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ESRS reference table

An ESRS reference table has been included because, although the Sustainability Report is 'inspired' by the requirements of the new ESRS Standards, the SITIP Group has decided to carry out an initial reporting exercise according to the new European Standards; this decision is voluntary, as specified in the section 'Sustainability reporting criteria'.

ESRS 2 - GENERAL DISCLOSURES	Reference in the text	Notes
BP- 1 – General basis for preparation of the sustainability statements	Par. 1.7 Sustainability reporting criteria	
BP-2 Disclosures in relation to specific circumstances	Par. 1.7 Sustainability reporting criteria	
GOV-1 – The role of the administrative, management and supervisory bodies	Par. 1.4 Sound and transparent corporate governance - The Board of Directors: objectives and strategies - The Board of Statutory Auditors	
GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	Par. 1.4.1 Governance of Sustainability	
GOV-3 Integration of sustainability-related performance in incentive schemes	Par. 1.4.1 Governance of Sustainability	
GOV-4 Statement on sustainability due diligence		This information is not currently included in the Report. When the obligation introduced by the CSRD comes into force, the company will report this requirement of the Standards.
GOV-5 - Risk management and internal controls over sustainability reporting	Par. 1.4.1 Governance of Sustainability	
SBM-1 Strategy, business model and value chain	Par. 1.3 Sound and transparent corporate governance	
SBM-2 Interests and views of stakeholder	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders	
SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Par. 1.6.1 Material Impacts, risks and opportunities	
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	Par. 1.6 Materiality Analysis	
IRO-2 Disclosure requirements in ESRS covered by the undertaking’s sustainability statement	Par. 1.6 Materiality Analysis Par. 1.7 Materiality Analysis	In this document, the table of other disclosures required by other EU legislative acts listed in Appendix B has not been published. This content will be included as from the year covered by the sustainability transparency obligation (fiscal year 2025)

ENVIRONMENTAL DISCLOSURES		
ESRS E1 - Climate Change	Text reference	Notes
E1-1 Transition plan for climate change migration	Par. 3.1 Climate Change - Climate change mitigation strategy and policy	
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Par. 3.1 Climate Change	
ESRS 2 IRO-1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Par. 3 Environmental disclosures	
E1-2 - Policies implemented to manage climate change mitigation and adaptation	Par. 3.1 Climate Change - Climate change mitigation strategy and policy	
E1-3 - Climate change policy action plans and resources	Par. 3.1 Climate Change - Climate change mitigation strategy and policy	
E1-4 - Measurable targets for climate change mitigation and adaptation	Par. 3.1 Climate Change - Climate change mitigation strategy and policy	
E1-5 - Energy consumption and mix	Par. 3.1 Climate change - Sitip Group energy consumption	
E1-6 - Gross Scopes 1, 2, 3 and total GHG emissions	Par. 3.1 Climate change - Sitip Group energy consumption	
E1-7 - GHG removals and GHG mitigation projects financed through carbon credits	Par. 3.1 Climate change - Sitip Group energy consumption	
E1-8 - Internal carbon pricing	Par. 3.1 Climate change - Sitip Group energy consumption	
E1-9 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		As far as material impacts, risks and opportunities are concerned, current and anticipated financial effects have not been described. This information was collected to carry out the gap analysis and to report it from the obligation introduced by the CSRD (fiscal year 2025)
ESRS E2 - Pollution	Text reference	Notes
ESRS 2 IRO-1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Par. 3 Environmental disclosures	
E2-1 - Policies related to pollution	Par. 3.2 Pollution- Policies related to pollution	
E2-2 - Actions and resources related to pollution	Par. 3.2 Pollution- Policies related to pollution	
E2-3 - Targets related to pollution	Par. 3.2 Pollution- Policies related to pollution	



E5-4 - Pollution of air, water and soil	Par. 3.2 Pollution- Policies related to pollution	
E2-5 - Substances of concern and substances of very high concern	Par. 3 Environmental disclosures	
E2-6 - Anticipated financial effects of pollution-related impacts, risks and opportunities		As far as material impacts, risks and opportunities are concerned, current and anticipated financial effects have not been described. This information was collected to carry out the gap analysis and to report it from the obligation introduced by the CSRD (fiscal year 2025)
ESRS E3 - Water and marine resources	Text reference	Notes
ESRS 2 IRO-1 - Description of the processes to identify and assess impacts, risks and opportunities related to marine waters and resources	Par. 3 Environmental disclosures	
E3-1 - Policies related to water and marine resources	Par. 3.3 Water, a strategic resource - Proactive policies to preserve water resources	
E3-2 - Actions and resources related to water and marine resources	Par. 3.3 Water, a strategic resource - The plan of action	
E3-3 - Targets related to water and marine resources	Par. 3.3 Water, a strategic resource - The plan of action	
E3-4 - Water consumption	Par. 3.3 Water, a strategic resource - The plan of action	
E3-5 - Anticipated financial effects of material water and marine resources-related risks and opportunities		As far as material impacts, risks and opportunities are concerned, current and anticipated financial effects have not been described. This information was collected to carry out the gap analysis and to report it from the obligation introduced by the CSRD (fiscal year 2025)
ESRS E5 - Resource use and circular economy	Text reference	Notes
ESRS 2 IRO-1 - Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	Par. 3 Environmental disclosures	
E5-1 - Policies related to resource use and the circular economy	Par. 3.4 Using resources in a circular economy approach - Responsible use of resources as a quality factor	
E5-2 - Actions and resources related to resource use and circular economy	Par. 3.4 Using resources in a circular economy approach - The plan of action	
E5-3 - Targets related to resource use and circular economy	Par. 3.4 Using resources in a circular economy approach - The plan of action	

E5-4 - Resource inflows	Par. 3.4 Using resources in a circular economy approach - The plan of action	
E5-5 - Resource outflows	Par. 3.4 Using resources in a circular economy approach - The plan of action	
E5-6 - Anticipated financial effects of material resource use and circular economy-related risks and opportunities		As far as material impacts, risks and opportunities are concerned, current and anticipated financial effects have not been described. This information was collected to carry out the gap analysis and to report it from the obligation introduced by the CSRD (fiscal year 2025)

SOCIAL DISCLOSURES

ESRS S1- Own workforce	Text reference	Notes
ESRS 2 SBM-2 - Interests and views of stakeholders	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders	
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Par. 1.6.1 Material Impacts, risks and opportunities	
S1-1 - Policies related to own workforce	Par. 2.2.1 People, the heart of Sitip's social sustainability	
S1-2 - Processes for engaging with own workforce and workers' representatives about impacts	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders Par. 4.1.1 A corporate culture based on integrity and transparency	
S1-3 - Processes to remediate negative impacts and channels for its own workforce to raise concerns	Par. 2.2.1 People, the heart of Sitip's social sustainability	
S1-4 - Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Par. 2.2.1 People, the heart of Sitip's social sustainability - The well-being of employees, an indispensable priority; Health and safety; Training: personal as well as professional growth; Diversity and inclusion: respect for all is an asset	
S1-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		In this document, we have voluntarily chosen not to report objectives linked to targets and KPIs for improvement, as the SITIP Group has embarked on a path to define the Strategic Sustainability Plan. Once the Plan has been formalised, the Group's targets for Standard S1 will be announced
S1-6 - Characteristics of the undertaking's employees	Par. 2.2.1 People, the heart of Sitip's social sustainability	
S1-7 - Characteristics of non-employees in the undertaking's own workforce	Par. 2.2.1 People, the heart of Sitip's social sustainability	



S1-8 - Collective bargaining coverage and social dialogue	Par. 2.2.1 People, the heart of Sitip's social sustainability - the well-being of employees, an indispensable priority	
S1-9 - Diversity metrics	Par. 2.2.1 People, the heart of Sitip's social sustainability - Diversity and inclusion: respect for all is an asset	
S1-10 - Adequate wages	Par. 2.2.1 People, the heart of Sitip's social sustainability - the well-being of employees, an indispensable priority	
S1-11 Social protection	Par. 2.2.1 People, the heart of Sitip's social sustainability - the well-being of employees, an indispensable priority	
S1-13 - Training and skills development metrics	Par. 2.2.1 People, the heart of Sitip's social sustainability - Training: personal as well as professional growth	
S1-14 - Health and safety metrics	Par. 2.2.1 People, the heart of Sitip's social sustainability - Health and Safety	
S1-15 - Work-life balance metrics	Par. 2.2.1 People, the heart of Sitip's social sustainability - the well-being of employees, an indispensable priority	
S1-17 - Incidents, complaints and severe human rights impacts	Par. 2.2.1 People, the heart of Sitip's social sustainability	

ESRS S2 - Workers in the value chain	Text reference	Notes
ESRS 2 SBM-2 - Interests and views of stakeholders	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders	
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Par. 2.2 Workers in the value chain	
S2-1 - Policies related to value chain workers	Par. 2.2.1 A strategy based on best standards	
S2-2 - Processes for engaging with value chain workers about impacts	Par. 2.2.1 A strategy based on best standards	
S2-3 - Processes to remediate negative impacts and channels for value chain workers to raise concerns	Par. 2.2.1 A strategy based on best standards - Supplier evaluation: reliable long-term partners - Side by side: suppliers operating within the company perimeter	
S2-4 - Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Par. 2.2.1 A strategy based on best standards - Supplier evaluation: reliable long-term partners - Side by side: suppliers operating within the company perimeter	

S2-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Par. 2.2 Workers in the value chain	
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ESRS S4 - Consumers and end-users	Text reference	Notes
ESRS 2 SBM-2 - Interests and views of stakeholders	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders	
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Par. 2.3 Customer and end-user focus	
S4-1 - Policies related to consumers and end-users	Par. 2.3.2 Quality and innovation: Sitip's raison d'être	
S4-2 - Processes for engaging with consumers and end-users about impacts	Par. 2.3.2 Quality and innovation: Sitip's raison d'être - Customer Satisfaction: the measure of commitment	
S4-3 - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Par. 2.3.2 Quality and innovation: Sitip's raison d'être - Returns and complaints, a further sign of attention	
S4-4 - Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Par. 2.3.2 Quality and innovation: Sitip's raison d'être	
S4-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Par. 2.3 Customer and end-user focus	

GOVERNANCE DISCLOSURES

G1- Business conduct	Text reference	Notes
ESRS 2 GOV-1 - Role of administrative, management and supervisory bodies	Par. 1.4 Sound and transparent corporate governance - The Board of Directors: objectives and strategies - The Board of Statutory Auditors	
ESRS 2 IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities	Par. 1.6 Materiality Analysis	
G1-1 - Corporate culture and business conduct policies	Par. 4.1.1 A corporate culture based on integrity and transparency	
G1-2 - Management of relationships with suppliers	Par. 4.1.2 Supplier relationship management	
G1-3 - Prevention and detection of corruption and bribery	Par. 4.1.1 A corporate culture based on integrity and transparency	
G1-4 - Confirmed incidents of corruption or bribery	Par. 4.1.1 A corporate culture based on integrity and transparency	
G1-6 - Payment practices	Par. 4.1.2 Supplier relationship management	