

SUSTAINABILITY REPORT 2023

INTRODUCTION

COMPANY

01

- <u>4</u> Letter to stakeholders
- <u>6</u> Objectives of the report and methodological approach
- 7 Materiality assessment

K

- 10Employee overview15Employment policies16Stable employment contracts
- 17 Professional growth
- 18 Equal opportunities and diversity
- 20 Workers who are not employees
- 22 Protecting occupational health
- 22 Training and workplace safety
- 25 Engagement with the local community

02 ENVIRONMENT

- 28 Waste management
- 28 Energy consumption
- <u>30</u> Greenhouse gas emissions



Letter to stakeholders

In an ever-evolving global context, we are witnessing the emergence of new legal requirements concerning sustainability. Therefore, with the aim of achieving full compliance with the disclosure obligations required by the European Union in the coming years, Inim is pleased to present this first sustainability report, in support of the growing rationalization and transparency of our sustainability strategy.

However, for lnim, the legal requirements of this project are just the beginning: our true priority lies in working effectively and constructively within the communities where we operate, ensuring complete transparency with our stakeholders.

Since our foundation, we have undertaken various positive-impact initiatives that contribute to the well-being of local communities. These initiatives have allowed us to build solid and meaningful relationships with our territory, and we regard the transparency required by the upcoming sustainability regulations as a useful incentive to further strengthen these bonds.

Our projects in the area stem from an active and constructive dialogue between management, employees, and local community actors. We believe that increasing transparency in this dialogue can help us identify and develop activities that better address the real needs of the community.

Beyond being a mere compliance exercise, the work on this document involved numerous departments and representatives within the company, leading to in-depth reflections on various strategic aspects of our activities. Such work has strengthened our awareness of how lnim can play a central role for the territory and surrounding communities.

Chairman of Inim Electronics

fer ferendo



Objectives of the report and methodological approach

Pertaining the 2023 fiscal year, Inim initiated a process to report its non-financial impacts. This initiative aims to:

- 1. Prepare for the increasing transparency requirements to be implemented under European regulations in the coming years
- 2. Address new strategic and market needs related to the growing importance of ESG issues
- 3. Strengthen dialogue and transparency with our stakeholders

The ultimate goal is to implement by the 2025 fiscal year a sustainability reporting process fully aligned with the new European regulations and structured around internationally recognized reporting frameworks. Inim will achieve this goal in three phases, progressively adding structure and depth to its sustainability reporting (each phase retaining the characteristics of the previous ones):

- 1. Fiscal Year 2023: Publication of the Sustainability Report in alignment with the GRI framework, "with reference" level (this document).
- 2. Fiscal Year 2024: Publication of the Sustainability Report in alignment with the GRI framework, "in accordance" level.
- 3. Fiscal Year 2025: Publication of the Sustainability Report in compliance with the requirements of Directive 2013/34/EU and Delegated Regulation (EU) 2023/2772, July 31, 2023.

The Sustainability Report, as per Directive 2013/34/EU and Delegated Regulation (EU) 2023/2772 July 31, 2023, is a document produced by a company to communicate its Environmental, Social, and Governance (ESG) performance. This information goes beyond traditional financial reporting to provide stakeholders with a holistic view of the company's impact, typically concerning the following key dimensions: (a) Environmental performance: Details of the company's environmental initiatives, resource use, energy consumption, greenhouse gas emissions, and waste management. (b) Social impact: Information on the company's social responsibility efforts, such as community engagement, labour practices, diversity and inclusion, and employee well-being; and (c) Governance practices: Insights into corporate governance structure, ethical practices, and decision-making transparency.

In pursuit of the above objectives, the following contents represent an initial step in collecting and presenting data on relevant non-financial dynamics for Inim.

In drafting this document, the structure of the European Sustainability Reporting Standards (ESRS) principles was used to define the reference macro-areas, and the Global Reporting Initiative (GRI) framework was employed to define specific topics. Active since 1999, the GRI framework is the leading international standard for sustainability reporting, designed to create transparency and comparability among different companies in reporting sustainability issues and to facilitate stakeholder engagement. Specifically, within the macro-areas outlined by EU regulations, the GRI principles were used to define specific sub-areas for data presentation (the so-called "topics" and "disclosures").

These principles aim to provide a common European framework to guide companies in specifying the sustainability information to disclose, in accordance with Directive 2013/34/EU of the European Parliament and Council, as amended by Directive (EU) 2022/2464. For Inim, these regulations do not impose any obligations for the 2023 fiscal year. This document should therefore be regarded as a voluntary commitment by Inim to begin addressing stakeholders' growing demands for transparency on environmental, social, and governance sustainability matters.

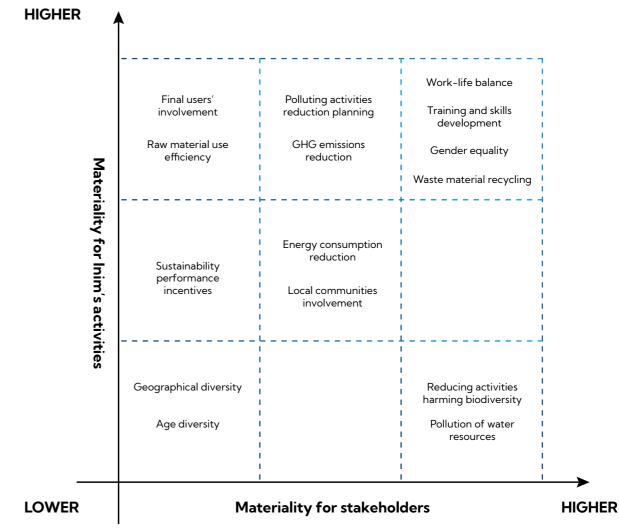
Materiality assessment

(Items: ESRS 2 Identification of material impacts; GRI 3 Material topics)

The materiality analysis aimed to identify the main impacts generated by Inim on the economy, environment, and society, considering both positive and negative effects, actual and potential, in the short and long term. The results of the materiality analysis were used by Inim to structure its efforts in selecting the ESG topics to be developed during the 2023-2025 triennium and included in its sustainability reporting.

The materiality analysis was conducted following the GRI methodology and adopted a top-down approach to define relevant topics. Starting from the macro-topics established by European regulations. these themes were then submitted to the stakeholders through surveys to assess their external relevance. After collecting feedback, the topics were discussed internally to evaluate their importance in terms of materiality for Inim, analysing their potential impacts and risks on the business. This method ensured a comprehensive and informed evaluation of material topics, integrating the company's internal perspectives with the external viewpoints of stakeholders.

The outcome is the following double materiality matrix, which provides a concise representation of the relevance of the analysed topics for both stakeholders and Inim.







COMPANY

Inim acknowledges the value of people as the beating heart of its success.

We are committed to creating a safe, inclusive and stimulating work environment where professional growth and respect for diversity are a priority.

Our policies promote contractual stability, equal opportunities and the well-being of workers, thus favouring an organizational culture based on trust and cooperation.

At the same time, we are committed to workplace safety, training and health support, with the aim of ensuring a sustainable environment for all.

Our commitment also extends beyond our company walls, by involving and supporting the local communities in which we operate.

Employee overview

People are the heart of Inim. Each of the 196 members of the Inim team (146 employees and 50 agency workers) brings a unique set of skills, experiences, and perspectives.

Every Inim device is meticulously produced by Inim in Italy. From research and development to prototype design, supported by dialogue with installers, integrators, users, and distributors. From real-world testing to in-series production. From the assembly of components to the creation of user manuals. All the way to product commercialization through the company's authorized supply chain.

For this reason, Inim strongly believes in developing and maintaining local expertise, aiming to build stable and long-lasting relationships with its employees and collaborators by investing in their professional development and well-being. Many team members have been with Inim since its founding, a testament to the company's commitment to a workforce that grows and evolves alongside the business.

DISCLOSURE GRI 2-7 - TOTAL NUMBER OF WORKERS BY TYPE		
Employees	146	74%
Non-employees (agency workers)	50	26%
Away	196	100%

DISCLOSURE GRI 2-7B.II - PERMANENT EMPLOYEES BY REGION		
Marche	111	76%
Abruzzo	26	18%
Lombardy	3	2%
Veneto	2	1%
Tuscany	2	1%
Sicily	1	1%
Piedmont	1	1%
Away	146	100%

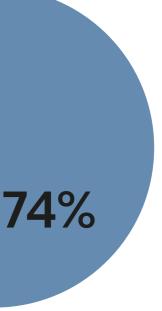
DISCLOSURE GRI 2-7B.III - PERMANENT EMPLOYESS BY AGE GROUP		
Under 30 years old	14	10%
30 - 50 years old	95	65%
Over 50 years old	37	25%
Total	146	100%

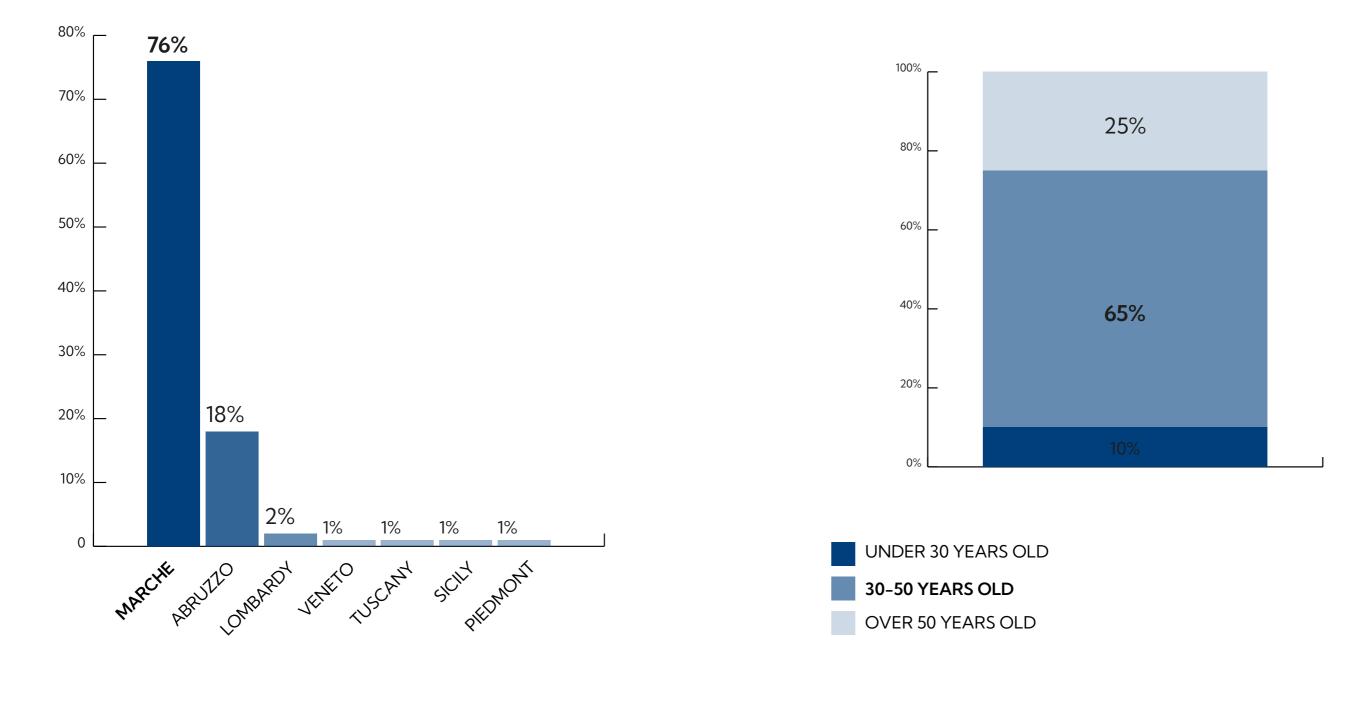
DISCLOSURE GRI 2-7B.I - PERMANENT EMPLOYESS BY GENDER		
Women	39	27%
Men	107	73%
Total	146	100%

EMPLOYEES NON-EMPLOYEES (AGENCY WORKERS)

DISCLOSURE GRI 2-7 NUMBER OF WORKERS BY TYPE

26%





DISCLOSURE GRI 2-7B.II PERMANENT EMPLOYEES BY REGION DISCLOSURE GRI 2-7B.III PERMANENT EMPLOYESS BY AGE GROUP

Employment policies

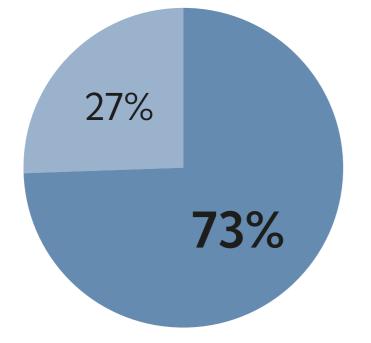
While maintaining its focus on attracting the best candidates, Inim prioritizes the local workforce, actively seeking to provide employment opportunities to individuals from the surrounding communities. Additionally, Inim promotes diversity in terms of age and gender within the company. This strategy enriches the Inim team with a wide range of skills and supports the local economy, strengthening the company's bond with the region.

To support its growth, Inim hired 16 new employees in 2023 (an 11% increase in the workforce), with a 56% rise in employees under 30 compared to 2022.

DISCLOSURE GRI 401-1A TOTAL NUMBER AND PERCENTAGE OF NEW EMPLOYEE HIRES DURING THE REPORTING PERIOD, BY AGE GROUP			
New hires Percentage over total hires Category increase			
Under 30 years old	5	31%	56%
30 – 50 years old	10	63%	12%
Over 50 years old	1	6%	3%
Total	16	100%	

Regarding new hires, most of the 2023 recruitments were concentrated in areas near Inim's headquarters, with 94% of hires coming from the Marche and Abruzzo regions.

DISCLOSURE GRI 401-1A TOTAL NUMBER AND PERCENTAGE OF NEW EMPLOYEE HIRES DURING THE REPORTING PERIOD, BY REGION			
New hires Percentage over total hires Category increase			
Marche	13	81%	13%
Abruzzo	2	13%	8%
Lombardy	1	6%	50%
Total	16	100%	





DISCLOSURE GRI 2-7B.I PERMANENT EMPLOYESS BY GENDER

Stable employment contracts

In supporting its growth, Inim considers it essential not only to hire new employees but also to retain and enhance the value of its existing workforce.

Inim's dedication to creating a safe and stable work environment for its employees is reflected in the low employee turnover rate, a tangible testament to the effectiveness of its personnel management policies.

Only 3.4% of employees left the company in 2023. Furthermore, these departures were evenly distributed across the main employee demographics, indicating a natural turnover rate without significant challenges for any specific group.

DISCLOSURE GRI 401-1B TOTAL NUMBER AND PERCENTAGE OF **EMPLOYEE TURNOVER** DURING THE REPORTING PERIOD, BY **AGE GROUP**

	Turnover	Percentage over total turnover	Percentage over employees
Under 30 years old	2	40%	1.4%
30 – 50 years old	3	60%	2.1%
Over 50 years old	0	0%	0.0%
Total	5	100%	3.4%

DISCLOSURE GRI 401-1B TOTAL NUMBER AND PERCENTAGE OF **EMPLOYEE TURNOVER** DURING THE REPORTING PERIOD, BY **REGION**

	Turnover	Percentage over total turnover	Percentage over employees
Marche	4	80%	2.7%
Abruzzo	1	20%	0.7%
Total	5	100%	3.4%

Professional growth

Inim recognizes the critical importance of continuous training, especially in a rapidly evolving technological landscape.

Investing in the development of employee skills is essential for maintaining competitiveness and driving innovation. This not only enhances individual capabilities but also contributes to the overall growth of the company.

During 2023, 15 different training courses were provided to employees, covering the latest technologies and industry practices. A total of 90 hours of training was delivered to 21 employees (amounting to a cumulative 347 hours of training provided).

DISCLOSURE GRI 404-2A TYPE AND FIELD OF PRO PROVIDED TO IMPROVE

OGRAMS IMPLEMENTED, AND ASSISTANCE
ries
rint CFP/CFO
e 1 - exports
e 2 - the customs tariff
e 3 - import operations
e 4 - the origin of goods in international trade
e 5 - intra-community trade, sales, special cases,
e 6 - Incoterms
97 - triangulations
- use and maintenance of the Panasonic line
whistleblowing

Equal opportunities and diversity

Inim actively promotes gender equality by implementing corporate policies aimed at breaking stereotypes and supporting the presence of women in key roles within the company.

Women are represented at all levels of governance, comprising 33% of the board of directors. Furthermore, there are no pay gaps between male and female employees in equivalent positions.

Women make up approximately 31% of the company's workforce, reflecting lnim's commitment to diversity and inclusion. In particular, among non-employee workers, female representation is even more significant, reaching 42%. This achievement is particularly noteworthy in the STEM sector, which remains challenging for women to access in Italy, marking an important step toward fostering gender equality.

DISCLOSURE GRI 405-1A.I PERCENTAGE OF INDIVIDUALS WITHIN THE **ORGANIZATION'S GOVERNANCE BODIES** BY GENDER

Women	33.3%
Men	66.6%
Total	100%

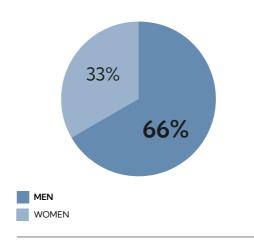
DISCLOSURE GRI 2-7 PERCENTAGE OF TOTAL WORKERS BY GENDER	
Women	31%
Men	69%
Total	100%

GENDER			
DISCLOSURE GRI 2-8A PERCENTAGE OF NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY			

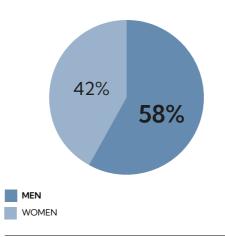
Women	42%
Men	58%
Total	100%

DISCLOSURE GRI 405-1B.I PERCENTAGE OF EMPLOYEES BY GENDER		
Women	27%	
Men	73%	
Total	100%	

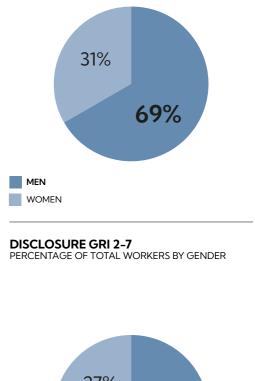
DISCLOSURE GRI 401-1A PERCENTAGE OF NEW EMPLOYEE HIRES BY AGE GROUP		
Category increase		
Under 30 years old	56%	
30 – 50 years old	12%	
Over 50 years old	3%	

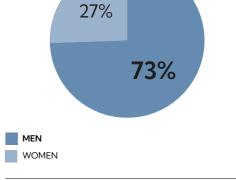


DISCLOSURE GRI 405–1A.I PERCENTAGE OF INDIVIDUALS WITHIN THE ORGANIZATION'S GOVERNANCE BODIES BY GENDER



DISCLOSURE GRI 2-8A PERCENTAGE OF NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY GENDER





DISCLOSURE GRI 405-1B.I PERCENTAGE OF EMPLOYEES BY GENDER

DISCLOSURE GRI 2-7 PERCENTAGE OF WORKERS BY AGE GROUP		
Under 30 years old	19%	
30 - 50 years old	57%	
Over 50 years old	23%	
Total	100%	

Non-employee workers

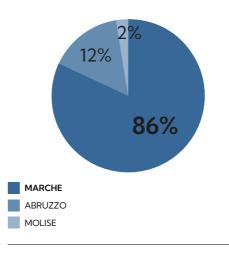
In addition to its employees, Inim engages 50 agency workers who serve as operators on production lines. Here too, Inim prioritizes local labour, with 98% of these workers coming from the Marche (86%) and Abruzzo (12%) regions.

This integration flexibly enhances the company's production capacity while contributing to greater diversity within the workforce, enriching the work environment with varied perspectives and skills. Among the agency workers, there is a balanced representation of women (42%) and men (58%), along with a significant proportion of young workers under 30 years old (48%).

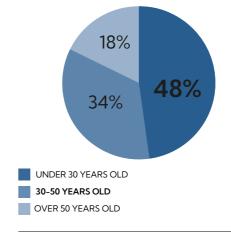
DISCLOSURE GRI 2-8A NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY REGION		
Marche	43	86%
Abruzzo	6	12%
Puglia	1	2%
Total	50	100%

DISCLOSURE GRI 2-8A NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY GENDER		
Women	21	42%
Men	29	58%
Total	50	100%

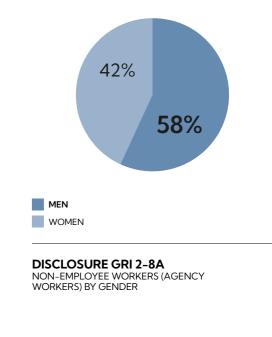
DISCLOSURE GRI 2-8A NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY AGE GROUP		
Under 30 years old	24	48%
30 - 50 years old	17	34%
Over 50 years old	9	18%
Total	50	100%



DISCLOSURE GRI 2-8A NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY REGION



DISCLOSURE GRI 2-8A NON-EMPLOYEE WORKERS (AGENCY WORKERS) BY AGE GROUP



Protecting occupational health

To safeguard occupational health, all workers undergo periodic medical examinations conducted by the company's occupational physician. These check-ups are scheduled based on job roles and the level of risk exposure. Using the data collected, any emerging occupational illnesses are proactively identified, and additional health protocols or specialist consultations are prescribed for employees showing anomalies. This process allows for the implementation of corrective actions to improve outcomes over time and reduce the likelihood of occupational illnesses. In 2023, a total of 125 medical examinations were conducted, with no cases of occupational illness reported.

DISCLOSURE GRI 403-3A OCCUPATIONAL HEALTH SERVICES: NUMBER OF MEDICAL **EXAMINATIONS PERFORMED** BY JOB ROLE

Job role	Visits	Occupational diseases detected			
Production	64	-			
Warehouse	11	-			
Testing	7	-			
Office	43	-			
Total	125	0			

Traning and workplace safety

Inim considers the implementation of adequate training processes in occupational health and safety to be fundamental This approach fosters a safety culture essential for maintaining all processes under control.

The company systematically offers training modules to its employees, utilizing both internal resources and external training organizations. All workers receive regular updates and training on new procedures and current regulations, ensuring full engagement across the workforce.

Depending on their roles, workers undergo specific safety courses, typically on a biennial cycle, in compliance with the State-Regions Agreement of December 21, 2011. During the most recent cycle (2022-2023), 172 workers participated, completing a total of 1,392 hours of training. The training addressed the following topics:

1) Concepts of risk, harm, prevention, protection, prevention organization, rights, duties, penalties, and authorities for surveillance, control & assistance.

2) Risks related to physical agents, noise, vibration, and microclimate.

3) Goods handling, proper use of forklifts, and other lifting equipment.

4) Injury risks, accidents, near-miss incidents, mechanical hazards, and proper use of machinery and tools.

5) Risks from visual display units.

6) Fall risks, safety for using ladders, basket lifts, and performing work at height.

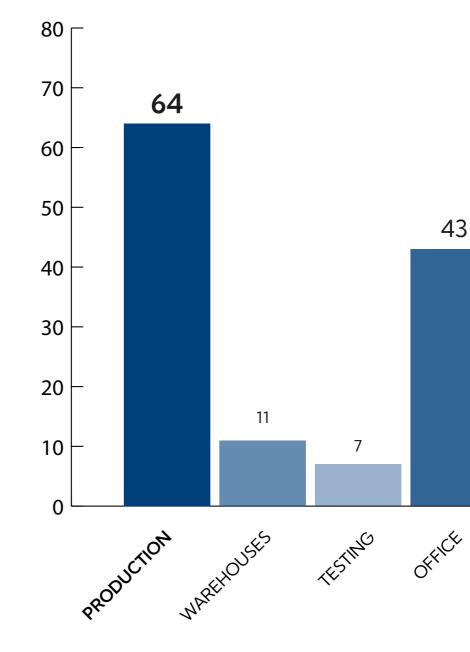
7) Electrical hazards and safety measures. The meaning of safety signs.

8) Chemical hazards, types of substances and mixtures used in the company, labeling. Risks from exposure to mists, oils, fumes and dust.

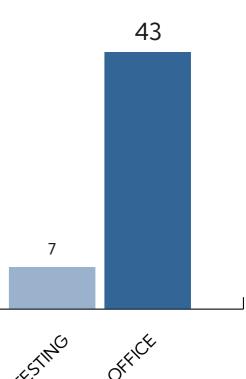
9) Risks from manual handling of loads.

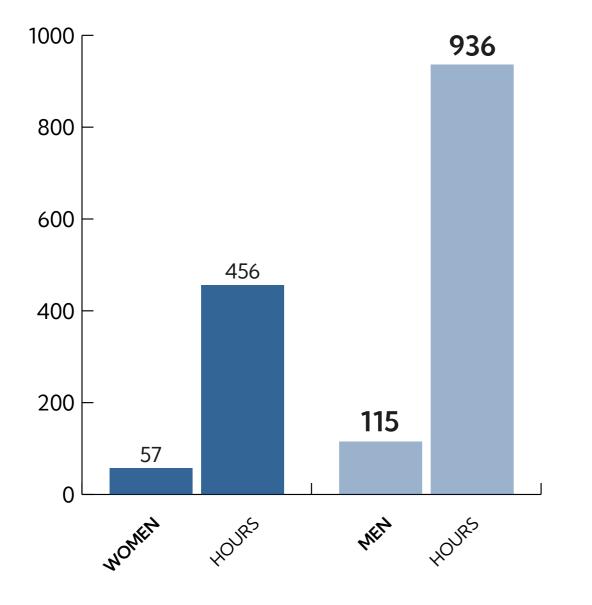
10) Fire and explosion risks. Emergency management. Safety procedures, evacuation procedures, and first aid.

11) Personal protective equipment. Workplace environment risks. Stress-related risks.



DISCLOSURE GRI 403-3A OCCUPATIONAL HEALTH SERVICES: NUMBER OF MEDICAL EXAMINATIONS PERFORMED BY JOB ROLE





DISCLOSURE GRI 403-5 WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY: HOURS OF SAFETY TRAINING BY GENDER

		Participants	Hours of training		
	Women	57	456		
	Men	115	936		
	Total	172	1392		

Engagement with the local community

(Items: ESRS S3 Affected communities; GRI 413 Local communities)

Inim was founded with the aim of preserving skills and production processes within the local territory, thereby contributing to its development and the vitality of the local economy. Participation in social activities supporting the local community is a natural extension of this focus.

For years, Inim has built strong relationships with the communities and region where it operates, funding and participating in local projects across four main areas: Community Safety: Providing funding for medical and safety devices for municipalities, contributing to a safer environment for all.

Culture: Supporting public cultural activities and third-sector projects, promoting the growth and appreciation of local cultural heritage.

Education: Collaborating with schools and educational institutions to provide resources and training opportunities, fostering skill development in young people. Sports: Supporting numerous sports associations, encouraging physical activity and well-being within the community, contributing to the formation of a healthy and active society.

Proposals for developing and funding these initiatives often come from employees and result from collaboration between staff and management. Additionally, starting in 2024, Inim has implemented a system for involving local communities in its decision-making processes related to sustainability strategy (see sections "Materiality Analysis" and "The Role of Internal Bodies"). These measures ensure that the initiatives align with the actual needs of the community and reflect values shared by all members of the company.

DISCLOSURE GRI 403-3A OCCUPATIONAL HEALTH SERVICES: NUMBER OF MEDICAL EXAMINATIONS PERFORMED BY JOB ROLE

CCUPATIONAL HEALTH AND SAFETY: HOURS



ENVIRONMENT

Inim is committed to reducing its environmental impact by adopting sustainable practices in all phases of its business.

Waste products are managed responsibly, with initiatives aimed at recycling and reducing the final volume of waste destined for landfill.

In relation to energy consumption, we adopt efficient solutions and promote the use of renewable energy, with the aim of optimizing the energy used and reducing demand.

Moreover, we continually monitor and reduce our greenhouse gas emissions, with a focus on limiting our contribution to climate change.

Environmental sustainability is a fundamental part of our strategy, with the goal of guaranteeing a greener future for generations to come.

Waste management

(Items: ESRS E5 Circular economy; GRI 306 Waste)

Efficient material management in production processes is a strategic objective for Inim, alongside its continuous commitment to reducing waste generated at its production sites and maximizing the potential for reuse.

For this purpose, waste management is entrusted to specialized third-party providers selected based on their ability to recycle waste and their possession of recognized environmental certifications (75% of our providers hold ISO 14001 certification).

This approach has enabled Inim to allocate: 74.4% of production waste to recycling, 21.7% to recovery processes, and only 3.9% to landfill disposal.

DISCLOSURE GRI 306-3,4,5 WASTE GENERATED, DIRECTED TO DISPOSAL / DIVERTED FROM

DISPOSAL, BY TYPE					
Туроlоду	CER code	Weight (tons)	%	Hazardousness S/N	Destination *
Paper and cardboard packaging	150101	26,940	49.8%	no	Recycling
Plastic packaging	150102	9,651	17.8%	no	Recovery
Ferrous scrap	170405	8,002	14.8%	no	Recycling
Wooden packaging	150103	5,040	9.3%	no	Recycling
Waste aqueous solutions	161001	2,100	3.9%	yes (HP14)	Disposal
Out-of-service components	160216	1,880	3.5%	no	Recovery
Used toner cartridges	80318	0,285	0.5%	no	Recycling
Out-of-service equipment	160214	0,152	0.3%	no	Recovery
Batteries and accumulators	160605	0,044	0.1%	no	Recovery
	Total	54,094	100%		
*Destination activi	ties are und	dertaken by s	elected w	vaste managemen	t suppliers
	Waster directed to recycling			74.4%	
	Waster directed to recovery			21.7%	
	Waste directed to disposal			3.9%	

WASTER DIRECTED TO RECYCLING WASTER DIRECTED TO RECOVERY WASTE DIRECTED TO DISPOSAL

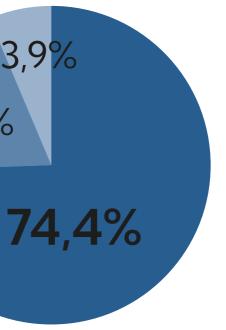
21,7%

Energy consumption

(Items: ESRS E1 Climate change; GRI 302 Energy)

Inim is dedicated to reducing the environmental impact of its energy consumption by focusing on two main directives: increasing the use of renewable energy - both self-produced and purchased - and achieving maximum efficiency in its production processes.

DISCLOSURE GRI 306-3,4,5 WASTE GENERATED, DIRECTED TO DISPOSAL / DIVERTED FROM DISPOSAL, BY TYPE



At the end of 2023, Inim installed a photovoltaic system with a capacity of 496 kWp to maximize energy efficiency, contribute to the production of clean electricity, and reduce its environmental impact on air pollution. The project involved the installation of an extensive photovoltaic system on the rooftops of the Centobuchi production facility, aimed at generating electricity for self-consumption in the production chains and enabling precise monitoring of energy consumption. At full capacity - operational from 2024 - the system will enable photovoltaic self-production to cover 44.15% of the company's electricity needs. This will significantly reduce external energy demand, bringing Inim's final energy mix to 54% renewable sources.

To enhance the efficiency of its production processes. Inim has made significant investments in modernizing its equipment. Specifically, the company has focused resources on optimizing production lines by introducing advanced robotic systems with high efficiency and low environmental impact. The machinery acquired to produce printed circuit boards and the assembly of electronic components delivers approximately ten times the efficiency of outdated models while maintaining the same energy consumption.

DISCLOSURE GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION

	Smc	KWh	GJ	From renewable sources*
Electricity	-	843688	3037.28	47%
Gas	22870	-	901.08	0%
Total			3938	36%
*energy produced b	y the supplier			

	GJ (2023)	GJ (2024)*	From renewable sources (2023)**	From renewable sources (2024)**
Electricity from external suppliers	3037.28	1696.32	47%	47%
Electricity from internal photovoltaic system	-	1340.96	-	100%
Gas	901.08	901.08	0%	0%
Total	3938	3938	36%	54%

DISCLOSURE GRI 302-3 ENERGY INTENSITY			
Denominator		Energy intensity ratio (energy/denominator)	
People	Number of employees	27 GJ/Employee	
Dimensions	Company premises size in m ²	0.56 GJ/m ²	
Monetary unit	Revenues in MIn €	81.65 GJ/MIn €	

Greenhouse gas emissions

(Items: ESRS E2 Pollution; GRI 305 Emissions)

Inim is dedicated to reducing its greenhouse gas (GHG) emissions by minimizing the impact of its processes that contribute most to these emissions. This approach is closely tied to our energy strategy (see the "Energy Consumption" section) for transitioning to sustainable energy sources. By improving energy efficiency, we aim to reduce our reliance on fossil fuels and minimize GHG emissions from our operations.

DISCLOSURE GRI 305-1,2 DIRECT (SCOPE 1) GHG EMISSION AND INDIRECT (SCOPE 2) GHG EMISSIONS FROM ENERGY CONSUMPTION			
	Unit of measurement	CO ₂ kg Emission factor / Unit of measurement	Tons of CO ₂
Scope 1			
Natural gas	22870 Smc	2.018*	46
Scope 2			
Electricity	843688 KWh	0,224**	189
Total			235
* Emission factor UK DEFRA 2022 ** Emission factor IFI default grid factors 2021 v3.1			

Calculation method:

Greenhouse gas (GHG) emissions produced annually are calculated by converting the amount of energy consumed into carbon dioxide equivalent (CO₂eq). For this measurement, we refer to the classification system of the GHG Protocol, which categorizes emissions into Scope 1, Scope 2, and Scope 3. For 2023, we reported Scope 1 and Scope 2 emissions, with plans to include Scope 3 emissions in the future as more data becomes available from our supply chain.

Specifically:

Scope 1 Emissions: These represent CO₂ emissions from sources owned and directly controlled by the company. For Inim, this corresponds to the gas used for heating the company's premises. Emissions were calculated using the conversion rate provided by the UK Department for Business, Energy & Industrial Strategy.

Scope 2 Emissions: These represent indirect CO₂ emissions from the energy resources utilized. For Inim, these include the impact of externally purchased electricity. Emissions were estimated using the "location-based" approach, considering the characteristics of the Italian national energy grid and applying conversion rates provided by United Nations Climate Change (UNCC) (IFI Default Grid Factors 2021 v3.1).

DISCLOSURE GRI 305-4 GHG EMISSIONS INTENSITY			
Denominator		Ratio tCO ₂ /denominator)	
People	Number of employees	0.32 tCO ₂ /Employee	
Dimensions	Company premises size in m ²	0.03 tCO ₂ /m ²	
Monetary unit	Revenues in MIn €	4.87 tCO₂/MIn €	





SUSTAINABILITY GOVERNANCE

Inim has established a solid structure of sustainability governance focused on integrating environmental, social and economic issues into corporate decisions.

The "Sustainability Commission", composed of representatives of the main corporate functions, plays a crucial role in guaranteeing a coordinated and integrated approach to sustainability objectives.

The regular involvement of stakeholders, employees and local communities enriches our decision-making process, thus ensuring that corporate actions meet the needs and expectations of all interlocutors.

The role of internal bodies

(Items: ESRS 2-GOV 1 Role of the administrative, management, and control bodies; GRI 2-12 Role of the highest governance body in overseeing the management of impacts)

In 2023, Inim established a "Sustainability Committee" bringing together representatives from key corporate functions to share a comprehensive and integrated vision of the company's sustainability activities and objectives. The represented functions include:

- Human resource management
- Production
- Marketing
- Commercial activities
- Quality control
- Procurement
- Outbound materials management
- Employee safety
- Administration
- Finance
- Energy policies

With the support of external consultants, the Sustainability Committee is tasked with collecting data for the Sustainability Report and developing the operational aspects of the company's sustainability-related activities.

Specifically, during the development of activities and strategic directives, the Sustainability Committee ensures regular engagement with Inim's key stakeholders through various interaction methods. For 2023, this included interviews and surveys targeting Inim employees and representatives of local communities, with plans to extend stakeholder engagement in 2024 to include the company's customers.

TYPES OF STAKEHOLDER ENGAGEMENT		
Tool	Stakeholders involved	Participants
Interviews	18	Employees, third-sector organizations, representatives of local communities
Survey	105	

The activities undertaken by the Sustainability Committee are periodically reported to the Board of Directors, which holds the responsibility for providing long-term guidance on activities with sustainability impacts and defining the company's overall Sustainability Strategy. The Board of Directors also approves the key documents prepared by the Sustainability Committee, including the Sustainability Report, the Materiality Analysis, and the Sustainability Strategy Plan.

SUSTAINABILITY REPORT 2023

f in	www.inim.it

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