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A close-up photograph of tall grasses, likely a type of ornamental grass, captured during the golden hour of sunset. The grasses are illuminated by warm, low-angle light, creating a soft glow and highlighting their intricate seed heads. The background is a blurred mix of more grasses and a pale, hazy sky. The overall mood is serene and natural.

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GRI reference table

Declaration of use The SITIP group submitted a report in accordance with GRI standards for the period from 1 January 2023 to 31 December 2023.

GRI 1 used GRI 1 - Fundamental Principles - Version 2021

Relevant GRI sector standards Not present at the time of approval of this Report

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENTS OMITTED	REASON	EXPLANATION
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organisational details	Par. 1.3 Outstanding expertise in a strategic sector			
	2-2 Entities included in the organisation's sustainability reporting	Par. 1.7 Sustainability reporting criteria			
	2-3 Reporting period, frequency and contact point	Par. 1.7 Sustainability reporting criteria			
	2-4 Restatements of Information	Par. 1.7 Sustainability reporting criteria			
	2-5 External assurance	Not present			
	2-6 Activities, value chain and other business relationships	Par. 1.3 Outstanding expertise in a strategic sector			
	2-7 Employees	Par. 2.1 SITIP Group people			
	2-8 Workers who are not employees	Par. 2.1 SITIP Group people			
	2-9 Governance structure and composition	Par. 1.4 Sound and transparent corporate governance			
	2-10 Nomination and selection of the highest governance body	With regard to the appointment process of the members of the Board of Directors, the parent company Sitip follows the provisions of its Articles of Association and the Italian Civil Code (Article 2383 et seq.).			
	2-11 Chair of the highest governance body	Par. 1.4 Sound and transparent corporate governance			

2-12 Role of the highest governance body in overseeing the management of impacts	Par. 1.4.1 Governance of Sustainability			
2-13 Delegation of responsibility for managing impacts	Par. 1.4.1 Governance of Sustainability			
2-14 Role of the highest governance body in sustainability reporting	Par. 1.4.1 Governance of Sustainability			
2-15 Conflicts of Interest	Par. 1.4 Sound and transparent corporate governance			
2-16 Communication of critical concerns	Par. 1.4.1 Governance of Sustainability			
2-17 Collective knowledge of the highest governance body	Par. 1.4.1 Governance of Sustainability			
2-18 Evaluation of the performance of the highest governance body	The performance of Sitip's highest governance body in the field of sustainability is regularly evaluated through the following activities: - validation of its environmental and energy impact management systems by external certification bodies; - satisfaction of its Stakeholders; - commitment to maintaining certifications that provide for scheduled renewals at the end of which the maintenance of requirements and the achievement of any improvement objectives are certified. In the near future, the Board of Directors will consider whether to introduce an MBO system linked to the achievement of sustainability targets.			
2-19 Remuneration policies		2-19 Remuneration policies	Confidentiality constraints	Sitip considers its remuneration policies to be sensitive information, the disclosure of which could affect the company's strategy. As part of the progressive approach to the Corporate Sustainability Directive (CSRD) obligation, the information required under the new ESRS Standards will be provided
2-20 Process to determine remuneration		2-20 Process to determine remuneration	Confidentiality constraints	Sitip considers its remuneration policies to be sensitive information, the disclosure of which could affect the company's strategy. As part of the progressive approach to the Corporate Sustainability Directive (CSRD) obligation, the information required under the new ESRS Standards will be provided



	2-21 Annual total compensation ratio		2-21 Annual total compensation ratio	Confidentiality constraints	Sitip considers its remuneration policies to be sensitive information, the disclosure of which could affect the company's strategy. As part of the progressive approach to the Corporate Sustainability Directive (CSRD) obligation, the information required under the new ESRS Standards will be provided
	2-22 Statement on sustainable development strategy	Par. 1.3.2 Quality, innovation and sustainability cornerstones of the strategy			
	2-23 Policy commitments	2-23 Policy commitments Par. 1.3.2 Quality, innovation and sustainability cornerstones of the strategy			
	2-24 Embedding policy commitments	Par. 1.3.2 Quality, innovation and sustainability cornerstones of the strategy; 4.1.1 A corporate culture based on integrity and transparency; 4.1.2 Supplier relationship management			
	2-25 Processes to remediate negative impacts	Par. 2.1 SITIP Group people; 2.2. Workers in the value chain; 2.3 Customer and end-user focus			
	2-26 Mechanisms for seeking advice and raising concerns	Par. 2.1 SITIP Group people; 2.2. Workers in the value chain; 2.3 Customer and end-user focus			
	2-27 Compliance with laws and regulations	4.1.1 A corporate culture based on integrity and transparency;			
	2-28 Membership associations	Par. Valuable partnerships for a sustainable future			
	2-29 Approach to stakeholder engagement	Par. 1.5 Valuable stakeholders: the Sitip Group's stakeholders			
	2-30 Collective bargaining agreements	Par. 2.1.1 People, the heart of Sitip's social sustainability			

Material Topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Par. 1.6 Materiality Analysis	
	3-2 List of material topics	Par. 1.6 Materiality Analysis	

Business conduct

GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 4.1.1 A corporate culture based on integrity and transparency	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Par. 4.1.1 A corporate culture based on integrity and transparency	
	205-3 Confirmed incidents of corruption and actions taken	Par. 4.1.1 A corporate culture based on integrity and transparency	

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GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 3.4 Using resources in a circular economy approach	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Par. 3.4 Using resources in a circular economy approach - The plan of action	
GRI 301: Materials 2016	301-2 Recycled input materials used	Par. 3.4 Using resources in a circular economy approach - The plan of action	
GRI 306: Waste	3-3 Management of material topics	Par. 3.4 Using resources in a circular economy approach - Responsible use of resources as a quality factor	
	306-2 Managing of significant waste-related impacts	Par. 3.4 Using resources in a circular economy approach - The plan of action	
	306-3 Waste generated	Par. 3.4 Using resources in a circular economy approach - The plan of action	
	306-4 Waste diverted from disposal	Par. 3.4 Using resources in a circular economy approach - The plan of action	
	306-5 Waste directed to disposal	Par. 3.4 Using resources in a circular economy approach - The plan of action	

Energy and climate change

GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 3.1 Climate Change	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Par. 3.1 Climate Change - Energy consumption of the SITIP Group	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Par. 3.1 Climate Change - Energy consumption of the SITIP Group	
	305-2 Energy indirect (Scope 2) GHG emissions	Par. 3.1 Climate Change - Energy consumption of the SITIP Group	
	305-7 Other indirect (Scope 3) emissions	Par. 3.2 Pollution - Atmospheric Emissions	

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GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 3.3. Water, a strategic resource	
GRI 303: Water and effluents	303-1 Interactions with water as a shared resource	Par. 3.3. Water, a strategic resource - Proactive policies to preserve water resources	
	303-2 Management of water discharge-related impacts	Par. 3.3. Water, a strategic resource	
	303-3 Water discharges	Par. 3.3. Water, a strategic resource - The plan of action	



Working conditions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 2.1 SITIP Group people	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Par. 2.1.1 People, the heart of Sitip's social sustainability	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Par. 2.1.1 People, the heart of Sitip's social sustainability - The well-being of employees, an indispensable priority	
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
	403-2 Hazard identification, risk assessment and accident investigation	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
	403-3 Occupational health services	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
	403-4 Worker participation, consultation and communication on occupational health and safety	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
	403-5 Worker training on occupational health and safety	Par. 2.1.1 People, the heart of Sitip's social sustainability - Knowledge is prevention: health and safety training	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Par. 2.2.1 A strategy based on best standards - Supplier evaluation: reliable long-term partners	
	403-9 Work-related injuries	Par. 2.1.1 People, the heart of Sitip's social sustainability - Health and Safety	
Training and skills development			
GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 2.1.1 People, the heart of Sitip's social sustainability - Training: personal as well as professional growth	
GRI 404: Training and Education 2016	404-1 Average hours of training provided by employee category and gender	Par. 2.1.1 People, the heart of Sitip's social sustainability - Training: personal as well as professional growth	
	404-2 Programmes for upgrading employee skills and transition assistance programs	Par. 2.1.1 People, the heart of Sitip's social sustainability - Training: personal as well as professional growth	
	404-3 Percentage of employees receiving regular performance and career development reviews	Par. 2.1.1 People, the heart of Sitip's social sustainability - Training: personal as well as professional growth	

Equal treatment and opportunities for all			
GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 2.1.1 People, the heart of Sitip's social sustainability - Diversity and inclusion: respect for all is an asset	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Par. 2.1.1 People, the heart of Sitip's social sustainability - Diversity and inclusion: respect for all is an asset	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination against employees occurred in 2023	
Consumer and end-user protection			
GRI 3: Material Topics 2021	3-3 Management of material topics	Par. 2.3 Customer and end-user focus	
GRI 416: Customer health and safety 2016	416-1 Assessment of the customer health and safety impacts of products	Par. 2.3.2 Quality and innovation: Sitip's raison d'être - Transparency, traceability and end-user health and safety	
	416-2 Incidents of non-compliance concerning the customer health and safety impacts of products	In 2023, there were no cases of incidents related to the health and safety of the end user. Please note that the SITIP Group is a B2B company; therefore, it has no direct contact with the end user. However, no complaints were received from SITIP's customers regarding end-user health and safety issues.	

Other indicators

TOPIC	INDICATOR	LOCATION
Quality and customer satisfaction	3-3 Management of material topics	Par. 1.3.2 Quality, innovation and sustainability cornerstones of the strategy Par. 2.3.2 Quality and innovation: Sitip's raison d'être
	Customer satisfaction	Par. 2.3.2 Quality and innovation: Sitip's raison d'être - Customer Satisfaction: the measure of commitment

