as follows:

Figure 5: Total energy consumption within the organization (GJ) for 2023

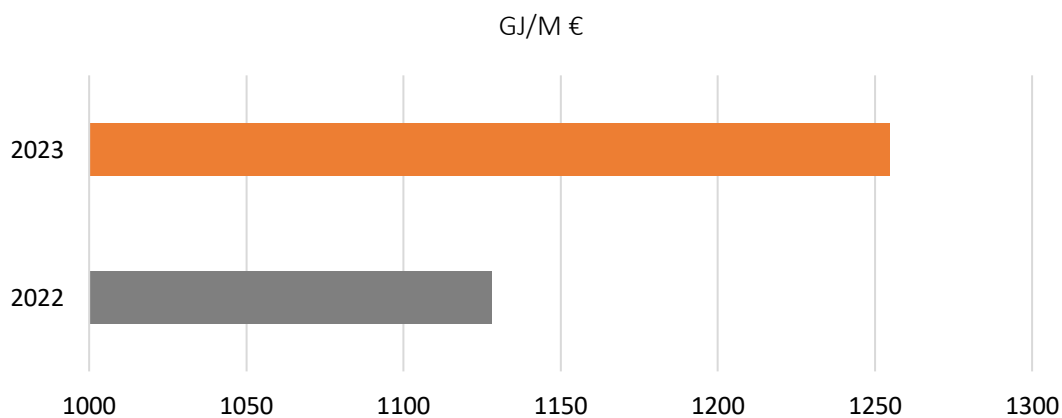


Energy consumption recorded between 2022 and 2023 appears to be in line, with a slight increase in 2023 (11%). The share of electricity consumed by self-generation, down from 2022 by -24%, accounts for about 5% of total energy consumption

Table 3: Energy intensity (GJ/M€) in 2022 and 2023

<i>intensity</i>	<i>Unit of measurement</i>	2022	2023
<i>Turnover</i>	M€	8,48	8,49
Energy consumed within the organization	GJ	9.256	10.655
Energy intensity	GJ/M€	1.090	1.255

Figure 6: Total energy intensity in 2022 and 2023.

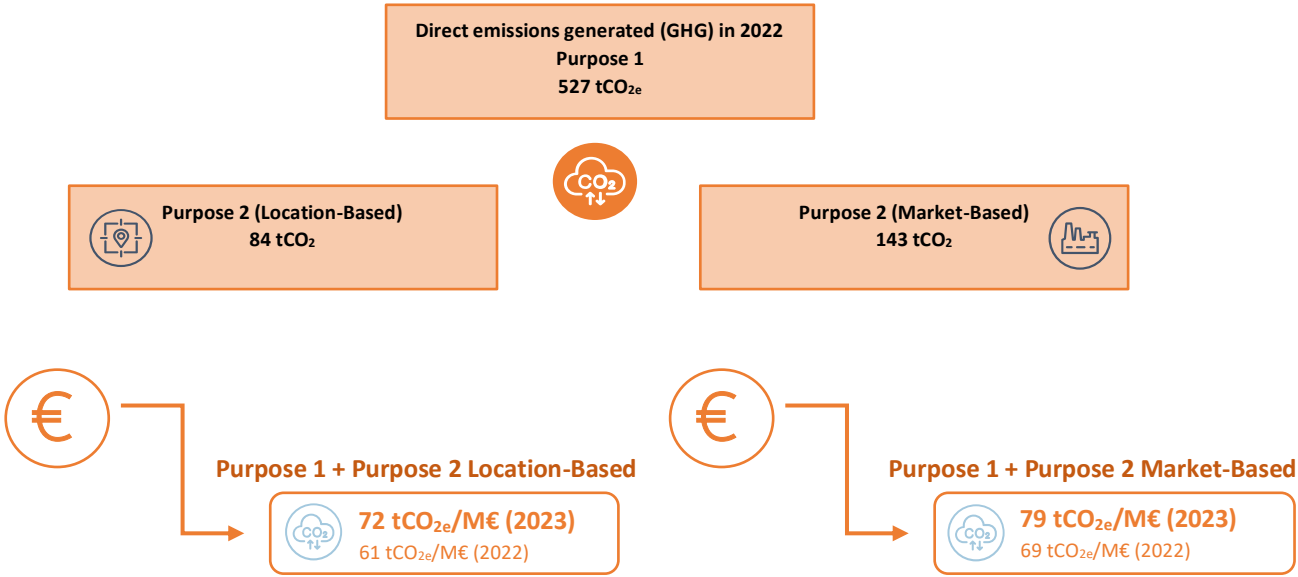


Energy intensity is a normalized environmental impact figure and defines energy consumption in the context of an organization-specific metric. In Naster's case, annual turnover was chosen as the most representative figure to be related to energy consumption. This information helps contextualize its energy efficiency, including in relation to other companies. Specifically, in 2023 there is an increase in energy intensity of 11 percent related to the reduction of energy consumed.

Greenhouse gas emissions are classified into three categories according to the *GreenHouse Gases (GHG) Protocol Corporate Standard*: direct Scope 1 emissions, indirect Scope 2 emissions, and indirect Scope 3 emissions. **Purpose 1** emissions come from emission sources directly owned or controlled by the organization. **Purpose 2** indirect emissions, on the other hand, are related to 'electricity, heat or steam purchased and used by the organization. **Scope 3** indirect emissions include all other indirect emissions arising from resources not directly controlled or owned by the organization, but occurring within its value chain, both upstream and downstream.

Two distinct calculation approaches are used to calculate the emissions of Scope 2. The first is location-based (so-called "Location-Based") and considers the average emission intensity of the networks on which power consumption occurs, primarily using data on the average emission factor of the network considering specific geographic boundaries, which may be at the local, sub-national or national level. The second approach, market-based (so-called "Market-Based"), considers the total purchase of electricity that an organization has intentionally chosen with contractual form, including electricity from renewable sources through the use of guarantee of origin certificates.

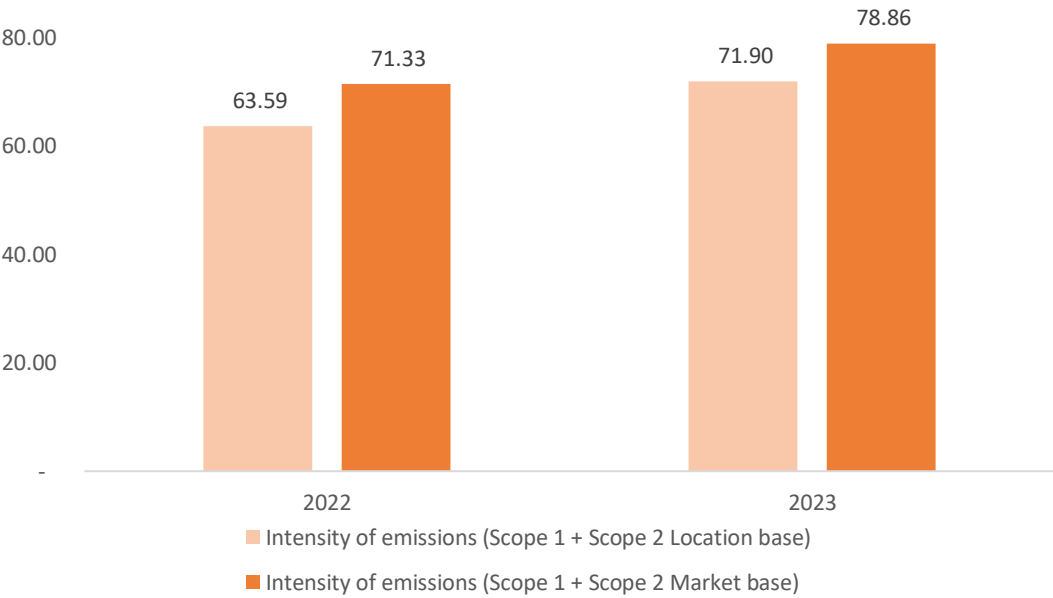
These approaches enable the organization to more comprehensively and transparently assess and manage its greenhouse gas emissions, thereby contributing to global efforts to mitigate climate change.



Naster's emissions are mainly related to electricity and gas consumption. Specifically, in 2023 the company generated 527 tCO_{2e} Scope 1 emissions (436 tCO_{2e} in 2022) and 84 tCO₂ Location-based Scope 2 emissions (86 tCO₂ in 2022), amounting to 143 tCO₂ when calculated using the Market-Based approach (151 tCO₂ in 2022). Total emissions are thus increasing by 11% between 2022 and 2023.

In addition, for the calculation of **emission intensity**, the value of turnover was used, as for energy intensity. GHG emission intensity, being a normalized environmental impact figure, expresses the amount of GHG emissions per million euros of turnover.

Figure 7: Intensity of greenhouse gas emissions in tCO_{2eq}/M€ in 2022 and 2023



4.2 Resource utilization and waste management

4.2.1 Materials

Naster is actively engaged in the evaluation and responsible management of resources used in its production processes. The main raw materials used include polyethylene, polypropylene, and plastic substrates, sourced from suppliers located in several countries around the world, including Italy, Germany, and Turkey. The company has been exploring new approaches to adopt alternative materials with lower environmental impact, although such initiatives are still in the testing and development phase. In addition, the company has adopted a maximum one-year product expiration policy, helping to avoid waste and ensure that materials do not go unused for long periods.

It is worth noting that as of January 2023, Ministerial Decree 360 of 09/28/2022, which transposes previous EU directives on packaging and packaging waste, came into force. The decree made important changes, introducing mandatory environmental labeling for all packaging released for consumption in Italy. The organization enlisted the assistance of a consultant, preparing the sheets for the various items in order to comply with the new directives and ensure responsible resource management in the context of the circular economy.

Table 4: Materials used (Ton) in 2022³ and 2023

Raw materials used			
Renewable raw materials	Unit of measurement	2022	2023
<i>PO = (PE+PP)</i>	Ton	842,6	1.178,0
<i>Cardboard core tubes</i>	Ton	161,2	36,0
Non-renewable raw materials			
<i>Acrylic dispersion adhesive masses derived from esters of acrylic acid</i>	Ton	510,0	590,7
<i>Methylene polyisocyanate (Crosslinking agent) basonat hw 100 basf italia</i>	Ton	7,2	8,2
<i>Polyactiridine (Crosslinker)</i>	Ton	0,2	0,2

³ Data pertaining to reporting year 2022 have been restated.

4.2.2 Water Resources

The responsible use of water resources is an integral part of Naster's operational management. Activities that require water use are mainly related to the adhesive mixing process, in which water from the waterworks is used. Importantly, the company receives adhesive materials already dispersed in water and does not add water to all mixtures, demonstrating a careful approach to optimizing water consumption. In 2023, the company, which does not operate in a water-stressed area, consumed water totaling about 132,947 megaliters, 15 percent less than in 2022 (157,000 megaliters).

Although several options for water recovery have been explored, including their use for washing machinery, no convincing solutions have been found so far. In addition, it should be noted that the water system is shared with another company operating within the same facility. The remaining water withdrawn and then discharged is for civilian use.

4.2.3 Waste

Regarding waste generation and management, Naster does not generate hazardous waste, as shown in the summary table below. Since the previous reporting year, Naster has collaborated with the Italian company Heathrow.et Italia Srl to recover plastic film and selvedge waste, which would otherwise be destined for landfill or incineration. In 2023 Naster delivered to Heathrow.et 19.3 percent of the selvedges, which are thus collected and processed to be turned into pots used in nurseries.

The idea behind this initiative is to reduce the environmental impact associated with plastic waste management and promote active recycling of these materials. Turning film and selvedge waste into nursery pots is an excellent way to make use of otherwise wasted resources, thus helping to preserve the environment.

Table 5: Waste generated by the organization (tons) in 2022 and 2023

Type of waste	2022			2023		
	Generated	Retrieved	Disposed	Generated	Retrieved	Disposed
Dangerous	-	-	-	-	-	-
Non-hazardous	304	15	289	356	76	280
TOTAL	304	15	289	356	76	280

5. Responsibility to our people

5.1 Health, safety and workers' rights

Naster's priority is to ensure a safe and healthy working environment for all its employees. The company takes effective measures to prevent potential accidents and damage to workers' health, based on a thorough risk assessment and taking into account the state of knowledge prevailing in the industry and the specific risks associated with the tasks performed.

In pursuit of this goal, Naster provides clear health and safety instructions to all personnel, including workplace details and task-specific instructions. These instructions are regularly repeated, especially for new staff or staff assigned to new tasks, and when injuries have occurred to prevent their recurrence. In fact, records of all workplace accidents are scrupulously kept, contributing to accurate monitoring and promotion of safety.

Within the framework of health and safety-related policies and certifications at Naster, the focus on constant improvement and adaptation to current regulations emerges. A relevant aspect concerns the updating of the risk assessment document to address the chemical risk associated with diisocyanates (a class of chemical compounds particularly hazardous to health), in line with the EU regulation transposed in Italy in 2022, which imposes restrictions on the use of these substances by August 2023.

Within the context of company policies, Naster has an Integrated Quality and Safety Policy, highlighting the importance placed on worker safety and well-being. This policy is made available to all employees through the company bulletin board and intranet. Worker training on SA8000 reflects the company's approach to social responsibility.

In line with the previous year, in 2023 the company again recorded a notable success in terms of safety, with the absence of workplace accidents and occupational diseases among both employees and non-employees. This achievement is attributable, in addition to continued awareness of the issue, to the replacement of some equipment with automated systems, thus significantly reducing the risks associated with the movement of loads. Naster promotes a culture of safety through regular meetings, also involving the sole shareholder, in order to assess progress and set future goals.

Company procedures cover a wide range of scenarios related to health-threatening situations, from firefighting and first aid to earthquake and emergency management such as floods and toxic clouds. Employee health and safety training is customized according to ATECO code and job-related risk, ensuring a targeted approach to various job-specific issues.

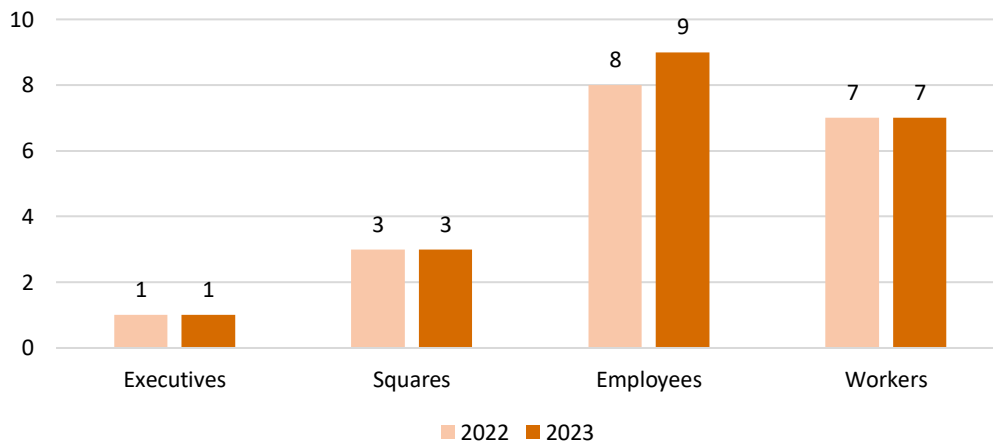
5.2 Management and professional development of human resources

Human resource management at Naster is characterized by various methods and practices that reflect the company's commitment to its employees and issues related to professional growth and training. Moral and professional growth is facilitated through staff training programs and the promotion of a team spirit that encourages mutual support. Clarity of roles is another key element, ensuring a transparent and accountable work environment. Finally, Naster focuses value within the company, repositioning the entrepreneur as a strategic leader to foster decisions driven by shared vision and unity in achieving goals.

As of December 31, 2023, Naster's workforce has 20 full-time employees, a slight increase from the previous year (19 employees), of whom only 3 have fixed-term employment contracts, and 17 have permanent contracts. This contract model represents the norm within the company, reflecting a long-term commitment to employees. Three new people were hired in 2023, compared to two terminations. In addition, 100% of the company's employees are covered by National Collective Agreements.

Relative to job classification, 45 percent of the workforce is made up of clerical staff. In contrast, 35% are blue-collar staff, among whom it is possible to note a greater male presence. The only external employee in 2023 is a temp.

Figure 8: Employees by classification and gender as of December 31, 2022 and 2023



In the context of employee performance, Naster implements a sales-related bonus system for the sales team.

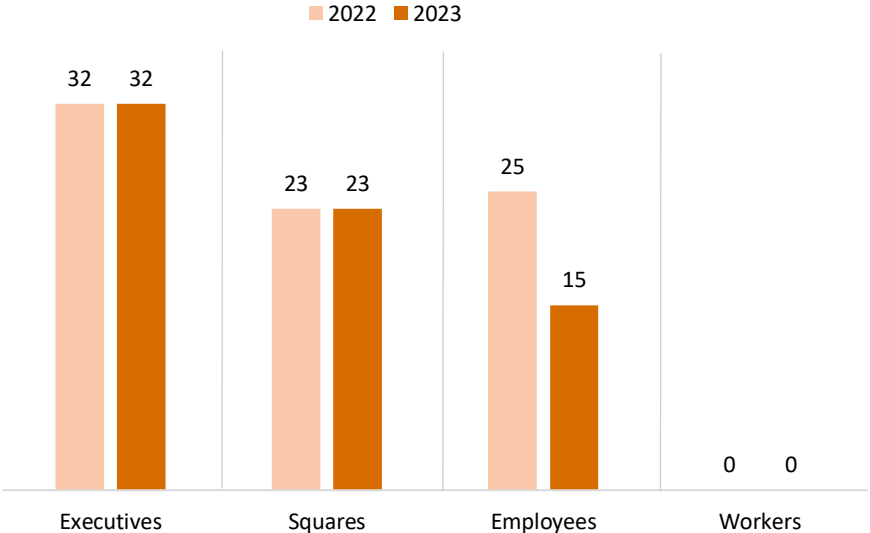
Training plays a central role in the lives of Naster employees. The company believes in people and helps them grow as individuals and as professionals. This is why Polaris Naster Academy was

created, the physical place where knowledge, skills, techniques and innovative ideas are shared and developed. It is a training incubator at Confindustria Bergamo at Kilometro Rosso, Bergamo's innovation district, with the aim of making its employees excel in the professional and human sphere with targeted training courses and prestigious trainers, in a space where the know-how acquired day by day is concretized and becomes shared information and development. Naster wanted to create a training project that stands out for its strong orientation to practice, thanks to the professionalism of internal and external trainers

From time to time, based on specific needs, the company sets training goals, geared mainly toward improving employees' skills and knowledge.

In 2023, total training hours amount to 240. The decrease from 2022 (-20%), is due to a natural settling of the Academy and training courses designed based on the growth objectives of various professional categories. Various kinds of courses were conducted, including English language, management control and warehouse management.

Figure 9: Average hours of training by occupational category (2022 and 2023)



5.3 Promotion of business climate and employee well-being

Naster believes that corporate welfare is a good opportunity and an effective tool to support the mental and physical well-being of its employees. That is why the company pays special attention to the health and quality of life of its employees, offering support in managing work-life balance. These targeted efforts not only create a positive business climate, but also have a decisive impact on motivation and work performance within the company. Naster encourages a winning mindset and positive attitude among its employees by promoting mental coaching, team building, and individual sessions to achieve great results.

The company fully understands that investing in employee well-being not only meets an ethical imperative but also constitutes a shrewd business strategy. Creating a work environment that promotes well-being tangibly translates into a more motivated, more satisfied workforce and, as a result, improved overall job performance. In confirmation of this philosophy, since 2022 Naster has been making available a corporate welfare system that offers employees the opportunity to access and enjoy various services, including restaurant tickets, discounts, coupons, and cashback. To do this, the company has adopted two platforms, "Benefitonline" and "Hiwelfare," to facilitate its employees' access to these benefits efficiently.

HiWelfare

The discount and agreement platform offers employees the opportunity to save money in a variety of ways:

- Cashback: after a full-price purchase, the employee receives the amount of the discount as a refund in euros directly to his or her personal virtual piggy bank. This amount can be used for direct purchases, donations or transfers to his or her bank account.
- Direct purchase: access to beneficial products or services, such as movie vouchers or gift cards, directly within the convention platform.
- Online shopping and coupons: generating coupons for purchases at physical stores, offering immediate savings on a variety of products and services.

The diversity of options aims to meet employees' individual preferences, providing them with a comprehensive savings experience and access to personalized benefits.

Benefitonline

Education and instruction, textbooks, campus

- The service allows you to claim reimbursement for education and education expenses incurred by the employee for his or her family members in the current fiscal year. This area includes expenses for textbooks, as well as enrollment and attendance for daycare and kindergarten, schools, supplementary and cafeteria services, universities, master's degrees, courses, summer and winter centers and study vacations.

Supplementary pension plan

- Through the service, the employee can allocate all or part of his or her benefit budget as an additional contribution to the supplementary pension fund to which he or she belongs.

Care for elderly or dependent family members

- The service allows an employee to claim reimbursement for care service expenses incurred by the employee for their elderly or dependent family members during the current fiscal year.

Integrative health care

- The service allows employees to claim reimbursement for health care expenses incurred by the employee, for themselves or their family members, that have not already been reimbursed through other health care coverage, or to claim reimbursement for the portion of the expense that remains their own responsibility.

Leisure time

- In the leisure area, services are offered for activities related to sports, culture, wellness, recreation and travel, for oneself or one's family members. The employee can make his or her own choice among the services made available by Health Italia through the network the contracted providers.

Shopping vouchers and cards

- In this area it is possible to purchase shopping vouchers, service cards and gift cards. The employee can make his or her choice from the types of vouchers made available by Health

5.4 Inclusiveness and equal opportunity

Naster takes a firm and conscious approach toward inclusiveness, recognizing the importance of fostering a work environment that reflects diversity and respects individuality. The individual is at the center, with continuous focus on personal work goals and constant realignments to ensure a personalized growth path. The company is committed to protecting human resources, ensuring a secure future for employees' families. Creating a sense of belonging, fostering collaboration and developing team spirit are at the core of Naster's inclusive approach. The company promotes an orientation toward improvement and mutual aid, enabling each team member to contribute to collective success.

Naster has a strong focus on safeguarding working conditions and protecting the physical and moral integrity of its employees. The company considers the role of its employees in providing quality services and creating value to be fundamental, and to this end, it adopts specific policies and procedures. Naster's human resource management policies are linked to SA8000, a certification that emphasizes compliance with ethical regulations and the promotion of fair working conditions.

The company manages its personnel selection and recruitment processes with the utmost transparency, taking into consideration objective parameters such as education, skills and experience, in relation to the roles to be filled. Equal treatment, regardless of race, class, religion or political affiliation, is a fundamental principle within the company. Naster is committed not to interfere with the exercise of employees' personal rights related to race, social or national origin, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinion or any other condition that could lead to discrimination. It also employs temporary staffing firms to assist with recruitment and hiring.

To ensure that all workers have equal opportunities and to promote an environment based on meritocracy, Naster is committed to:

- Select, hire, train, pay and manage employees without discrimination.
- Enhance and develop the skills and competencies of each employee.
- Set up refresher and training programs to retain and enhance skills throughout the collaboration.
- Adopt criteria of merit and competence in any decision regarding an employee.
- Create a work environment free from discrimination and foster equal treatment.

These policies and procedures demonstrate Naster's focus on the welfare and equality of its employees, as well as compliance with applicable labor and human rights regulations.

Naster adopts in the area of human capital management a way of rewarding employees that considers both benefits, compensation and rewards designed to strike the right balance between

the employee's motivations and the company's goals. In addition, Naster is committed to ensuring equal pay for its employees, and to working to ensure that any wage disparities are eliminated. In 2023, the ratio of women's basic wages to men's is 0.75 for middle managers, 0.69 for office workers, and 0.84 for blue-collar workers.

With regard to diversity and discrimination, procedures and mechanisms have been implemented to address and report discriminatory incidents through a dedicated case box. In line with the previous reporting year, there were also no cases of discrimination in 2023.

In addition, as previously mentioned, there is a written grievance procedure that is confidential, impartial, non-retaliatory, and accessible and available to staff and stakeholders so that they can make comments, recommendations, reports or complaints regarding the workplace and/or non-compliance with the SA8000 Standard.

Naster has identified a practice for investigating, managing and communicating the results of complaints regarding the workplace and/or non-compliance with the Standard or related adopted policies and procedures. These results are made fully available to staff and, upon request, to interested parties.

The company does not apply disciplinary action, dismiss or in any way discriminate against staff or stakeholders who have provided information on SA8000 compliance or who have made complaints about the workplace.

6. Social responsibility

6.1 Product quality and customer satisfaction

Naster believes in teamwork in the service of quality. Product Quality and Customer Satisfaction are crucial components of Naster's Social Responsibility. The company is committed to providing high quality products and ensuring that customers are satisfied with their products and services.

Naster has taken a number of measures to ensure the safety of the product intended for the end user, including both incoming and outgoing checks. Regarding raw materials, based on the data sheets received from suppliers, thorough checks are carried out that verify the condition of raw materials and ensure that they meet the required standards before starting production.

In case of suspicious material or quality concerns, the company performs additional process checks and, if necessary, completely isolates the defective material. In addition, a nonconformity (NC) log is maintained regarding suppliers, ensuring that any problems are documented and handled appropriately.

Naster is strongly committed to ensuring the quality of its products and processes and subjects its operations to rigorous customer audits. These audits are an integral part of the organization's quality policy and help ensure that safety and quality standards are maintained.

The commitment to providing high-quality products to its customers in both domestic and international markets is reflected throughout the entire production chain, from the selection of raw materials to the assembly of finished products. Attention to detail and the constant search for improvements are core values in the company. The quality of Naster products is not only a goal, but an integral part of the company culture. To foster this, the company has implemented a Quality Management System in accordance with UNI EN ISO 9001:2015. This system follows the seven quality management principles outlined in the standard using a process approach in particular. The company's small size encourages system control, internal communication, quick decision-making and shared goals, with the aim of maximizing customer satisfaction, ensuring employee safety and pursuing continuous improvement of the Quality Management System and the company as a whole.

The Quality Policy is disclosed to the staff mainly through the constant attention of the managers in directing the staff to comply with the customer's requirements and customer satisfaction, in sharing with the staff the processing techniques, acquired through years of experience and updating on the products used.

Occasions for formal communication meetings for internal training, attended by all personnel, and periodic meetings related to various Naster activities. The policy is posted on the company bulletin board and made available to interested parties upon request.

Customer satisfaction is another key indicator of Naster's social responsibility. Although price is an important critical success factor, customer loyalty is achieved through qualified pre-sales and after-sales advice, efficient and timely maintenance service, and recognized reliability and professionalism.

The company implements several initiatives to ensure that customers are satisfied with their products and services. Customer satisfaction assessment practices include regular surveys and calls related to Customer Satisfaction. These tools allow them to collect direct feedback from customers on various aspects of service, including product quality, ease of interaction with the company, ability to solve problems, and overall satisfaction with the service. The customer satisfaction rate of 97.8 percent in 2022 is one of the main indicators of business success. This figure is reviewed annually, demonstrating a continuous commitment to business performance improvement.

Regarding communication with stakeholders, Naster uses the communication services of a third-party company and utilizes social media platforms and newspaper publications to communicate with the outside world. The frequency of stakeholder communications is managed flexibly to adapt to the needs and expectations of stakeholders

6.2 Supporting the welfare of the local community

As part of its social responsibility and commitment to contribute to the well-being of local communities, Naster took part in several significant initiatives during the year. These actions reflect a desire to promote development, health and social inclusion in the local fabric.

Amateur Sports Association

As in 2022, Naster allocated a grant of €10,000.00 to the Amateur Sports Association to support the development, encouragement and promotion of the organization and discipline of the amateur sport of tambourine ball. This investment is aimed at covering the association's corporate costs, thus contributing to the growth of sports activities in the area.

Welfarecare s.r.l public event "free mammography and ultrasound"

With the aim of encouraging greater attention and protection of its employees' health, the company allocated €2,500 to support the public event "Free Mammography and Ultrasound." This initiative aims to raise awareness and promote prevention, offering employees a concrete opportunity to take care of their health and bodies.

Sports Group

To support the promotion of youth cycling sports, Naster funded the Guadense Sports Group with a sponsorship amounting to €25,000.00. The contribution supports the group's activities, promoting youth participation and contributing to the training of new talents in cycling.

Surforall ASD Aps

With the aim of boosting youth sports, Naster contributed €1,000.00 to the Surforall Association to support youth sports activities. This funding supports local initiatives aimed at fostering social inclusion and youth development through sports activities.

Adrara San Rocco in celebration Aps

Naster contributed € 500.00 for local activities. This support supports local communities by fostering social inclusion.

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