SUSTAINABILITY REPORT 2024

RECOVER VALUE, PROTECT TOMORROW.

ENVIRONMENTAL, SOCIAL AND COMMUNITY RESPONSIBILITY AT THE SERVICE OF THE CIRCULAR ECONOMY

LAMAFER

CIRCULAR FUTURE

CIRCULAR FUTURE

LETTER FROM THE MANAGEMENT TO THE STAKEHOLDERS

WITH THIS DOCUMENT WE DO NOT CELEBRATE A GOAL, BUT WE INAUGURATE A PATH OF GROWTH THAT WILL FURTHER STRENGTHEN OUR RELIABILITY, TRANSPARENCY AND THE VALUE WE GENERATE FOR THE COMMUNITY.

Dear Stakeholders,

we present the 2024 Sustainability Report of Lamafer Srl, the first structured document with which we formalize the integration of ESG criteria into our processes, in line with the international GRI standards and the European CSRD/ESRS framework. The publication of this report represents a natural evolution for a company that has been operating responsibly in waste management, scrap metal trading, authorized transport and environmental consultancy and intermediation services for over 65 years.

Our sector plays a strategic role for the protection of the environment and for the circular economy: the quality of waste management, the traceability of flows, compliance with regulations and the safety of operations directly impact the territory, citizens and production chains. For this reason we pay particular attention to regulatory compliance, the prevention of operational and environmental risks and the transparent management of processes, elements that have always distinguished our work.

The context in which we operate is rapidly evolving: the advancement of the ecological transition, the strengthening of European regulations, the growing attention of customers and institutions to ESG data, mandatory digitalisation of document flows and the increase in climate risks are profoundly transforming the waste and scrap sector. To address these changes with solidity and continuity, Lamafer has started a structured path focused on: improvement of traceability systems, digitalisation of processes, advanced staff training, investments in resources and safety, development of a governance model integrated with ESG aspects.

This Report offers transparent reporting of the impacts, risks and opportunities linked to our materials storage, transport, intermediation and valorization activities. The report also defines the basis for progressive measurement of environmental, social and governance performance, with the aim of consolidating our reporting capacity in future years.

We would like to thank all the people who work at Lamafer for their daily commitment and professionalism demonstrated, the customers and partners who place their trust in the quality of our work, and the public bodies with which we collaborate in compliance with the highest regulations and standards in the sector.

With this document we do not celebrate a milestone, but we inaugurate a growth path that will further strengthen our reliability, transparency and the value we generate for the community.

Lamafer Srl
Management

WHAT WE ARE TODAY IS THE RESULT OF OVER SIX DECADES OF RESPONSIBLE WORK; WHAT WE WILL BE TOMORROW WILL DEPEND ON OUR ABILITY TO CONTINUE TO OPERATE WITH TRANSPARENCY, RIGOR AND RESPECT TOWARDS THE COMMUNITY THAT HOSTS US.

INDEX

Sustainability Report 2024
Lamafer Srl

Environmental, social and community responsibility at the service of the circular economy. Recover value protect tomorrow.
Drafted in accordance with the GRI Standards 2021 - progressive alignment "in accordance - Core" option with ESRS/CSRD
(in line with GRI 1, GRI 2, GRI 3)

Editorial Staff
Images
Rights
References

1. COMPANY PROFILE

1.1
WHO WE ARE

Consistent with GRI 2-1, 2-6, 2-7, 2-9, 2-22

LAMAFER SRL IS A FAMILY COMPANY WITH OVER 65 YEARS OF ACTIVITY IN INTEGRATED ENVIRONMENTAL SERVICES, SPECIALIZING IN PROFESSIONAL WASTE MANAGEMENT, TRADING OF SCRAP METAL, AUTHORIZED TRANSPORT AND ENVIRONMENTAL INTERMEDIATION.

We operate mainly in the Euregio and Northern Italy, ensuring compliant, traceable services oriented towards the prevention of environmental impacts and operational risks, in line with current legislation and the principles of responsible waste management.

Our operational perimeter includes activities with high environmental and regulatory value, including:
- management, selection, sorting and valorization of hazardous and non-hazardous waste;
- trade and valorization of ferrous and non-ferrous scrap;
- environmental consultancy services and technicalregulatory support for businesses;
- document management along the entire waste cycle (forms, registers, MUD, RENTRI).

Lamafer is authorized to transport waste on its own behalf and on behalf of third parties and has a diversified fleet, designed to meet the needs of safety, efficiency and compliance:
- containers and shuttles for loose or packaged waste;
- press containers for large volumes;
- vehicles with spider/grapple for heavy, loose or outofshape materials;
- vehicles with flatbed for bulky and non-standard materials.

We are also authorized as intermediaries without detention, coordinating the waste supply chain with an approach oriented towards traceability, legality and transparency, for the benefit of customers, the community and the industrial recovery chains.

General information and governance

Legal name:
Lamafer Srl

Legal nature:
Limited liability company, single shareholder

Registered office:
Via Giovanni Kepler 5, Bolzano (BZ), Italy

Main activities:
storage, disposal, waste transport, scrap trade, environmental consultancy

Turnover 2024:
€ 14,346,346.-

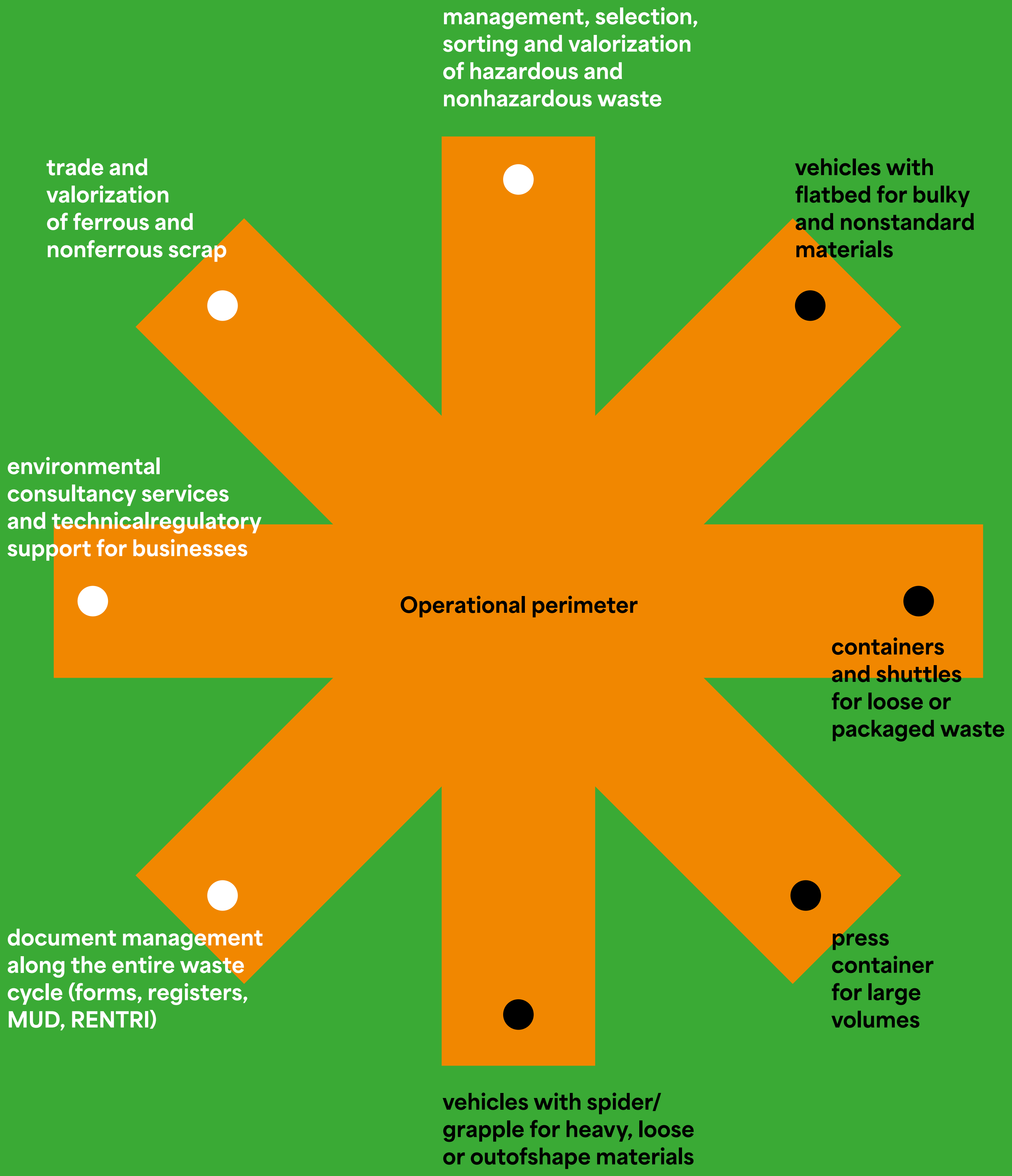
Employees as of 12/31/2024:
45

Customers:
industrial companies, hospitals, largescale retail trade, public bodies, private customers

Certifications:
ISO 9001, ISO 14001, ISO 45001, registration in the Register of Environmental Managers, EU Regulations 333/2011 and 715/2013

Key stakeholders:
employees, customers, public bodies, suppliers, local communities

Contact person for sustainability:
General management (transversal function)



WE COORDINATE THE WASTE CHAIN WITH AN APPROACH ORIENTED TO TRACEABILITY, LEGALITY AND TRANSPARENCY, FOR THE BENEFIT OF CUSTOMERS, THE COMMUNITY AND THE INDUSTRIAL RECOVERY CHAINS.

1. COMPANY PROFILE

TIMELINE

A PATH OF GROWTH AND INNOVATION

In seven decades, we have lived through eras of change and innovation, adapting to industry needs and anticipating regulatory and technological transformations. From the first local disposal services to a structured network of integrated solutions for the management of hazardous and non-hazardous waste, our journey has been guided by constant attention to the needs of our customers and the local area.

Today, we are a point of reference for storage, disposal, transport on our own behalf and on behalf of third parties, intermediation and environmental consultancy. Each service has been developed with the aim of guaranteeing sustainability, safety and compliance with current regulations.

1956

The Tomelini family, originally from Verona, founded the company in Bolzano. Driven by the desire to guarantee a future for their children, Giovanni and Maria Tomelini dedicate themselves with passion to their work, building a business based on values of honesty and humanity.

1996

Giancarlo's resourcefulness leads the family to invest in company growth. Despite the challenges, the new headquarters was built in 1996 and Lamafer was born, specializing in waste management and scrap trading.

2016

The Tomelini family continues to lead Lamafer with a strategic vision oriented towards innovation and efficiency. Since 2016, Erika's entry into the management has contributed to strengthening company management. The company is engaged in an extensive reorganization and improvement process, aimed at optimizing operations and ensuring maximum efficiency. This path is based on a constant commitment to training employees, enhancing internal skills to successfully face the challenges of the sector and promote an increasingly aware approach oriented towards solid and responsible growth.

TODAY

Today the company, with three production sites, is a point of reference in the sector, recognized for its seriousness and professionalism.

1.2
MISSION, VISION AND VALUES

MISSION
ENSURE SAFE, COMPLIANT AND HIGH QUALITY ENVIRONMENTAL SERVICES, CONTRIBUTING TO THE PROTECTION OF THE TERRITORY, THE CORRECT WASTE MANAGEMENT AND THE DEVELOPMENT OF AN EFFICIENT AND TRANSPARENT CIRCULAR ECONOMY.

VISION
BEING A REGIONAL POINT OF REFERENCE FOR SUSTAINABILITY, LEGALITY AND INNOVATION IN THE ENVIRONMENTAL SERVICES SECTOR, INTEGRATING TECHNICAL SKILLS, RESPONSIBLE GOVERNANCE AND STRONG TERRITORIAL ROOTS.

1. COMPANY PROFILE

VALUES
INTEGRITY AND LEGALITY
WE OPERATE IN FULL COMPLIANCE WITH THE REGULATIONS AND COMMITMENTS MADE.

ENVIRONMENTAL RESPONSIBILITY
WE REDUCE OUR IMPACTS AND PROMOTE THE RECOVERY AND REUSE OF MATERIALS.

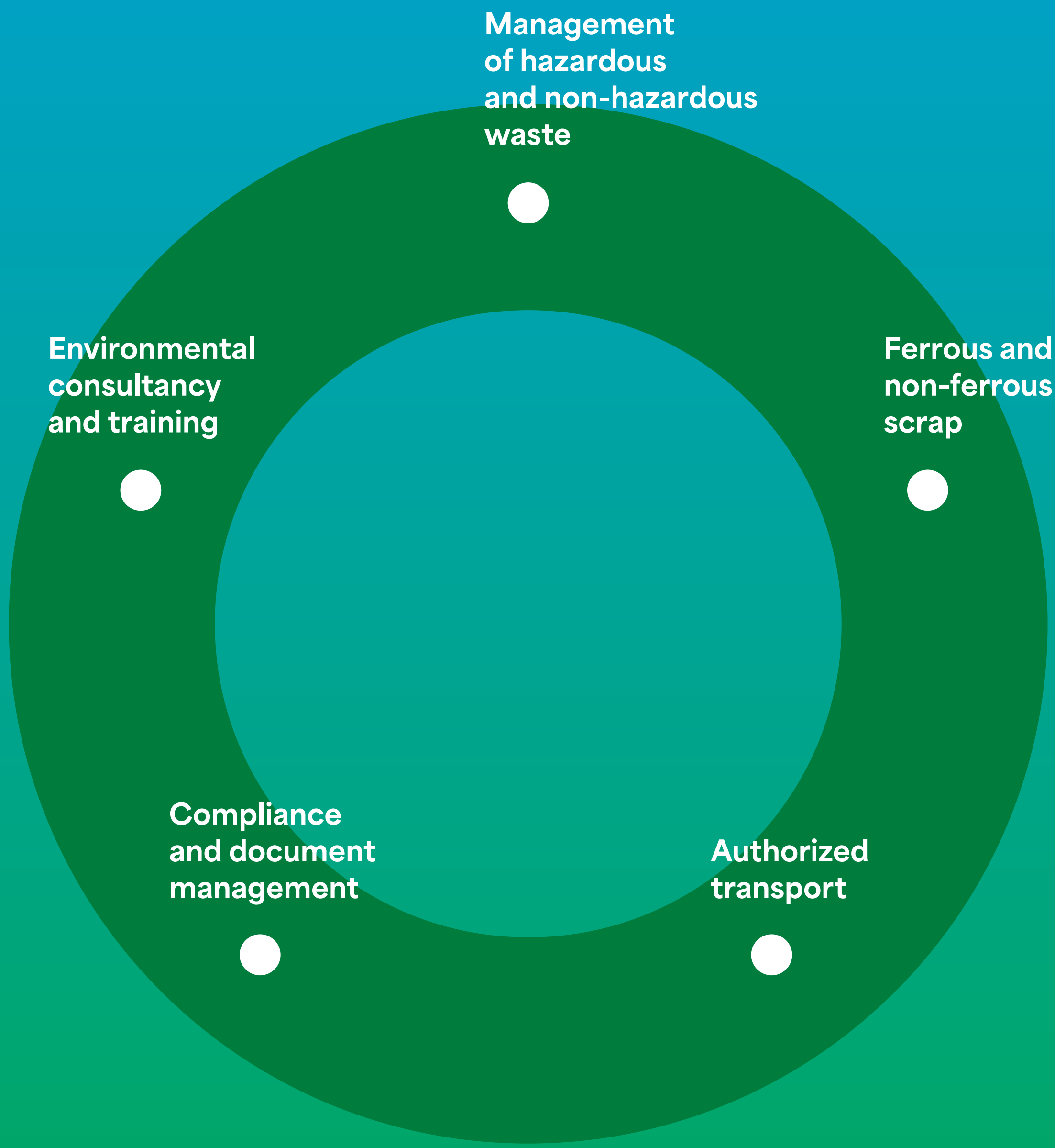
SAFETY AND PREVENTION
THE PROTECTION OF EMPLOYEES CUSTOMERS AND COMMUNITY IS AN ABSOLUTE PRIORITY.

RESPECT FOR PEOPLE
WE VALUE SKILLS, DIGNITY, INCLUSION AND ORGANIZATIONAL WELLBEING.

TECHNICAL COMPETENCE
WE CONTINUOUSLY INVEST IN TRAINING AND PROCESS IMPROVEMENT.

TERRITORIAL ROOTING
WE OPERATE IN COLLABORATION WITH INSTITUTIONS, SCHOOLS AND LOCAL COMMUNITIES.

INNOVATION
WE ADOPT MORE EFFICIENT, DIGITAL SOLUTIONS AND SUSTAINABLE ALONG THE ENTIRE SUPPLY CHAIN.



1.3 BUSINESS MODEL

Lamafer's business model is based on an integrated and compliant management of waste and material flows, divided into five main areas that generate environmental, social and economic value:

WASTE MANAGEMENT DANGEROUS AND NOT DANGEROUS

Collection, authorized transport, storage, selection, treatment preliminary and start of recovery o disposal, in accordance with environmental legislation.

FERROUS SCRAP AND NON FERROUS

Selection, volumetric reduction, commercial valorization e delivery to specialized plants of material recovery.

TRANSPORT AUTHORIZED

Environmental logistics services with containers, shuttles, press containers, vehicles with spider and vehicles with flatbed, both on its own behalf and on behalf of third parties, ensuring safety, traceability and operational compliance.

COMPLIANCE AND MANAGEMENT DOCUMENTARY

Compilation and management of forms, registers, MUD, RENTRI, internal audits, authorization support and supervision of regulatory and documentary compliance.

CONSULTANCY ENVIRONMENTAL AND TRAINING

Support for businesses in management of environmental obligations, training courses, audits, controls compliance and technical supportspecialist.

1. COMPANY PROFILE

1.4 CORPORATE GOVERNANCE

Lamafer's governance is oriented towards the responsible and compliant management of activities, integrating principles of transparency, traceability and management of operational, environmental, social and regulatory risks. The approach is based on coherence between strategy, operations and ESG responsibility, in line with stakeholder expectations and European sustainability standards.

The governance system ensures:
- Transparency in decisionmaking processes and information flows;
- Continuous monitoring of safety, environment and quality through dedicated management systems;
- Identification, prevention and management of operational, climate, environmental and compliance risks;
- Progressive integration of ESG factors into corporate strategy and daily management.

The Management, together with the key functions (Project Management, HR, Environment Team, SQA, Administration, Commercial, Logistics and Production), guarantees constant monitoring of the processes, the impacts generated and the activities of greater operational and regulatory relevance.

The company is led by a sole shareholder, who also holds the role of CEO. Governance is directional and centralized, but is based on collaborative, dynamic and integrated management. Strategic and operational decisions are taken directly by the CEO, in synergy with an internal team of trusted employees, each with specific skills in the production, logistics, commercial, quality, safety and administration sectors.

1. COMPANY PROFILE

To support operational governance, the company also makes use of a group of external business consultants, continuously involved in regulatory, management, strategic and ESG aspects, thus contributing to the monitoring and improvement of company processes.

The entire company structure has recently undergone a profound reorganization, aimed at improving overall efficiency, increasing internal responsibility and strengthening coherence between operational and strategic objectives. In this context, the main roles have been redefined, coordination between sectors has been strengthened and a process of digitalisation of management flows has been launched, with the aim of improving integration, transparency and timeliness in the decisionmaking process.

The monitoring of environmental, social and governance (ESG) issues is an integral part of this evolution. The organisation, while maintaining a lean and flexible structure, has strengthened its ability to analyze and monitor ESG performance, with an increasing degree of formalization of responsibilities, data traceability and integration of sustainability indicators into daily management. The CEO maintains a direct role in supervising these aspects, coordinating activities with the operational support of internal employees and reference consultants, also with a view to continuous improvement.

Supervision and coordination are the subject of a progressive formalization process, aimed at ensuring greater management effectiveness and efficiency. The company is in fact gradually implementing structured moments of discussion, digital tools for data collection and analysis, and clearer and more integrated information flows between the different functions. Decisions are made quickly but thoughtfully, based on the CEO's decades of experience and the management's technical and operational skills, thus ensuring responsiveness to daily needs and consistency with mediumlong term objectives.

Over the years, the company has also made significant progress in terms of stakeholder involvement, moving from a predominantly operational interaction to a more open and collaborative approach. While remaining an area in the process of consolidation, the ability to listen and integrate requests from internal and external interlocutors is being strengthened. The objective is to enhance the contribution of stakeholders in decisionmaking processes and in the definition of company strategies, especially regarding safety, environment, service quality and innovation.

GOVERNANCE AND IDENTITY

The corporate culture of Lamafer Srl is guided by principles of transparency, responsibility and respect, formalized through the Code of Ethics, the Company Regulations and the Charter of Values. Our ISO environmental certification demonstrates our constant commitment to quality and sustainability.

We are an active part of the trade associations Confindustria, CNA, APA and Unione Commercianti: these memberships strengthen institutional dialogue, offer benefits to employees and allow us to share good practices with other companies. In addition to these memberships, we participate in multiple local business networks, with the aim of promoting community collaboration, the exchange of experiences and the sustainable development of local businesses. We believe that strengthening the local entrepreneurial network is a key factor for competitiveness and shared growth. We have also structured an "induction & onboarding" process for new employees, with the aim of promoting their cultural and organizational integration, and strengthening their autonomy and longterm involvement.

MANAGEMENT METHODS (GRI 103)

Each area (economic, environmental, social) is managed through:

- annual objectives and operational plans
- involvement of operational functions and process managers (environment, logistics, commercial, safety)
- documented procedures and digital tools
- internal audits, regulatory updates and continuous training

38.144 t
85%
45
>472 h
9
ESG
2025
2027
DPI

1.5
KEY RESULTS 2024

In 2024, Lamafer achieved significant results in operational, organizational and sustainability terms:

38,144 TONS OF WASTE MANAGED IN ACCORDANCE WITH REGULATIONS;

85% OF WASTE SENT FOR FORMS OF RECOVERY AND VALORIZATION;

45 EMPLOYEES ENGAGED IN VARIOUS COMPANY FUNCTIONS;

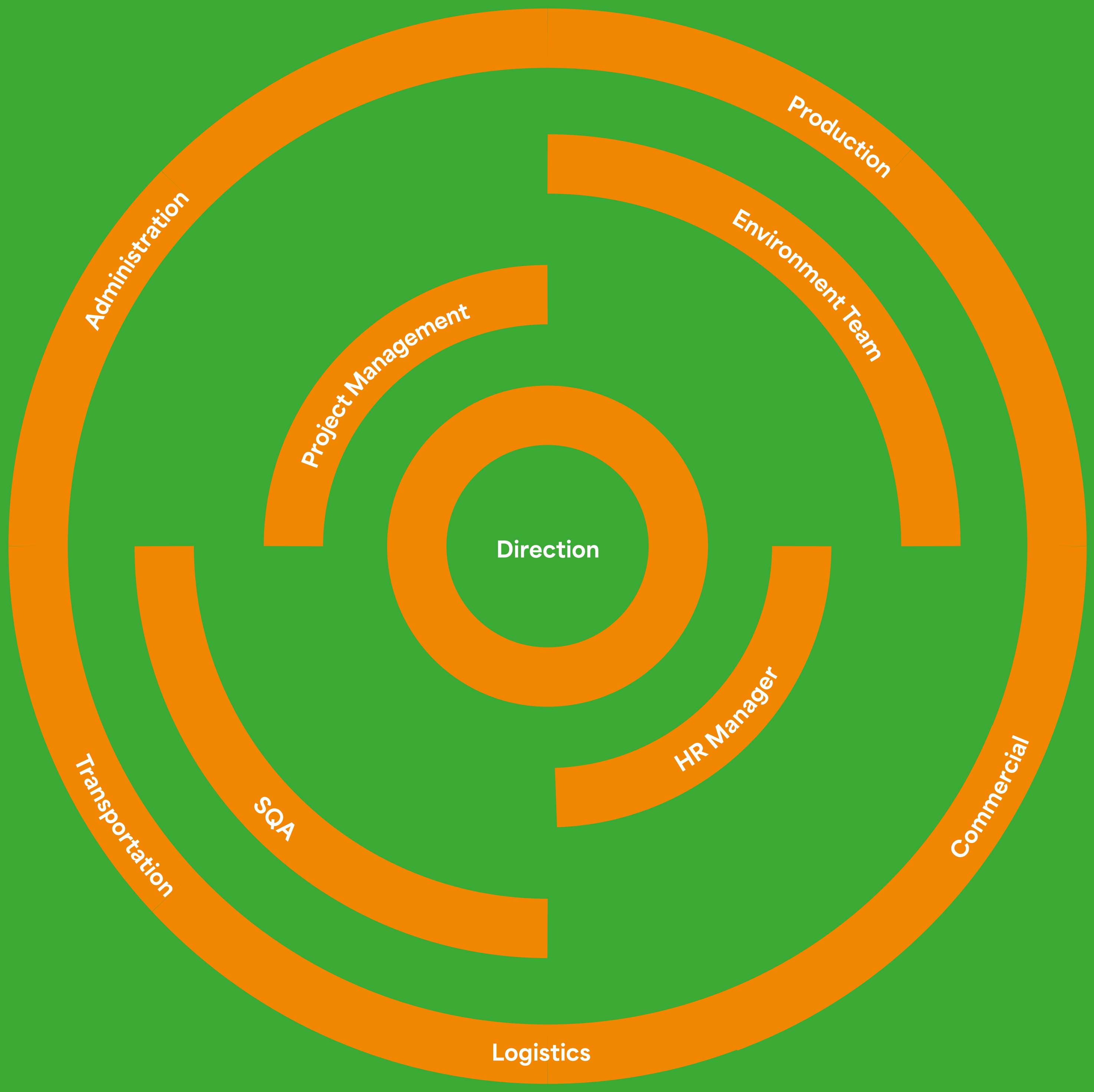
OVER 472 HOURS OF TRAINING PROVIDED ON SAFETY, ENVIRONMENT AND COMPLIANCE;

9 INTERNAL AUDITS (2 SYSTEM AND 7 OPERATIONAL) CARRIED OUT ON SQA SYSTEMS AND OPERATIONAL PROCESSES;

LAUNCH OF THE ESG ROADMAP 2025-2027, WITH ASSESSMENT OF MATERIAL TOPICS AND IMPACTS;

TARGETED INVESTMENTS IN EQUIPMENT, PPE, DIGITALIZATION AND PROCESS IMPROVEMENT.

The data reported will be subject to internal verification and, where applicable, methodological assurance by a specialized third party, in line with the requirements of the GRI standards and with the approach envisaged by the ESRS.



1.6 ORGANIZATIONAL STRUCTURE

Lamafer's organizational structure is designed to guarantee clarity of roles, responsibilities and decision-making flows, ensuring operational effectiveness, regulatory compliance and monitoring of ESG impacts. The organization is structured as follows:

DIRECTION
Strategy definition, key decisions, overall supervision of processes e monitoring of ESG responsibility.

PROJECT MANAGER
Coordination of strategic projects, innovation and organizational development.

HR MANAGER
Management, development and wellbeing of employees, training, climate corporate.

ENVIRONMENT TEAM
Authorizations, registers, consultancy environmental, relations with institutions, support technicalregulatory.

SQA - SAFETY, QUALITY, ENVIRONMENT
Management of certified systems, audits, risk prevention and compliance operational.

ADMINISTRATION
Accounting, management control, tax and administrative obligations, documentary monitoring.

COMMERCIAL
Customer management, development portfolio, offers and relationship with the market.

LOGISTICS
Vehicle planning, optimization of routes, driver coordination e service traceability.

DRIVERS
Carrying out transports safely e compliance with authorizations.

PRODUCTION
Management of yards, systems, selection of materials and operational movements.

1.7
OUR ETHICAL, SOCIAL AND COMMUNITY COMMITMENT

Lamafer bases its work on principles of ethics, responsibility and respect for the territory, integrating these values into the daily management of activities. Our commitment focuses on:

PEOPLE
safe working conditions, prevention of risks, continuous training, valorization of skills;

ENVIRONMENT
impact reduction, recovery of matter, legality and compliance environmental, traceability of flows;

TERRITORY
collaboration with institutions, schools, local communities and supply chain actors;

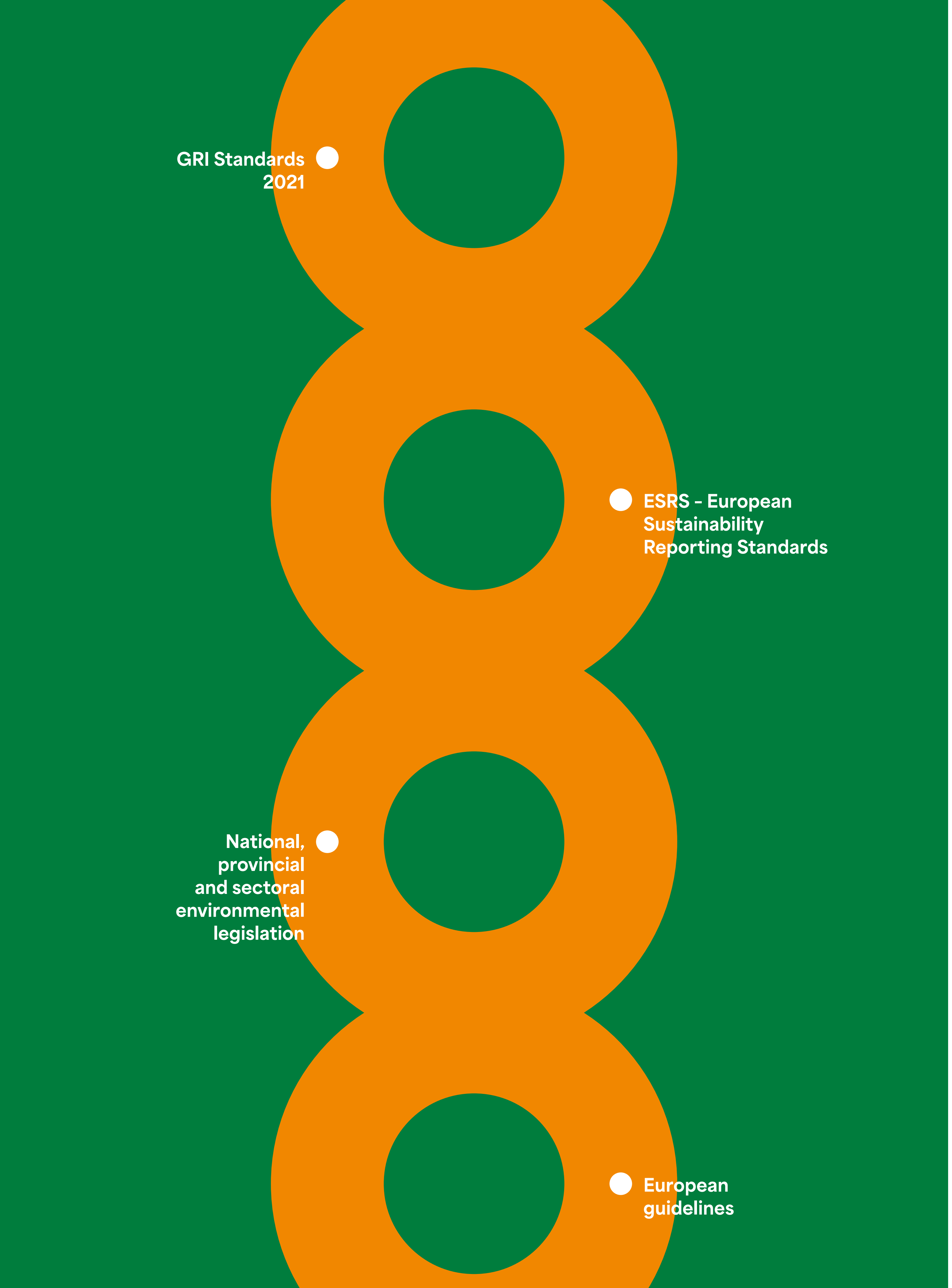
LEGALITY AND TRANSPARENCY
full regulatory compliance, control documentation, integrity in relationships with customers, suppliers and institutions.

Lamafer is an environmental protection rooted in the territory and recognized for its seriousness, competence and reliability. Our identity is not limited to the services offered: it includes an authentic commitment to the protection of the environment, the safety and quality of operations, legality and the valorization of people.

What we are today is the result of more than six decades of responsible work; what we will be tomorrow will depend on our ability to continue to operate with transparency, rigor and respect towards the territory that hosts us.

WE CONSIDER EVERY DECISION NOT ONLY FOR THE ECONOMIC RESULT IT GENERATES, BUT FOR THE IMPACT IT PRODUCES ON PEOPLE, THE ENVIRONMENT AND THE TERRITORY IN WHICH WE OPERATE.

2. REPORTING METHOD



2.1 REGULATORY FRAMEWORK

Lamafer's 2024 Sustainability Report is drawn up on a voluntary basis, adopting a methodological approach consistent with the main European and international standards and references.

The document is inspired by:

GRI STANDARDS 2021

for the definition of disclosures materials and indicators performance;

ESRS - EUROPEAN SUSTAINABILITY REPORTING STANDARDS

in view of the related regulatory evolution to the CSRD Directive and the requirements of double materiality;

ENVIRONMENTAL REGULATIONS NATIONAL, PROVINCIAL AND SECTORAL

(with particular reference to the Legislative Decree. 152/2006, the Legislative Decree 213/2022, in force from 16.06.2023 and subsequent updates, Legislative Decree n° 35 of 27.01.2010 and subsequent updates);

EUROPEAN GUIDELINES

on governance, transparency, two diligence and management of ESG impacts.

The reporting process respects the principles of completeness, accuracy, relevance, transparency and comparability, ensuring a clear representation of corporate impacts, risks and performance.

The reference period covers the calendar year 2024 (01/01 - 31/12) and represents the first Sustainability Report drawn up by Lamafer according to the "in accordance Core" option of the GRI Standards.

2.2
REFERENCE STANDARDS (GRI/ESRS)

The reporting standards adopted include:

GRI STANDARDS 2021,
as the main framework for the report structure and selection of KPIs;

ESRS,
used as a reference to integrate the logic of double materiality, the management of environmental and social risks, ESG governance and alignment progressive to CSRD;

ENVIRONMENTAL REGULATIONS NATIONAL AND LOCAL,
applied to authorizations, to waste management and processes operational.

Although Lamafer is not yet among those obliged by the CSRD, the company has chosen to progressively align itself with the new standards to strengthen the solidity of its reporting and increase transparency towards its stakeholders.

The selection of the specific GRI disclosures (Series 200, 300, 400) derives from the material topics that emerged from the materiality analysis (Section 3) and is reported in the attached GRI Content Index.

... THE COMPANY HAS CHOSEN TO PROGRESSIVELY ALIGN WITH THE NEW STANDARDS TO STRENGTHEN THE SOLIDITY OF ITS REPORTING AND INCREASE TRANSPARENCY TOWARDS ITS STAKEHOLDERS.

2.3
APPROACH TO DATA COLLECTION

The data reported refers to the year 2024 and comes from internal systems and sources, including:
- Corporate ERP;
- Waste movement records;
- Waste identification forms;
- Weighing systems;
- Accounting and administrative documentation;
- SQA internal audits (Safety - Quality - Environment);
- Logistics reports, transport bills and vehicle balance sheets;
- Contributions from the logistics, environment, commercial, administrative and production functions.

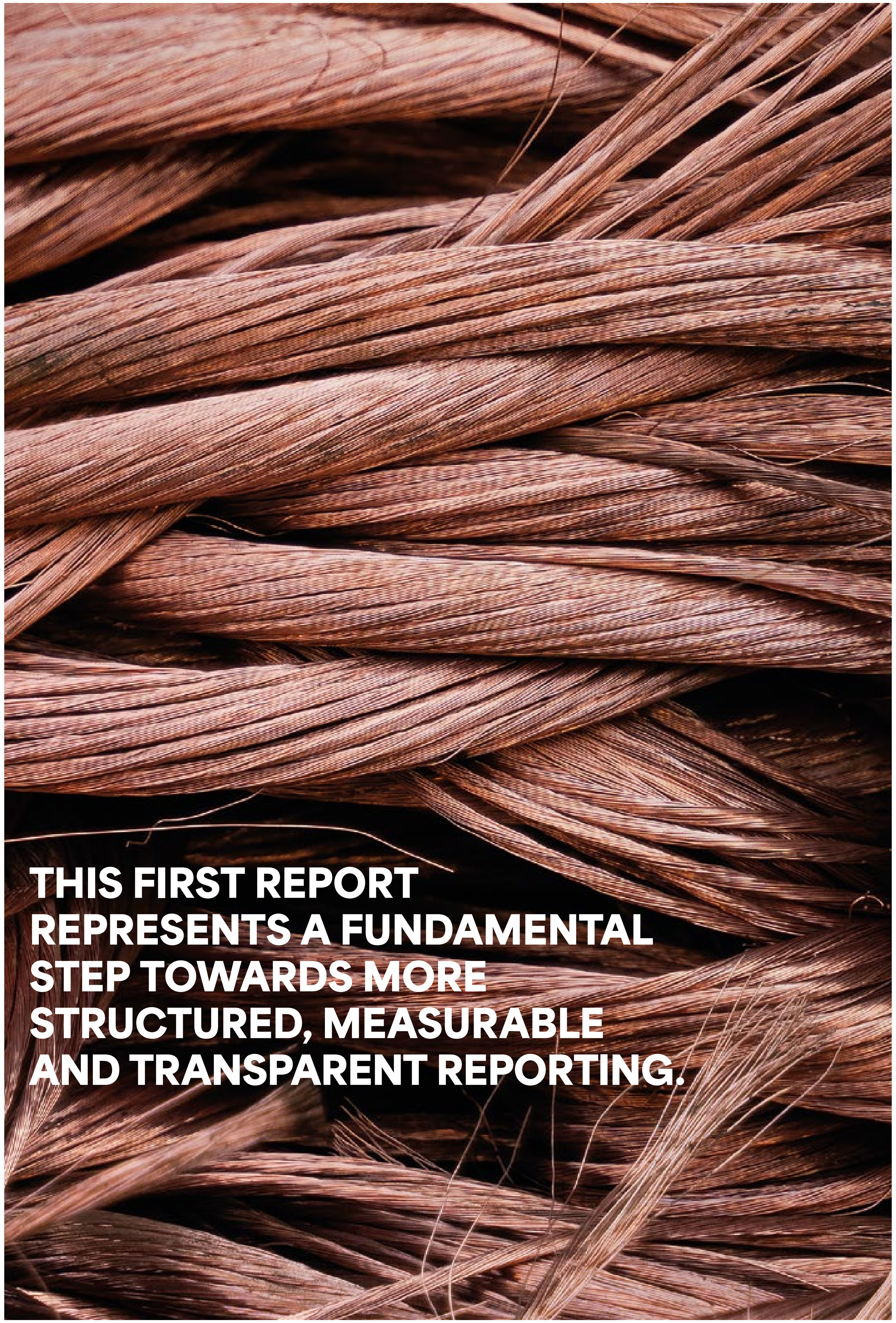
Lamafer is implementing an integrated ESG Data Management system, aimed at improving the collection, quality and traceability of environmental, social and governance data, encouraging increasingly structured reporting.

To ensure the reliability of the information, internal consistency, reconciliation and audit controls have been applied, in compliance with the GRI principles and the ESRS recommendations on nonfinancial data control processes.

EXTERNAL ASSURANCE (METHODOLOGICAL)

The reporting was supported by an independent third party (Resilience Srl), which carried out a limited methodological assurance activity, including:
- Verification of consistency between material topics, KPIs and report contents;
- Alignment with the 2021 GRI Standards;
- Review of the GRI Content Index.

The assurance concerned the method and structure of the process, not the complete certification of the quantitative data.



2.4 REPORTING SCOPE AND INCLUSION CRITERIA

This Report includes all the activities carried out by Lamafer Srl at the operational headquarters in Bolzano, with reference to:

- Management of hazardous and nonhazardous waste;
- Selection, sorting, storage and valorization activities;
- Transport of waste on own behalf and on behalf of third parties;
- Waste brokerage without detention;
- Trade in ferrous and nonferrous scrap;
- Environmental consultancy, training and technical support;
- Management of SQA systems;
- Community initiatives and awareness projects.

INCLUSION CRITERIA

Included are the processes and activities in which Lamafer practices:

- Direct control or operational management;
- Decisionmaking responsibility;
- ESG relevance identified through materiality analysis;
- Data availability and traceability.

CURRENT BOUNDARIES OF THE PERIMETER

Not yet included in the reporting:

- Impacts generated by nonstrategic suppliers;
- Activities carried out at third party plants;
- Scope 3 indirect emissions not yet mapped;
- Downstream impacts on customers' supply chains.

EXPECTED EVOLUTION

Lamafer plans to:

- Extend emissions measurement to full Scope 1, Scope 2 and Scope 3;
- Integrate climate risk analysis according to ESRS E1;
- Automate the collection and monitoring of ESG KPIs;
- Expand the assessment of impacts along the supply chain.

This first balance sheet represents a fundamental step towards more structured, measurable and transparent reporting. The system will evolve in the coming years, consolidating together with company growth and organisation.

3. STAKEHOLDERS AND MATERIALITY ANALYSIS

3.
STAKEHOLDERS AND MATERIALITY ANALYSIS

REPORTING ACCORDING TO GRI AND ESRS REQUIRES THE IDENTIFICATION OF STAKEHOLDERS AND MATERIAL ISSUES THAT GENERATE SIGNIFICANT IMPACTS ON THE COMPANY AND ON THOSE WHO ARE INFLUENCED BY THEM.

LAMAFER ATTACHES GREAT IMPORTANCE TO CONTINUOUS, STRUCTURED AND TRANSPARENT DIALOGUE WITH ITS INTERESTED PARTIES, THROUGH FORMAL AND INFORMAL CHANNELS, DAILY OPERATIONAL ACTIVITIES, PERIODIC MEETINGS AND COLLABORATIONS WITH THE SUPPLY CHAIN AND THE COMMUNITY.

3.1
IDENTIFICATION OF STAKEHOLDERS

Lamafer stakeholders are identified on the basis of:
- role in operational and authorization processes;
- economic and social relevance;
- potential impact on business decisions;
- expressed or implied expectations;
- regulatory, environmental and safety responsibilities.

MAIN STAKEHOLDER GROUPS:

EMPLOYEES

CLIENTS

SUPPLIERS AND OPERATIONAL PARTNERS

AUTHORIZED THIRD PARTY CARRIERS

PUBLIC BODIES AND SUPERVISORY AUTHORITIES

LOCAL COMMUNITIES, SCHOOLS AND TERRITORIAL INSTITUTIONS

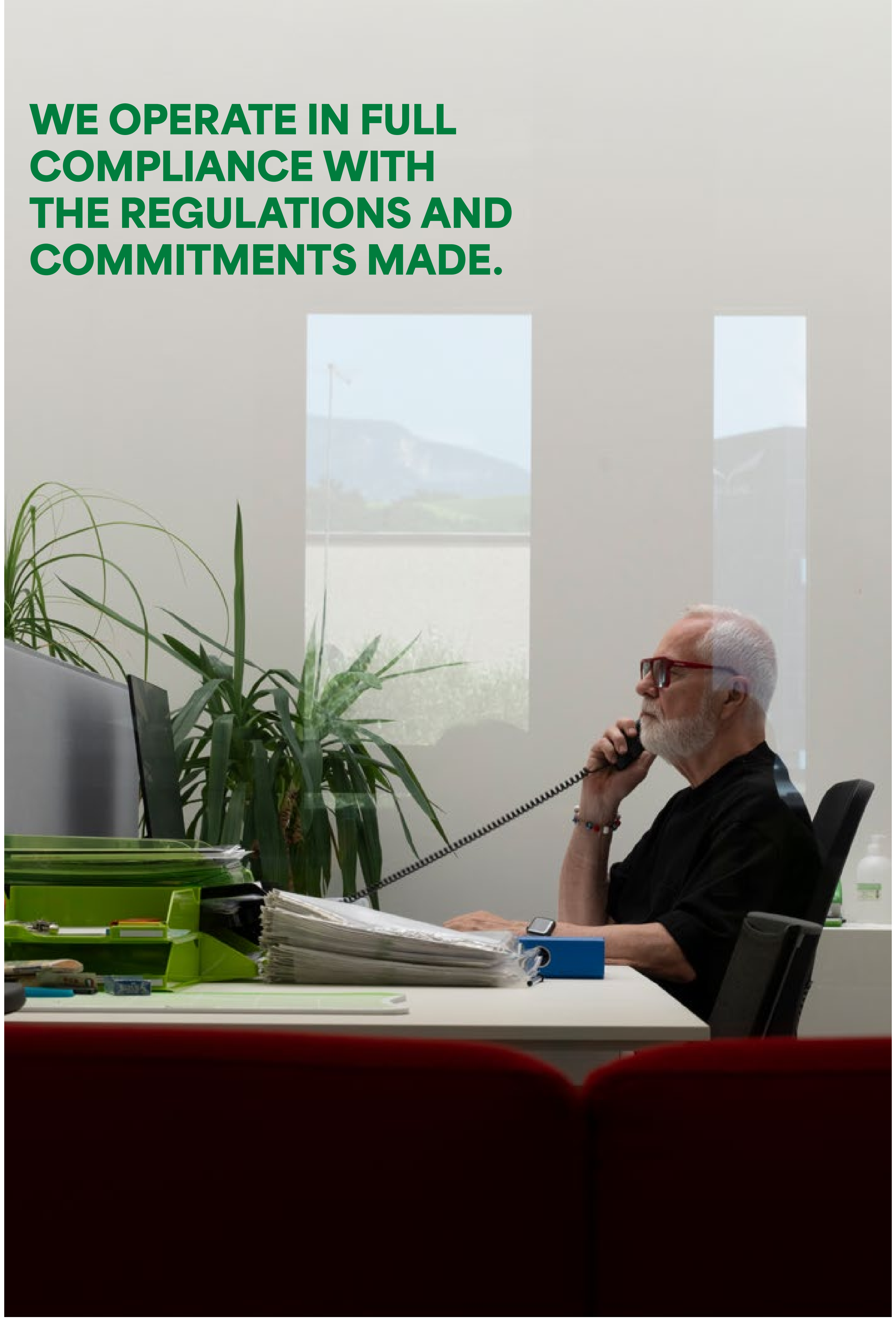
RECOVERY AND DISPOSAL PLANTS

TRADE ASSOCIATIONS

SAFETY AND PREVENTION BODIES

CORPORATE OWNERSHIP AND MANAGEMENT

The materiality analysis took into account the following categories of stakeholders: Employees, Customers and Suppliers and operational partners. The aforementioned categories fed into the questionnaire for the detection of material topics, attributing to each of them a preference index on an ordinal quantitative scale from 1 to 5 (See also the following point 3.3).



WE OPERATE IN FULL COMPLIANCE WITH THE REGULATIONS AND COMMITMENTS MADE.

3.2
LISTENING AND DIALOGUE INITIATIVES

Lamafer adopts a continuous listening model, suited to the company size and integrated into daily processes.

MAIN LISTENING TOOLS:

- daily and weekly operational meetings;
- SQA internal audits and technical checks;
- meetings with customers and inspections of plants;
- individual interviews and moments of discussion with collaborators;
- constant dialogue with public bodies and control bodies;
- participation in local and school initiatives;
- analysis of document flows and the traceability system (forms, registers, MUD, RENTRI);
- direct management of requests via telephone, email and site visits;
- prevention activities with thirdparty suppliers and transporters;
- feedback from yards, logistics, administration and environmental team.

These channels allow us to promptly intercept needs, critical issues, risks and opportunities for improvement along the entire supply chain.

3. STAKEHOLDERS AND MATERIALITY ANALYSIS

3.3 MATERIALITY ANALYSIS

(GRI 31: process for determining material topics)

The materiality analysis is a central element of the 2021 GRI Standards. The methodology adopted by Lamafer includes:

PHASE 1 IDENTIFICATION OF POTENTIAL IMPACTS

Through:
- internal interviews;
- SQA audits;
- regulatory analysis;
- process mapping;
- evaluation of daily operational activities.

PHASE 2 IMPACT ASSESSMENT REAL AND POTENTIAL

Considering:
- probability of impact;
- gravity;
- extension;
- recoverability;
- relationship with the value chain. (In full coherence with the approach required by GRI 3.)

PHASE 3 PRIORITIZATION AND SELECTION OF THEMES MATERIALS

Priority is defined based on:
- level of impact generated by Lamafer on the environment and people;
- significance for stakeholders;
- regulatory relevance.

PHASE 4 VALIDATION BY PART OF THE MANAGEMENT

The results of the analysis are approved directly by the company management.

3.4 PRIORITY MATERIAL TOPICS

The following material topics emerged from the materiality analysis (GRI 1032), with the related management method (GRI 1032) and Effectiveness assessment (GRI 1033) which are reported below in tabular form.

Material Topics - Table Summary
Lamafer Srl

Summary table of the material topics derived from Lamafer Srl Partner Questionnaire, consistent with the GRI 2021 standards.

MATERIAL TOPIC	MODE OF MANAGEMENT (GRI 103-2)	ASSESSMENT OF EFFECTIVENESS (GRI 103-3)
Safety at work	The company adopts a Safety Management System compliant with Legislative Decree 81/08 and with the best practices of the environmental sector. Continuous training, internal audits and DVR updating are planned. Operational procedures include PPE, scheduled maintenance and periodic checks.	Monitoring through accident indicators, HSE audits and worker feedback. The annual safety objectives are reviewed by Management.
Waste management and recycling	Lamafer manages the collection, selection, sorting, recovery and disposal of hazardous and nonhazardous waste in an integrated way, promoting circular economy logic. Each phase is digitally tracked and compliant with current environmental permits.	Periodic verification of input/output flows, recovery rate and environmental audits. The results are included in the environmental report and in the MUD.
Traceability and transparency	The organization guarantees total traceability of waste through RENTRI systems, forms, registers and digital reports. The procedures ensure regulatory compliance and transparency towards customers and authorities.	Crosschecks between registers and forms, compliance audits and monitoring of noncompliances. Punctuality and document correctness KPIs.
Environmental consultancy	Lamafer provides customized technical and regulatory consultancy, supporting clients in sustainable waste management and environmental compliance. The activities are carried out by qualified and constantly updated technicians, who support companies in interpreting the legislation and preparing the authorization documentation.	The effectiveness of the consultancy is monitored through the quality and punctuality of the technical and environmental analyzes carried out, the compliance of the practices prepared and the degree of customer satisfaction. The results of the analyzes and documentary checks are periodically reviewed to identify improvements and ensure alignment with regulatory updates.
Operational continuity	Business continuity plans are active to guarantee the continuation of services even in critical situations (climate events, breakdowns, interruptions). Emergency procedures and data backup ensure organizational resilience.	Periodic testing of continuity plans and analysis of recovery times. Annual review and update of emergency procedures.

MATERIAL TOPIC	MODE OF MANAGEMENT (GRI 103-2)	ASSESSMENT OF EFFECTIVENESS (GRI 103-3)
Compliance with laws and authorizations	The company constantly monitors environmental and safety regulations, promptly updating procedures and authorizations. An internal control system integrated into the Quality and Environment Management System is envisaged, which ensures compliance with authorization deadlines and correct document updating. The figure responsible for compliance verifies compliance with the regulatory requirements and provisions of the competent bodies.	The effectiveness of the compliance system is assessed through internal audits, documentary checks and periodic reviews of the procedures. The results of the checks and external controls are analyzed to identify any areas for improvement and guarantee the continuous updating of the system. The degree of timeliness and completeness in the management of obligations constitutes the main indicator of the overall effectiveness of the regulatory compliance system.
Ethics and correctness	Lamafer adopts a Code of Ethics and an ISO certified Quality Management System, which integrates principles of integrity, transparency and correctness in all company processes. The SQA (Corporate Quality System) function guarantees constant monitoring of compliance with procedures and ethical standards, promoting responsible behavior through internal training and periodic checks. Any reports or noncompliances are managed directly by the SQA through structured analysis, resolution and continuous improvement procedures.	Effectiveness is monitored through internal audits, analysis of nonconformities and periodic reviews of the Quality System. The indicators of operational integrity and ethical compliance are reviewed annually by Management.
Innovation and digitalisation	The company invests in digital technologies to improve traceability, operational efficiency and data security, through the integration of systems such as ERP and monitoring platforms. The objective is to optimize management processes, reduce the use of paper and promote the precision and timeliness of information.	Innovation projects are evaluated annually based on efficiency indicators, process times and data accuracy. The results are analyzed during the review of the Quality System.

MATERIAL TOPIC	MODE OF MANAGEMENT (GRI 103-2)	ASSESSMENT OF EFFECTIVENESS (GRI 103-3)
Reduction of environmental impacts	Lamafer implements constant control of its environmental impacts emissions, noise, dust and energy consumption through an Environmental Management System compliant with ISO standards. The company promotes energy efficiency through interventions on systems and machinery and, in the future, plans to install a photovoltaic system for the selfproduction of renewable energy. Currently, electricity is supplied through a supplier who guarantees that it comes from certified renewable sources.	Environmental performance is monitored through consumption indicators and periodic environmental audits. The reduction objectives and improvement actions are reviewed annually during environmental reporting.
Staff training and development	Lamafer annually defines a training plan aimed at developing technical, environmental and managerial skills, in line with company objectives and regulatory needs. The courses include mandatory updates on safety, environment and quality, as well as targeted professional growth paths. All training activities are recorded and monitored through the Quality System.	The effectiveness of the training is evaluated through learning assessments, field observation and participant feedback. The SQA and the HR Manager collaborate in the periodic review of the training results, evaluating participation, the adequacy of the contents and the effective contribution to the improvement of operational skills. The evidence collected is used to update training plans and enhance the quality and consistency of future training.
Wellbeing and corporate climate	Lamafer promotes a positive, collaborative and safe work environment. Welfare tools, team building initiatives and time flexibility are provided to promote balance between private and professional life. The company encourages continuous dialogue with employees and the sharing of proposals to improve the internal climate and overall wellbeing.	The level of organizational wellbeing is assessed through periodic meetings with sector managers, moments of individual listening and internal satisfaction surveys. The SQA and the HR Manager collaborate in monitoring participation in welfare initiatives, the perception of the company climate and the cohesion of the work teams. The results collected are discussed during the management review to identify any improvement interventions.

MATERIAL TOPIC	MODE OF MANAGEMENT (GRI 103-2)	ASSESSMENT OF EFFECTIVENESS (GRI 103-3)
Collaboration with suppliers and partners	Lamafer selects suppliers and partners based on criteria of reliability, safety, quality and compliance with environmental regulations. The Purchasing Office manages the qualification and monitoring of suppliers, with the support of the SQA to verify quality and safety requirements. Collaboration is based on transparent relationships and continuous improvement of performance.	Effectiveness is verified through periodic checks, performance reviews and coordination meetings. The Purchasing Office, with the support of the SQA, evaluates punctuality, quality of service and compliance with environmental and safety requirements, adopting, if necessary, corrective actions or improvement plans.
Relationship with the territory	Lamafer supports local initiatives of environmental, cultural and social value, collaborating with bodies, schools and associations to promote the culture of recycling and the circular economy. The company favors territorial partnerships that enhance the community and generate shared benefits.	The effectiveness is evaluated by the Marketing department in collaboration with the Management, considering the consistency of the initiatives with the company values, the continuity of the collaborations and the reputational return on the territory. The most significant experiences are reviewed annually to define new opportunities for local commitment.
Responsible communication and image	The company communicates its environmental and social results transparently, including through the Sustainability Report, digital channels and awareness campaigns. The information is verified and consistent with company policies.	Monitoring brand perception through stakeholder feedback and media analysis. Annual review of communication contents to ensure consistency and truthfulness.

3. STAKEHOLDERS AND MATERIALITY ANALYSIS

3.5
MATERIALITY MATRIX - QUESTIONNAIRE OUTPUTS AND COMMENT ON RESULTS

This section reports the results of the materiality analysis conducted through the structured involvement of stakeholders, through the administration of questionnaires and internal evaluation activities. The results are aggregated by type of stakeholder and represent an average measurement of the level of relevance attributed to the different topics, together with the evaluation expressed by the Management.

Below is a brief description of the main findings:

3.5.1
MOST RELEVANT MATERIAL ISSUES FOR STAKEHOLDERS

(looking at the highest scores for each category)

CLIENTS

Top themes (score 5.00):
- Safety at work
- Waste management and recycling
- Traceability and transparency
- Compliance with laws and authorizations
- Ethics and correctness
- Collaboration with suppliers and partners
- Relationship with the territory

Assessment:
Customers show a strong attention to aspects of legality, reliability of processes and operational quality, recognizing as priorities i environmental safeguards and traceability systems.

SUPPLIERS

Top themes (5.00):
- Safety at work
- Ethics and correctness
- Innovation and digitalisation
- Staff training and development
- Wellbeing and corporate climate

Assessment:
Suppliers attach particular importance to organizational solidity, governance and to the development of professional skills, recognizing the company as an interlocutor structured and reliable.

CONSULTANTS / TECHNICAL PARTNERS

Top scores (4.88-5.00):
- Safety at work (5.00)
- Waste management and recycling (5.00)
- Compliance with laws and authorizations (5.00)
- Wellbeing and corporate climate (5.00)

Assessment:
The rating reflects a high level of attention towards compliance with regulations and prevention of risks and the overall quality of the system management.

EMPLOYEES

Score 5.00 on 12 topics:
- Waste management and recycling
- Traceability and transparency
- Environmental consultancy
- Operational continuity
- Compliance with laws and authorizations
- Ethics and correctness
- Innovation and digitalisation
- Reduction of environmental impacts
- Staff training and development
- Wellbeing and corporate climate

Assessment:
Employees express a perception overall positive outcome of the organization assigning maximum scores in a very way extended. The company is perceived as busy and solid, with particular reference to safety, to the clarity of organizational roles and quality of the working environment.

3. STAKEHOLDERS AND MATERIALITY ANALYSIS

3.5.2 MOST RELEVANT TOPICS OVERALL

(overall stakeholder)

Highest values (4.94-4.97):
- Ethics and correctness (4.97) → the highest
- Safety at work (4.94)
- Waste management and recycling (4.94)
- Respect for laws and authorizations (4.94)

To follow:
- Wellbeing and corporate climate (4.88)
- Traceability and transparency (4.84)
- Collaboration with suppliers and partners (4.84)

GENERAL OBSERVATION

The cluster of greatest relevance concerns:
- safety
- compliance
- integrity
- responsible waste management
- company climate

SYNTHESIS:

The convergence of the assessments shows a high consistency between stakeholder expectations, organizational structure and corporate positioning on sustainability.

3.5.3 COMPARISON BETWEEN STAKEHOLDERS AND LAMAFER SELF-ASSESSMENT

The Management recognizes all the issues identified as strategically relevant for operational management, corporate reputation and sustainability in the mediumlong term, adopting an integrated approach to the management of ESG factors.

In the selfassessment process, Lamafer attributed a high level of relevance to each material topic, recognizing its structural contribution to its business model, risk management and the generation of value for stakeholders.

POSITIVE ASPECTS OF THE COMPARISON

The comparison between internal and per- stakeholder perception highlights that:
- no topic deemed relevant by the stakeholder is underestimated by the company;
- the level of alignment between internal evaluation and external perception results overall high;
- ESG issues are integrated into the processes decisionmaking and corporate governance.

The assessments show a particular convergence on issues related to safety, legality and responsible waste management.

MAIN DIFFERENCES IN PERCEPTION

Stakeholders attribute differentiated levels of relevance to individual topics, while Lamafer adopts an integrated vision, recognizing the interdependence between sustainability, risk management and operational continuity.

In particular:
- Employees make judgments a lot elevated on numerous topics, reporting a overall positive internal perception of the organization;
- customers adopt a more selective evaluation, attributing maximum importance to the aspects related to safety, regulatory compliance and traceability.

TOPICS WITH GREATER PERCEPTION DIFFERENTIAL

(company = high internal evaluation, stakeholder = lowest score)
- Responsible communication and image (4.66)
- Relationship with the territory (4.69)
- Reduction of environmental impacts (4.59)
- Environmental consultancy (4.38)

INTERPRETATION

Stakeholders recognize results overall positive in activities corporate, while highlighting margins for improvement in relation to:
- external communication;
- perception of environmental impacts;
- relationship with the territory;
- perceived quality of consultancy services.

These elements constitute priority development areas already integrated into the ESG Roadmap 2025-2027.

3.5.4
FINAL SUMMARY

THE ISSUES IDENTIFIED AS MOST MATERIAL ACROSS ALL STAKEHOLDER CATEGORIES ARE:

ETHICS AND CORRECTNESS

SAFETY AT WORK

WASTE MANAGEMENT AND RECYCLING

COMPLIANCE WITH LAWS AND AUTHORIZATIONS

WELLBEING AND COMPANY CLIMATE

ACCORDING TO STAKEHOLDERS, THE MAIN AREAS FOR IMPROVEMENT ARE:

RESPONSIBLE COMMUNICATION AND IMAGE

ENVIRONMENTAL CONSULTANCY

REDUCTION OF ENVIRONMENTAL IMPACTS

RELATIONSHIP WITH THE TERRITORY

Overall, the materiality analysis highlights a strong coherence between the priorities expressed by the stakeholders, the corporate identity and the strategic direction, confirming Lamafer as a structured, responsible company oriented towards continuous improvement.

THEME	SUMMARY DESCRIPTION	CLIENTS	SUPPLIERS	CONSULTANT / TECHNICAL PARTNER	EMPLOYEES	OVERALL STAKEHOLDER	LAMAFER
Safety at work	Protect the health and safety of those who work, preventing accidents and promoting continuous training.	5,00	5,00	5,00	4,75	4,94	5,00
Waste management and recycling	Constantly improve the selection, valorization and reduction of waste, contributing to the circular economy.	5,00	4,75	5,00	5,00	4,94	5,00
Traceability and transparency	Guarantee the correct documentary and digital management of waste and material flows, with reliable systems such as RENTRI, forms and MUD.	5,00	4,50	4,88	5,00	4,84	5,00
Environmental consultancy	Offer customers quality technical and regulatory support for more sustainable and compliant management.	3,50	4,25	4,75	5,00	4,38	5,00
Operational continuity	Guarantee stability of activities even in critical or emergency situations, ensuring efficiency and resilience.	4,50	4,50	4,88	5,00	4,72	5,00
Compliance with laws and authorizations	Operate in full compliance with environmental, safety and administrative regulations, reducing the risks of noncompliance.	5,00	4,75	5,00	5,00	4,94	5,00
Ethics and correctness	Act with integrity, transparency and respect in every decision and professional relationship.	5,00	5,00	4,88	5,00	4,97	5,00
Innovation and digitalisation	Introduce digital technologies and systems to improve efficiency, safety and traceability.	4,50	5,00	4,75	5,00	4,81	5,00
Reduction of environmental impacts	Control and reduce emissions, noise, dust and energy consumption, promoting more sustainable solutions.	4,00	4,50	4,88	5,00	4,81	5,00
Staff training and development	Investing in the technical, professional and environmental growth of employees.	4.00	5,00	4,88	5,00	4,72	5,00
Wellbeing and corporate climate	Promote a positive, safe work environment that is attentive to people's wellbeing.	4,50	5,00	5,00	5,00	4,88	5,00
Collaborations with suppliers and partners	Working with reliable and responsible companies that share values of safety, quality and environmental respect.	5,00	4,75	4,88	4,75	4,84	5,00
Relationship with the territory	Create economic, social, cultural and environmental value in the area in which we operate, supporting local initiatives and collaborations.	5,00	4,75	4,75	4,25	4,69	5,00
Responsible communication and image	Communicate Lamafer's commitment to the environment, safety, ethics and social and cultural contribution clearly and authentically.	4,50	4,75	4,88	4,50	4,66	5,00

4. ESG STRATEGY

4.
ESG STRATEGY

(GRI 2-22 | GRI 2-23 | GRI 3-3)

For Lamafer, sustainability is not an isolated project, but a natural extension of the company's way of operating: responsible waste management, worker safety, protection of the territory and regulatory compliance have always represented identity elements.

The ESG Roadmap 2024-2027 formalizes this approach, integrating it with indicators, monitoring systems and structured processes, in line with the GRI Standards and emerging ESRS requirements.

The ESG strategy is based on three pillars:

ENVIRONMENTAL
Environmental protection, impact prevention, efficiency of vehicles, circular economy

SOCIAL
Safety, training, wellbeing, community relations

GOVERNANCE
Legality, quality, transparency, responsibility

4.1
OBJECTIVES OF THE ESG STRATEGY

(GRI 2-22 | GRI 3-3)

In the threeyear period 2025-2027 Lamafer Srl has defined a management improvement plan aimed at consolidating the integration of ESG (Environmental, Social, Governance) principles in its operational activities. The plan arises from the analysis of the material topics identified with the involvement of stakeholders and aims to guarantee the achievement of the highest level of maturity in the ESG area, in line with the principles of the GRI Standards and with the best corporate sustainability practices.

The approach is based on three main directions:

MEASURABILITY:
introduction of clear and verifiable KPIs for each material theme.

WIDESPREAD RESPONSIBILITY:
direct involvement of Management, SQA, HR, Marketing and Purchasing Office.

CONTINUOUS IMPROVEMENT:
periodic reviews, internal audits and plans of threeyear action.

The objectives were defined through risk analyses, materiality analyses, meetings with management and SQA/ Environment functions, discussions with stakeholders and assessment of regulatory priorities.

MAIN OBJECTIVES:
- Reduce environmental impacts through prevention, audit, yard management, efficiency of means.
- Increase material recovery rates.
- Strengthen security in yards and areas transport.
- Enhance people through training and wellbeing.
- Consolidate legality and compliance.
- Digitize processes and traceability.
- Strengthen dialogue with the territory.

STRATEGIC LINES OF THE MANAGEMENT PLAN

<u>Safety at work</u>
Lamafer confirms the objective of maintain a high level of compulsory and specialized training in terms of safety, consistently with current legislation. The SQA, in collaboration with the Management, reviews the data every six months accidents and training activities for ensure constant improvement of safety conditions.

<u>Waste management and recycling</u>
The company aims to increase by 10% the share of waste sent for recovery by 2027, through a more efficient operational and logistical reorganization of collection and treatment flows. The results will be monitored through audits annual environmental reports and management reviews.

<u>Environmental consultancy</u>
Lamafer will strengthen its activities environmental consultancy through actions of involvement and awareness, in collaboration with the Marketing department, to promote management culture sustainable among customers and partners. Compliance with laws and authorizations The goal is to guarantee 100% of compliance with authorization deadlines e maintain a monitoring system constant, with two documentary audits annual coordinated by the SQA and the Direction.

<u>Ethics and correctness</u>
In line with the Code of Ethics and the ISO certification for quality, the SQA and the HR Manager monitor management of internal reports and promote an ethics training session annual, responsibilityoriented individual and collective.

<u>Reduction of environmental impacts</u>
A three-year energy plan is envisaged which includes the 5% reduction of overall consumption and implementation of a photovoltaic system by 2026. Until the activation of the plant, Lamafer will continue to use suppliers renewable energy certificates.

<u>Staff training and development</u>
The company will guarantee the training of all staff on an annual basis and it will increase quality and variety of training courses. HR and SQA collaborate in the six-monthly review of the results to evaluate the effectiveness and consistency with company objectives. Wellbeing and corporate climate Lamafer aims to maintain a rate of turnover less than 5% and to develop at least three corporate welfare initiatives every year, promoting wellbeing organizational and sense of belonging.

<u>Collaboration with suppliers and partners</u>
The Purchasing Office, with support of the SQA, will introduce a board of ESG assessment for all suppliers by 2026, ensuring compliance with environmental and social requirements.

<u>Relationship with the territory</u>
The Marketing department, together with Management, will coordinate at least three local projects per year in the area environmental, cultural or social, enhancing collaboration with local schools, bodies and associations.

4.2
ESG PLAN 2025-2027

(GRI 103-1, 103-2, 103-3 - CSRD - ESRS)

The 2025-2027 ESG Plan reflects Lamafer's strategic evolution in sustainability management, aligning with CSRD, ESRS and GRI standards. This plan is structured to define clear objectives, priority KPIs, responsibilities and timescales, with a focus on the reduction of operational and environmental risks, the protection of people, governance and document traceability.

The strategy focuses on three main areas, consistent with the sustainable development goals:

1. **Reduction of environmental and operational risks**
3. **People's safety and wellbeing**
3. **Strengthening governance and document traceability**

4.2.1
STRUCTURE OF THE ESG PLAN

The Plan is divided into three strategic pillars that outline the company objectives for the threeyear period 2025-2027:

A. ENVIRONMENT (ESRS E1, E2, E5)
- Logistics efficiency and emissions reduction
- Quality of incoming waste
- Increase in the circularity of materials
- Prevention of environmental risks (yards, management of waste, and environmental protection)
- Predictive maintenance of key assets
- Sustainable digitalisation of waste flows

B. SOCIAL (ESRS S1)
- Safety at work and prevention of near misses
- Technical and regulatory training (structured programmes annual)
- Wellbeing initiatives and improvement of the quality of working life
- Advanced internal communication
- Schoolcompany projects and community commitment

C. GOVERNANCE (ESRS GOV)
- Strengthening of internal controls
- Quality of ESG data and documentary traceability
- Digitalization of operational processes
- Integration of ESG criteria into operational decisions
- Adoption of Model 231 (evaluation expected by 2026)
- Development of additional KPIs (consolidation and monitoring of ESG data)

The ESG Plan aligns with the principle of dual materiality, considering both the company's impacts on the environment and stakeholders (insideout), and the impacts of ESG factors on the business (outsidein).

4.2.2
STRATEGIC KPIs 2025-2027

Essential, realistic and measurable KPIs have been selected with existing company tools, supported by non-numerical, but strategic commitments, for complete alignment with sustainability objectives.

A. ENVIRONMENTAL PILLAR

Lamafer is committed to monitoring and reducing its greenhouse gas emissions, with a focus on Scope 1, 2 and 3. In 2025, the company will begin collecting specific data on Scope 3 (indirect emissions from suppliers, transporters and other sources) to complete the mapping and initiate reduction strategies by 2026.

Environmental KPIs:

Empty km / total km (logistic efficiency)
Target 2027: < 10%

% non-compliant waste entering
Target 2027: -15%

% waste sent for recovery (circularity)
Target 2027: ≥ 90%

CO_2 emissions per tonne transported
Target: to be defined after first measurement (2025)

Predictive maintenance (development project)
Commitment: progressive implementation (not numeric KPI)

Lamafer will also annually monitor the diesel consumption of the company fleet and the CO_2 emissions per tonne transported. Specific targets for these KPIs will be defined with the first full measurement in 2025, to ensure better resource management and lower environmental impact.

B. SOCIAL PILLAR

TRIR - Total Recordable Incident Rate
Target 2027: 0

Near misses recorded and managed
Target 2027: +30% reports

Average hours of technical and regulatory training per employee
Target 2027: ≥ 10 hours/year

Corporate wellbeing (annual initiatives)
Commitment: continuous promotion (not numeric KPI)

Internal communication (strengthening flows and tools)
Commitment: continuous evolution (not numerical KPI)

Schoolcompany projects (minimum 1 annual initiative)
Commitment: increase every year

Lamafer will annually promote wellbeing and inclusion initiatives, such as psychological support programs, corporate fitness activities and measures to improve worklife balance, in order to promote employee health and motivation.

C. GOVERNANCE PILLAR

% FIR and registers without errors
Target 2027: ≥ 95%

% SQA audit with positive outcome
Target 2027: ≥ 90%

% digitized documentation (FIR, registers, checklists)
Target 2027: ≥ 60%

ESG integration into decision making processes
Commitment: progressive (not numeric KPI)

Assessment of adoption of Model 231
Commitment: evaluation by 2026

Lamafer will continue to digitize operational processes to improve traceability and efficiency. Starting from 2025, the company will align the ERP system with the new RENTRI regulation, guaranteeing the digital recording of waste and compliance with environmental laws. This approach will allow for more transparent and accurate management of environmental data and emissions. The possibility of using an external review of ESG performance to ensure transparency is also considered. The final decision will be made following an internal evaluation.

4.2.3
STATUS OF AVAILABILITY OF KPIs (ESRS TRANSITION)

Some KPIs are already operational, while others are under development. Lamafer is committed to progressively aligning the data, annually updating the baseline in compliance with ESRS standards.

KPIs	Current status	Availability
Km empty (%)	Available	Continuous
% non-compliance	Available	Continuous
% material recovery	Available	Continuous
% compliant yard	Available	Continuous
TRIR	Available	Continuous
Near miss	Available	Continuous
Training hours	Available	Continuous
% FIR correct	Available	Continuous
% SQA audit	Available	Continuous
% digitalization	In development	Q3 2025
CO_2 emissions/ton	To be structured	Q4 2025

TRANSPARENCY FORMULA REQUESTED BY ESRS

The availability of some KPIs will be progressively extended in 2025-2026 as foreseen by the transitional provisions of the ESRS. Lamafer will annually update the baseline and KPI measurement in a transparent manner.

4. ESG STRATEGY

4.2.4
GOVERNANCE OF THE ESG PLAN

DIRECTION
Definition of ESG objectives, risk management, KPI approval.

PROJECT MANAGER
Operational coordination of the Plan.

ENVIRONMENT TEAM & SQA
Environmental KPI monitoring, audits, yard controls, environmental protection.

HR
Social KPIs, training, safety, wellbeing.

ADMINISTRATION
Documentary KPIs, digitalisation, internal control.

Monitoring:
- quarterly for KPIs and audits;
- annual for the review of the strategy and of standard.

4. ESG STRATEGY

4.2.5
TIMELINE 2025-2027

2025

First Scope 1 emissions measurement

Start of document digitization (phase 1)

Strengthening near miss reporting

Updating of squares and environmental protection

Start of predictive maintenance project

2026

Document digitization (phase 2)

Logistics optimization and empty mileage reduction

Enhanced internal audits

Schoolcompany activities

Evaluation Model 231

2027

ESG KPI target achieved

Introduction of advanced KPIs (where available)

Digitalization of waste flows at 60%

Proportionate and complete alignment to the ESRS framework

4.3
CONNECTION TO THE 2021 GRI STANDARDS

GRI 2
GOVERNANCE, POLICY, STRATEGY

GRI 3
MATERIAL TOPICS

GRI 200-300-400
ECONOMIC, ENVIRONMENTAL, SOCIAL INDICATORS

4.4
ESG INTEGRATION INTO BUSINESS PROCESSES

(GRI 2-23 | GRI 2-25 | GRI 3-3)

ESG integration involves all internal functions, including the entire operational chain:

DIRECTION:
strategy and supervision

PROJECT MANAGER:
ESG coordination and digitalisation

EQS:
safety, quality, audit, prevention

ENVIRONMENT TEAM:
authorizations, registers, MUD, RENTRI, customer support

ADMINISTRATION:
transparency of economic and ESG data

COMMERCIAL:
correctness of offers, traceability

LOGISTICS:
efficient routes, impact reduction, vehicle safety

DRIVERS:
execution of safe transport, reporting, ADR/environmental compliance

PRODUCTION:
yard management, material selection

4.5
MONITORING AND ESG INDICATORS

(GRI 2-22-c | GRI 2-27 | GRI 3-3)

SOURCES AND MONITORING TOOLS:

PERIODIC AUDITS;

ENVIRONMENTAL KPIS (WASTE, RECOVERY, CONSUMPTION, EMISSIONS);

SOCIAL KPIS (TRAINING, SAFETY, INJURIES);

KPI GOVERNANCE (AUDIT, NONCONFORMITY, CONTROLS);

PERIODIC REVIEW MEETINGS.

EVOLUTION 2025-2027:

KPI EXPANSION AND DIGITALIZATION.

4.6
IMPACTS, RISKS AND OPPORTUNITIES (IRO) ACCORDING TO ESRS

MATERIAL TOPIC	SIGNIFICANT IMPACTS	MAIN RISKS	OPPORTUNITY
Waste management and traceability	Pollution prevention	Sanctions, suspensions	Trust customers and institutions
Circular economy	Landfill reduction	Market volatility	New supply chains
Emissions/ consumption	Climate impacts	Energy costs	Operational efficiency
Health and safety	Protection of workers	Accidents	Reputation
Legality and compliance	Traceability	Sanctions	Competitiveness
Relationship with the territory	Social acceptability	Misunder-standings	Educational projects

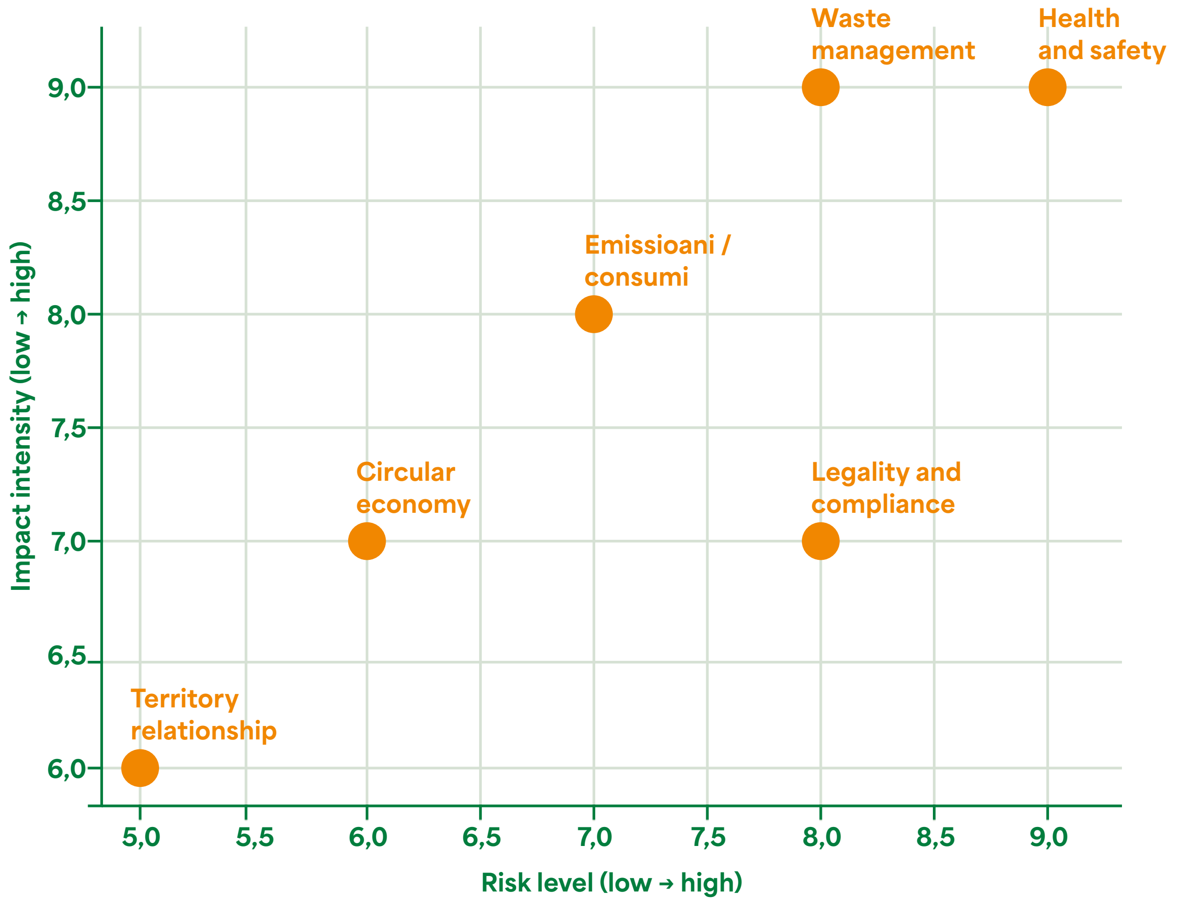
4.7
IRO MATRIX - GRAPHIC SUMMARY

To immediately represent the results of the IRO (Impacts, Risks and Opportunities) analysis, Lamafer uses a matrix that integrates the inside-out (impact generated) and outside-in (risks incurred) perspective.

In the graph:

X axis: level of risk for the company
Y axis: intensity of the impact on the environment, people and governance

The issues positioned in the high impact / high risk quadrant are considered priorities for ESG planning 2024-2027. The matrix supports the definition of the Roadmap and KPIs reported in the following sections.



4.8
ESG KPI 2024 - SUMMARY

To ensure transparency and measurability of performance, Lamafer has defined a series of key ESG indicators in line with the 2021 GRI Standards and the requirements required by the ESRS. The KPIs reported below represent the 2024 baseline on which the ESG monitoring system will be developed in the threeyear period 2025-2027 and constitute the reference for evaluating environmental, social and governance progress.

CATEGORY	KPIs	VALUE 2024	UNIT	NOTES
Environmental	Total waste managed	38.144	ton	GRI 306 / ESRS E5
	% started for recovery	85%	%	Circular economy
	Fleet diesel consumption	376.206	litres	ESRS E1
	Scope 1 emissions (estimate)	Qualitative	tCO_2e	ESRS E1
	Electricity consumption	324.123,78	kWh	ESRS E1
Social	Total employees	48	n	ESRS S1
	Training hours	472	hours	
	Accidents	0 serious	n	ESRS S1
Governance	SQA audits	9	n	ESRS GOV

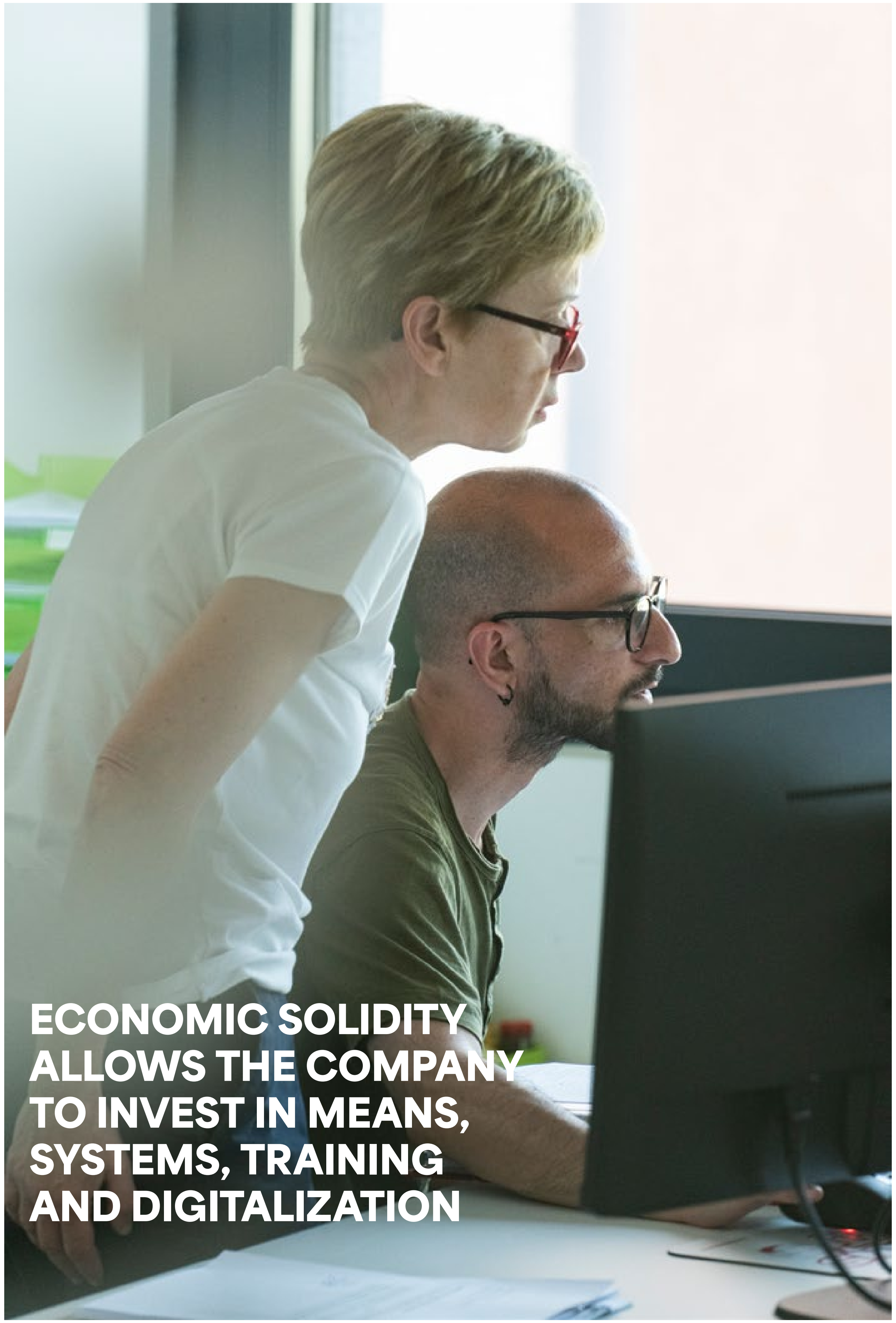
5. RISKS AND OPPORTUNITIES IN THE SECTOR

5.
RISKS AND OPPORTUNITIES IN THE SECTOR

Lamafer is aware of the regulatory and environmental risks affecting the waste and scrap industry, particularly as it relates to waste management and decarbonisation. The company constantly monitors regulatory developments to ensure compliance and reduce risks related to legislative changes.

The sector also offers opportunities deriving from the adoption of technologies for waste treatment and recovery, as well as from the growing attention to the circular economy. Lamafer is committed to evaluating and progressively integrating innovative solutions, with the aim of improving operational efficiency and reducing environmental impact, with a view to sustainable growth in the long term.

6. ECONOMIC PERFORMANCE



6. ECONOMIC PERFORMANCE

(GRI 201-1 | GRI 201-2 | GRI 201-3 | GRI 201-4 · GRI 203-1 | GRI 203-2 · GRI 207)

The economic dimension constitutes one of the pillars of Lamafer's sustainability model. In a regulated sector such as waste management, generating economic value means guaranteeing operational continuity, safety, innovation and quality of services offered along the entire supply chain.

Economic solidity allows the company to invest in vehicles, systems, training and digitalisation, while supporting employees, customers, public bodies and the territory.

2024 confirms solid and innovation-oriented management, with results demonstrating competitive capacity, operational quality and strengthening of financial sustainability, in line with the GRI Standards and the 2025-2027 ESG Roadmap.

6.1
ECONOMIC VALUE GENERATED AND DISTRIBUTED

GRI 2011 - Economic Value Generated and Distributed

Lamafer generates economic value through:

MANAGEMENT OF HAZARDOUS AND NONHAZARDOUS WASTE (GRI 306);

WASTE TRANSPORT ON OWN ACCOUNT AND ON BEHALF OF THIRD PARTIES (GRI 2031);

TRADE AND VALORIZATION OF FERROUS AND NONFERROUS SCRAP (GRI 301);

INTERMEDIATION WITHOUT DETENTION (GRI 26);

ENVIRONMENTAL CONSULTANCY AND DOCUMENT MANAGEMENT (GRI 27).
EBITDA 2024: €1,139,977

PUBLIC CONTRIBUTIONS RECEIVED: €133,477 IN 2024

ECONOMIC PERFORMANCE AND INNOVATION

Lamafer is a growing company, with a business model that combines tradition and innovation. In recent years we have introduced a new ERP system and launched artificial intelligence paths, tools that allow us to optimize data management and decisionmaking processes.

Information management is supported by an external cloud infrastructure, which guarantees security, efficiency and reduction of internal energy consumption. Collaboration with universities and research institutes represents a further stimulus to innovate and integrate longterm sustainability solutions.

Ethically, Lamafer does not do business with countries that do not respect human rights, reinforcing our commitment to responsible and sustainable supply chains.

The economic value is redistributed in a balanced way among the main stakeholders.

A. EMPLOYEES
(GRI 202-1 · GRI 401-1 · GRI 404-1)

- wages, allowances, welfare
- technical and regulatory training
- PPE and operational safety
- quality of work and organizational conditions

GRI 202 Presence on the market
- All employees are hired under the collective agreement trade
- 97% of workers live within 30 km of the headquarters
- Inclusive and transparent hiring policies

B. SUPPLIERS AND OPERATIONAL PARTNERS
(GRI 204-1 - Procurement practices)

- **purchase of vehicles, equipment, maintenance**
- **technical and logistical services**
- **collaboration with authorized thirdparty transporters**
- **local purchases to support the local economy**

GRI 204 Procurement practices
The company adopts a procurement policy oriented towards transparency, proximity and the selection of suppliers who respect safety, quality and regulatory compliance standards. Preference is given to local suppliers, thus contributing to support the local economy and promote practices of circular economy. Suppliers are evaluated periodically based on parameters such as punctuality, technical documentation, management of logistics flows and contractual correctness In recent years, the company has begun to progressively integrate elements of sustainability in their procurement choices. In particular, increasing attention is paid to the selection of suppliers who demonstrate a conscious and consistent approach with ESG principles, even in the absence of formal certifications, for example through careful waste management, investments in safety and availability to share environmental data upon request.

C. COMMUNITY AND TERRITORY
(GRI 2031 - Indirect economic impacts)

- **Collaborations with local technical schools (visits, internships)**
- **Sponsorships to nonprofit organisations, associations and local initiatives**
- **Contribution to the circular supply chain through a network of certified partner plants**

D. PUBLIC ADMINISTRATION
(GRI 207 - Tax Transparency)

- **taxes and duties**
- **fees and authorization charges**
- **environmental contributions and obligations**

GRI 206 Anticompetitive behavior
- **No sanctions or proceedings pending in 2024**

GRI 207 Taxes
- **Taxes paid in Italy: €552,177**
- **No use of companies in tax havens or tax avoidance practices**

E. COMPANY (RETAINED VALUE)
(GRI 2012 - Financial implications of climate change)

The retained value supports the operational continuity of the company and its ability to adapt to changes in the sector. The main destinations concern:
- **investments in safety, digitalisation and operational infrastructures (plants, yards, equipment);**
- **resilience measures to climate risks, such as adaptation of aprons, management of rainwater, preventive maintenance and strengthening of the fleet;**
- **preparation for regulatory developments (ESRS, RENTRI, authorization updates).**

The company has identified several concrete impacts related to climate change, which are directly reflected in operational management and costs.

Main risks detected:
- **increase in the cost of electricity and fuel, with impact direct on operating margins;**
- **greater complexity in obtaining and maintaining data environmental permits;**
- **possible slowdown of activities in the event of climatic events extremes (e.g. heavy rain, heat waves);**
- **need to adapt to growing demands from customers (especially public) in terms of traceability, transparency and sustainability of services.**

Operational actions currently underway:
- **periodic control of energy bills, with annual comparison of consumption and evaluation of significant anomalies or peaks;**
- **regular maintenance of vehicles and systems to ensure energy efficiency and reduce waste;**
- **more careful logistical planning, trying to optimize the use of vehicles based on the type of service and reduce empty trips;**
- **preparation of simplified models for the internal collection of environmental data, through shared files updated periodically by the responsible staff;**
- **greater attention in the selection of suppliers, also including the ability to respond to basic environmental criteria and documentary traceability;**
- **staff training on correct behavior to reduce waste and improve operational efficiency.**

6.2 INVESTMENTS 2024

(GRI 2031 | GRI 2032 - Indirect Economic Impacts)

In 2024 Lamafer made strategic investments focused on safety, operational efficiency and environmental sustainability.

SAFETY AND PREVENTION
(GRI 403 - Occupational Health and Safety)
- **PPE renewal**
- **improvement of SQA procedures in line with 45001 certification**
- **interventions in the yards**
- **audits and specialist training**

VEHICLES AND LOGISTICS
(GRI 302 - Energy · GRI 305 - Emissions)
- **preventive maintenance of the fleet**
- **route optimization via digital systems**
- **container and equipment upgrade**

ENVIRONMENT AND SYSTEMS
(GRI 306 - Waste · GRI 303 - Water)
- **improvement of storage areas**
- **efficiency in sorting and selection**
- **management of diffuse emissions and dust**

DIGITALIZATION
(GRI 2032 - Positive longterm effects)
- **ERP enhancement**
- **document digitization**
- **preparation for ESG/CSRD requirements**

TRAINING AND SKILLS
(GRI 4041 - Training and Education)
- **safety and prevention courses**
- **regulatory and ADR training**
- **management and environmental skills**

6.3
RESPONSIBLE FINANCIAL MANAGEMENT

(GRI 2012 | GRI 207 - Taxation)

Lamafer adopts an economic management model based on rigor, transparency and evolutionary vision, which integrates sustainability and innovation.

KEY ELEMENTS:

MULTIYEAR ECONOMICFINANCIAL PLANNING;

ASSESSMENT OF OPERATIONAL, CLIMATE AND REGULATORY RISKS;

CONTROL OF CRITICAL COSTS AND INVESTMENTS;

TARGETED ALLOCATION OF RESOURCES FOR SAFETY, COMPLIANCE AND INNOVATION;

STRUCTURED MONITORING OF ECONOMIC AND ENVIRONMENTAL IMPACTS.

6.4
CONTRIBUTION TO THE TERRITORY AND THE LOCAL ECONOMY

(GRI 203-1 | GRI 204-1)

Lamafer generates a significant contribution to the local economy through:

STABLE EMPLOYMENT;

PURCHASES FROM TERRITORIAL SUPPLIERS;

ESSENTIAL SERVICES FOR THE PRODUCTION CONTINUITY OF INDUSTRIAL COMPANIES;

COLLABORATION WITH SCHOOLS, BODIES AND COMMUNITIES;

MONITORING LEGALITY AND TRACEABILITY ALONG THE WASTE CHAIN.

6. ECONOMIC PERFORMANCE

6.5 ECONOMIC RISKS AND OPPORTUNITIES IN THE SECTOR

(GRI 201-2 | GRI 3-3)

MAIN RISKS

REGULATORY AND AUTHORIZATION CHANGES

VOLATILITY OF SCRAP PRICES

INCREASE FUEL AND ENERGY COSTS

EXTREME WEATHER EVENTS (ESRS E1)

UNAVAILABILITY OF DESTINE SYSTEMS

IRREGULAR COMPETITION

OPPORTUNITY

GROWTH OF THE CIRCULAR ECONOMY

DIGITALIZATION AND ADVANCED TRACEABILITY

NEW MATERIAL RECOVERY CHAINS

ESG REQUESTS FROM CUSTOMERS AND STAKEHOLDERS

GROWING ENVIRONMENTAL SENSITIVITY

DEVELOPMENT OF VALUEADDED SERVICES

6.6 ROLE OF ECONOMIC PERFORMANCE IN ESG STRATEGY

(GRI 201-1 | GRI 203-2 | GRI 3-3)

Economic performance is not an isolated objective, but an enabling lever for:

INVESTMENTS IN SAFETY AND PREVENTION;

TECHNOLOGICAL INNOVATION AND REDUCTION OF ENVIRONMENTAL IMPACTS;

DIGITALIZATION OF TRACEABILITY;

TRAINING AND SKILLS DEVELOPMENT;

STRENGTHENING THE LEGALITY OF THE SECTOR;

OPERATIONAL CONTINUITY OF INDUSTRIAL CUSTOMERS;

SUPPORT FOR THE TERRITORY AND THE LOCAL COMMUNITY.

2024 confirms that economic solidity, sustainability and innovation represent pillars integrated into Lamafer's responsible growth model.

7. ENVIRONMENTAL PERFORMANCE

7. ENVIRONMENTAL PERFORMANCE

(GRI 33 - Management of material topics / Environment)

Lamafer considers environmental protection a strategic priority and an ethical duty. Environmental management is integrated into operational activities on a daily basis through circular economy solutions, emissions reduction, energy efficiency and document traceability.

The 2024 actions represent the basis of a threeyear ESG plan with concrete and measurable objectives.

Waste management is our core business and the heart of our contribution to the circular economy. We differentiate and valorise raw materials, recycle industrial waste and WEEE according to regulations and are members of the Plastic Recovery Consortium, strengthening the traceability of the supply chains.

In parallel, we adopt daily practices to reduce our environmental impact: we distribute water bottles to employees to limit the use of plastic bottles, we promote "paperless" policies and we have set the company printers to black and white by default.

To reduce consumption and emissions we have replaced all the lights with LED systems, introduced motion sensors in common areas, chosen sustainable lubricants for the vehicles and started a plan to gradually replace the equipment with more efficient models. In 2026 we will install a new photovoltaic roof in the via Kepler factory, with the aim of self-producing renewable energy.

All these actions are accompanied by an environmental data collection and processing system, which allows us to monitor CO_2 emissions, optimize transport by reducing loading/unloading times and measure the progress achieved.

Environmental protection represents the foundation of Lamafer's activity. Each phase of the process selection, storage, handling, transport and document management is guided by principles of prevention, regulatory compliance and responsibility towards the territory. The environmental performances described in this chapter reflect the company's commitment to a safe, transparent and consistent operating model with GRI and ESRS requirements.

WE CONSIDER ENVIRONMENTAL PROTECTION A STRATEGIC PRIORITY AND AN ETHICAL DUTY.

7.1
RESPONSIBLE WASTE MANAGEMENT

(GRI 201-1 | GRI 203-2 | GRI 3-3)

Economic performance is not an isolated objective, but an enabling lever for:

- **INVESTMENTS IN SAFETY AND PREVENTION;**
- **TECHNOLOGICAL INNOVATION AND REDUCTION OF ENVIRONMENTAL IMPACTS;**
- **DIGITALIZATION OF TRACEABILITY;**
- **TRAINING AND SKILLS DEVELOPMENT;**
- **STRENGTHENING THE LEGALITY OF THE SECTOR;**
- **OPERATIONAL CONTINUITY OF INDUSTRIAL CUSTOMERS;**
- **SUPPORT FOR THE TERRITORY AND THE LOCAL COMMUNITY.**

2024 confirms that economic solidity, sustainability and innovation represent into Lamafer's responsible growth model.

7. ENVIRONMENTAL PERFORMANCE

7.2
CIRCULAR ECONOMY AND MATERIAL RECOVERY

(GRI 301-1 · 301-2)

Lamafer contributes to the circular economy by reintroducing materials into the production chain that would otherwise be disposed of.

MAIN MATERIALS MANAGED:

- **FERROUS AND NONFERROUS SCRAP**
- **WOOD**
- **PAPER AND CARDBOARD**
- **INDUSTRIAL PLASTICS**
- **SELECTABLE AGGREGATE**
- **RECOVERABLE FRACTIONS FROM MIXED WASTE**

7.3
DIRECT ENVIRONMENTAL IMPACTS OF ACTIVITIES

(GRI 3-3 · GRI 306 · GRI 303 · GRI 305)

MONITORED TOPICS:

STORM WATER MANAGEMENT ACCORDING TO AUTHORIZATION

SPILL PREVENTION

DUST CONTROL

NOISE CONTAINMENT

CORRECT STORAGE OF HAZARDOUS WASTE

MAINTENANCE OF OPERATIONAL AREAS

INTERNAL ROADS FOR VEHICLES/PEDESTRIANS

IMPLEMENTED MEASURES:

CONCRETE FLOORINGS IN CRITICAL AREAS

PASSIVE STORM WATER CONVEYANCE SYSTEMS

OIL EXTRACTOR AND OIL SEPARATOR WITH SCHEDULED MAINTENANCE

SYSTEMATIC CHECKS BY THE SUPERVISORS

PERIODIC SQA AUDITS

SPECIFIC PPE AND TARGETED TRAINING

7. ENVIRONMENTAL PERFORMANCE

7.4
EMISSIONS AND ENERGY CONSUMPTION

(GRI 302 · GRI 305 · ESRS E1)

GRI 302 Energy
- **Energy consumed: 324,123.78 kWh**

GRI 305 Emissions
- **Lamafer has decided to adopt, starting from 2025, a package energy with compensation of CO_2 emissions. The emissions direct will be balanced through certified credits.**
- **The fleet will be updated in the period 2025-2027 with vehicles Euro 6 low emissions.**

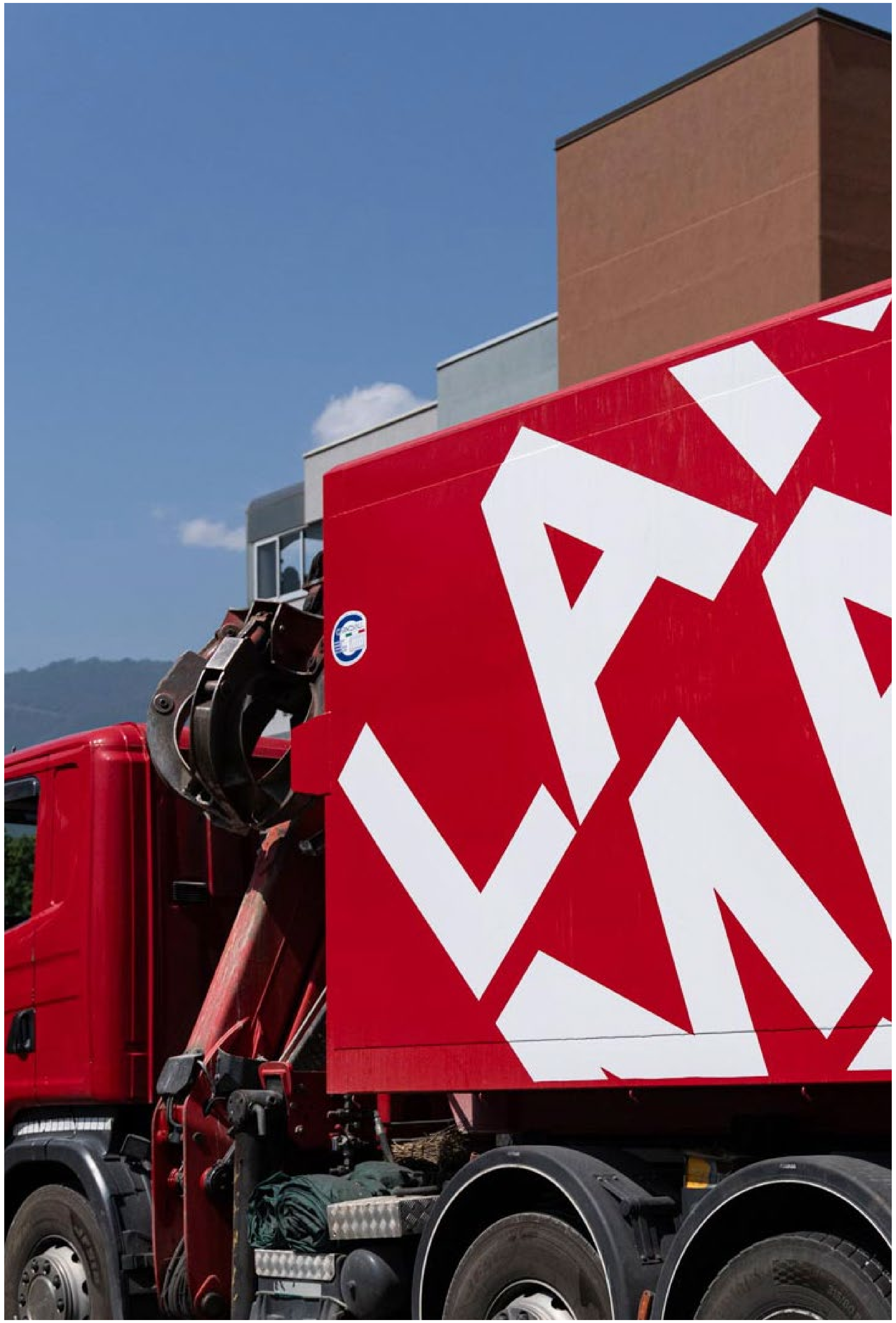
Emissions derive mainly from the fleet and internal movements. Lamafer is implementing a structured Scope 1-2-3 emissions measurement system.

SCOPE 1
DIRECT EMISSIONS (under implementation)
- diesel company fleet
- internal handling equipment

SCOPE 2
INDIRECT EMISSIONS (under implementation)
- electricity consumption of the operational headquarters

SCOPE 3
EXTENDED INDIRECT EMISSIONS (preliminary mapping)
- third party transporters
- destination facilities
- main chain suppliers
- home-work trips

ENERGY EFFICIENCY - 2024 ACTIONS:
- route optimization
- scheduled maintenance of vehicles
- rationalization of operational spaces



7.5
LOGISTICS AND SUSTAINABLE MOBILITY

(GRI 305 · GRI 302)

Transport is an essential component of Lamafer service.
Actions implemented:

OPTIMIZED ROUTES THROUGH DIGITAL SYSTEMS

LOGISTICSYARDS COORDINATION TO REDUCE STOPS AND UNNECESSARY TRIPS

PERIODIC VEHICLE MAINTENANCE

SAFE AND ECOLOGICAL DRIVING TRAINING

RESPONSIBLE MANAGEMENT OF THIRD PARTY TRANSPORTERS

7.6
SITE MANAGEMENT AND ENVIRONMENTAL PREVENTION

(GRI 306-1 · 306-2 · GRI 303)

The external areas represent one of the most sensitive points of the activity.

INFRASTRUCTURE FACILITIES:

CONCRETE FLOORINGS IN CRITICAL OPERATIONAL AREAS

PASSIVE STORM WATER MANAGEMENT SYSTEMS

OIL SEPARATOR AND OIL EXTRACTOR WITH SCHEDULED MAINTENANCE

STORAGE DELIMITED BY TYPE OF WASTE

PATHWAYS SEPARATE FROM PEDESTRIAN AREAS

OPERATIONAL CONTROLS:

SYSTEMATIC CHECKS BY THE SUPERVISORS IN COORDINATION WITH SQA

DAILY CHECKS ON THE CONDITIONS OF THE AREAS

PERIODIC AUDITS AND INTERNAL RECORDS

7.7
WASTE PRODUCED BY COMPANY ACTIVITY (INTERNAL)

(GRI 306-3 · 306-4 · 306-5)

Internal waste generated by the activity is limited and managed in a compliant manner.

MAIN TYPES:

PAPER AND CARDBOARD FOR OFFICES AND ADMINISTRATIVE ACTIVITIES

WASTE OILS AND MAINTENANCE FILTERS

SMALL METAL AND PLASTIC WASTE

ALL WASTE IS TRACKED AND DELIVERED TO AUTHORIZED FACILITIES

7.8
ENVIRONMENTAL MONITORING, CONTROL AND COMPLIANCE

(GRI 306 · GRI 303 · GRI 305 · GRI 3-3)

INTERNAL CONTROLS

SCHEDULED AUDITS OF THE SQA FUNCTION

SYSTEMATIC AND CONTINUOUS CONTROLS BY THE SUPERVISORS

DOCUMENTARY CHECKS ON TRANSPORT, REGISTERS, FORMS

MONITORING OF AUTHORIZATION DEADLINES

EXTERNAL CONTROLS

PUBLIC BODIES INSPECTIONS

AUDIT OF DESTINY SYSTEMS

INFRASTRUCTURE FACILITIES

CONCRETE FLOORINGS

OIL SEPARATOR AND OIL SEPARATOR

CLOSED CONTAINERS FOR HAZARDOUS WASTE

7.9
ENVIRONMENTAL TRAINING OF STAFF

(GRI 404-1)

IMPACT PREVENTION

SQUARE MANAGEMENT

DOCUMENTATION (FIR, REGISTERS, RENTRI)

EMERGENCIES AND PPE

REGULATORY UPDATES

7.10
FOCUS: TERRITORIAL ROLE OF THE PLANT

(GRI 203-1)

LAMAFER IS AN ENVIRONMENTAL PROTECTION FOR THE TERRITORY, CONTRIBUTING TO:

CORRECT AND TIMELY MANAGEMENT OF LOCAL WASTE

PREVENTION OF DEGRADATION AND ABANDONMENT

LEGALITY AND TRACEABILITY OF FLOWS

PRODUCTION CONTINUITY OF LOCAL COMPANIES

EDUCATIONAL PROJECTS AND EDUCATIONAL VISITS

7.11
SUMMARY OF ENVIRONMENTAL PERFORMANCE 2024

(GRI 301 · 302 · 303 · 304 · 305 · 306 · 307 · 308)

38,144 TONS OF WASTE MANAGED

85% STARTED FOR RECOVERY

NO SIGNIFICANT ENVIRONMENTAL EVENTS

ACTIVE INFRASTRUCTURE EQUIPMENT (FLOORING, OIL EXTRACTOR, STORAGE)

SYSTEMATIC CHECKS BY SUPERVISORS AND SQA AUDITS EXPANDING DOCUMENT DIGITALIZATION

EMISSIONS MONITORING SYSTEM IMPLEMENTATION

ESG ROADMAP PROGRESS

GRI 303 - Water
- Annual consumption: 3,490 m³
- No extraction from natural sources
- Wastewater management via municipal sewerage network

GRI 304 - Biodiversity
- No direct interference with protected areas or sensitive habitats

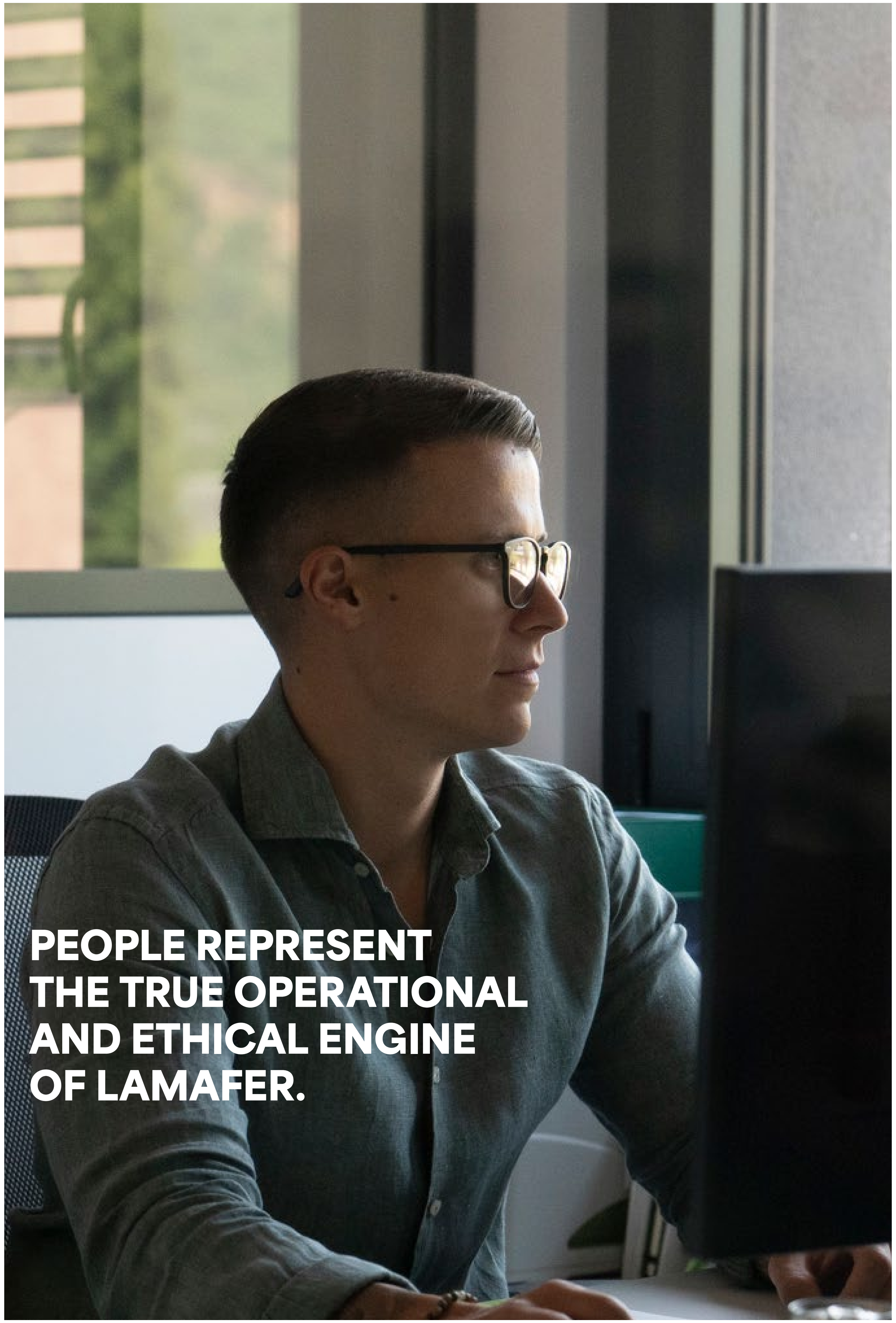
GRI 305 - Emissions
- Lamafer decided to adopt, starting from 2025, an energy package with compensation of CO_2 emissions. The direct emissions will be balanced through certified credits.
- The fleet of vehicles will be updated during the period 2025-2027 with low-emission Euro 6 vehicles

GRI 306 - Effluents and waste (with detail 306-3)
- Total waste managed in 2024: 38,144 tonnes
- Direct recovery or recycling initiated for over 85%of the total
- All deliveries tracked in the loading register/ digital exhaust
- 2 system and 7 operational audits

GRI 307 - Environmental compliance
- No sanctions or significant noncompliance in 2024
- ISO 14001 certification confirmed

GRI 308 - Environmental assessment of suppliers
- System not yet active
- Implementation expected by 2027, with criteria on compliance, traceability and environmental certifications (estimated data from check)

8. PEOPLE AND HUMAN CAPITAL



8. PEOPLE AND HUMAN CAPITAL

(GRI 33 | GRI 401 - Employment | GRI 403 - Health and safety | GRI 404 - Training | GRI 405 - Diversity and equal opportunities | GRI 406 - Nondiscrimination | GRI 413 - Community | ESRS S1-S4)

The company is committed to ensuring a stable, healthy and collaborative working environment, valuing the contribution of each employer. The prevailing contract is for an indefinite period. Particular attention is paid to the development of a junior team through coaching, training and progressive empowerment paths.

The company actively promotes professional ethics and human values, considering them fundamental for the internal wellbeing and social sustainability of the organization. Among the advantages offered: meal vouchers, seasonal technical clothing, paid breaks, access to benefits provided by trade associations and, where possible, forms of work flexibility aimed at promoting balance between professional and personal life.

People represent the true operational and ethical engine of Lamafer.

In a complex, technical and regulated sector such as waste, the quality of work depends on the competence of employees, their safety and a shared culture of integrity, responsibility and respect.

For Lamafer, investing in human capital means guaranteeing professionalism, health protection, transparency in relationships and continuous growth. It is thanks to people that the company generates value for the community, the stakeholders and the environmental system in which it operates.

8.1
OUR CORPORATE COMMUNITY

(GRI 4011 - Employment |
ESRS S1 Disclosure Requirements)

IN 2024 LAMAFER HAS 45 EMPLOYEES, ORGANIZED INTO THE MAIN FUNCTIONS:

DIRECTION

PROJECT MANAGEMENT

HR

ENVIRONMENT TEAM

SQA - SAFETY, QUALITY AND ENVIRONMENT

ADMINISTRATION

COMMERCIAL

LOGISTICS AND PLANNING

DRIVERS

PRODUCTION

In addition to representing an organizational chart, this structure constitutes an integrated professional community, in which each role from offices to yards, from vehicles to the selection of materials contributes to a common objective: to guarantee safe, responsible and compliant waste management, to protect the territory.

8.2
CORPORATE CULTURE, ETHICAL VALUES AND INTEGRITY

(GRI 27 | GRI 223 - Ethics and integrity | ESRS GOV 1)

ETHICS AND INTEGRITY, AS THE GUIDING PRINCIPLE OF OUR WORK

RESPECT FOR PEOPLE, HEALTH AND THE ENVIRONMENT

LEGALITY, AN ESSENTIAL REQUIREMENT IN THE WASTE SECTOR

SAFETY AS AN ABSOLUTE PRIORITY

OPERATIONAL COLLABORATION AND COMMUNICATION TRANSPARENCY

TECHNICAL COMPETENCE AND CONTINUOUS TRAINING

RESPONSIBILITY TOWARDS THE TERRITORY, WHICH HAS WELCOMED US FOR OVER 65 YEARS

These values are not formal declarations: they guide operational decisions, ways of working and internal and external relationships.

8.3
HEALTH AND SAFETY: OUR ABSOLUTE PRIORITY

(GRI 4031 | 4032 | 4034 | 4035 | 4036 | 4037 - Health and safety | ESRS S1 - Working Conditions)

GRI 403 Health and safety
The company is certified according to ISO 45001 standard and adopts a system integrated management system for safety and health in the workplace. In addition to compliance with regulatory requirements and mandatory training, a real one is promoted safety culture, understood as shared responsibility for protection physical and psychological health of the individual employer. Specific training, periodic simulations and awareness campaigns aimed at all staff, as well as transporters and customers and external visitors, are planned periodically troughout the year.

Waste management is a high operational risk sector. For this reason Lamafer considers safety not a requirement, but a fundamental value.

KEY ACTIONS 2024
(Relevant for GRI 403 and ESRS S1)
- **Update and supply of PPE to all**
- **Monthly SQA audits in the yards**
- **Mandatory and specialist training**
- **Periodic emergency drills**
- **Scheduled maintenance of vehicles and equipment**
- **Defined vehicle/pedestrian routes and operational monitoring of sensitive areas**
- **Integration between supervisors, SQA and Environment Team for continuous control**

FOCUS ON SAFETY IN PLACES
The activities involve specific risks:
- **Movement of heavy vehicles**
- **Hazardous waste storage**
- **Sorting and selection operations**
- **Risk of dust, cuts, handling and variable agents**

Each operation is managed through formalized procedures, supervised by the managers and the SQA department.

8.4
TRAINING AND SKILLS DEVELOPMENT

(GRI 4041 | 4042 | ESRS S1 – Training & Skills)

Training is essential to ensure safety, compliance and quality of service.

IN 2024 LAMAFER PROVIDED OVER 472 HOURS OF TRAINING, WITH FOCUS ON:

SAFETY AT WORK AND RISK PREVENTION

WASTE MANAGEMENT AND ENVIRONMENTAL REGULATIONS

TECHNICAL UPDATES FOR DRIVERS AND OPERATORS

INTERNAL OPERATIONAL PROCEDURES

ADVANCED TRAINING FOR SQA AND ENVIRONMENT TEAM

DOCUMENTATION, REGISTERS, MUD AND RENTRI

The objective is the construction of a structured training program, in line with regulatory developments (Legislative Decree 152/2006, RENTRI, ADR) and with the skills required by the sector.

GRI 404 Training and development
The company ensures each worker at least 8 hours per year mandatory training, with a focus on safety, environment, quality and sector regulations. In addition to the technical aspects, it is also incentivized personal growth, promoting moments of listening and exchange of skills and individual responsibility. In support of younger employees, structured courses are activated internal coaching and mentoring activities by senior colleagues, with the aim of transferring knowledge and strengthening skills transversal and accompany the insertion into the company in an effective and effective way participatory.

8.5
ORGANIZATIONAL WELLBEING AND QUALITY OF THE WORKING ENVIRONMENT

(GRI 401 | GRI 4036 | ESRS S1 – Working Conditions)

DESPITE THE OPERATIONAL AND TECHNICAL CONTEXT, LAMAFER PROMOTES:

OPEN COMMUNICATION

MUTUAL RESPECT

COLLABORATION BETWEEN FUNCTIONS

LISTENING TO INDIVIDUAL NEEDS

OPERATIONAL SUPPORT BETWEEN DEPARTMENTS

ATTENTION TO PHYSICAL AND PSYCHOLOGICAL WELLBEING

Protecting wellbeing is considered an integral part of social sustainability.

8.6
SOCIAL ROLE TOWARDS THE TERRITORY AND THE COMMUNITY AND RESPECT FOR HUMAN RIGHTS

(GRI 412, 4131 - Community Engagement | ESRS S3 - Community)

Lamafer carries out an important social function in the territory:

COLLABORATIONS

SCHOOLS AND TECHNICAL INSTITUTES

LOCAL ASSOCIATIONS AND REALITIES

ENVIRONMENTAL AWARENESS EDUCATIONAL COURSES

GUIDED TOURS OF THE PLANT

GEOGRAPHICAL FOOTPRINT

The plant contributes to:

PREVENTION OF WASTE ABANDONMENT

SAFE AND TIMELY MANAGEMENT OF LOCAL FLOWS

ENVIRONMENTAL PROTECTION AND LEGALITY

SUPPORT FOR THE OPERATIONAL CONTINUITY OF LOCAL BUSINESSES

RELATIONSHIPS WITH PUBLIC BODIES

Dialogue with the authorities guarantees:

COMPLIANCE

PREVENTION OF ENVIRONMENTAL RISKS

OPERATIONAL LEGALITY

QUALITY OF SERVICE TO THE COMMUNITY

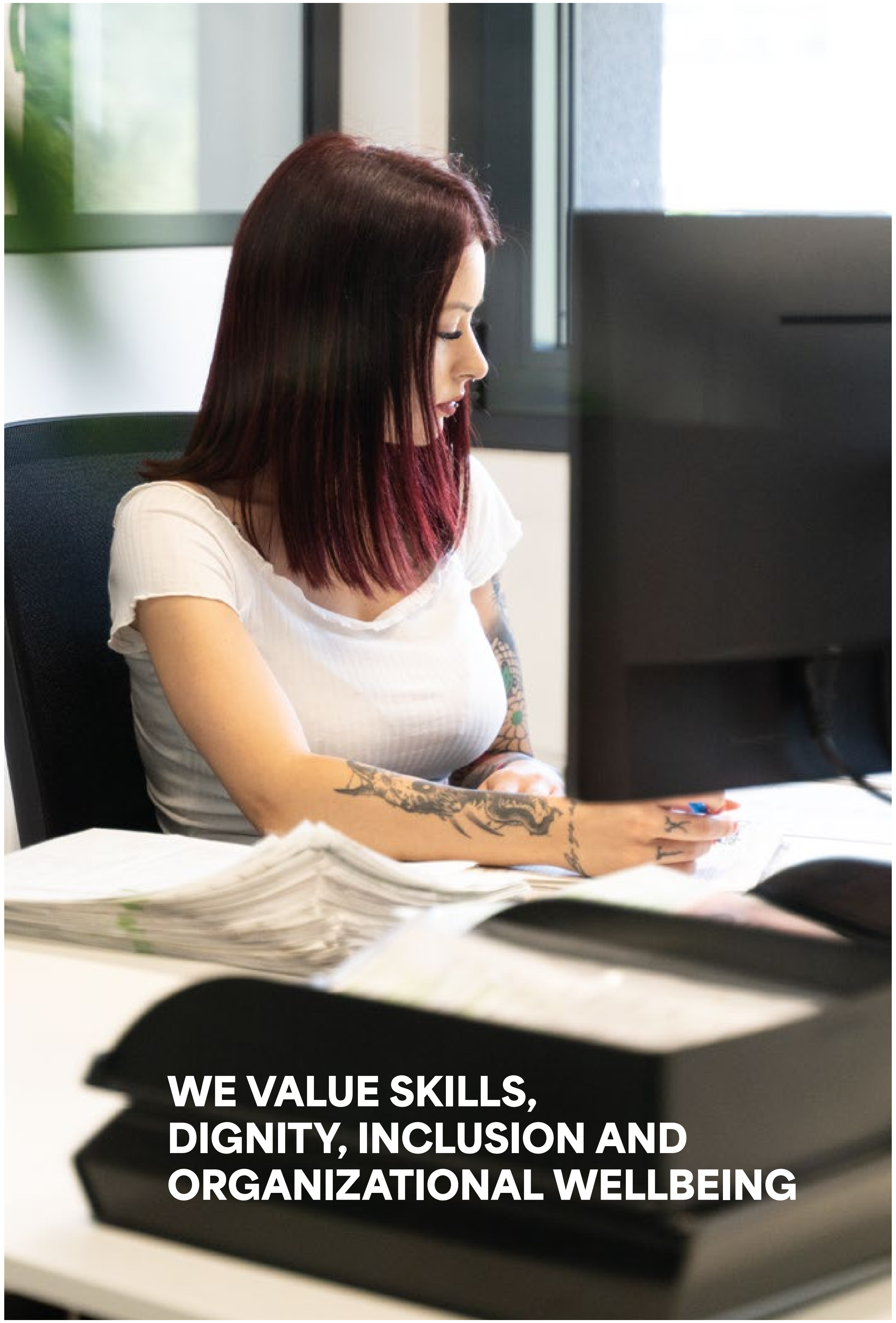
8. PEOPLE AND HUMAN CAPITAL

GRI 412 Assessment of compliance with human rights

- Lamafer declared commitment to monitor your value chain by 2027, integrating criteria respect for human rights in trials of supply and selection of suppliers
- No complaints received in 2024 on alleged violations (estimated data from check)
- A procedure is being studied annual selfassessment for personnel (first step: 2025)

GRI 413 Community relations

The company maintains a bond active with the territory and participates on an ongoing basis to initiatives network and local development. It's part of trade associations and groups of entrepreneurial networking, with the aim of sharing good practices and strengthen collaboration between entities operating in the area. It also promotes training courses and school internships, sponsors cultural events and activities, e concretely supports organizations of volunteers and non-profit organizations involved in social and environmental sphere.



8.7 INCLUSION, EQUALITY AND PROFESSIONAL DIGNITY

(GRI 405 | GRI 406 | ESRS S1 - Equal Treatment)

LAMAFER ADOPTS POLICIES BASED ON:

EQUAL OPPORTUNITIES FOR ACCESS AND GROWTH

ENHANCEMENT OF SKILLS

ABSENCE OF ANY FORM OF DISCRIMINATION

RESPECT FOR INDIVIDUAL DIGNITY

TRANSPARENCY IN HR PROCESSES

DIVERSITY OF SKILLS IS CONSIDERED A VALUE.

GRI 405 Diversity and inclusion
The company staff is made up of people with cultural backgrounds different. The company actively promotes respect for diversity and inclusion, recognizing one in the plurality of experiences and cultures added value. Daily management is based on collaboration, on mutual respect and equal access to opportunities educational and professional, regardless of gender, age, religion, origin or nationality.

8. PEOPLE AND HUMAN CAPITAL

8.8 INTERNAL COMMUNICATION AND ENGAGEMENT

(GRI 2-16 - Stakeholder engagement | ESRS S1)

TOOLS ADOPTED

PERIODIC MEETINGS FOR DEPARTMENTS

DAILY OPERATIONAL BRIEFINGS

TECHNICAL COMMUNICATIONS AND REGULATORY UPDATES

MOMENTS OF COMPARISON WITH MANAGEMENT AND HR

INFORMAL TEAM BUILDING ACTIVITIES

Internal communication is a key element for coordinating activities, roles and responsibilities.

8.9 FUTURE PERSPECTIVES: THE PEOPLE AT THE CENTER OF THE ESG PATH

(GRI 33 - Future commitments | ESRS S1-S3)

IN THE NEXT YEARS LAMAFER INTENDS:

STRUCTURE AN ANNUAL TRAINING PLAN FOR ALL ROLES

INTRODUCING CLIMATE AND WELLBEING DETECTION TOOLS

DEFINE PROFESSIONAL GROWTH PATHS

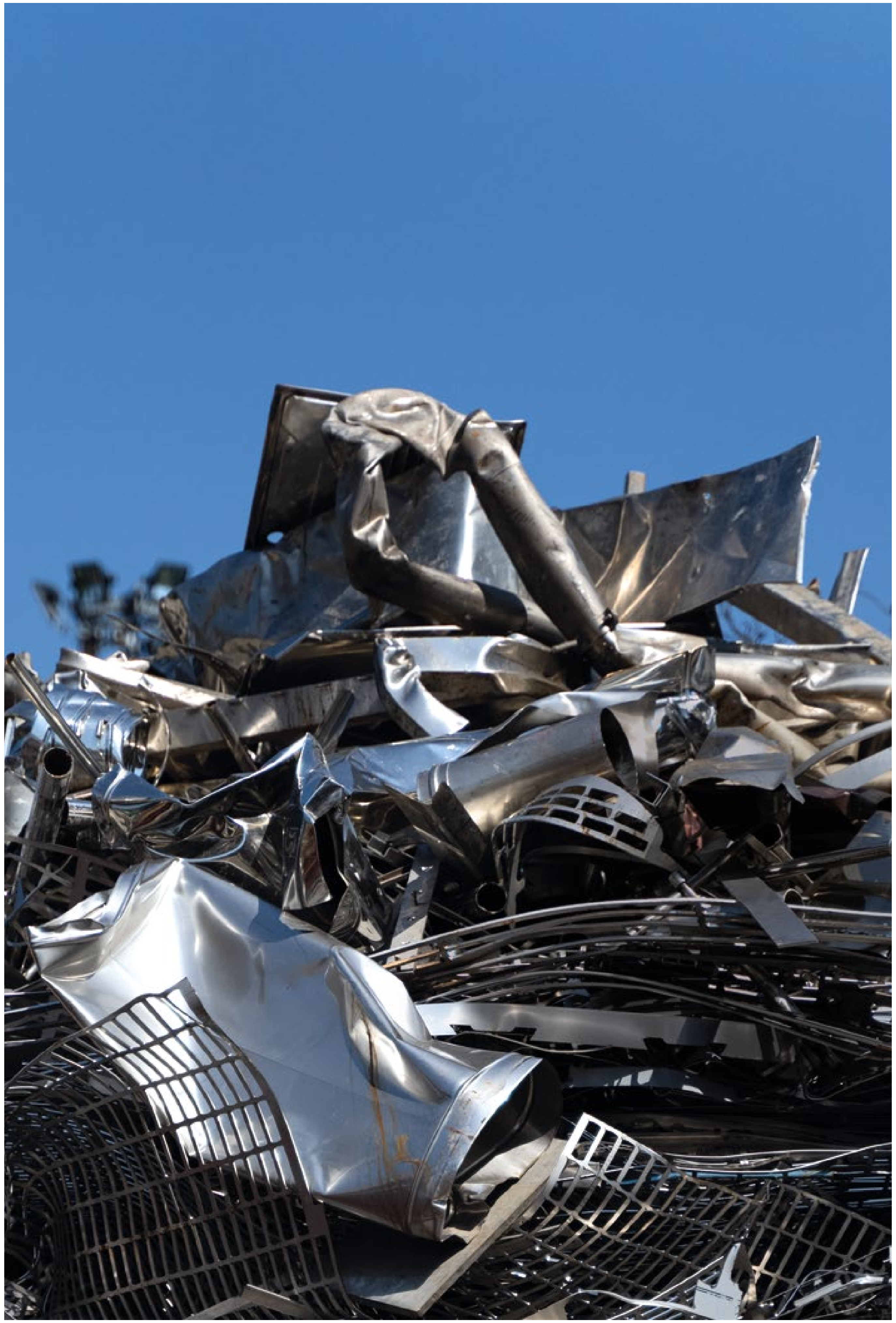
STRENGTHEN THE SAFETY CULTURE

FURTHER IMPROVE COMMUNICATION AND COLLABORATION

ACTIVATE CONTINUOUS SOCIAL PROJECTS WITH SCHOOLS AND COMMUNITIES

People are the most strategic resource of the company. Valuing them means strengthening safety, quality and positive impact on the territory.

9. GOVERNANCE, ETHICS AND COMPLIANCE



9. GOVERNANCE, ETHICS AND COMPLIANCE

(GRI 2-9 | GRI 2-12 | GRI 2-13 | GRI 2-14 | GRI 2-23 | GRI 3-3)

LAMAFER'S SOLIDITY IS BASED ON RESPONSIBLE GOVERNANCE, ON A ROOTED CULTURE OF LEGALITY AND ON A MANAGEMENT SYSTEM THAT GUARANTEES TRANSPARENCY, TRACEABILITY AND COMPLIANCE WITH ENVIRONMENTAL, SOCIAL AND SAFETY REGULATIONS.

In a complex sector such as waste, characterized by stringent rules and high operational risks, the quality of governance is not just a formal requirement: it is an essential element to protect the territory, people, customers and business continuity. Lamafer governance system integrates leadership, decisionmaking capacity, regulatory oversight and an ESG approach oriented towards prevention, responsibility and continuous improvement.

9.1
GOVERNANCE STRUCTURE

(GRI 29 | GRI 213 - Governance structure and ESG delegations)

Lamafer adopts a linear but effective governance model, consisting of:

DIRECTION
Drive business strategy and defines ESG priorities, coordinating economic-financial planning, organizational processes and supervision general. It guarantees transparency, consistency and responsibility in decisions.

PROJECT MANAGER
Coordinates related strategic projects to digitalization, optimization of ESG processes and roadmaps. It favors integration, collaboration between functions and alignment with ESG objectives.

SQA - SAFETY, QUALITY AND ENVIRONMENT
Supervises regulatory and safety aspects operational and process quality. Manages internal audits, training technique, procedures, emergencies e verification of compliance with compliance.

ENVIRONMENT TEAM
Manages permissions, registers, forms, MUD, RENTRI and updates regulatory. It is the technical reference for public bodies, customers and partners under the environmental profile.

HR MANAGER
Takes care of ethical, contractual and other aspects organizational. Promotes wellbeing, training and professional development.

ADMINISTRATION
Manages accounting, documentation tax, internal control and supports Management in planning economical.

COMMERCIAL
They manage customers, offers and contracts with transparency and correctness, ensuring technical coherence legislation.

LOGISTICS AND DRIVERS
They coordinate transport services, they optimize routes and timing e ensure safety on the road and documentary compliance.

PRODUCTION
Operators engaged in sorting, selection, storage and handling materials. They guarantee order operational, application of procedures and quality of service.

9.2
ETHICS AND CORPORATE RESPONSIBILITY

(GRI 223 - Integrity commitments |
GRI 2052 - Anticorruption policy)

THE CORE VALUES FROM LAMAFER THEY ARE:
- **Legality**
- **Transparency**
- **Integrity**
- **Respect for the environment**
- **Protection of people**
- **Responsibility towards the territory**

ETHICAL PRINCIPLES APPLIED:
- **Zero tolerance towards illegal or otherwise compliance**
- **Correctness in communications commercial**
- **Total traceability of waste flows**
- **Strict compliance with regulations environmental and safety**
- **Responsible selection of suppliers e facilities**
- **Transparency in relationships with entities and clients**
- **Protection of dignity and respect for every employer**

GRI 205 Anticorruption
In 2024 Lamafer revisited and reformulated its Code of Ethics, making it a synthetic instrument, operational and binding. No longer a formal document, but a real one guide to corporate behavior: integrity, legality, transparency, respect for people and the environment. Training targeted and internal communication accompany the diffusion.

ETHICS IS NOT A SET OF RULES: IT IS A DAILY OPERATIONAL MODEL.

9.3 REGULATORY COMPLIANCE

(GRI 3071 - Environmental compliance |
GRI 419 - Socioeconomic compliance)

Lamafer operates in a highly regulatory-intensive sector. Compliance is guaranteed through integrated monitoring between SQA, Environment Team and Management.

DOCUMENTARY MANAGEMENT

(GRI 4191)

- Waste registers
- Forms, DDT, ADR documents
- Storage permits
- Registrations in the Register of Environmental Managers
- RENTRI
- MUD declaration
- CER checks and final destinations

OPERATIONAL MANAGEMENT

- Daily checks in the yards
- Management of storage areas according to legislation
- PPE updated and distributed
- Preventive maintenance of vehicles and equipment
- Safety in handling
- Management of emergencies and safeguards

REGULATORY SUPERVISION (UPDATED)

Continuous monitoring of:

- Legislative Decree 152/2006 and national legislation waste
- RENTRI - Electronic register national
- ADR - Transport of dangerous goods
- EU Reg. 333/2011 and EU Reg. 715/2013 (end of waste - metal scrap)
- ESRS Principles
- ISO 9001 - 14001 - 45001 certifications
- Authorization updates e requirements of the institutions

9.4 INTERNAL CONTROL SYSTEM

(GRI 2-16 | GRI 2-18)

PERIODIC SQA AUDITS

CROSS CHECKS BETWEEN DEPARTMENTS

OPERATIONAL CHECKLISTS

CHECKS OF VEHICLES, PPE, EQUIPMENT

DOCUMENTARY CONTROLS ON TRANSPORT

DEADLINE MONITORING

DIGITIZATION OF FLOWS VIA ERP

External audits are addressed with transparency, collaboration and total traceability.

9.5
RISK MANAGEMENT

(GRI 2-23 | GRI 2-27 | GRI 307 | GRI 403)

RISK CATEGORIES:

ENVIRONMENTAL RISKS

CLIMATE RISKS

REGULATORY RISKS

OPERATIONAL RISKS

SUPPLY CHAIN RISKS

REPUTATIONAL RISKS

DOCUMENTARY RISKS

MITIGATION MEASURES:

CLEAR PROCEDURES AND INSTRUCTIONS

CONTINUOUS TRAINING

CONSTANT AUDITS AND CONTROLS

PREVENTIVE MAINTENANCE

DIGITAL TRACEABILITY

QUALIFICATION AND SUPPORT OF SUPPLY CHAIN PARTNERS

CONSTANT REGULATORY MONITORING

9.6
ESG GOVERNANCE

(GRI 2-12 | GRI 2-13)

Since 2024 Lamafer has launched a structured ESG system integrated into corporate governance.

RESPONSIBILITY:

DIRECTION
ESG strategic direction and decisions operational

Defines priorities, resource allocation, approval of ESG initiatives e supervision of relevant impacts.

PROJECT MANAGER
Operational coordination of ESG Roadmap

Manages the work plan, supports the KPI collection, coordinates the departments involved and monitor the progress of actions.

SQA + ENVIRONMENT TEAM
Technical supervision, data monitoring and ESG compliance

They collect environmental and data safety, they manage audits, indicators operational, environmental obligations, documentation and technical reporting.

HR MANAGER
Social dimension, training and organizational wellbeing

Manages social issues: training, behavioral safety, internal climate, HR procedures e staff awareness.

ADMINISTRATION
Economic data, ESG investments and financial transparency

Supports the processing of indicators economic, costbenefit analysis, investments in safety/environment and correct reporting of data ESG financials.

ALL FUNCTIONS
Daily implementation of practices ESG

Each department (production, logistics, commercial, offices) applies procedures, improves operational behaviors and contributes to the collection of information.

10. FUTURE PROSPECTS AND COMMITMENTS

10.
FUTURE PROSPECTS AND COMMITMENTS

(GRI 33 - Future commitments |
GRI 223 - Responsibility and integrity)

LAMAFER'S SUSTAINABILITY PATH HAS ITS ROOTS IN THE COMPANY'S HISTORY AND IN THE RESPONSIBILITY WITH WHICH WE HAVE MANAGED HIGH IMPACT ENVIRONMENTAL SERVICES FOR OVER 65 YEARS.

THE FIRST SUSTAINABILITY REPORT MAKES THIS COMMITMENT FORMAL, MEASURABLE AND TRANSPARENT, MARKING THE START OF A PROGRESSIVE STRUCTURE COMPLIANT WITH THE ESRS/CSRD STANDARDS.

IN THE NEXT YEARS, THE COMPANY INTENDS TO CONSOLIDATE A GROWTH MODEL BASED ON SAFETY, QUALITY, LEGALITY, RESPONSIBILITY TOWARDS THE TERRITORY AND IMPROVEMENT OF OPERATIONAL PROCESSES.

10.1
EVOLUTION OF THE ESG ROADMAP

(GRI 3-3 | GRI 2-12)

The ESG Roadmap 2025-2027 represents the strategic planning for the coming years.

THE MAIN COMMITMENTS INCLUDE:

EXPANSION OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE KPIS;

EXTENSION OF EMISSIONS MONITORING TO THE RELEVANT SCOPE 3;

IMPROVEMENT OF THE EFFICIENCY OF LOGISTICS PATHS AND FLEET DATA MANAGEMENT;

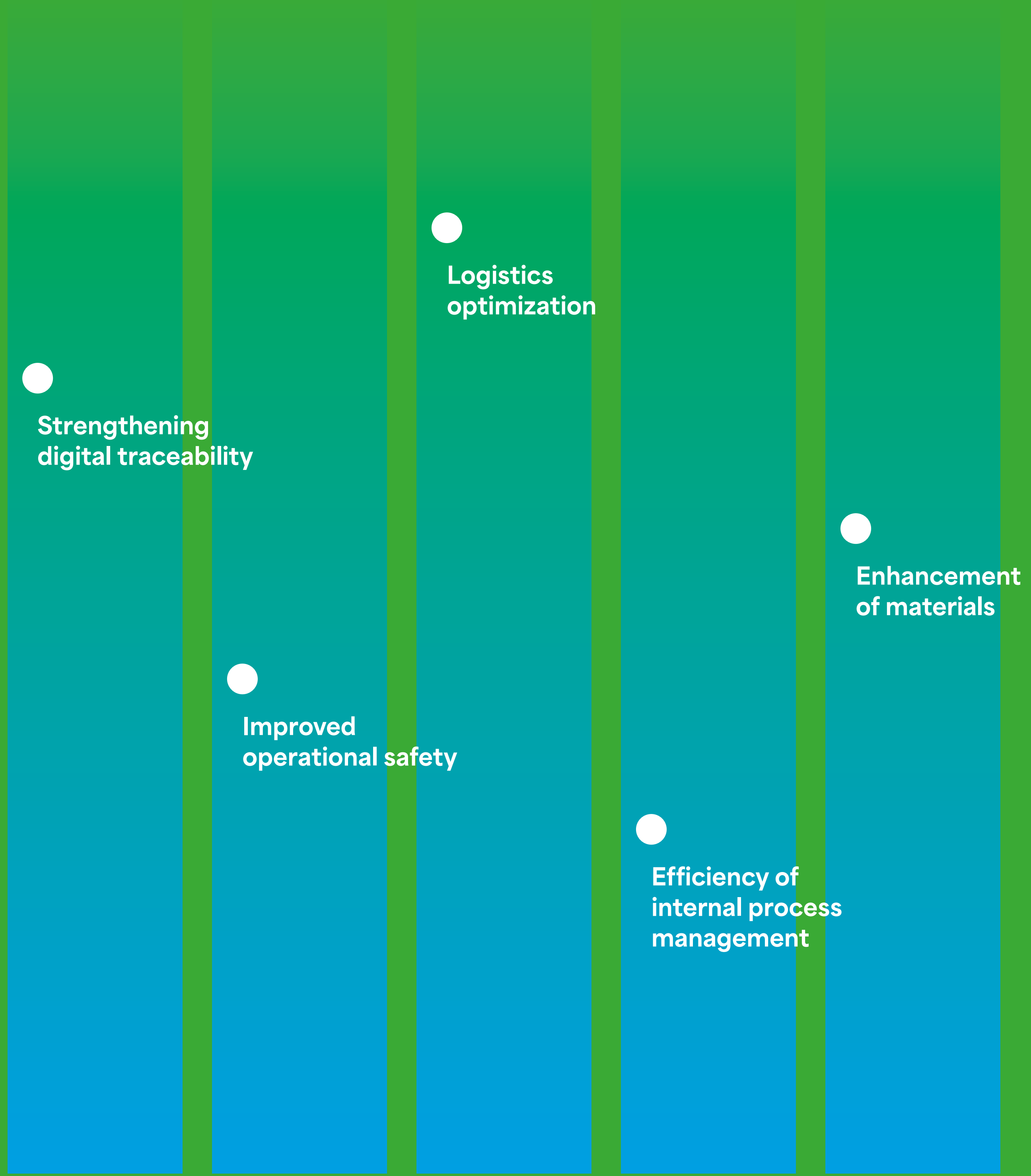
STRENGTHENING OPERATIONAL CONTROLS AND SQA;

INCREASE IN PREVENTION AND MATERIAL RECOVERY PROJECTS;

STRUCTURED CONTINUING TRAINING PROGRAMS;

GREATER INTEGRATION OF ESRS REQUIREMENTS IN REPORTING.

Sustainability becomes a guiding criterion in operational and strategic choices.



10.2 OPERATIONAL AND TECHNOLOGICAL INNOVATION

(GRI 302 | GRI 305 | GRI 306 | GRI 403 | GRI 3-3)

For Lamafer, innovation means making processes more efficient, safe and traceable. The concrete priorities for the coming years are:

STRENGTHENING OF DIGITAL TRACEABILITY

- Advanced use of ERP and systems internals for registers, forms, MUDs and RENTRI;
- Digitization of controls and checklists SQA;
- Greater integration between offices and yards to reduce errors and duplications.

IMPROVEMENT OF OPERATIONAL SAFETY

- Strengthening of procedures and signs in the square;
- Expansion of safety measures during the material handling phases and loading/unloading;
- Constant updating of PPE and introduction of more tools performing.

OPTIMIZATION OF LOGISTICS

- Collection and analysis of travel data and of consumption to increase efficiency and reduce emissions;
- Better lap planning e reduction of empty kilometers;
- Use of vehicle telemetry to preventive maintenance.

EFFICIENCY OF INTERNAL MANAGEMENT OF PROCESSES

- Reduction of repetitive manual activities;
- Greater standardization of operating procedures;
- Constant coordination between teams Environment, Logistics and SQA to avoid documentary inconsistencies.

VALORIZATION OF MATERIALS

- Development of selection and sorting flows more orderly and controlled;
- Reduction of impurities in waste entry (in collaboration with customers);
- Enhancement of material recovery according to EU Reg. 333/2011 criteria and 715/2013.

Innovation is interpreted as a concrete improvement of daily activities, not as the introduction of technologies not applicable to the sector.

10.3
ENHANCEMENT OF PEOPLE

(GRI 404 | GRI 403 | GRI 401 | GRI 3-3)

FUTURE COMMITMENTS INCLUDE:

STRUCTURED ANNUAL TRAINING PLANS;

STRENGTHENING THE SAFETY CULTURE;

ORGANIZATIONAL WELLBEING INITIATIVES;

INTERNAL PROFESSIONAL GROWTH AND RECOGNITION OF TECHNICAL SKILLS;

PERIODIC MOMENTS OF COMPARISON AND SHARING BETWEEN DEPARTMENTS.

INVESTING IN PEOPLE MEANS GUARANTEEING OPERATIONAL CONTINUITY, QUALITY AND STABILITY.

10.4
STRENGTHENING THE COMMUNITY ROLE

(GRI 413 | GRI 3-3)

LAMAFER WILL CONTINUE TO ACTIVELY CONTRIBUTE TO THE PROTECTION OF THE TERRITORY THROUGH:

ENVIRONMENTAL AWARENESS PROJECTS IN SCHOOLS;

COLLABORATION WITH PUBLIC BODIES ON PREVENTION AND LEGALITY;

INITIATIVES FOR CIRCULAR ECONOMY AND CORRECT WASTE MANAGEMENT;

SUPPORT FOR LOCAL EVENTS AND REALITIES.

BEING A GEOGRAPHICAL ENVIRONMENTAL FOOTPRINT MEANS OPERATING WITH TRANSPARENCY, COMPETENCE AND RESPONSIBILITY.

10.5 CONSOLIDATION OF GOVERNANCE AND COMPLIANCE

(GRI 2-27 | GRI 307 | GRI 419)

IN THE NEXT YEARS THE COMPANY INTENDS:

ENHANCE INTERNAL CONTROLS AND AUDITS;

FULLY INTEGRATE ESG CRITERIA INTO OPERATIONAL DECISIONS;

ADVANCE TOWARD FULL ESRS COMPLIANCE;

FURTHER FORMALIZE PROCESSES AND PROCEDURES;

DEVELOP DIGITAL SYSTEMS FOR OPERATIONAL AND DOCUMENTARY VERIFICATIONS;

EVALUATE ADVANCED ORGANIZATIONAL MODELS IN THE FUTURE (EX. 231).

10.6 COMMITMENT TO THE COMMUNITY AND FUTURE GENERATIONS

(GRI 3-3 | GRI 306 | GRI 413)

LAMAFER IS COMMITTED TO:

OPERATE WITH ENVIRONMENTAL RESPONSIBILITY;

REDUCE RISKS AND IMPACTS;

PROMOTE RECOVERY AND VALORIZATION OF MATTER;

PROTECT THE HEALTH OF WORKERS AND THE COMMUNITY;

ENSURE TRANSPARENCY TOWARDS ALL STAKEHOLDERS.

AN ENVIRONMENTAL COMPANY CREATES VALUE WHEN IT CONTRIBUTES TO A SAFER, CLEANER AND MORE AWARE COMMUNITY.

11. ATTACHMENTS

11.1
GRI CONTENT INDEX 2021

This GRI Content Index 2021 is drawn up in compliance with the GRI Standards (option in accordance Core) and allows stakeholders to quickly identify the contents of Lamafer Srl's 2024 Sustainability Report in relation to the disclosures reported.

The GRI Content Index complements the 2024 Sustainability Report, offering stakeholders a clear summary of the disclosures reported.

MATERIAL TOPIC / CHAPTER	GRI DISCLOSURE	TITLE DISCLOSURE	POSITION IN THE BUDGET
General information	GRI 2-1	Organizational information	Section 1.1 Who we are
	GRI 2-6	Activities, value chain and other relationships	Section 1.3 Business model
	GRI 2-7	Employees	Section 1.5 Key Results 2024
	GRI 2-9	Governance structure	Section 1.4 Corporate governance
	GRI 2-22	Sustainability strategy	Letter from the Management; Section 4 ESG strategy
	GRI 2-23	Policy statements	Section 1.7 Ethicalsocial commitment; Section 4 ESG strategy
	GRI 2-27	Control mechanisms	Section 4.5 Monitoring and ESG indicators
	GRI 2-29	Stakeholder engagement	Section 3 Stakeholders and materiality analysis
Economic	GRI 201-1	Economic value generated and distributed	Section 5.1
	GRI 201-2	Financial impacts related to climate change	Section 5.1-5.2
	GRI 203-1	Indirect economic impacts	Section 5.1-5.2
	GRI 204-1	Presence of local suppliers	Section 5.1
	GRI 207	Tax information	Section 5.1
Environmental	GRI 301	Materials	Section 3.4 Material topics; Section 6 Environmental performance
	GRI 302	Energy	Section 6 Environmental performance
	GRI 303	Water and waste	Section 3.4; Section 6
	GRI 305	Emissions	Section 6 Environmental performance
	GRI 306	Waste	Section 1.5 Key findings; Section 6
Social	GRI 401	Employment	Section 7 People and human capital
	GRI 403	Health and safety at work	Section 7
	GRI 404	Training and education	Section 7
	GRI 413	Local communities	Section 8 Community and territory
Governance / Compliance	GRI 418	Customer privacy	Section 8 Governance, ethics and compliance
	GRI 416	Customer health and safety	Section 8 Governance, ethics and compliance

11.2 GLOSSARY

(GRI 24 - Methodological and terminological clarity)

Below are the main terms and concepts used in the Sustainability Report. The glossary aims to make reading the document clearer and more accessible, facilitating the understanding of the environmental, social, economic and regulatory issues linked to Lamafer's activities.

A

ADR (European Agreement on the Transport of dangerous goods on the road)
International agreement regulating the transport of dangerous goods, including some waste, establishing technical, documentary and safety requirements.

Authorized facility
Structure equipped with specific authorizations to receive, treat, select or dispose of certain types of waste.

C

CER (European Waste Code)
Sixdigit numerical code that uniquely identifies a type of waste based on its origin and characteristics.

Circular Economy
Development model that aims to reduce waste and consumption of resources through reuse, recycling, recovery and valorization of materials.

Compliance
Compliance with rules, laws, regulations and internal procedures. In Lamafer it includes safety, environment, authorizations and waste traceability.

Control body
Public bodies responsible for verifying compliance with environmental and safety regulations (e.g. ARPA, ISPRA, Province, Municipalities).

CSR (Corporate Social Responsibility)
The company's commitment to the community, territory, employees and future generations.

11. ATTACHMENTS

E

Environmental consultancy
Service provided to client companies to support them in the correct management of waste, in compliance with regulations and authorizations.

Environment Team
Business unit that manages authorizations, registers, forms, RENTRI, MUD and regulatory compliance of the plants.

ESG (Environmental, Social and Governance)
Criteria used to evaluate the sustainability, responsibility and governance of a company in its environmental, social and organizational dimensions.

ESG indicators (KPIs)
Quantitative metrics used to monitor the company's environmental, social and economic performance.

ESRS (European Sustainability Reporting Standards)
New mandatory European standards for sustainability reporting, focused on transparency, data quality and comparability.

G

Governance
Company management, control and decision-making system, including responsibilities, processes, values and ethics.

GRI (Global Reporting Initiative)
International standard for the preparation of sustainability reports, used as a reference for transparency, traceability and comparability of data.

H

Health & Safety
Area that concerns the protection of employees, accident prevention, safe use of equipment and risk management.

L

Legislative Decree 152/2006
Main rule governing waste management, environmental protection and the responsibilities of the subjects involved.

Lifecycle
Set of stages that waste goes through from its generation to its final destination, including recovery and recycling.

11. ATTACHMENTS

M

Mandatory and specialist training
Training courses required by regulations and authorizations to guarantee competence and safety for employees, drivers and operators.

Materiality
Process that identifies the most relevant issues for the company and stakeholders, at the basis of ESG reporting.

Material recovery
Process through which waste is transformed into reusable materials, contributing to the circular economy.

MUD (Single Declaration Form Environmental)
Annual declaration reporting the quantities of waste produced, transported or managed, as required by law.

N

National Register of Environmental Managers
Official register at the Ministry of the Environment which authorizes companies and bodies to carry out waste management activities, including transport on their own behalf and on behalf of third parties.

O

Operational site
Area of the plant used for handling, selection, sorting and storage of waste.

P

PPE (Personal Protective Equipment)
Equipment and clothing used by employees to protect themselves from specific risks during operational activities.

R

Reclamation
Set of operations aimed at recovering, making safe or cleaning areas contaminated by dangerous substances.

RENTRI (National Electronic Register for Waste Traceability)
National digital system for tracking waste and movements, which replaces paper registers.

S

Scope 1-2-3 (Emissions)
International classification of greenhouse gas emissions:

- Scope 1: direct, generated by the company (e.g. fuels, vehicles).
- Scope 2: indirect energy sources (e.g. electricity).
- Scope 3: indirect external to the structure, linked to the supply chain.

Security Plan
Document that defines technical, organizational and operational measures to prevent risks and protect people and the environment.

Shared value
Benefit generated by the synergy between company activity and local development, through quality, safety and environmental protection.

SQA (Safety, Quality and Environment)
Company function responsible for managing procedures, safety, audits, controls and environmental compliance.

Sustainability Report
Document that transparently communicates the environmental, social, economic and governance impacts of an organization, according to internationally recognized standards.

T

Traceability
Process that allows you to reconstruct the entire path of a waste, from its origins to its final destination.

W

Waste supply chain
Complete rejection path: production, collection, transport, storage, treatment and final destination.

Lamafer's future will be driven by responsibility, continuous improvement and a clear operational vision.

The sustainability journey does not end with this document: it requires continuity, coherence and the ability to transform every daily decision into an act of environmental protection, safety and respect for people.

We will continue to operate in coherence with our values: integrity, legality, ethics, environmental responsibility, safety, quality, respect for people and attention to the territory.

These principles guide every strategic and operational choice of the company.

We will strengthen our commitments through investments in safety, training, digital traceability, process quality and collaboration with the territory, aware of the essential role we play in the responsible management of waste, in the valorization of resources and in the protection of the environment.

Our contribution to the ecological transition arises from the daily work of the people who work at Lamafer, from the professionalism of our employees and from the sense of responsibility shared along the entire supply chain.

Thanks also go to our qualified suppliers, who contribute to maintaining the environmental, technical and regulatory standards necessary to guarantee a safe and compliant service.

We thank public bodies, customers, partners and the territory for their continuous collaboration and for the trust that accompanies our journey.

The future is a shared responsibility.
We choose to take care of it.

LAMAFER SRL

LEGALITY
SAFETY
RESPONSIBILITY
TRANSPARENCY
CIRCULAR ECONOMY


LAMAFER
CIRCULAR FUTURE

Lamafer Srl

Headquarter:
Via G. Keplero 5
39100 Bolzano (BZ)

Branch:
Via Agruzzo 5
39100 Bolzano (BZ)

Branch:
Via Zuegg 4
39100 Bolzano (BZ)

T +39 0471 98191

info@lamafer.it
lamafersrl@pec.it

lamafer.it