

CASE STUDY IDENTIFICATION SHEET

This document has been developed as part of the activities under Task 3.2 of the “GREENPORT Alliances” project, for which MAR.TE. S.c.ar.l. serves as the responsible entity. Task 3.2 focuses on identifying and analyzing case studies that exemplify best practices for behavioral change among operators aimed at reducing the environmental impact of port operations.

The primary objective of this activity is to collect, document, and analyze concrete examples of technological, managerial, or behavioral innovation that have proven effective in contributing to the environmental, economic, and social sustainability of the port services sector. Through a structured selection and evaluation process, the document highlights the specific features of each case study and assesses their performance against key environmental and economic impact indicators.

The information gathered will be integrated into the overall framework of the GREENPORT Alliances project to promote the dissemination of sustainable solutions and the development of curricula for: a. higher education students (future personnel); b. current professionals (professional training); c. educators (train-the-trainer courses).

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1. GENERAL INFORMATION

A. Case study title

Sustainability reporting as a driver for the improvement of environmental responsibility

B. Green practice implemented

1. Practice 12: Periodic publication of reports on environmental performance

Description: Regularly publish reports on environmental performance, including data on emissions and sustainability efforts, to promote transparency and improve corporate reputation.

C. Specific goals

The Fratelli Neri S.p.A. Sustainability Report represents a strategic choice to provide transparent information to stakeholders regarding the company's work in achieving the Sustainable Development Goals (SDGs) set by the United Nations. This document provides a snapshot of the economic, social and environmental performance achieved and demonstrates the will to increasingly integrate sustainability into the company's medium- to long-term strategy.

Specific goals are:

- transparent communication of ESG results demonstrating how sustainability is an integral part of the company's medium- to long-term strategy and not just a formal reporting of economic, social and environmental results;
- continuous improvement, identifying areas for improvement through analysis of ESG performance and pursuing sustainability with renewed commitment;
- stakeholder engagement, strengthening relationships with internal and external stakeholders, promoting an ongoing dialogue to integrate their needs into business planning;
- compliance with international standards, aligning the report with the Global Reporting Initiative Sustainability Reporting Standards, using qualitative and quantitative indicators and data.

D. Direct impact of the practice

The publication of Fratelli Neri's sustainability report generates a significant direct impact on several fronts. Firstly, it strengthens transparency and accountability, increasing the trust of stakeholders, including customers, authorities, employees and local communities, by clearly sharing ESG strategies and results.

It is also a practice for identifying gaps and potential risks in the environmental, social and governance spheres, stimulating continuous improvement in sustainable performance. The overall impact thus translates into more effective strategic management and a drive towards continuous improvement of the company's activities from a sustainable perspective.

In terms of direct impacts, the sustainability report describes the direct impacts generated by the company's activities. In the case of Fratelli Neri, the sustainability report highlights several direct impacts linked to the practices adopted to promote sustainability:

1. Reducing emissions:

- Use of low sulphur fuels (Denatured Bunker Diesel 0.1% S compliant with ISO 8217:2017) to reduce SOx emissions;
- Installation of electric bollards for technical ship stops, reducing the need for diesel generators and, consequently, GHG emissions.

2. Energy efficiency:

- Provision of electricity from renewable sources for technical units during stopovers;
- Improving the efficiency of tugs and operational processes, with continuous monitoring of energy consumption.

3. Reduction of operating costs:

- Optimised energy consumption and reduced maintenance of endothermic equipment using electric bollards.
- Waste reduction and efficient waste management through the Labromare consortium.

E. Place of implementation

Fratelli Neri's Sustainability Report primarily focuses on the geographical areas of the ports of Livorno, Piombino, and Marina di Carrara, where the company provides port towage, offshore terminal assistance, and environmental protection services. The report also highlights operations in the Mediterranean Sea, with a particular emphasis on marine environment protection.

F. Start and end date or duration of the pilot project

Fratelli Neri S.p.A. has published annual Sustainability Reports since at least 2021. The 2021 report was approved in December 2021, and the 2022 report was subsequently released. These reports detail the company's ongoing initiatives and performance in sustainability. The reporting period covers the fiscal year. The latest document refers to the 2023 fiscal year (from January 1 to December 31).

2. CONTEXT AND DESCRIPTION

A. Description of the practice

Fratelli Neri S.p.A. has implemented a comprehensive approach to sustainability within its maritime operations. The company focuses on port towage, offshore terminal assistance, and environmental protection services in key Italian ports such as Livorno, Piombino, and Marina di Carrara. A pivotal aspect of their practice is the adoption of green technologies and operational strategies aimed at reducing environmental impact.

The publication of sustainability report reflects the company's commitment to transparency and responsible management within the maritime sector, where it operates as a leader in services such as towing, marine rescue, and environmental protection. The operational context involves complex maritime activities that require a balance between maintaining high safety and efficiency standards while minimizing environmental impacts.

The report is prepared following the Global Reporting Initiative (GRI) standards and covers the company's efforts to integrate sustainability into its operations. It highlights measures for reducing CO₂ emissions, protecting marine environments, and optimizing resource management.

The adoption of this sustainability reporting practice has enabled Fratelli Neri to monitor key performance indicators, identify improvement areas, and strengthen relationships with stakeholders, including clients, employees, and regulatory authorities. The process has also facilitated compliance with international standards and positioned the company as a sustainability leader in the maritime sector.

The company emphasizes the importance of sustainability reporting as a tool to assess, monitor, and communicate its environmental, social, and governance (ESG) practices. The publication of a Sustainability Report also serves as a strategic driver for continuous improvement, enabling the identification of new opportunities to optimize operations and further reduce environmental impacts.

B. Driving factor behind the adoption of the green practice

Fratelli Neri S.p.A.'s decision to draft and publish a sustainability report is driven by the need for transparency and accountability towards stakeholders, as well as compliance with evolving market demands and sustainability trends in the maritime sector.

The report demonstrates the company's commitment to aligning its operations with international sustainability standards and environmental regulations, fostering trust with clients, partners, and regulatory authorities. The process also supports internal evaluation and strategic planning, allowing the company to identify and track key sustainability performance indicators (KPIs) for ongoing improvement.

This document represents a significant achievement, building on the continuity of previous reports, all **voluntarily prepared**. This approach has enabled the Group to effectively communicate the

results achieved through the identification of material topics while highlighting areas for improvement to continue its journey with renewed commitment and enthusiasm.

The Fratelli Neri Group's Sustainability Report has been prepared in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" established by the Global Reporting Initiative (GRI). These standards provide a structured methodology for sustainability reporting.

This insight emerges from the analysis of Fratelli Neri S.p.A.'s sustainability report, used as a secondary source.

c. Stakeholders involved

Key stakeholders involved in Fratelli Neri S.p.A.'s sustainability efforts include a broad range of actors who contribute to or are impacted by its operations. These stakeholders encompass institutional bodies, customers, employees, suppliers, and local communities. Specifically, the company engages with investors through management and steering committee meetings and conducts customer satisfaction surveys to gather feedback and improve services. Institutional interactions involve regular meetings with the Port System Authority of the Northern Tyrrhenian Sea, the Port Authority, and the Excise, Customs, and Monopolies Agency, ensuring compliance with relevant regulations and port ordinances. The company also holds periodic meetings with employees for the negotiation of collective bargaining agreements, as well as with suppliers to address contractual relationships and safety or environmental management issues. While the sustainability report highlights strong engagement with a wide range of stakeholders, it does not provide specific information regarding the involvement of pilots and tugboat crews in the implementation of the sustainability practices. However, given Fratelli Neri's core business in port towage and maritime services, it is likely that operational personnel, including tugboat crews, play a role in the adoption of procedures and provide information and data essential to the preparation of the sustainability report.

3. IMPLEMENTATION

A. Description of the adopted practice

The Fratelli Neri Group has implemented the green practice of publishing its sustainability report through a structured and comprehensive process. The preparation of the report was carried out in compliance with the Global Reporting Initiative (GRI) standards, following the Core approach, to ensure transparency and clarity in communicating qualitative and quantitative information about the company's environmental, social, and economic performance.

The first step involved identifying material topics through a consultation process with internal and external stakeholders, including clients, suppliers, and local authorities. This activity allowed the company to select key issues related to governance, social responsibility, and environmental impacts. In terms of governance, the company reaffirmed its commitment to ethics, integrity, and regulatory compliance by adopting systems such as Model 231 and anti-corruption certifications following ISO 37001.

On the environmental front, initiatives focused on reducing CO₂ emissions, controlling water consumption, and managing waste in compliance with international standards. In the social domain, attention was given to employee well-being and safety, as well as support for the local community. The collection and validation of data represented a crucial phase. To simplify and enhance the efficiency of the process, the Group adopted ESGeo software, a cloud platform certified under GRI Standards, which allows for continuous aggregation and monitoring of data. This tool facilitated information management and ensured data traceability.

Finally, the report was not subjected to verification by an external certifying body. Still, it was submitted to the Global Reporting Initiative as required by the 2022 Guidelines, highlighting the Group's commitment to continuously improving its sustainability practices.

B. Technologies used (if applicable)

The Fratelli Neri Group adopted the ESGeo software, a cloud platform certified under GRI Standards for sustainability reporting. This tool simplifies the collection and validation of data, enabling continuous updates. The reporting process leveraged ESGeo for key activities, including the identification of material topics, the definition of document content (such as indicators, disclosures, and scope), and the initiation of data collection and consolidation for non-financial information.

C. Competencies required

The implementation of Fratelli Neri S.p.A.'s sustainability reporting practice requires a blend of technical and operational competencies. Technical proficiency is essential for the accurate collection, analysis, and reporting of data, with a focus on sustainability performance indicators and adherence to international frameworks such as the GRI Standards. Operational skills are crucial for coordinating information flows across departments and ensuring the timely delivery of the report.

Equally important is a strong awareness of environmental issues specific to the maritime sector, including pollution prevention, energy efficiency, and marine ecosystem preservation. Ongoing training and constant updates on current regulations regarding material sustainability and

sustainable reporting are essential to ensure data accuracy and foster a sustainability-oriented corporate culture in line with international standards. These combined skills enable Fratelli Neri to document its sustainability journey while supporting strategic and transparent decision-making.

Fratelli Neri has appointed internal resources covering the main company functions to collect the required information, aggregate and validate it, and archive the supporting documentation to ensure traceability.

4. COLLECTED DATA

A. Before implementation

B. After implementation:

The environmental sustainability report outlines the results achieved in the last fiscal year (2023) for certain key topics in the areas of governance, environmental, and social issues, comparing them with those of the previous year (2022). This comparative analysis highlights the progress made, identifies and helps define new areas for future improvement. Below, for each of the areas covered by the ESG standard, the data considered useful and consistent with the objectives of the case study analysis are provided. It is important to note that the sustainability report serves as a tool that collects, accounts for, and monitors data related to environmental, social, and governance sustainability, which are the results of management activities and strategic actions, including those related to sustainability, undertaken by Fratelli Neri SpA.

ENVIRONMENTAL AREA

For the calculation of greenhouse gas emissions, only CO₂ emissions were considered. CO₂ emissions are calculated by multiplying fuel, fuel and energy consumption by emission factors derived from the most authoritative and up-to-date technical literature. The report contains a table with the emission factors used to convert consumption into tonnes of CO₂.

Energy consumption

The company carefully monitors fuel consumption for operational activities at sea, electricity usage for lighting and heating at company premises, and electricity supplied to ships during technical stops at company berths, replacing diesel generators. “Operational diesel” refers to fuel for vehicles, while “marine diesel” is used for tugboats. The **energy consumption** of the company vehicle fleet is reported below.

Energy consumption for facilities	2023 (GJ)	2022 (GJ)
Of which diesel (operational use)	6,500	7,000
Of which marine diesel oil 0.1%	6,475,670.96	4,875,016.67
Total fuel consumption from non-renewable sources	-	-
Electricity purchased – from third parties	755,648	650,483
Of which from renewable sources (e.g., with guarantee of origin)	649,631.36	533,396
Energy consumption of company fleet	-	-
Diesel fuel – for company use	6,500	7,000
Company vehicles using diesel	6	6
Petrol – for company use	50.42	310
Company vehicles using petrol	1	1
LPG – for company use	0	0
Company vehicles using LPG	0	0
Diesel fuel – for mixed use	5,485.04	11,165
Mixed-use vehicles using diesel	6	5
Petrol – for mixed use	3,499.77	3,449
Mixed-use vehicles using petrol	3	3

Energy consumption within the organization has increased in terms of the use of non-renewable fossil fuels for company facilities, including maritime operations, due to greater fleet activity at sea (particularly related to marine diesel oil 0.1%). Electricity consumption also saw a slight rise, along with the energy consumption of the vehicle fleet, following the addition of new mixed-use petrol vehicles in 2022. The energy intensity indicator, which measures the ratio between annual non-renewable energy consumption and revenue, remained stable at 0.74 GJ/€. This result was due to revenue growth offsetting the increase in energy consumption.

Emissions

The primary sources of **atmospheric emissions** from Fratelli Neri's activities are linked to the use of tugboats, specifically through the exhaust systems of main engines and diesel generators.

To reduce emissions during technical stops at company berths, since 2007 Fratelli Neri has equipped its berths with electrical charging stations (32A 220V and 125A 380V) to maintain onboard services such as alarm monitoring, lighting, and keeping main engines at operating temperature, thus avoiding the need to use diesel generators. During operations, combustion engines comply with the international safety and navigation convention issued by the International Maritime Organization (IMO). Additionally, the use of low-sulfur fuel, specifically Bunker Diesel 0.1%S compliant with ISO 8217:2017, helps reduce atmospheric SO_x (sulfur oxide) emissions.

Greenhouse gas (GHG) emissions from the organization are categorized as follows:

- **Direct emissions (Scope 1):** generated directly by the company during its operations and expressed in tons of CO₂ equivalent.
- **Indirect emissions (Scope 2):** resulting from purchased electricity consumption.

Emissions Category	2023 (tCO ₂ e)	2022 (tCO ₂ e)
Emissions from non-renewable fuel sources	0.04	0.11
Of which petrol	0.04	0.11
Of which LPG	-	-
Of which marine diesel	-	-
Of which operational diesel	-	-
Fugitive emissions	61.04	-
R22	-	-
R134A	-	-
R404A	-	-
R407C	-	-
R410A	-	-
R427A	6.00	12.14
R449A	35.00	48.90
Total Scope 1 emissions	41.04	122.19

Waste management

Waste is managed in compliance with current European regulations, the international MARPOL 73/78 standard, and in accordance with Legislative Decree no. 22 of 5/2/1997, which implements directives 91/15/EEC on waste, 91/689/EEC on hazardous waste, and 94/62/EEC on packaging and packaging waste. To prevent waste production, maintenance flows have been optimized, solutions for staff awareness have been identified, and collection points have been created. If waste is managed by third parties, Fratelli Neri ensures compliance with environmental authorizations, and all companies listed in Fratelli Neri's supplier registry for waste management are registered with the National Environmental Management Register according to current regulations.

In 2023, the company took multiple actions aimed at preventing and mitigating the potential negative impacts associated with waste management, including:

- establishing areas for waste separation;

- raising staff awareness on waste reduction and promoting recycling practices within the facilities, supported by signage encouraging responsible behavior;
- starting a project to recover discarded materials.

Environmental aspects have been monitored by Fratelli Neri since 2010 in accordance with the UNI EN ISO 14001:2015 standard, implementing improvement activities based on monitoring results. This strategy has also ensured the absence of environmental non-compliance.

The data on waste, which is entirely disposed of, is categorized as shown in the table.

Waste Category (CER Code)	2023 (Kg)	2022 (Kg)
Sandblasting waste containing hazardous substances (CER 1210116)	0	680
Other motor and lubricant oils (CER 130208)	28,055	17,320
Paper and cardboard packaging (CER 150101)	370	450
Plastic packaging (CER 150102)	690	330
Wood packaging (CER 150103)	4,540	2,960
Packaging containing hazardous residues (CER 150110)	1,000	1,170
Absorbents and filtering materials contaminated by hazardous substances (CER 150202)	3,260	1,020
Oil filters (CER 160107)	2,530	210
Outdated equipment containing hazardous refrigerants (CER 160211)	120	410
Non-hazardous obsolete equipment (CER 160214)	90	653.20
Organic waste containing hazardous substances (CER 160305)	0	5,160
Lead batteries (CER 160601)	419	391
Waste containing oils (CER 160708)	2,830	0

SOCIAL AREA

Fratelli Neri emphasizes the importance of employee training to support continuous improvement and professional satisfaction. The company invests in the development of new skills and the enhancement of technical competencies through processes such as reassignment, upskilling, and reskilling. Training programs are structured in phases, including the identification of training needs, the design and implementation of tailored plans to bridge skill gaps, and role rotation. These initiatives combine traditional technical training with on-the-job learning, although courses are excluded for employees already possessing advanced knowledge. Despite the company's focus on training, the report provides no evidence of programs related to sustainability topics.

For this reason, training investment is ongoing, as evidenced by the data in the following table, which shows the training hours provided in 2023 and 2022, broken down by gender and employment level.

Category	2023 (hours)	2022 (hours)
Executives	0	0
Managers	25	16
Office Employees	157.5	81
Workers	108	77

GOVERNANCE AREA

Fratelli Neri uses sustainable finance as a key lever to create economic and financial value, directing capital toward sustainable investments and supporting the achievement of development goals. The company aims to generate economic value by reducing the use of raw materials and fuels. To monitor this circularity objective, Fratelli Neri has developed an "Economic CirculAbility" KPI, which compares the Group's total EBITDA (in euros) with the amount of resources consumed (both fuels and raw materials) across its business activities (measured in tons). The analysis of distributed economic value highlights the flow of resources directed to employees, suppliers of goods, services, and capital, public authorities, and the local community. In 2023, Fratelli Neri generated an economic value of approximately 49 million euros, of which 40.44% was redistributed mainly to suppliers of goods and services.

Anno	Valore Economico Generato (€)	Valore Economico Distribuito (€)	Percentuale Distribuita
2022	37.085.723,00	23.606.638,00	62,45%
2023	49.810.934,00	29.483.749,00	59,19%

5. ECONOMIC AND ENVIRONMENTAL ANALYSIS *(IF THE INFORMATION IS ACCESSIBLE)*

A. Initial investment required

NOT AVAILABLE

B. Key savings or economic impact

The adoption of the sustainability report by the Fratelli Neri Group has led to economic and operational benefits. The systematic collection and monitoring of ESG data have made it possible to identify critical areas and implement solutions to improve resource management and optimize costs. Among the main savings resulting from the sustainable approach is the reduction in energy consumption. The installation of electrical charging stations at company berths has made it possible to avoid the prolonged use of diesel generators, leading to fuel savings and lower maintenance costs for internal combustion engines. This intervention has also contributed to a reduction in atmospheric emissions. From an operational management perspective, the introduction of the ESGeo software for data collection and reporting has simplified and streamlined the analysis process of business performance, improving data traceability and quality to support strategic decision-making. In terms of broader economic impacts, the structured approach to sustainability has

enhanced operational efficiency and strengthened relationships with stakeholders and business partners.

c. Contribution to environmental goals

The report fosters an internal culture oriented toward sustainability, engaging employees and management in adopting more environmentally responsible behaviours. It represents a tool to communicate the company's policies, achievements, and environmental impacts to stakeholders, including customers, authorities, employees, and local communities. Additionally, it enhances corporate accountability by pushing the company to maintain its declared commitments toward sustainability goals.

By measuring and reporting the results achieved through adopted actions and environmental indicators (e.g., CO₂ emissions, energy consumption, waste management), the report helps identify areas for improvement and encourages the adoption of innovative solutions to reduce environmental impact, such as the use of renewable energy, waste reduction, and resource optimization.

Fratelli Neri has implemented several initiatives to improve the environmental sustainability of its operations. One significant measure was the installation of electric charging stations to power vessels during technical stops, eliminating the need for diesel generators. This initiative contributed not only to energy savings but also to a reduction in air emissions.

A central role has been played by environmental protection activities, particularly in marine conservation, where the company stands out as Italy's leading provider of rescue and containment services for marine emergencies. The company's commitment to sustainable waste management has led to the promotion of waste sorting and the recovery of discarded materials. As a shareholder of Labromare, Fratelli Neri supports a center of excellence for ship waste management in Italy's major ports, contributing to process optimization and the reduction of environmental impacts.

In terms of energy efficiency, Fratelli Neri is working to align with the objectives of the Science Based Targets Initiative (SBTi) by 2024. This commitment demonstrates a strong determination to mitigate climate impact through targeted strategies for reducing greenhouse gas emissions.

It becomes evident from the above that reporting allows the identification and mitigation of environmental risks associated with business activities, improving the management of negative impacts. This, in turn, strengthens the company's reputation and builds trust among customers and investors.

6. CONCLUSIONS

A. Success of the green practices

The Sustainability Report showcases Fratelli Neri S.p.A.'s successful green initiatives, including significant strides in reducing energy consumption and enhancing waste management processes. Through the periodic publication of the report, the company not only reaffirms its commitment to embedding sustainability within its corporate strategy but also transparently shares its achievements with stakeholders year after year. This practice fosters greater awareness and engagement around sustainability issues, both internally and externally. Moreover, the annual analysis required for report preparation offers a valuable opportunity for continuous improvement. By evaluating the economic, social, and environmental outcomes of its initiatives, Fratelli Neri can effectively monitor progress and identify new strategies to further enhance its sustainability performance.

The expected outcomes of the practice include:

1. **Enhanced Stakeholder Engagement:** By sharing the results of sustainability efforts, the company strengthens trust and collaboration with internal and external stakeholders.
2. **Transparent Reporting:** The use of the GRI Standards framework ensures a structured and credible presentation of performance.
3. **Strategic Alignment and Improvement:** The report provides a comprehensive view of key material themes and sustainability objectives, enabling the identification of areas requiring improvement.
4. **Recognition and Accountability:** Although not externally certified, the report serves as an instrument for internal benchmarking and alignment with international best practices, demonstrating the company's commitment to operational and environmental excellence.

The implementation of this practice has achieved its objectives by establishing a robust framework for ongoing monitoring, ensuring stakeholders are informed about environmental and social impacts. Moving forward, enhancing external verification and expanding stakeholder feedback mechanisms could further solidify its impact and reliability.

B. Lessons learned:

Although the report does not indicate the challenges and solutions involved in adopting this practice, it seems reasonable to state that the main **challenges** generated by the publication of a sustainability report are:

- **Data collection and validation:** gathering accurate and comprehensive sustainability data across multiple departments was initially complex.
- **Stakeholder engagement:** ensuring consistent involvement and communication with a wide range of stakeholders, including clients, suppliers, and authorities, presented organizational difficulties.
- **Adapting to international standards:** aligning the report with GRI Standards posed methodological and compliance-related challenges.

The company has addressed these challenges by:

- employing digital reporting tools (e.g., the ESGeo cloud platform) to significantly improve the efficiency and accuracy of data collection and validation processes;
- establishing a dedicated working group involving key business functions to facilitate data aggregation and validation;
- implementing stakeholder engagement mechanisms, such as meetings with institutional authorities, which strengthened relationships and promoted a more transparent reporting process;
- utilizing technical literature and adopting recognized frameworks (such as GRI Standards) to facilitate standardization and comparability of reports.

These lessons highlight the importance of digital transformation, stakeholder engagement, and structured governance in advancing sustainability efforts and reporting processes.

The periodic publication of a Sustainability Report requires constant updates on relevant laws and regulations to ensure the document complies with international standards. Therefore, it is essential to provide ongoing **training** for company personnel involved in the collection and processing of data and information to be included in the report. This training should focus on regulatory developments and best practices in sustainability reporting.

Additional training needs beneficial for drafting the sustainability report may include:

- capacity-building sessions on the effective use of new technological and digital tools for environmental monitoring;
- workshops on energy-saving practices and digital tools for managing environmental data.

Based on the identified training needs, **recommendations** are:

- Develop training modules focused on regulations, topics, and tools essential for drafting a company's Sustainability Report.
- Include guidance on identifying improvement actions to enhance sustainability performance and reporting processes.

C. **Next steps**

Proposals for expanding the practice focus on enhancing partner engagement.

Enhance partner engagement. Introduce initiatives aimed at encouraging customers and suppliers to measure their own environmental impact and share this information with Fratelli Neri. This collaborative approach would foster greater accountability across the value chain and support more comprehensive sustainability reporting.

For a more effective and comprehensive publication of a sustainability report, it is important:

- implement systems to track and report the carbon footprint of Fratelli Neri's operations, including contributions from suppliers and service partners.
- collaborate with research centers to explore new technologies for emission reduction and energy optimization in maritime operations.
- develop digital platforms for transparent sharing of sustainability initiatives and progress with stakeholders.
- provide specialized training focused on sustainability practices, regulatory updates, and digital tools for data management.

Possible actions for improving the reporting of sustainability aspects are:

- continuously monitor and improve data collection processes for sustainability KPIs;
- strengthen engagement with stakeholders to identify additional areas for sustainable innovation;
- establish a regular sustainability auditing system for tracking and enhancing environmental goals.

7. ANNEXES

D. Include relevant supporting materials

Sustainability report 2023