



SUSTAINABILITY REPORT

2024

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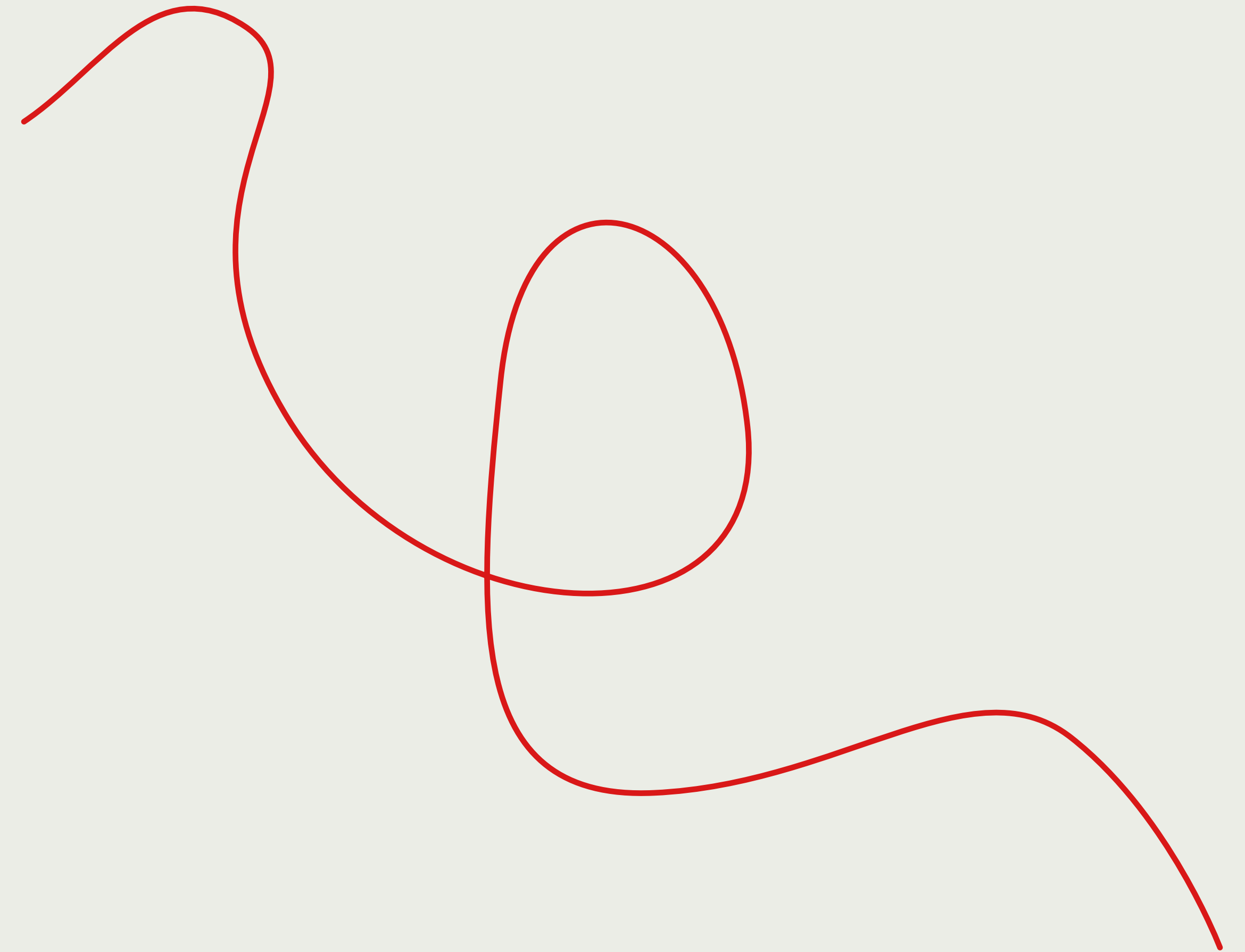
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0. INTRODUCTION

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"For ROLD, sustainability is a process of building awareness that allows our business to evolve and generate lasting value over time"

- Stefano Rocchitelli

"We are aware that complex challenges and unprecedented circumstances lie ahead, but we believe that remaining aligned with ESG principles is the best way to prepare for the future."

- Laura Rocchitelli

"Our vision of sustainability is built on collaboration, both within ROLD and across our value chain, working alongside suppliers and customers to combine expertise and practices in pursuit of shared, lasting goals"

- Massimo Rocchitelli



01. Letters to Stakeholders

GRI 2.22

Once again this year, we present ROLD Sustainability Report. This is the third year in which we have voluntarily chosen to share with you our commitment, the process of integrating ESG principles, and the results achieved together.

We believe in the value of this path. For us it goes beyond regulatory compliance or the fluctuations of current trends. Sustainability represents a strategic orientation that guides us in building a ROLD that is increasingly attentive to people, respectful of the environment, and capable of creating value for the community in which it operates. We are convinced that contributing to the quality of the local area and to the wellbeing of those who live there is a responsibility that belongs to us.

In defining our trajectory, we have chosen an approach that is proportionate to our organisation, concrete and consistent with our capacity to generate positive impacts. The results for 2024 confirm that this choice is the right one: over 2,000 hours of training delivered, the transition to clean energy for approximately 50% of our energy needs, and the introduction of new collaborative practices along the supply chain. These are important milestones, demonstrating how the integration of sustainability supports growth, innovation, and our competitiveness in both the short and long term.

We are aware that complex challenges and unprecedented circumstances lie ahead, but we believe that remaining aligned with ESG principles is the best way to prepare for the future. Within this framework, environmental, social

and economic sustainability is not an ancillary element, but the foundation of our values: it inspires every decision and guides all our activities.

We wish to thank all the stakeholders who support us in defining priorities and who, through suggestions and dialogue, help us to improve continuously. Our first thanks go to the people of ROLD: it is they who, with passion and dedication, make all this possible and make our company a vibrant, dynamic organisation.

Enjoy reading

0.2 Our journey towards sustainability

GRI 2-22

The structured journey of building awareness around sustainability practices at ROLD began in 2020. In the first phase, we focused, on one hand, on deepening our knowledge of ESG topics and, on the other, on identifying initiatives already in place within the company that, even if implemented spontaneously or informally, represented actions consistent with sustainability.

Training played a fundamental role in creating a shared foundation of short-, medium-, and long-term objectives, which has guided our decisions to this day. It was precisely through listening to the people of ROLD, our suppliers, customers, and the organisations we collaborate with (schools, ITS, universities, and industry associations) that our first Sustainability Plan was developed.

Some of the objectives identified at that stage proved to be very ambitious and will be redefined and integrated into the updated Strategic Sustainability Plan. However, many of the initial aspirations have been achieved, which represents a very significant result for us.

From the outset, we decided to base our journey on the GRI (Global Reporting Initiative) standards, adopting the with reference approach. Starting with this report, we have also begun to follow the ESRS (European Sustainability Reporting Standards) standards in the VSME version (Voluntary Sustainability Reporting Standard for non-listed SMEs).

At the same time, in collaboration with the Quality and Management System, we have incorporated sustainability objectives and criteria into the entire ROLD management system, which is

now fully integrated and recognises social and environmental issues as key elements of our corporate culture.

We are also working on defining a climate transition plan that will enable us to achieve climate neutrality, ensuring a transparent path based on a concrete, daily commitment.







The journey is still long, but every step forward helps to consolidate the progress made and generate a lasting impact over time.

DISSEMINATION
PROCESS **PEOPLE**
OPENNESS **FUTURE**



0.3 Sustainability Strategic Plan 2022-2024

GRI 2-22

PILLARS	SDG	WHAT WE DID IN THE 2022–2024 PERIOD	WHAT WE PLAN TO DO IN 2025
01_COHERENT GOVERNANCE		<ul style="list-style-type: none"> • Risk analysis • Performance-related bonus including ESG criteria • Launch of the review of procedures • Start of activities for ISO 14001 certification 	<ul style="list-style-type: none"> • Continue activities for ISO 14001 certification • Definition of social and environmental targets • Identification of KPIs to ensure gender equality • Review and update of procedures
02_SMARTER, GREENER AND HUMAN-CENTERED INDUSTRY		<ul style="list-style-type: none"> • Distribution of the first ESG questionnaire to all suppliers • Definition of potential stakeholder engagement pathways • Collaboration with the Strategic Community AFIL Advanced Polymers • Launch of an ongoing collaboration to identify potential actions to reduce environmental and social impacts along the supply chain • Start of the identification of targets for the reduction of environmental impacts and definition of ROLD's commitments • Investments in the green and digital transition 	<ul style="list-style-type: none"> • Identification of targets for reducing environmental impacts • Climate transition plan • Definition of a policy for selecting new suppliers based on environmental and social sustainability criteria • Ongoing collaboration along the supply chain to identify potential actions to reduce environmental and social impacts
03_HEALTHIER, SAFE AND HAPPIER LIFE		<ul style="list-style-type: none"> • Awareness initiatives on health and safety topics • "ChangeLab" Wellbeing Workshop • Active engagement initiatives on health and safety topics 	<ul style="list-style-type: none"> • ROLD employees' satisfaction index • Wellbeing workshops
04_LIFE-LONG LEARNING CULTURE		<ul style="list-style-type: none"> • Analysis of training needs for all people in ROLD • Development of the annual Training Plan • Assessment of training effectiveness for skills development • Design of personalised training pathways, partly defined by the company and partly chosen by ROLD employees 	<ul style="list-style-type: none"> • Definition of a methodology for assessing acquired skills • Participation and awareness-raising activities to foster a culture of continuous learning
05_INNOVAZIONE CONTINUA		<ul style="list-style-type: none"> • Projects for food preservation • Studies on how to reduce and mitigate microplastics release • Studies on waste reduction • Studies on circular economy 	<ul style="list-style-type: none"> • Continue investing in Research, Development, and Innovation with solutions and products that meet environmental and/or social criteria • Study on the reuse of our by-products/waste – Circular Economy approaches
06_SPARKLING INNOVATION		<ul style="list-style-type: none"> • Annual presentation of the Sustainability Report • Initiatives to give back to the community • Participation activities – parity committee 	<ul style="list-style-type: none"> • Active engagement of all people in ROLD in awareness-raising initiatives • Targets for reducing waste in the canteen and offices • Waste reduction through process efficiency and targets for industrial recycling

0.4 Material Topics

GRI 2-22 3-1 3-2

Material topics do not serve solely as a reference for drafting the Sustainability Report; they constitute a strategic guide for defining priorities and updating the activities included in ROLD's Strategic Plan.

ROLD has monitored and discussed the material topics identified in 2021 through continuous engagement with key stakeholders, both internal and external. Since 2023, the company has also conducted an analysis of major megatrends, contextualising them with respect to its business model and industry. This analysis is part of the activities that are periodically reviewed by the Sustainability Committee.

At the same time, since 2023 ROLD has been conducting a structured analysis of the positive and negative impacts that its own activities and those of its supply chain may have on people and the environment, linking them to potential risks and opportunities for the company.

In light of the results of these activities, in 2024 the material topics defined in previous years were confirmed.

Also in 2024, ROLD strengthened sustainability governance by including the CFO as a member of the Sustainability Committee, with the aim of increasingly integrating the process of analysing and measuring financial impacts related to ESG topics.

During 2024, preparatory activities for the double materiality analysis were further developed.

This analysis requires the identification of sustainability topics according to a dual perspective:

- Inside-out, relating to the impacts generated by the company on people and the environment;
- Outside-in, relating to the most significant effects of sustainability topics on the company's performance, financial position, and business results.

The process of identifying materiality according to this dual approach is part of ongoing activities for the 2024–2025 period.

GOVERNANCE TOPICS

SOCIAL TOPICS

Material topics and relevant aspects for ROLD

MATERIAL TOPICS	RELEVANT ASPECTS FOR ROLD
Governance	<ul style="list-style-type: none"> • Integration of the sustainability strategy at ROLD • Risk management and identification of opportunities • Ethics, integrity, and transparency
Business Continuity	<ul style="list-style-type: none"> • Creation of shared value
Supply chain management	<ul style="list-style-type: none"> • Integration of ESG topics in the pre-assessment • Collaboration
Health and safety	<ul style="list-style-type: none"> • Participatory approach to reduce the risk of workplace accidents
Skill development for ROLD people and for next generations	<ul style="list-style-type: none"> • Personal development • Listening and sharing • Support for the growth of new generations
Local Communities and relationship with them	<ul style="list-style-type: none"> • Engagement with local communities • Training and guidance • Awareness-raising events
Diversity, Equity and Inclusion	<ul style="list-style-type: none"> • Creation of an inclusive culture • Promotion of each individual's uniqueness • Listening and communication

ENVIRONMENTAL TOPICS

MATERIAL TOPICS	RELEVANT ASPECTS FOR ROLD
Management of raw materials and resources	<ul style="list-style-type: none"> • Responsible use of raw materials
Research, Development and Innovation for sustainability	<ul style="list-style-type: none"> • Research and development for new solutions • Digitalization
Emissions and environmental impacts of the production processes	<ul style="list-style-type: none"> • Energy Transition and mitigation of the climate changes

0.5 Methodology

GRI 3-3 2-2 2-3

This Sustainability Report presents ROLD's economic, social, and environmental performance for the year 2024, with reference to the material topics identified through the materiality analysis process.

The document has been prepared with reference to the 2021 **GRI Standards 2021** (with reference) and, where possible, integrated with the ESRS standards in the VSME version. ROLD confirms its commitment to progressively improving internal procedures and practices in order to expand its capacity to report on ESG topics in the coming years.

SCOPE

The reporting scope refers to Elettrotecnica ROLD S.r.l., and the reporting period coincides with the 2024 financial year.

PROCESS AND PREPARATION METHOD

This is ROLD's third Sustainability Report, following the 2022 Report (published in 2023) and the 2023 Report (published in 2024). The document is prepared on a voluntary basis thanks to the collaborative work of the company's various departments.

The multidisciplinary team involved in preparing the Report was coordinated by the Sustainability Committee with the support of Rold Academy.

The coordination of the team has been ensured by Daniela De Lucia. Camilla Porrini oversaw the structure, graphic design, and editing of the document.

The Board of Directors of ROLD reviewed the consolidated report on 12 December 2025. Through the application of the reporting principles established by the GRI Standards, the integration of guidance from the ESRS VSME, and the analysis of megatrends and the context in which ROLD operates, this Report provides a comprehensive representation of the management of material topics and the impacts generated by the company's activities.

Economic and financial data refer to the consolidated financial statements of the ROLD Group. The management and quality of data are governed by internal procedures in accordance with ISO 9001.

Data regarding personnel and materials management are drawn from the company's management systems.

Training hours, both mandatory and optional, are based on attendance records and entries in the internal Zucchetti portal.

All data relating to purchased and processed materials are generated by the company's

management system.

For the material topic Research & Development, qualitative and quantitative indicators have been defined in line with ISTAT questionnaires and the reporting of funded projects.

To facilitate comparability of data over time, the information for the year under review is compared with that of the two previous years, unless otherwise indicated. For analyses relating to GHG emissions, 2021 is used as the base year.

The appendix includes a table linking the GRI Standards to the material topics.

For the correlation between the GRI Standards and the SDGs, reference is made to the document "Linking the SDGs and the GRI Standards" (amended version, May 2022).

Questions or comments on the Report can be sent to:

sustainability@rold.com

0.6 Reading guide

Our report was conceived as an interactive and navigable document, enriched with external in-depth resources.

To facilitate its use, we list below the main interactive elements.

- Texts in ***Italic*** are links to external sources
- Texts (***Link name paragraph***) represent links to more specific sections related to the topic discussed in the paragraph.



1. ROLD GROUP

1.1 ROLD

1.1.1 Our History

1.1.2 Our values and guiding principles

1.2 Struttura organizzativa

1.2.1 Our Locations

1.2.2 Working areas and relationships

1.3 Governance Structure

1.4 Stakeholders

1.5 Megatrends

1.6 Our Value Chain

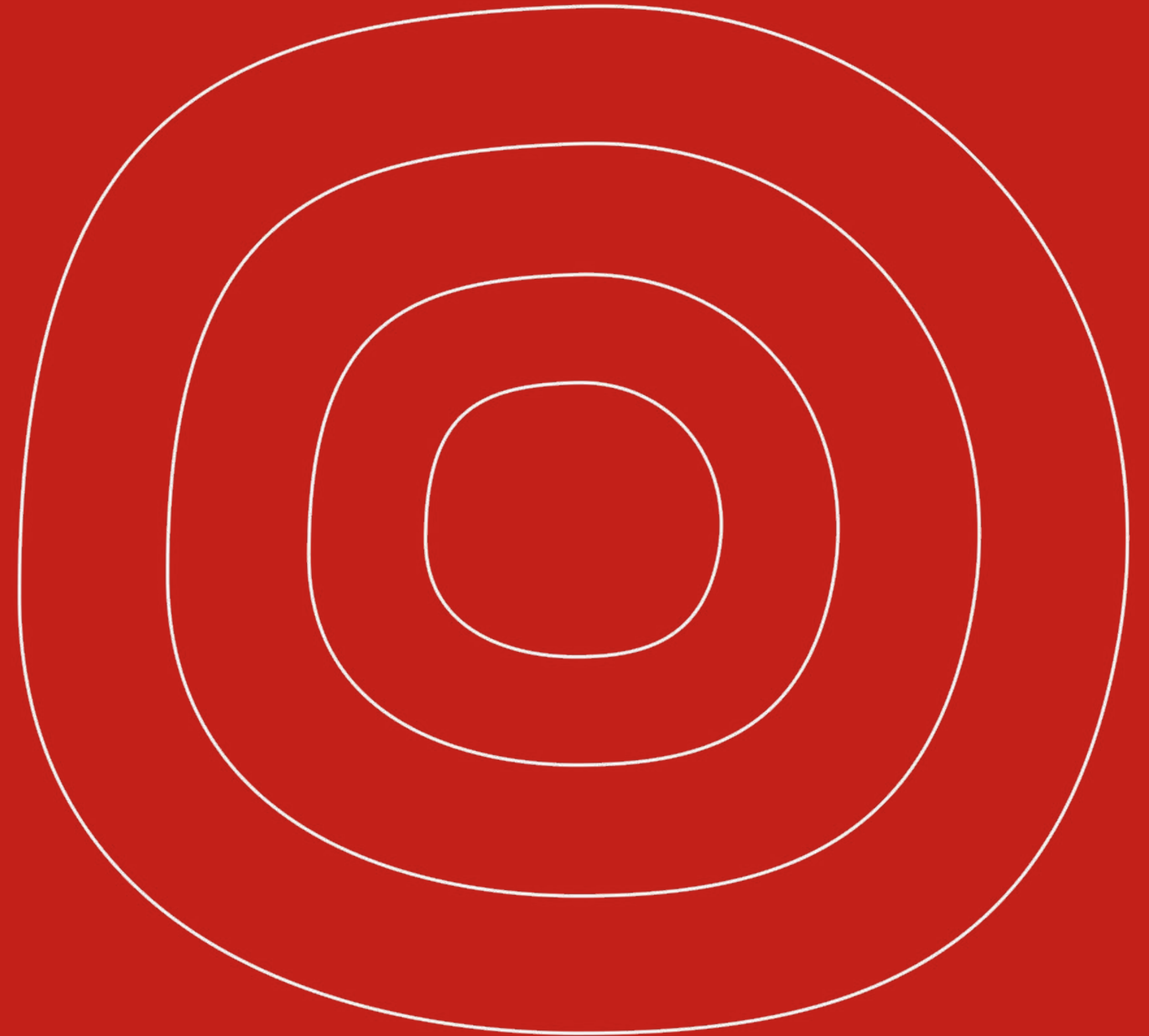
1.7 Impact, Risks and Opportunities

1.8 Our Products

1.9 Our market

1.10 Economic value generated and distributed

1.11 Our memberships



1.1 ROLD

1.1.1. Our History

GRI 2-1

Founded in 1963 thanks to the innovative vision of Rocchitelli Onofrio and Loro Dolores, ROLD has, over its sixty years of activity, established itself as a leading company in the production of components for the home appliance sector. Product and process innovation, including through the adoption of emerging technologies, has consistently characterised ROLD's approach, which has always been able to combine the highest ambitions and aspirations with the practicality typical of a manufacturing company. In the past year, ROLD, thanks to the strategic presence of its Rold Academy and RLab units in MIND (Milano Innovation District), has established collaborations with organisations from various sectors, thereby broadening its horizons towards new frontiers of innovation.

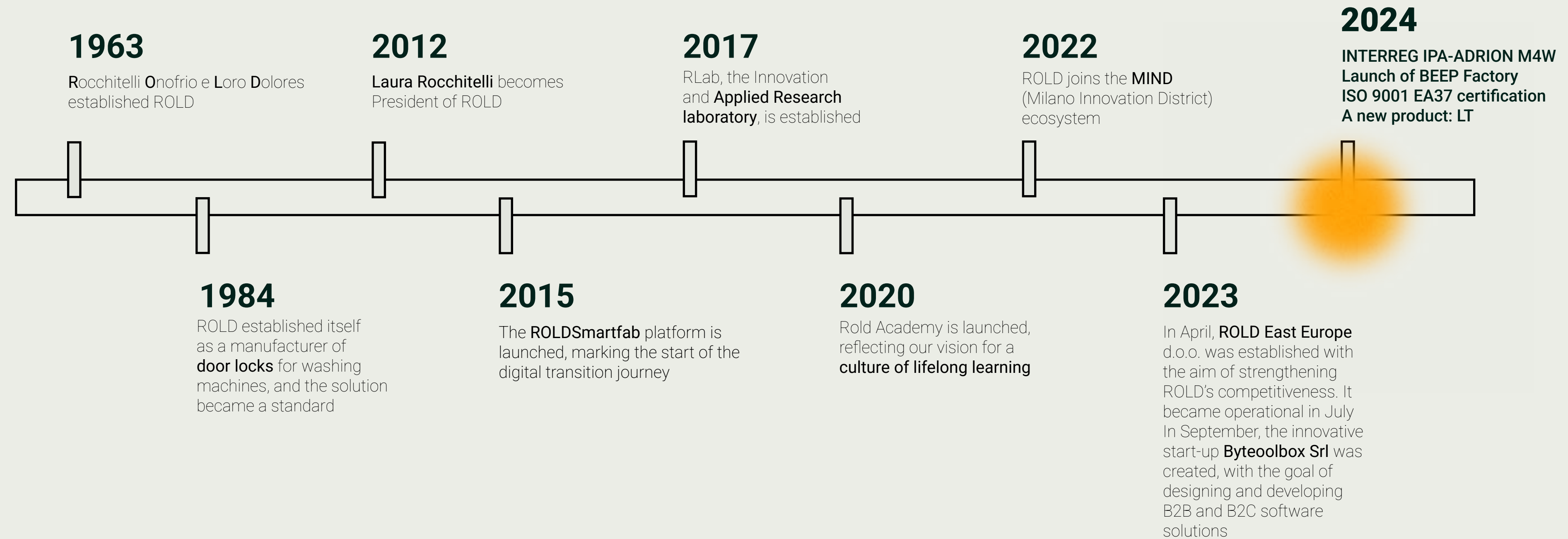
In 2024, BEEP Factory was founded, an innovative start-up resulting from a joint venture between the ROLD Group and Bio4Dreams (50% each). This new venture supports start-ups and researchers in the life sciences, offering expertise and infrastructure to turn ideas into prototypes.

In the same year, Rold Academy obtained ISO 9001 EA/37 certification for training, which recognises the adoption of a quality management system for the design and delivery of high-level training programmes.

In 2024, ROLD developed LT, a new automatic opening system for dishwashers: at the end of the cycle, the door opens automatically, reducing

energy consumption during the drying phase. It is ideal for overnight cycles in optimised energy bands.

The system can be integrated into the appliance structure without additional fastenings and is made with few components and materials with a lower environmental impact. The new design also incorporates a "self-repair" function for the latch system, helping to reduce service interventions.



1. ROLD GROUP

1.1 ROLD

1.1.2. Our values and guiding principles
GRI 2-23

We believe in **people**, in the value they can bring to the company every day, through their lives, their unique qualities, and their skills. We believe in the talents of today and those of tomorrow. That is why we created Rold Academy—to ensure high-quality training for everyone throughout their lives. Because we consider the health and wellbeing of all to be important, we aim to strengthen a culture of prevention and safety through awareness initiatives and targeted training courses. The people of ROLD are the driving force behind our successes and our growth. It is only thanks to the **passion** of every member of the ROLD Group that, over the years, we have been able to innovate, reach new milestones, and maintain resilience even in the most challenging moments. Where intangible **results**—such as personal growth and investments in long-term projects—bind the company together, even in difficult times, like those we experienced in 2022. We feel a **responsibility** to ensure economic stability as well as continuous professional and personal growth, enabling us to face today's and tomorrow's challenges with **boldness**, determination, and creativity. This sense of giving back what we have received over 60 years of history now calls us to strengthen our commitment to sustainability, through taking responsibility for the environment, society, and our wider ecosystem.

PEOPLE



RESULTS



RESPONSIBILITY



BOLDNESS



PASSION



UNGC *United Nation Global Compact*

- 1 Businesses should support and respect the protection of internationally proclaimed human rights
- 2 make sure that they are not complicit in human rights abuses
- 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
- 4 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
- 5 the effective abolition of child labour
- 6 the elimination of discrimination in respect of employment and occupation
- 7 Businesses should support a precautionary approach to environmental challenges
- 8 undertake initiatives to promote greater environmental responsibility
- 9 encourage the development and diffusion of environmentally friendly technologies
- 10 Businesses should work against corruption in all its forms, including extortion and bribery.

Codice of Ethic

Our Code of Ethics represents the fundamental reference for our corporate culture and guides the daily behaviour of everyone operating within and outside the organisation.

It is inspired by the principles of the **UN Global Compact** and integrates the values that guide our strategy, turning them into consistent practices and decisions. In this way, the Code of Ethics becomes not only a tool for safeguarding the rights of all people and accountability but also a concrete commitment to contributing to the achievement of the **Sustainable Development Goals (SDGs)**.

Furthermore, it defines clear procedures to prevent and manage situations of conflict of interest, strengthening transparency and trust in relationships with all stakeholders.



SDG *Sustainable Development Goals*



The SDGs – Sustainable Development Goals – are the 17 Sustainable Development Goals defined by the United Nations in the 2030 Agenda, adopted in 2015 by all member states. They represent a global roadmap to tackle the major challenges of our time: eliminating poverty, reducing inequalities, protecting the planet, promoting peace, and ensuring prosperity for all by 2030. **Through its activities, ROLD contributes to the following goals: 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, and 16.**

1.2 Organizational Structure

GRI 2-1 2-2

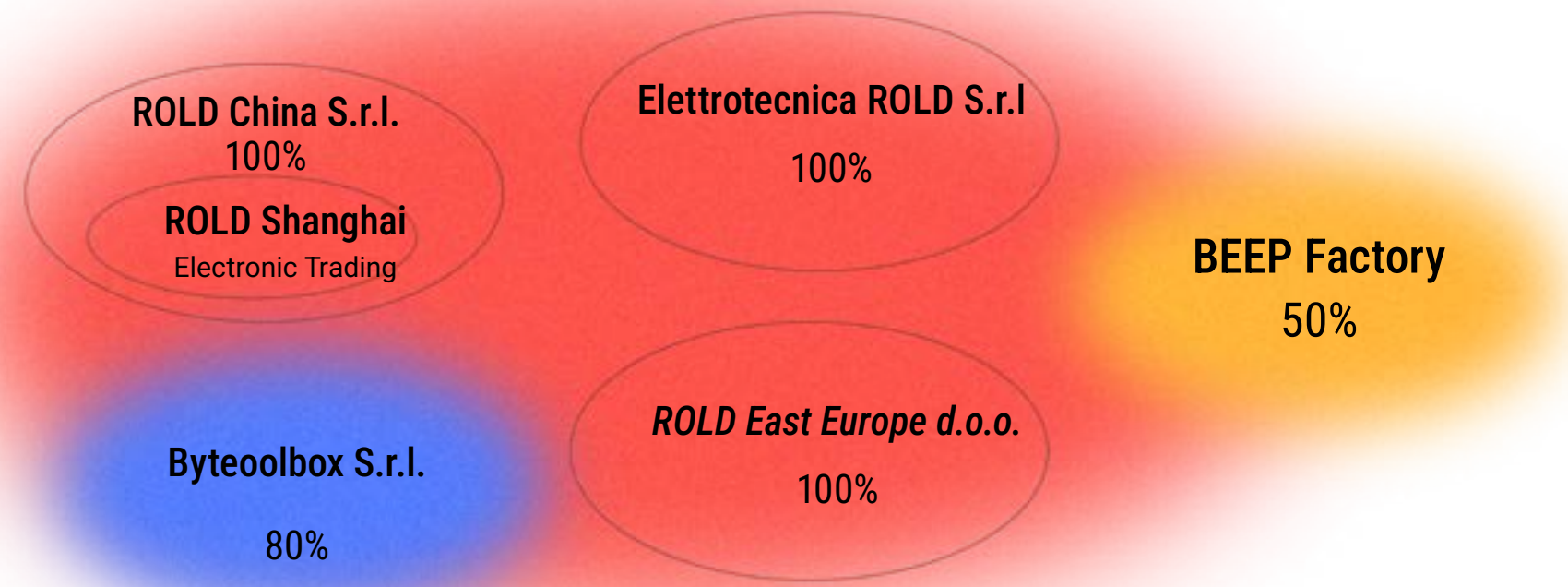
From 1963 to today, ROLD has consolidated its presence in the market and has continually sought to give back to the communities in which it operates. For this reason, ROLD has created a structured ecosystem that allows it to achieve its objectives.

Gruppo ROLD S.p.A. owns 100% of Elettrotecnica ROLD S.r.l. and ROLD China S.r.l., the latter of which in turn controls ROLD Shanghai Electronic Trading. The ROLD Group performs—exclusively—the coordination functions for the companies within its structure.

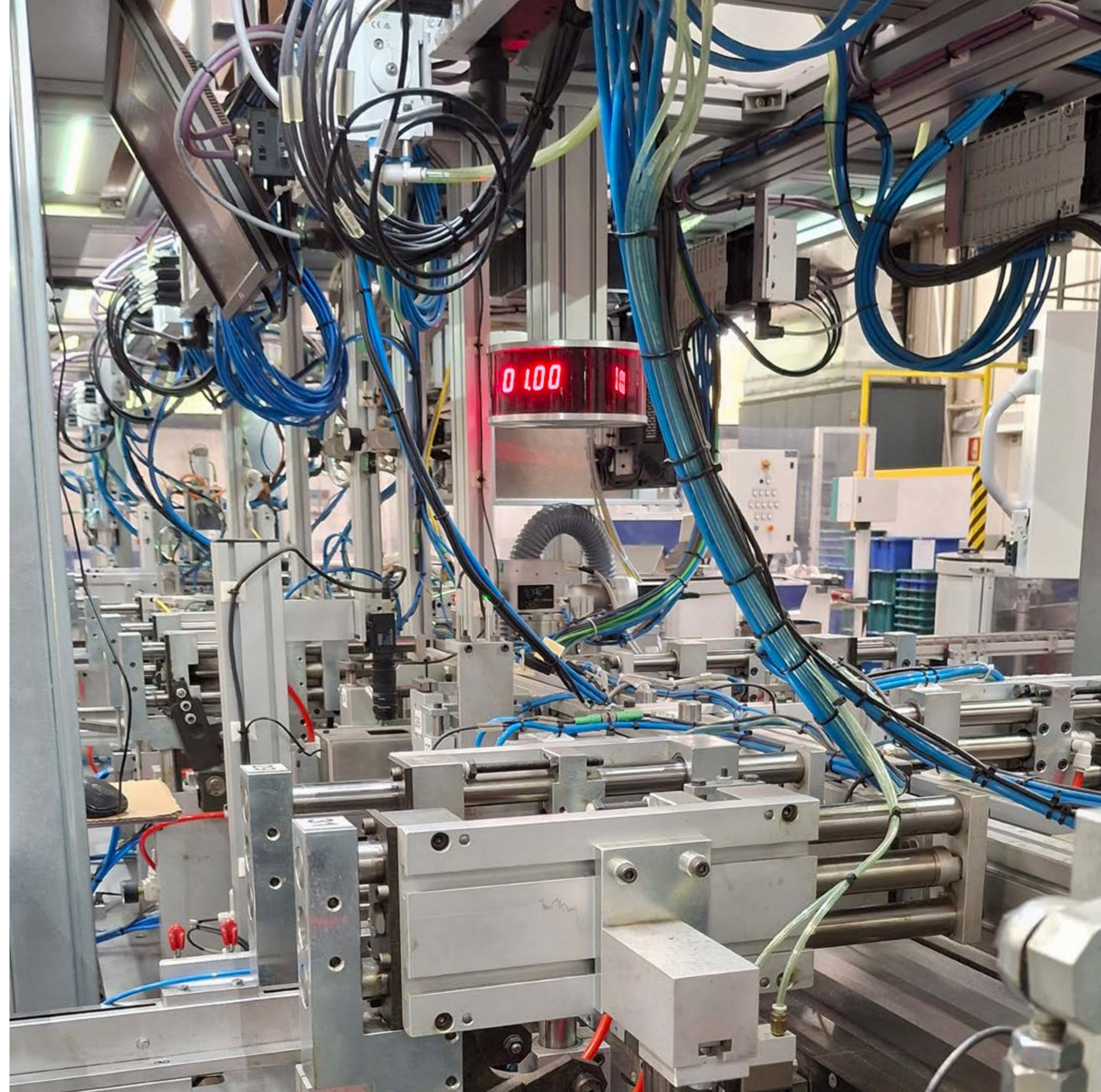
Starting in 2023, the company further expanded its international network with the establishment of ROLD East Europe d.o.o. in Serbia, which supports its internationalisation strategy. In the same year, Byteoolbox S.r.l., an innovative start-up 80% owned by the ROLD Group, was founded. From 2024, a new entity joined the ecosystem: BEEP Factory, an innovative start-up jointly owned by the ROLD Group (50%) and Bio4Dreams (50%). Born from the partnership of these two organisations within the MIND ecosystem, its aim is to support start-ups, researchers, and universities in the life sciences sector.

BEEP Factory provides the expertise and technologies needed to transform ideas into prototypes for the development of innovative devices and instruments.

The reporting scope of this Report includes Elettrotecnica ROLD. As with the financial statements, ROLD China is considered marginal. ROLD East Europe, Byteoolbox, and BEEP Factory are not included, as they are still in the early stages of activity and therefore have negligible impact. Nevertheless, some information is provided where it is considered relevant for a better understanding of the entire ecosystem.



ROLD Group S.p.a.



1.2 Organizational Structure

1.2.1 Our locations

GRI 2-1 2-2

The headquarters of Elettrotecnica ROLD is located in Nerviano, at Via della Merlata 1, and also houses one of the three production plants in Lombardy. The other two facilities are located in Pogliano Milanese and Cerro Maggiore, within the metropolitan area of Milan.

The Nerviano plant includes a department for metal blanking and cutting for semi-finished products, such as brass, copper, iron, and steel, as well as an injection moulding department equipped with both hydraulic and fully electric presses. The assembly department is constantly evolving thanks to the progressive integration of new state-of-the-art equipment, connected to the management system. The plant also features automated and manual assembly lines, designed to respond flexibly to production requirements.

The Cerro Maggiore plant has been recognised as a Lighthouse Plant by the World Economic Forum since 2019. It also has a dedicated blanking machine for the production of a single product and several assembly lines that allow the management of different production volumes and product types. Pogliano Milanese, on the other hand, houses ROLD's historic plant, which includes injection moulding, metal blanking, and assembly departments, making the site a complete and integrated production centre.

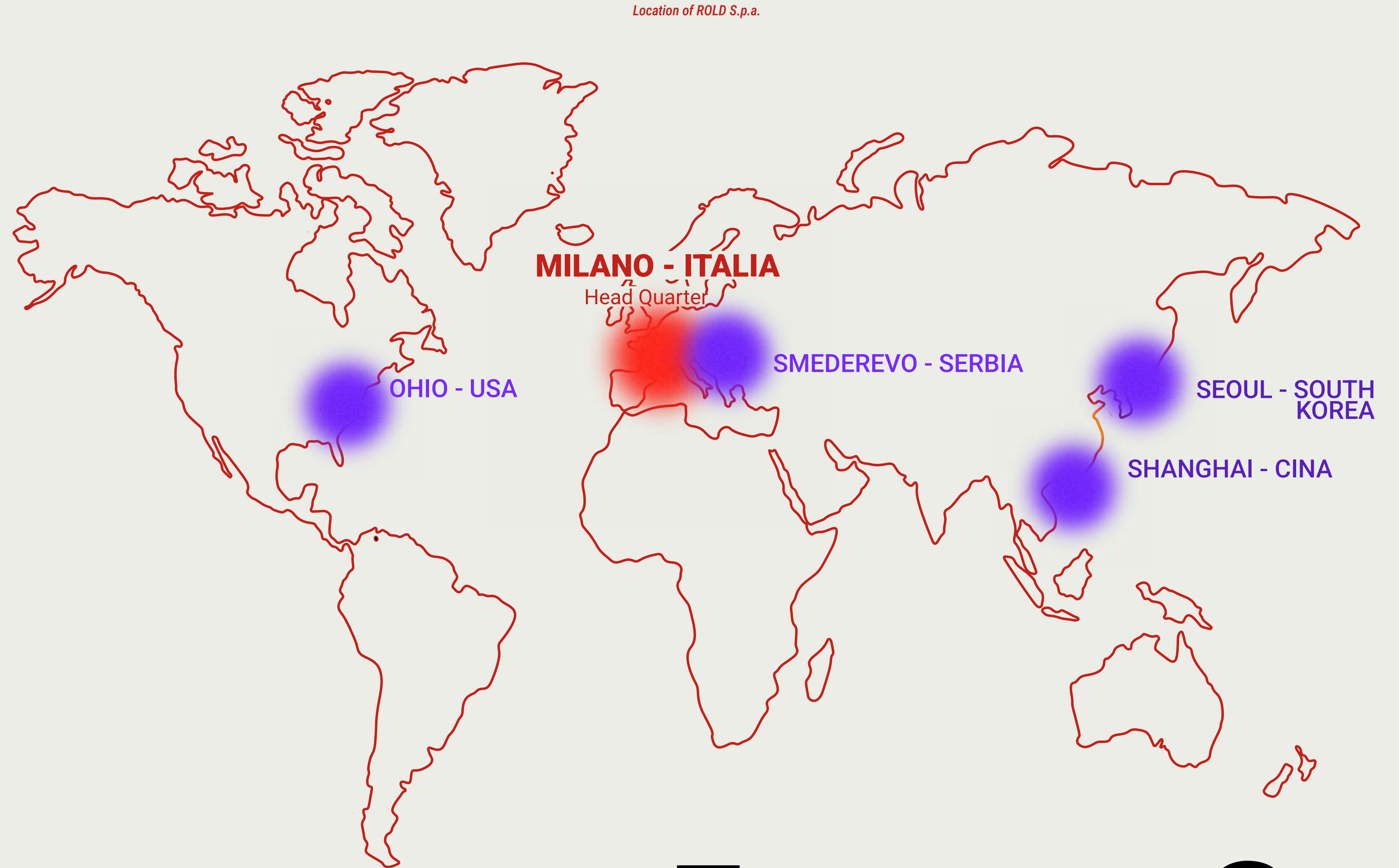
In each plant, there is a progressive introduction of more modern machinery, which reduces electricity consumption and optimises processes,

contributing to a reduction in waste. In the injection moulding departments, there is a gradual shift from hydraulic presses to fully electric presses, which lower energy use and increase production efficiency.

The Innovation and Applied Research Laboratory (RLab) and Rold Academy are located in the Milano-MIND Innovation District, an environment dedicated to the development of high-tech projects and continuous training.

From 2023, ROLD has embarked on a further internationalisation path, opening a plant in Smederevo, Serbia, dedicated to manual assembly and designed to support the expansion of production capacity and the company's presence in foreign markets.

To ensure the widest distribution of its products and a strong presence in key global markets, the company also relies on a commercial branch in Shanghai and two representative offices: one in Seoul, South Korea, and one in Ohio, United States.



4

Production Plants

5

Countries where we operate

3

Offices worldwide

1.2 Organizational Structure

1.2.2 Working areas and relationships

GRI 2-1

The core activities from which ROLD originated focus on the **design and production of mechatronic components for the home appliance market**, such as locking and door-opening systems for washing machines, dishwashers, and ovens, as well as rotary switches and micro-switches. The company manages the entire product development process, from conception and design to the production of components, ensuring high standards of quality, reliability, and technological innovation.

To explore new horizons, ROLD has created two units, RLab and Rold Academy, which carry out activities complementary to the company's main sector.

RLab, the Innovation and Applied Research Laboratory, founded in 2017, is made up of a multidisciplinary team combining expertise in mechatronics, advanced materials, electronics, biomedical engineering, and user experience. The group is composed of researchers with diverse skills, enabling them to develop new solutions with an open and collaborative approach. In this spirit of cross-fertilisation, RLab maintains ongoing collaborations with other companies, research centres, and universities, creating connections that foster innovation and shared knowledge.

Founded in 2020, Rold Academy was created to promote a culture of continuous learning and to support the company's strategy in introducing and strengthening sustainability practices. Rold Academy is built on three pillars: **training** for company employees, for students of all levels, and for other companies interested in pursuing a growth path similar to that experienced by ROLD; support for the **integration of sustainability practices** within ROLD; and the management of **projects funded** at regional, national, and European levels.



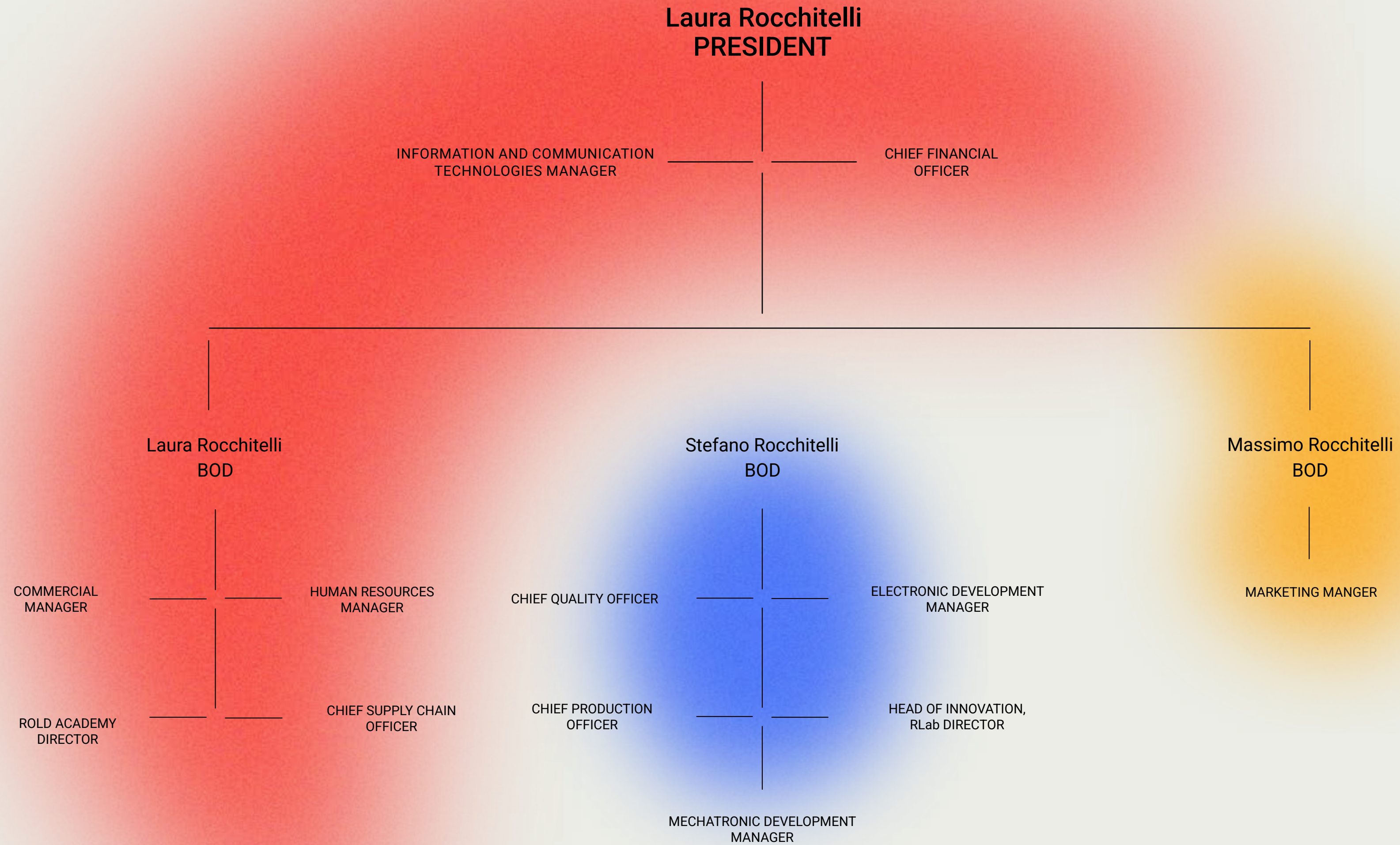
1.3 Governance Structure

GRI 2-9 2-11 2-12 2-13 2-14

At ROLD, the definition of strategic choices and the management system is entrusted to the Board of Directors, which is composed of three members: Laura Rocchitelli, Chairwoman and CEO (Human Resources, Sales, Finance, ICT, Supply Chain, Rold Academy); Stefano Rocchitelli (R&D, Quality, Operations, Innovation); and Massimo Rocchitelli (Marketing & Communication).

In addition, two of the Board members are actively involved in the Sustainability Committee. This enables them to stay constantly informed on environmental and social matters and to engage directly with all stakeholders involved in implementing sustainability practices within ROLD.

At an operational level, ROLD has a functional organisational structure, in which the various departments report to the three Board members. Directors and managers coordinate teams of varying sizes, depending on the impact of their activities on the business, and promote ongoing collaboration across the different areas of the organisation.



ROLD Organizational Structure

To support business decisions and ensure the perspectives of employees are heard, the Parity Committee was reviewed and expanded in 2024. It is composed of both worker representatives and company representatives, fostering dialogue and collaboration on issues that are important for the organisation, such as workplace safety, sustainability, operational conditions, and employee wellbeing initiatives. The Parity Committee (**Parity Committee**) provides shared recommendations and proposals that help ensure business decisions are guided by a broad and inclusive perspective.

1.3 Governance Structure

GRI 2-9 2-11 2-12 2-13 2-14 2-25 2-26

In 2022, the Sustainability Committee was established, operating across all areas of responsibility of the Board of Directors.

With regard to sustainability matters, the Board of Directors has the authority to:

- Approve various policies on sustainability issues, following proposals and recommendations from the Sustainability Committee.
- Approve material topics and financial materiality analyses.
- Approve the Sustainability Strategic Plan.
- Approve the Sustainability Report.

The 2022–2024 Sustainability Strategic Plan was approved by the Board on 15 December 2021.

In 2025, ROLD is working on defining the new Sustainability Strategic Plan for the 2026–2028 period.

This Report was approved by the Board on 12 December 2025.

All members of the Sustainability Committee have participated in training covering sustainability topics, ESG issues, risk and opportunity analysis, materiality and double materiality assessments, sustainability across the value chain, and technological innovations supporting environmental impact analyses and Life Cycle Assessment (LCA).

WHISTLEBLOWING

ROLD has introduced a formal whistleblowing procedure, which is also accessible through its corporate website. The procedure, available via the ROLD website, allows employees, collaborators, and external stakeholders to report behaviours that do not comply with laws, internal policies, or ethical principles, while ensuring the confidentiality of the whistleblower and protection against any retaliation. This tool strengthens the governance system and reinforces the company's values of transparency, integrity, and accountability.

BOARD OF STATUTORY AUDITORS

MEMBER	ROLE	ACTIVITIES
Giancesare Sonzogni	Chair person	Vigilanza sull'osservanza della legge, principi di corretta amministrazione, ai sensi degli artt. 2397 e ss. c.c.
Maurizio Ettore Giuseppe Grassano	Effective member	
Maria Chiara Alladio	Effective member	
Enrico Marrone	Alternate member	
Elisa Maria Rappoldi	Alternate member	

AUDIT FIRM

MEMBER	ACTIVITIES
PwC – Pricewaterhouse Coopers SpA	Legal audit of Financial Statement of “Elettrotecnica ROLD” and Consolidated Financial Statement of ROLD Group R&S&I cost review for “Elettrotecnica ROLD” and related auditing

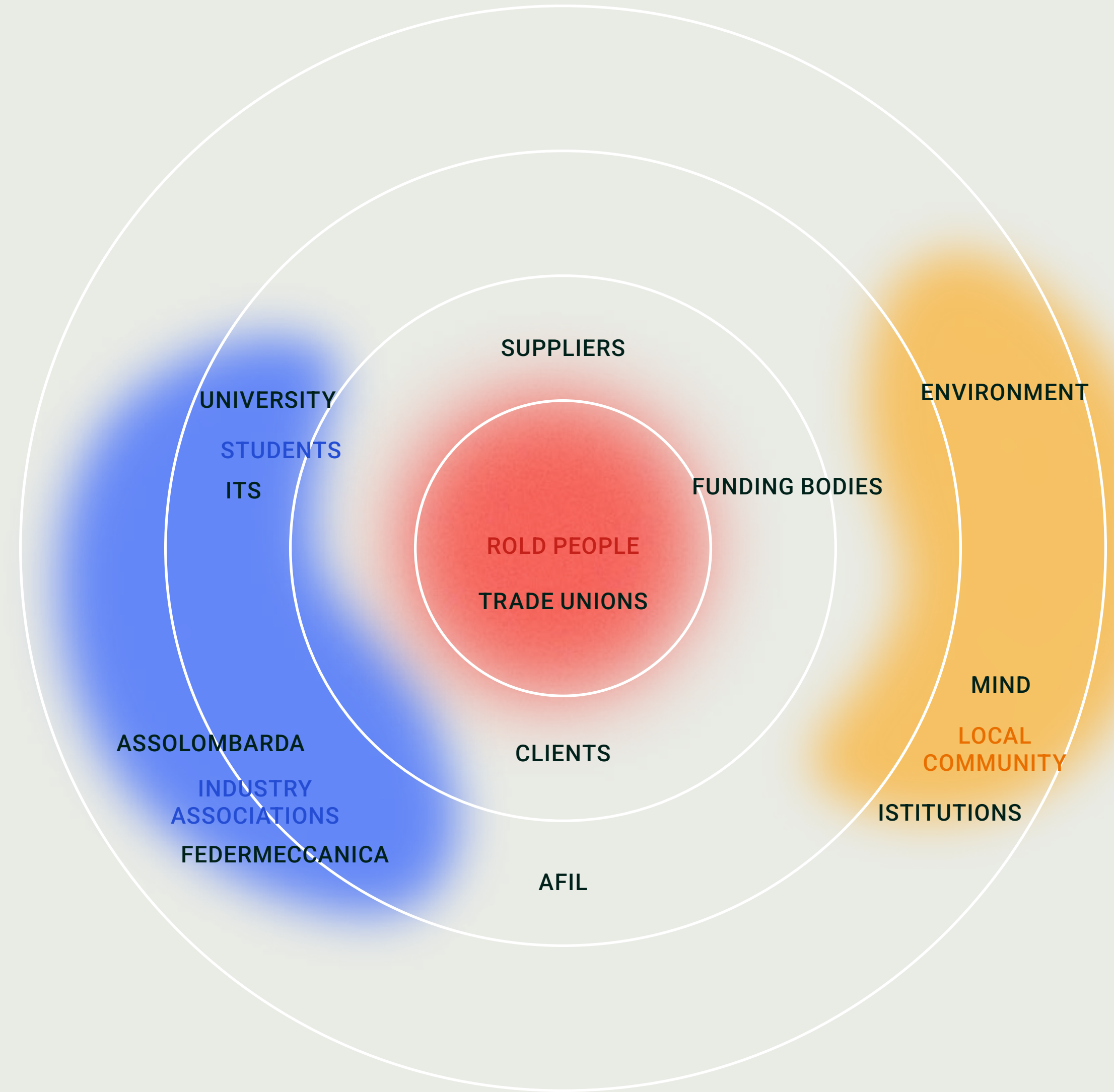
Starting in 2025, a renewal of the positions of the Board is planned

1.4 Stakeholders

GRI 2-29 3-1

For ROLD, maintaining an ongoing dialogue with its stakeholders is a central element of the sustainability strategy. Over the years, an engagement approach has been developed that goes beyond passive listening and is based on active discussion, aimed at identifying and understanding the most relevant material topics. Since last year, this process has been further strengthened through more in-depth stakeholder engagement activities, initiated with the goal of revisiting and redefining our material topics—a process that is still ongoing. Rold Academy plays a central role in facilitating listening and dialogue sessions, specifically designed to explore the issues relevant to each stakeholder group. In 2024, a two-stage process was launched to engage suppliers on sustainability strategies, mapping their level of implementation of sustainability practices and providing them with training courses. The table summarises the main methods of dialogue with our stakeholders (stakeholder groups and communication channels).

STAKEHOLDER	CHANNELS
ROLD PEOPLE TRADE UNIONS	<ul style="list-style-type: none"> • Training courses and initiatives organised by Rold Academy • Union meetings • Individual and team coaching • Health, safety, and environmental training • ROLD Book Club • Team Assembly Leader meetings • Questionnaires
SUPPLIERS	<ul style="list-style-type: none"> • Audit • Questionnaires • Meetings and visits • Code of Conduct for supply chain • Specific and ad-hoc projects • Trainings
FUNDING ENTITIES	<ul style="list-style-type: none"> • Specific meetings • Events
LOCAL COMMUNITIES NOT-FOR-PROFIT ORGANIZATIONS ISTITUTION MIND	<ul style="list-style-type: none"> • Organization and participation to local events • Specific meetings • Projects and collaborative activities • Futurabili – event • Futuro prossimo sostenibile - Activity
ITS UNIVERSITY	<ul style="list-style-type: none"> • Meetings • Training lessons • Projects • Collaborations
STUDENTS	<ul style="list-style-type: none"> • Apprenticeships • Internships • Mentoring • Degree theses • Course • Work-based learning programmes (PCTO)
CUSTOMERS	<ul style="list-style-type: none"> • Audits • Questionnaires • Code of Conduct for supply chain • Trainings received from customers • CDP (Climate Disclosure Project) Workshop



Stakeholders

1.5 Megatrends

GRI 2-22 3-1

Analysing megatrends is necessary to understand the external context and the potential impacts that may arise. Considering these factors helps us strengthen our process of integrating sustainability at all levels of the company. In the following, the main megatrends identified and their implications for ROLD are presented.

MEGATREND	THEIR IMPACTS ON ROLD	WHAT IS ROLD DOING
<p>GLOBAL DEMOGRAPHIC TRANSFORMATIONS Demographic trends show an increase in the global population, alongside a progressive ageing and reduction of the workforce in European countries. In Italy, the declining population and the growing shortage of qualified technical profiles represent a challenge for manufacturing companies.</p>	<p>Greater difficulty in sourcing technical and specialised skills.</p>	<p>Internal training activities and upskilling/reskilling programmes.</p>
<p>SOCIO-POLITICAL POLARISATION AND REGULATORY VOLATILITY The European political landscape is experiencing a period of strong polarisation, which also affects sustainability policies. While the Green Deal strategy remains a key reference, it is currently undergoing a phase of review and slowdown, with increased focus on impacts on competitiveness and costs for businesses. This evolution creates a less predictable regulatory environment, with potential delays, redefinitions of targets, and greater uncertainty for companies.</p>	<p>Need for continuous monitoring of EU regulations (CSRD, Ecodesign, supply chain due diligence). Opportunity to differentiate with customers by demonstrating proactivity and compliance.</p>	<p>Internal training activities and upskilling/reskilling programmes. Focus on sustainability issues, seeking to define a clear path that takes into account the company's capabilities.</p>
<p>DIGITALISATION OF PRODUCTION PROCESSES, BIG DATA, AND AI Digital transformation (Industry 4.0 and 5.0) is redefining production methods, introducing automation, advanced sensors, data collection, and integration between machinery, people, and systems. Artificial Intelligence is increasingly integrated into industrial processes, supporting planning, predictive maintenance, quality control, and process optimisation. There is a growing emphasis on leveraging data analysis to make informed decisions and optimise operations, particularly in analysing user behaviour and consequently optimising products based on actual machine-user interaction.</p>	<p>Opportunity to improve efficiency, quality, and waste reduction through digital technologies. Greater control over energy consumption and production performance.</p>	<p>ROLD has embraced the digital transition since 2015 and continues to invest each year in automated assembly lines connected to the management system and other company systems. In its Innovation and Applied Research Laboratory (RLab), ROLD conducts research activities to design innovative products that leverage emerging technologies to influence user behaviour.</p>
<p>PREPAREDNESS AND ADAPTIVE SUPPLY CHAIN Global supply chains are increasingly exposed to geopolitical shocks, logistical problems, raw material instability, and extreme weather events. Companies are called upon to develop rapid adaptation capabilities and more structured operational continuity strategies.</p>	<p>There is the need to analyse value chain risks and implement monitoring systems.</p>	<p>ROLD places strong emphasis on supplier diversification to ensure continuity of supply. ROLD coordinates the Lombard Sustainable and Intelligent Supply Chain, in order to explore new forms of collaboration and the creation of new supply chain models.</p>
<p>INNOVATIVE MATERIALS AND CIRCULAR ECONOMY The availability of raw materials, pressure on the supply chain, and European eco-design regulations drive the use of recycled materials, redesigned components, and processes oriented towards circularity.</p>	<p>Redesign of components with a focus on durability, recyclability, and waste reduction. There is the need to increase the use of recycled or alternative materials.</p>	<p>ROLD is conducting a study on the introduction of secondary raw materials into its production processes. ROLD has participated in the activities of the INTERREG Plastix project to acquire knowledge of best practices at the European level regarding the introduction of circular economy practices within its processes.</p>



1.6 Our Value Chain

GRI 2-6

ROLD has a strong manufacturing identity, historically focused on innovation. The company operates in the B2B market and for over 60 years has been developing products that reach numerous countries. Value creation stems from the ability to conceive and deliver new, technologically advanced solutions, the result of Research, Development, and Innovation activities, which represent one of the pillars of the organisation.

The design of these products is led by the R&D team, committed to responding to market needs through the creation of increasingly innovative solutions capable of contributing to the reduction of environmental impacts of the products and their production processes. This activity is supported by the Marketing team, which analyses trends, emerging scenarios, and market developments. Furthermore, the RLab team enables ROLD to explore different markets and anticipate societal needs. RLab also facilitates the technological transfer of solutions that are still at a low Technology Readiness Level (TRL) towards more concrete industrial applications.

To transform ideas and projects into real products, ROLD purchases raw materials (predominantly technopolymers), sub-components, and small parts (such as

screws, springs, and solenoids) from suppliers generally located near its plants.

The selection and management of suppliers are entrusted to the Quality team and Supply Chain Procurement team, which applies procurement practices based on ethical principles, transparency, and mutual collaboration. ROLD's procurement policy aims to build lasting relationships, based on the assessment of qualitative, environmental, and social performance. Contracts typically have a three-year duration, but the company offers customised conditions to small enterprises, tailored to their specific needs and characteristics.

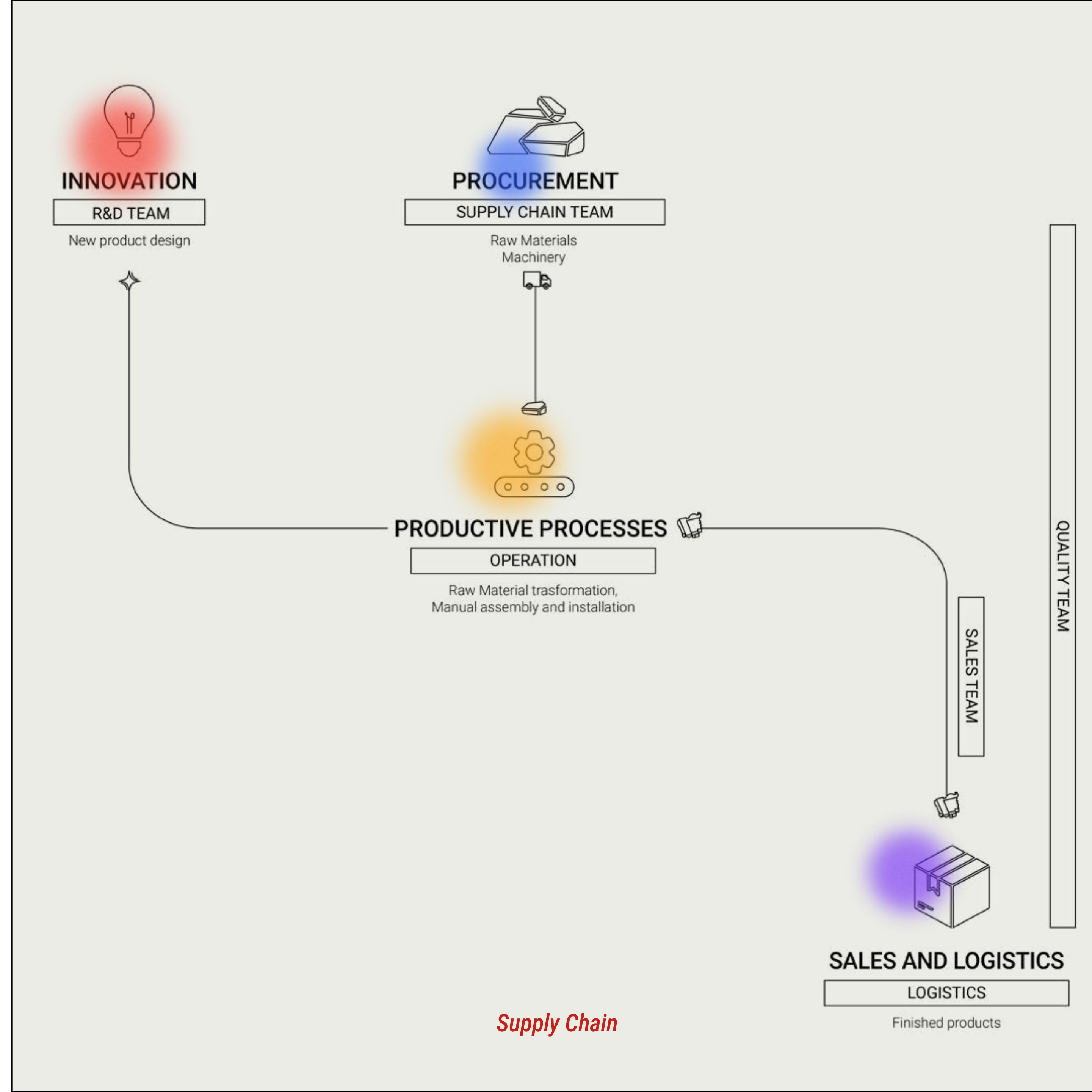
Despite operating in a market subject to fluctuations and potential turbulence, ROLD strives to ensure the highest possible stability for its suppliers. This is achieved through careful inventory management and rigorous planning, with the aim of mitigating the effects of market variations.

The company also periodically shares forecasts and detailed information on raw material demand, in order to support smaller suppliers in planning their production capacity and contribute to a stronger and more resilient supply chain.

ROLD invests in state-of-the-art interconnected machinery and values the contribution of over 150 people, coordinated and supported by the HR team, engaged in moulding, metal cutting, automated and manual assembly, and packaging: the core of the production processes. Across procurement and production activities, the Quality team ensures high standards at every stage of the process, from raw material inspection to the validation of finished components.

The Sales team manages sales to leading international household appliance manufacturers, while Logistics and Customer Care ensure the shipping and delivery of goods in full compliance with the timelines agreed with customers.

This synergistic approach allows ROLD to stand out for its ability to innovate, while maintaining a strong ethical commitment across the entire supply chain and ensuring the safety and reliability of its products.



1.7 I.R.O.

Impact Risks and Opportunities
GRI 2-22 3-1

ROLD has analysed the sustainability-related risks and opportunities based on global analyses and trends, following the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures).

By cross-referencing these guidelines with the context in which it operates and stakeholder feedback, ROLD has identified the risks and opportunities to be considered and integrated into the company strategy.

The risks and opportunities have been defined with respect to the value chain in which ROLD operates, in order to make the interrelation between the different areas, risks, and associated opportunities more immediate.

BUSINESS IMPACTS	STAKEHOLDERS	RISKS	OPPORTUNITIES
USE OF INNOVATIVE MATERIALS	<ul style="list-style-type: none"> Suppliers ROLD People Environment Customers 	<ul style="list-style-type: none"> Increase in costs Lack of acceptance by customers Risk of penalties and inability to place products on the market if not implemented Uncertainty regarding disposal regulations 	<ul style="list-style-type: none"> Market repositioning Creation of new public-private partnerships Participation in funded projects Implementation of eco-design and circular economy approaches
THE ROLE OF DESIGN IN THE PRODUCT LIFE CYCLE IMPACT (RELIABILITY, DURABILITY, AND REPAIRABILITY)	<ul style="list-style-type: none"> Suppliers ROLD People Environment Customers 	<ul style="list-style-type: none"> Difficulties in implementation within the production process (timing, work reorganisation) Increase in costs Failure to meet emerging regulatory requirements 	<ul style="list-style-type: none"> New business models Brand reputation New market areas and customers
THE ROLE OF DESIGN IN IN THE IMPACT OF PRODUCTION PROCESSES (TIME, ENERGY USE)	<ul style="list-style-type: none"> ROLD People Environment 	<ul style="list-style-type: none"> Difficulties in organising the production process (required time, energy-intensive processes) Investments in technologies that may soon become obsolete or fail to comply with emerging regulations 	<ul style="list-style-type: none"> Investments in greener production facilities Greater flexibility in work organisation
PRODUCT DEVELOPMENT GENERATES AN IMPACT ON THE ORGANIZATION AND ECONOMIC PERFORMANCE	<ul style="list-style-type: none"> Suppliers ROLD People Environment Customers 	<ul style="list-style-type: none"> Loss of credibility – bad reputation Reduction in market share Downsizing 	<ul style="list-style-type: none"> New business models New market shares New jobs Market positioning
SUPPLIER SELECTION CAN INFLUENCE WORKING CONDITIONS ACROSS THE SUPPLY CHAIN	<ul style="list-style-type: none"> Suppliers (and their workers) Customers 	<ul style="list-style-type: none"> Bad reputation Loss of attractiveness Increased costs 	<ul style="list-style-type: none"> Brand reputation
THE SELECTION OF RAW MATERIALS IS ESSENTIAL TO ENSURE THE QUALITY OF ROLD PRODUCTS	<ul style="list-style-type: none"> Suppliers (and their workers) Customers ROLD people Final users 	<ul style="list-style-type: none"> Bad reputation To incur sanctions 	<ul style="list-style-type: none"> Market positioning Brand reputation/reliability

LEGEND

- INNOVATION
- PROCUREMENT
- PRODUCTION PROCESS
- SALES AND LOGISTICS

1.7 I.R.O.

Impact **R**isks and **O**pportunities
GRI 2-22 3-1

	BUSINESS IMPACTS	STAKEHOLDERS	RISKS	OPPORTUNITY
	INSTABILITY IN SUPPLY COULD IMPACT OUR ABILITY TO RESPOND TO MARKET DEMAND	<ul style="list-style-type: none"> • ROLD people • Customers 	<ul style="list-style-type: none"> • Disruption of the production process • Inability to respond to customer needs in a timely manner 	<ul style="list-style-type: none"> • Supply diversification • Research into new materials
	ENVIRONMENTAL IMPACTS RESULTING FROM THE USE OF ENERGY AND MATERIALS	<ul style="list-style-type: none"> • Environment • Local communities • Funding entities 	<ul style="list-style-type: none"> • Not accessing financing lines • Incurring penalties 	<ul style="list-style-type: none"> • Attractiveness • Financial capacity • Cost reduction
	PRODUCTION PROCESSES ENTAIL POTENTIAL IMPACTS RELATED TO SAFETY AND HEALTH FOR PEOPLE	<ul style="list-style-type: none"> • ROLD People • Local Communities • Trade Unions 	<ul style="list-style-type: none"> • Bad reputation • Increase in costs for Health and safety • Loss of production efficiency and potential contracts 	<ul style="list-style-type: none"> • Process innovation initiatives • Risk reduction • Increase in brand reputation opportunities
	INVESTING IN NEW AND INNOVATIVE TECHNOLOGIES	<ul style="list-style-type: none"> • ROLD People • Customers • Funding entities 	<ul style="list-style-type: none"> • Investments in technologies that quickly become obsolete • Difficulty in finding people with skills adequate for new technologies 	<ul style="list-style-type: none"> • Process optimization • Reduction of inefficiencies • Waste reduction • Reduction of the production processes' footprint • High-skilled personnel • People Upskilling
	CATASTROPHIC OR GEOPOLITICAL EVENTS LIMITING PRODUCTION	<ul style="list-style-type: none"> • Clienti • Persone ROLD 	<ul style="list-style-type: none"> • Production process interruption • Inability to meet customer demands on time • Damage to facilities and personnel 	<ul style="list-style-type: none"> • Reorganization and innovation of production processes

LEGEND

- INNOVATION
- PROCUREMENT
- PRODUCTION PROCESS
- SALES AND LOGISTICS

1.7 I.R.O.

Impact **R**isks and **O**pportunities
 GRI 2-22 3-1

BUSINESS IMPACTS	STAKEHOLDERS	RISKS	OPPORTUNITY
NATIONAL, EUROPEAN AND INTERNATIONAL NORMS AND LAWS	<ul style="list-style-type: none"> • ROLD People • Customers • Environment 	<ul style="list-style-type: none"> • Strategic choices driven solely by regulations limit creativity • Risk of not keeping up with regulatory developments 	<ul style="list-style-type: none"> • Positioning on the market as pioneers • Brand reputation
MARKET UNCERTAINTY	<ul style="list-style-type: none"> • Suppliers • ROLD People • Local communities 	<ul style="list-style-type: none"> • Changes in customer behaviour lead to the risk of reduced sales volumes 	<ul style="list-style-type: none"> • Designing innovative and different solutions, leveraging R&D&I to diversify
CATASTROPHIC/GLOBAL POLITICAL EVENTS LIMITING GOODS HANDLING CAPACITY	<ul style="list-style-type: none"> • ROLD People • Customers 	<ul style="list-style-type: none"> • Production process disruption • Inability to meet customer requirements on time 	<ul style="list-style-type: none"> • Diversification of transportation methods

LEGEND

- INNOVATION
- PROCUREMENT
- PRODUCTION PROCESS
- SALES AND LOGISTICS

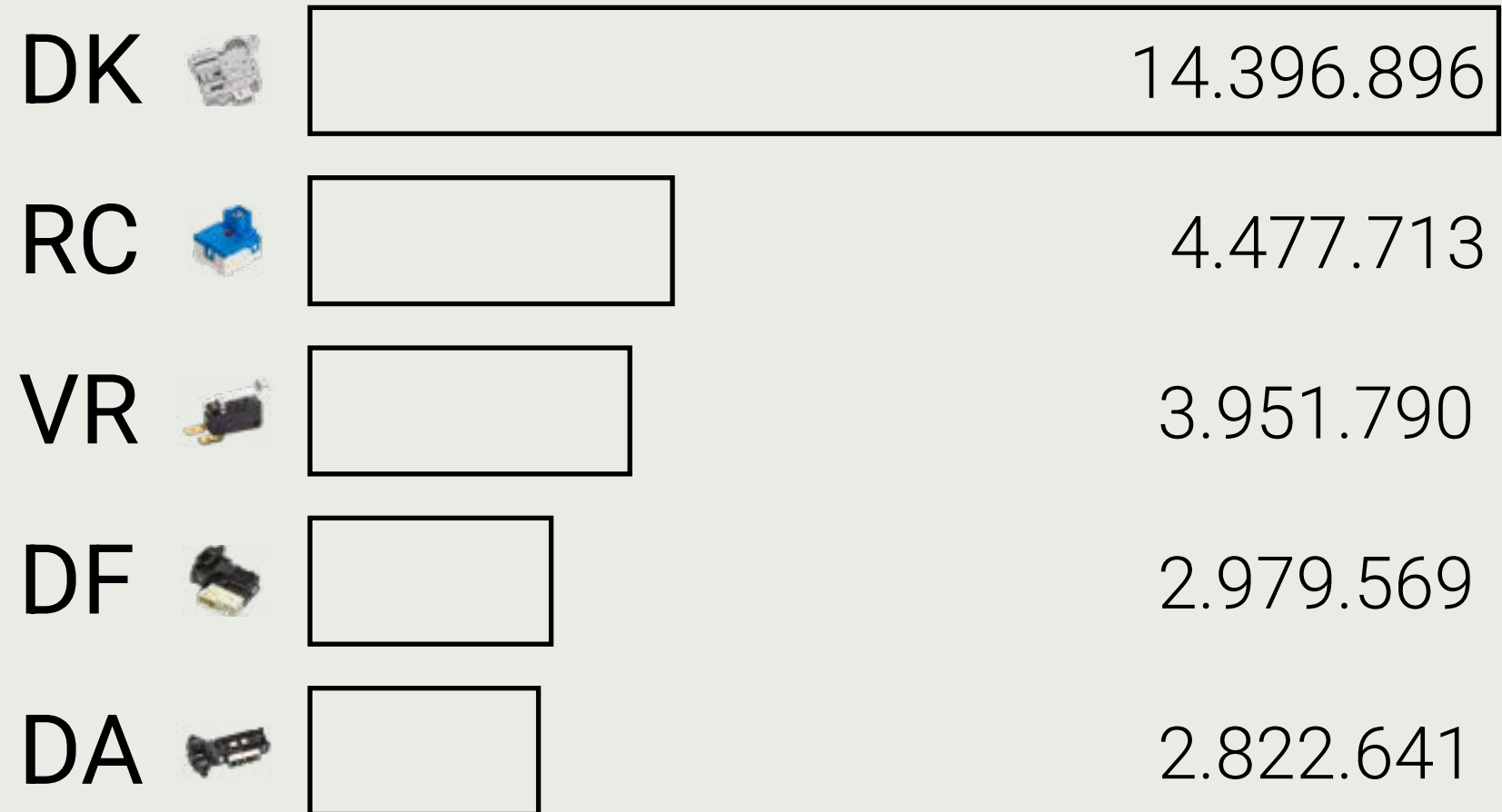
1.8 Our products

GRI 2-6

ROLD's traditional market focuses on the production of components for the household appliance sector and the professional market. Historically, ROLD has specialized in the manufacturing of safety components, including door locks, which over time have allowed it to consolidate its market position. Subsequently, the design activity, driven by the Mechatronics R&D, Electronics R&D, and Quality teams, was expanded to other types of products, such as user interface devices (switches, micro-switches, control panels, and rotary switches) and actuation devices, i.e., components that enable the motorized opening or closing of appliances.

44.131.701

Total products sold in 2024



The 5 best-selling products in 2024

A NEW PRODUCT: LT

For the automated opening of dishwashers, ROLD has developed a new solution with an innovative, compact, and reliable design, capable of enhancing the overall user experience for the final user.

INNOVATIVE DESIGN WITH A COMPACT FORM

The solution developed by ROLD ensures the same functionality as other products on the market, but with a smaller footprint and minimal modifications to the appliance frame, making it less impactful on the structural reliability of the appliance.

EASE OF ASSEMBLY AND REDUCTION OF COMPONENTS

The design was conceived to make assembly easier and faster. Ease of assembly is also ensured by a design that requires a minimal number of operations and components to handle and assemble.

SELECTION OF MATERIALS AND COMPOUNDS WITH LOWER ENVIRONMENTAL IMPACT

To avoid the use of environmentally impactful materials, a mechanism was developed in which the friction between

components is lower than current standards. This design choice made it possible to eliminate the use of self-lubricating or low-friction materials, such as PTFE, which have a higher environmental impact.

SELF-REPAIR AND SAFETY FUNCTION

The system can perform certain intermediate safeguard positions to prevent the device from breaking if the end user forces the door closed.

1.9 Our market

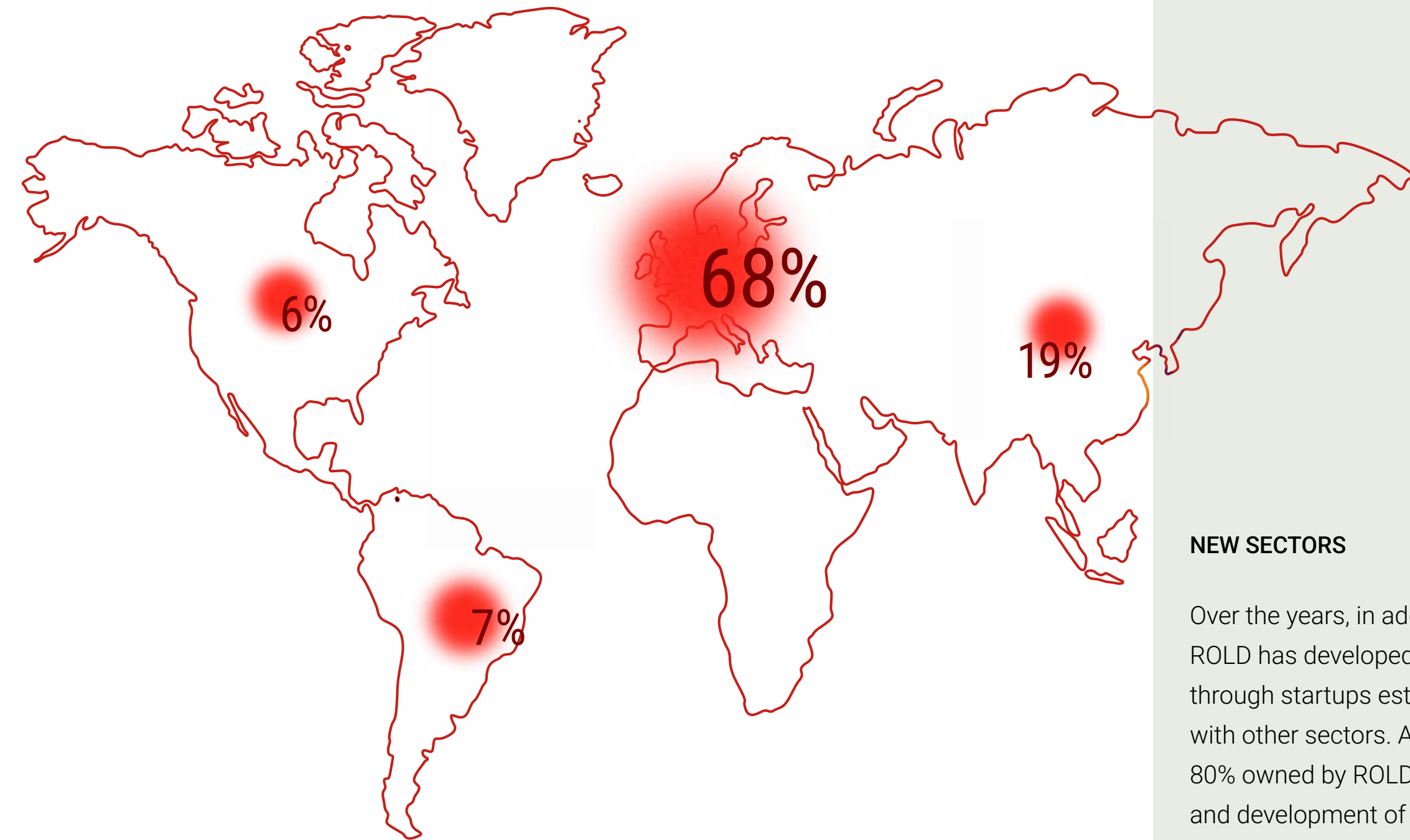
GRI 2-6

In 2024, ROLD confirmed its position as a major exporter, with more than 80% of its revenue from international sales. The geographic area to which ROLD exported the most was Europe.

In 2024, 44,131,701 products were sold and supplied to the leading players and groups in the global household appliance market, including BEKO Europe, B/S/H/, ELECTROLUX, GORENJE, HAIER, LG Electronics, MIELE, SMEG, VESTEL, and WHIRLPOOL.

83%

of revenue from exports



ROLD's Market

NEW SECTORS

Over the years, in addition to its core business, ROLD has developed secondary markets through startups established in partnership with other sectors. Among these, Bytoolbox – 80% owned by ROLD – focuses on the design and development of high-tech solutions, while BeepFactory – 50% owned – supports the creation of prototypes for the Life Science sector.

1.10 Economic value generated and distributed

GRI 201-1

In the 2024–2025 period, the global economy continued its rebalancing process following the years marked by the pandemic and geopolitical tensions. Despite signs of stabilization, the recovery proceeded at a slower and uneven pace. Italy mirrored this trend: in 2024, GDP grew by 0.7%, a figure in line with the Eurozone average. At the same time, international trade experienced a challenging phase. Global demand weakened, and Italian exports recorded a slight contraction, further impacted by difficulties in maritime transport, which became slower and more costly.

Tensions in the Red Sea area, which reduced transit through the Suez Canal, further exacerbated global supply chain challenges, increasing delivery times and the costs of commercial flows.

Alongside these signs of fragility, positive developments were not lacking. The push

towards digitalization and the green transition continued to support technological sectors, with the mechatronics sector remaining a benchmark in the transition towards more sustainable and efficient production models. The sector in which ROLD has historically operated is characterized by high competitive concentration, with market dynamics tending to move similarly for all operators.

The economic conditions of the past year affected the entire sector uniformly, without substantially altering existing balances. In this context, ROLD consolidated its position, maintaining a stable market share and allocation levels with its main customers. Outlook for 2025 appears more challenging, in line with the weakening macroeconomic framework and international demand.

Nevertheless, ROLD faces this phase with a broad and diversified portfolio of ongoing

projects, representing a strategic element for the medium term. In addition to initiatives aimed at traditional markets, exploratory and design efforts are underway targeting new market segments, with the goal of further expanding the scope of activity.

The indicator of economic value generated and distributed provides a comprehensive view of the wealth produced through the Group’s activities and how it is redistributed among its various stakeholders. Value creation translates into economic benefits for a range of actors:

- Suppliers, through the purchase of raw materials and services
- Employees, through salaries, social security contributions, and bonuses
- Capital providers, such as banks and financiers
- Public Administration, through the payment of taxes and other charges
- the Community, supported through dedicated initiatives and collaborations, including the partnership with the Social

Cooperative Lavoro e Solidarietà (CSLS) and donations to the Libellula Foundation, the social cooperative La Fucina, and La Rotonda APS.

ROLD continues to enhance its social commitment through collaboration with CSLS, entrusting manual assembly activities each year to the cooperative’s workers, who often belong to vulnerable groups. The Group provides the necessary materials and tools, enabling the participants to carry out the work directly at the cooperative’s premises. This initiative represents a concrete contribution to workforce inclusion and the creation of opportunities for individuals in vulnerable conditions, strengthening the connection between the company and the local community.

ECONOMIC VALUE GENERATED	2022	2023	2024
Total economic value generated	39.604.375 €	46.149.307 €	46.729.748 €

ECONOMIC VALUE DISTRIBUTED	2022	2023	2024
Suppliers	25.316.292,90 €	27.544.993,33 €	32.014.722,00 €
Employees	11.998.017,00 €	12.120.689,00 €	12.544.257,00 €
Capital providers	257.144,34 €	511.349,77 €	505.843,20 €
Public Administration	148.412,19 €	221.101,16 €	198.794,32 €
Community	80.049,10 €	42.929,86 €	75.190,03 €

1.11 Our Membership

GRI 2-28



The **Association Fabbrica Intelligente Lombardia (AFIL)** is the technology cluster for advanced manufacturing in the Lombardy Region. It supports cluster members in building relationships to develop projects and research activities.

ROLD serves as the industrial coordinator of the Strategic Community “Advanced Polymers” and manages the Sustainable and Intelligent Lombard Supply Chain for Advanced Polymers.



Applia is the association of component and household appliance manufacturers. It participates in regulatory committees at national and international levels, contributing to the development of economic studies and scenario assessments.

Since 2021, Laura Rocchitelli has been serving as Vice President for SMEs within the Applia Italy Presidential Council.



Federmeccanica is the trade federation of the Italian metalworking industry. It represents and supports metalworking companies in their relations with trade unions and Italian and European institutions, and it negotiates the National Collective Labour Agreement (CCNL).

ROLD is a member of the CCNL Metalworking National Training Commission and contributes to the development of training policies. Specifically, in the most recent period, ROLD contributed to the definition of the **MetApprendo** platform.



MIND is the Innovation District of Milan, where diverse centers of excellence coexist to address the major challenges of our time.

ROLD joined MIND in 2022 and -since then- has been collaborating in the implementation of the various initiatives organized within the district.



Assolombarda is the association of companies operating in the Metropolitan City of Milan and the provinces of Lodi, Monza-Brianza, and Pavia.

ROLD actively participates in various initiatives and activities. In 2016, thanks to the efforts of Laura Rocchitelli, ROLD contributed to the creation of STEAMiamoci.

ROLD is also an active member of Assolombarda’s Mechatronics Group.

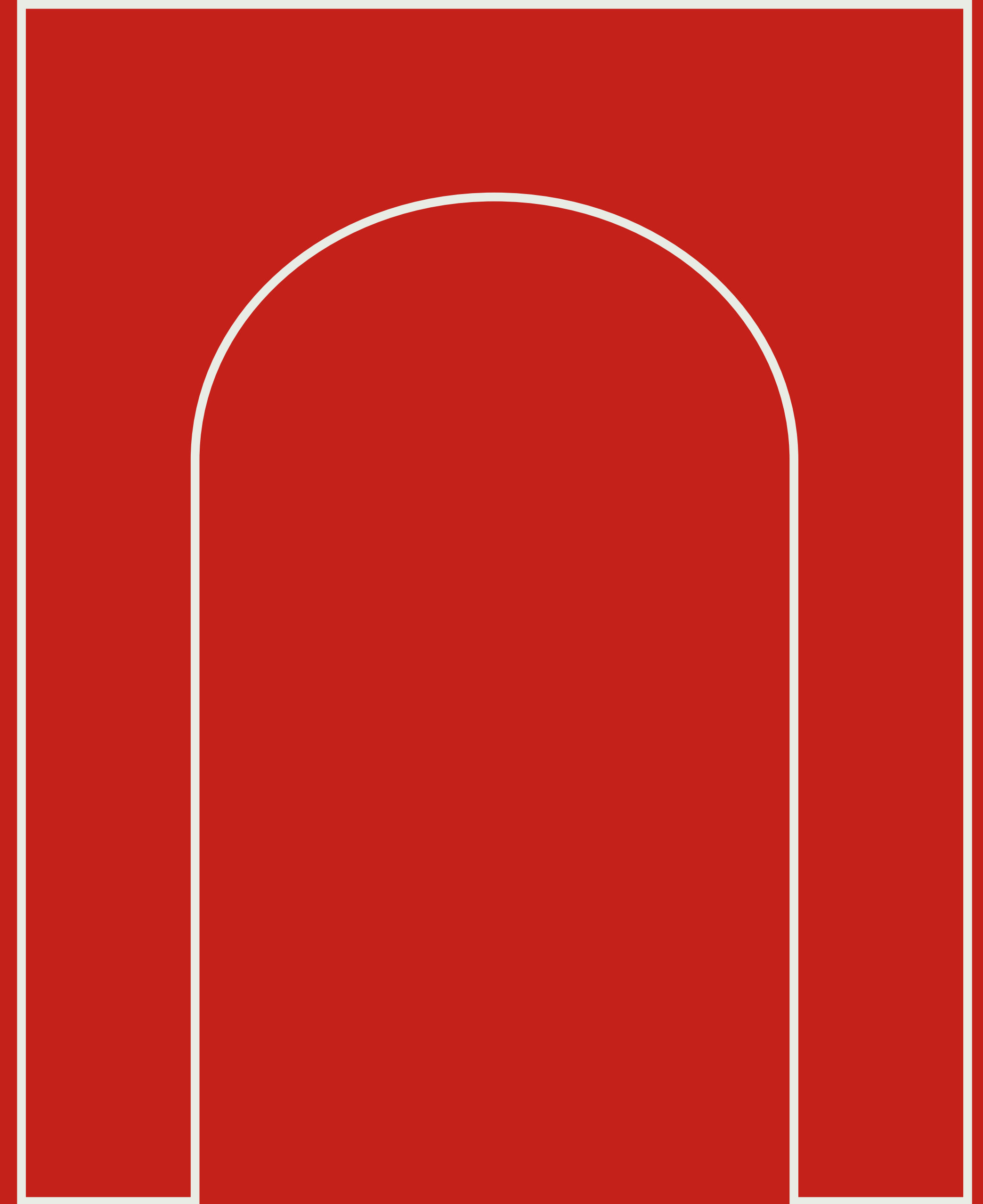


Fondazione Libellula. In December 2023, ROLD joined the network of the Libellula Foundation, an organization that enables companies to develop projects and activities aimed at deconstructing stereotypes, empowering women, fostering an inclusive work environment, promoting Diversity, Equity & Inclusion, and maintaining a careful focus on language.

02. GOVERNANCE

2.1 Sustainability Committee

2.2 Addressing Common Challenges
through R&D&I



2.1 Sustainability Committee

GRI 2-12 2-13 2-14 2-22

Established in January 2022, the Sustainability Committee is composed of ten members, each selected for their key role in different areas of the company. Specifically, the Committee represents all the main corporate functions: production aspects (from procurement to logistics, including production and quality activities), innovation, human and social aspects (HR, Health and Safety, Rold Academy), financial aspects (CFO), and those related to the integrated system.

Two members of the Board of Directors participate directly in the meetings, ensuring continuous alignment between sustainability strategies and business decisions. The Committee is chaired by the CEO.

Continuing the practice of previous years, the Sustainability Committee has met periodically to coordinate and oversee the various activities and initiatives related to sustainability practices.

In 2024, the Committee held seven plenary sessions with the aim of reviewing ongoing activities against the KPIs outlined in the strategic plan, identifying priority areas, and examining regulatory developments, from the CSRD (Corporate Sustainability Reporting Directive) to the CSDDD (Corporate Sustainability Due Diligence Directive).

The Committee also analyzed the risks and opportunities related to the climate transition and sustainability, updating and reviewing internal procedures to integrate them effectively into ROLD's sustainability strategy.

People and company sectors involved in Sustainability Committee

<p>Laura Rocchitelli CEO PRESIDENT OF SUSTAINABILITY COMMITTEE</p>

Coordinator of Sustainability Committee								
Pietro Bottelli	Maurizio Cascino	Daniela Colantropo	Giuseppe Congiusta	Daniela De Lucia	Massimo Faravelli	Alessandro Mansutti	Luca Rocchitelli	Stefano Rocchitelli
SUPPLY CHAIN	CFO	HUMAN RESOURCES	LEAN PROCESSES	ROLD ACADEMY	QUALITY	INNOVATION	BUSINESS MANAGEMENT SYSTEM	CDA MEMBER

Sustainability Committee Structure



Meeting in 2024



Average hours per meeting

2.2 Addressing Common Challenges through R&D&I

GRI 3-3

At ROLD, we believe that the most effective way to address environmental and social challenges is through structured investment in Research, Development, and Innovation. Alongside our ongoing commitment to reducing the environmental impact of production processes, improving safety, and promoting the professional growth of ROLD people, we are building a pathway to develop solutions that are useful and applicable beyond our organization.

To achieve this, we have defined four priority areas of Research and Innovation, aligned with our technical expertise and emerging needs:

- Reduction and/or mitigation of pollutant release, including microplastics, in appliance water use
- Reduction of food waste
- Strengthening of Circular Economy practices
- Engineering support for Biomedical innovation

REDUCTION AND/OR MITIGATION OF POLLUTANT RELEASE, INCLUDING MICROPLASTICS, IN APPLIANCE WATER USE

Pollutant dispersion in water is now widely recognized as a significant issue. To develop solutions addressing this need, ROLD conducts both basic and applied research aimed at analyzing the problem, supervised through thesis projects and collaboration with universities such as Università Bicocca, as well as research activities carried out within the RLab team. A researcher from RLab is currently enrolled in an Executive Ph.D. program at Università Bicocca in Milan. Their research focuses on exploring potential solutions for water softening.

REDUCTION OF FOOD WASTE

Food waste is one of the main areas of domestic inefficiency: according to European estimates, a significant portion of food discarded at home is linked to insufficient awareness of proper storage practices. ROLD has dedicated part of its Research and Innovation activities to developing solutions that make users more aware of their food storage behaviors. These efforts have led to several initiatives. An RLab researcher is pursuing an Executive Ph.D. at Politecnico di Milano, focusing on using Artificial Intelligence to analyze user behaviors. Additionally, a solution was developed to assess the state of food and communicate this information to the end user. This idea resulted in a patent (for which we received support through the **Bando Brevetti, regione Lombardia**) and a project funded under the PNRR, responding to a call by MADE – Competence Center Industria 4.0.

STRENGTHENING CIRCULAR ECONOMY PRACTICES

To reduce dependence on critical materials, lower their consumption, and reinforce Circular Economy practices, ROLD has launched initiatives at various Technology Readiness Levels (TRLs). Among these, the Quality team is conducting analyses and feasibility studies to evaluate the potential for reusing waste to produce secondary raw materials. Currently, this activity is in the analysis phase, aimed at assessing whether the secondary raw materials can ensure the same mechanical performance for the final product.

BEEP FACTORY

ROLD's commitment to innovation and exploration of new areas to create value through its knowledge and expertise is evident in the creation of BEEP Factory. The goal of BEEP Factory (BioEngineering Enhanced Prototyping Factory) is to support startups, researchers, and universities from the Life Science sector in bridging the gap that often exists between an idea and its realization into prototypes and products.

RLab researchers contribute their expertise across engineering and design fields, providing the necessary technologies for prototype design and development. Within its first year, BEEP Factory has already contributed to several projects, supporting universities and startups. For example, one startup developed a portable DNA extractor for food samples and requested BEEP Factory's support in creating a functional prototype. Another startup asked BEEP Factory to develop an air purifier based on microalgae, which capture CO₂ and release oxygen into the environment.

Engagement with the Life Science sector has allowed RLab researchers to explore new contexts and generate internal solutions at ROLD that address the specific needs of this field.

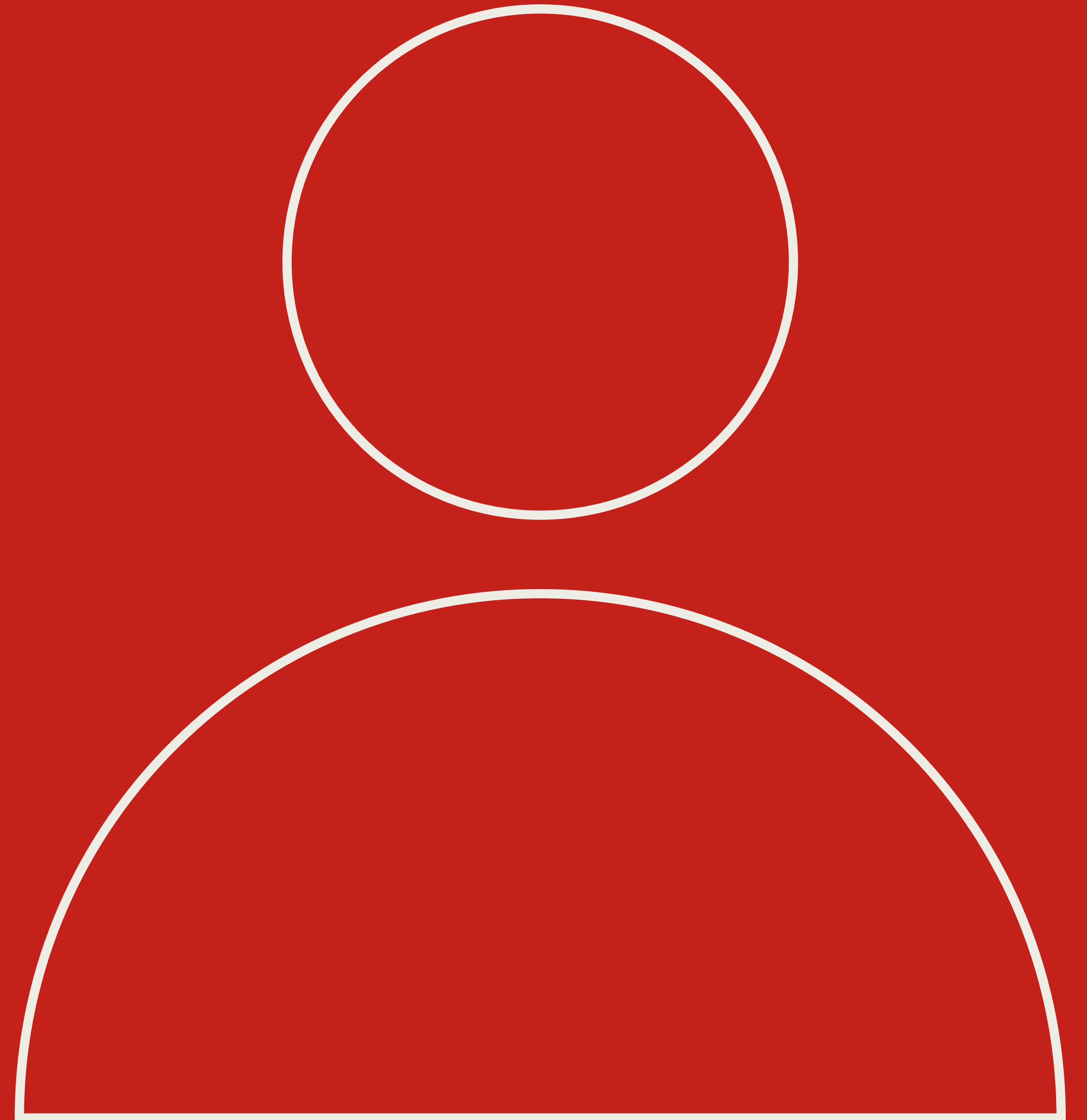
-  BioEngineering
-  Enhanced
-  Prototyping
-  Factory



A startup by
ROLD
powered by innovation
Bio4Dreams

3. SOCIAL

- 3.1 Policy for ROLD people
- 3.2 Policies for inclusion
- 3.3 For a Culture of Health and Safety
- 3.4 For a Culture of Participation
- 3.5 For a culture of life-long learning
- 3.6 Giving back to the community through training
- 3.7 Giving back to the community through training and educational guidance
- 3.8 Giving back to the community through outreach events



3.1 Policies for ROLD People

GRI 3-3 2-7 2-30 401-3 402-1 403-6 405-1

The Human Resources Department at ROLD defines personnel-related policies, ensuring the protection of rights of all individuals and promoting an inclusive organisational model. This involves the implementation of initiatives aimed at promoting gender equality and equal treatment, as well as the definition of fair remuneration policies and the creation of an environment centred on active listening to the people we work with.

Safety, health and the wellbeing of people, together with support for work–life balance, represent fundamental priorities for ROLD and are developed in line with the company’s vision and strategy.

In particular, the Human Resources Department works in close collaboration with Rold Academy

on internal training activities, contributing to the definition of professional and personal development pathways and to the management of training programmes dedicated to safety. This collaboration ensures that people can access continuous and targeted upskilling, supporting their development and professional growth. With regard to the recruitment process, ROLD applies principles of full inclusion, basing the hiring of personnel exclusively on the assessment of skills and previous experience, in line with the requirements of the role.

All contractual arrangements governing employment relationships are regulated by the Federmeccanica–Assistal National Collective Labour Agreement (CCNL) for employees in the private metalworking industry and plant

installation; for executives, the CCNL for Industrial Executives applies.

In compliance with the provisions of the CCNL, a Unitary Trade Union Representation (RSU) is active at ROLD and is informed periodically, every three months, about the company’s performance and any changes. The minimum notice period for operational changes is set at one week.

Overall, the most widely adopted form of employment contract is permanent employment (equal to 97% in 2024), with full-time working hours. Part-time work is often chosen by employees who need to reconcile work activities with caregiving responsibilities or study programmes.

Below, data relating to personnel are presented.

TYPE OF EMPLOYMENT*	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
C-Levels	0	3	3	0	4	4	0	4	4
Managers	1	12	13	2	10	12	2	9	11
Employees	16	42	58	16	40	56	18	43	61
Workers	47	97	144	51	101	152	46	97	143
Apprentices	1	1	2	3	2	5	2	2	4
	65	155	220	72	157	229	68	155	223

*Data include temporary staff

TYPE OF CONTRACT	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Temporary	0	0	0	0	1	1	1	0	1
Permanent	64	154	218	63	149	212	65	153	218
Apprentices	1	1	2	3	2	5	2	2	4
	65	155	220	66	152	218	68	155	223

TYPE OF CONTRACT	2022			2023			2024		
	Women	Men	Total	Women	Men	Totale	Women	Men	Total
Full time	54	155	209	53	151	204	61	155	216
Part time	11	0	11	13	1	14	7	0	7
	65	155	220	66	152	218	68	155	223

ROLD places great value on the development pathways of every individual who contributes to corporate life and, for this reason, aims to establish strong and long-lasting relationships with its employees.

However, during periods characterised by high workloads, ROLD also makes use of not employee workers

TYPE OF CONTRACT	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Employees	65	155	220	66	152	218	64	153	217
Temporary staff	5	3	8	6	5	11	4	2	6
	70	158	228	72	157	229	68	155	223

3.1 Policies for ROLD People

GRI 3-3 2-7 2-30 401-3 402-1 403-6 405-1

Over the years, ROLD has developed many initiatives aimed at promoting a balance between private life and work activities.

For staff not directly involved in production processes, a flexible working hours system has been introduced, allowing entry and exit times to be adjusted in order to better meet people's needs.

ROLD has also permanently established the possibility of working in smart working mode for all employees whose duties are compatible with this arrangement.

In 2024, a Solidarity Time Bank was also introduced, enabling employees to donate hours of annual leave or paid leave to colleagues facing particularly difficult situations.

ROLD has furthermore introduced leave specifically dedicated to the care of children, spouses or partners, parents, and siblings.

In addition to the leave provided for by law, employees may use up to an additional 10 hours per year of paid leave.

On the occasion of the birth, adoption or fostering of a child, ROLD grants an additional 8 hours of paid paternity leave compared to what is required under current legislation.

In addition, for a child's initial enrolment in nursery school or pre-school, an extraordinary leave of 4 hours, which may be taken in portions, is granted for each child, including in cases of adoption and fostering.

The tables provide a summary of the hours used for the different institutes.

All employees who took parental leave subsequently returned to the company, as indicated in the following tables.

THE NEW PERFORMANCE-RELATED BONUS AGREEMENT

At the end of 2024, ROLD's Management, the HR and HSE Managers, the Executives and the trade union representatives signed a new agreement for the Performance-Related Bonus covering the three-year period 2025–2027. This agreement is rooted in two themes that are particularly important to us: innovation and the active participation of all ROLD people. To ensure that these objectives are achieved, a Parity Committee (*_Commissione paritetica*) was established, which meets on a quarterly basis.

10

Additional annual hours of leave for caregiving activities

PARENTAL LEAVE	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
People who have parental leave right	65	155	220	72	157	229	68	155	223
People who benefited from parental leave	3	5	8	3	9	12	2	2	4
Total of benefited hours	134	200	334	356	608	964	56	417	473
People who came back to work after the parental leave	3	5	8	3	9	12	2	2	4

COMPANY LEAVE RIGHTS	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
People who have leave rights	65	155	220	72	157	229	68	155	223
People that benefited from company rights	43	68	111	72	111	183	68	107	175
Total of benefited hours	306	446	752	430	647	1.077	447	566	1.013

3. SOCIAL

3.1 Policies for ROLD People

GRI 3-3 2-7 2-30 401-3 402-1 403-6 405-1

INITIATIVES TO PROMOTE HEALTH AND WELLBEING AT ROLD

In 2016, the National Collective Labour Agreement (CCNL) for Metalworkers established Metasalute, a supplementary healthcare fund for employees in the metalworking industry. This fund provides access to additional healthcare services beyond those guaranteed by the National Health Service.

In addition, ROLD has activated several healthcare-related agreements, offering its employees the opportunity to benefit from a wider range of dedicated services.

ROLD also grants 12 hours of paid leave for medical appointments, an initiative voluntarily introduced by the company and defined through the supplementary agreement with the RSU. The Metalworkers' CCNL also regulates the management of welfare instruments. To access them, ROLD uses a digital platform that allows employees to select discount vouchers or other benefits related to health and wellbeing, training, culture and leisure time.

In 2024, in addition to the €200 per employee provided for by the CCNL, a further €80 of additional welfare ("welfare on top") was granted, as provided for by the supplementary agreement.

The objectives of the Performance-Related Bonus were also achieved. ROLD employees may choose to allocate the entire amount to the

services available on the welfare platform.

To encourage this choice, ROLD commits to increasing the bonus by 20% for those who decide to convert the Performance-Related Bonus into welfare benefits.

BIMBI IN ROLD

In 2024, ROLD once again opened its doors to the children and grandchildren of its employees, with the aim of providing a closer look at the activities carried out at ROLD. To make the experience engaging and enjoyable, the Human Resources team, with the support of many people across the organisation, designed a treasure hunt that guided participants of all ages in discovering the company's various departments.

Through play, participants were able to explore the activities of Management, understand how purchasing negotiations are conducted, learn about sales dynamics, gain insight into the IT world and observe the production environment up close. The initiative proved to be an effective way to allow younger participants to experience the company's day-to-day life and to strengthen their sense of belonging to the ROLD community.



3.2 Policies for inclusion

GRI 2-7 2-8 401-1 405-1 406-1

The centrality of people is among ROLD's core values. Indeed, the company places great emphasis on the dignity of everyone who contributes to its results. For this reason, ROLD supports and values the uniqueness of each individual, convinced that value can only be generated through the cross-fertilisation of different experiences and perspectives. This principle inspires many of the initiatives launched by the company, ranging from the organisation of courses dedicated to personal wellbeing, to the promotion of coaching

programmes, through to the creation of activities such as the Book Club. The aim is to spread, both within and beyond ROLD, a shared culture based on principles of openness towards all people, in which everyone feels free to contribute ideas, suggestions, opportunities for dialogue and practices of active listening. In addition, in order to enable everyone to report any critical issues, the HR department provides dedicated tools to request specific meetings, during which concerns can be raised,

clarifications obtained and corrective actions defined. As further confirmation of its day-to-day commitment to promoting an environment in which personal dignity is central, ROLD has joined the Fondazione Libellula network, with the aim of developing projects and implementing initiatives designed to build a culture based on mutual respect. In 2024, no cases of direct discrimination were identified or reported.



The geographic distribution of ROLD's employees shows that the majority is resident in the region where ROLD's offices are located.

WOMEN AGE*	2022			2023			2024		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
C-Levels	0	0	0	0	0	0	0	0	0
Managers	0	1	0	0	2	0	0	2	0
Employees	0	12	4	0	9	7	1	8	9
Workers	1	19	27	1	12	38	1	12	33
Apprentices	1	0	0	3	0	0	2	0	0
	2	32	31	4	23	45	4	22	42

* Data includes temporary employees

MEN AGE*	2022			2023			2024		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
C-Levels	0	1	2	0	1	3	0	1	3
Managers	0	4	8	0	3	7	0	3	6
Employees	4	27	11	3	23	14	4	22	17
Workers	4	55	38	1	50	50	1	43	53
Apprentices	0	1	0	2	0	0	1	1	0
	8	88	59	6	77	74	6	70	79

* Data includes temporary employees

NEW HIRES	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
<30	1	0	1	2	3	5	2	5	7
30-50	0	2	2	0	4	4	4	6	10
>50	0	0	0	0	0	0	1	0	1
	1	2	3	2	7	9	7	11	18

EMPLOYEES TURNOVER	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
<30	2	6	8	0	4	4	1	2	3
30-50	5	14	19	0	3	3	1	8	9
>50	1	2	3	1	3	4	9	3	12
	8	22	30	1	10	11	11	13	24

TURNOVER RATE	2022	2023	2024
		13,63	5,04

3.3 For a Culture of Health and Safety

GRI 403-1 403-2 403-4 403-5 403-6 403-7 403-8 403-9

Ensuring the safety and health of all individuals who work for or come into contact with the company is one of ROLD's founding principles. It is essential that the entire organisation be permeated by a culture of safety and prevention. To this end, health and safety are safeguarded through an internal organisational model that ensures continuous monitoring of the application of procedures and operating instructions. The drafting and sharing of these instructions take place with the active collaboration of the entire Prevention and Protection Team and the relevant supervisors, and are then disseminated to all involved company personnel through targeted training or short informational modules. A dedicated internal Health and Safety Team, made up of the ASPPs operating at the production sites and supported by the HSE Supervisor

(Health, Safety & Environment Supervisor), assists the Safety Manager in the adoption of improvement plans within short timeframes. The active involvement of the Workers' Safety Representatives (RLS) in the periodic reporting of activities also ensures a constant exchange of essential information for continuous improvement, including updates to risk assessment documentation, in collaboration with the external RSPP. As required by legislation, risk assessments are carried out periodically in collaboration with the external Head of the Prevention and Protection Service (RSPP) and the Workers' Safety Representatives (RLS), through meetings and regular inspections. ROLD is strongly committed to ensuring that all individuals actively participate in awareness-

raising, in building awareness, and in the definition of clear procedures suited to the company's organisational structure. For this reason, several initiatives have been launched to strengthen the ability to identify and report near misses. ROLD encourages the reporting of any potentially hazardous conditions to supervisors, Workers' Safety Representatives (RLS), ASPPs and the RSPP through dedicated procedures. To ensure an adequate level of safety also for external parties, ROLD has decided to further strengthen practices relating to the management of supplier access. ROLD organises preliminary activity assessment meetings even where there is no regulatory obligation, in order to ensure the safety of suppliers accessing its production sites.

Despite the numerous procedures in place to ensure the safety of our facilities, four non-serious accidents occurred in 2024. This prompted Company Management to further strengthen its commitment to eliminating risks by carrying out an in-depth analysis of the causes of the accidents and planning improvement actions, which have since been implemented.

A SPECIFIC BUDGET ALLOCATED TO SAFETY
In previous years, expenditure related to safety was distributed across the various business areas. Starting from 2023, ROLD introduced a budget dedicated exclusively to the HSE area, covering the planning of health surveillance, personal protective equipment and safety training activities.

INJURIES	2022	2023	2024
Fatalities	0	0	0
High-consequence work-related injuries	0	0	0
Reported injuries	2	1	4
Total worked hours	339.833	348.505	350.537
Rate of recordable work-related injuries*	1,77	0,57	2,28

Rate multiplier 200.000

* The rate of work-related injuries is calculated as: Tot. Number of reported injuries x multiplier/Tot.N of worked hours

+40 hours

Dedicated to training on the emergency management plan

HOURS OF TRAINING ON SAFETY	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
C-Levels	0	0	0	0	4	4	0	3	3
Managers	0	104	104	0	18	18	0	4	4
Employees	39	176	215	46	223	269	39	64	100
Workers	133	676	809	33	179	212	16	168	184
Apprentices	8	0	8	8	12	20	4	20	24
	180	956	1.136	87	436	523	83	263	315

Injury Analysis	2022	2023	2024
Average duration	48,00	75,00	28,00
Injury incidence rate	0,417	0,437	1,770
Frequency rate	0,261	0,331	1,224
Severity rate	0,13	0,25	0,34

3.4 For a Culture of Participation

GRI 403-4 3-3

PARITY COMMITTEE

ROLD's Parity Committee was established through second-level agreements within the framework of negotiations between the company, the RSU and the trade union organisations. Already operational in 2019, it was redefined in 2024 and made even more innovative. It represents an advanced model of consultation and dialogue between the company and its workforce, in which a delegation composed of an equal number of company and trade union representatives works together to identify innovative solutions through participatory methods, with provision for extending the work, from time to time, to a wider group of colleagues. To pursue these objectives, the Committee is structured into five working groups dedicated to key themes for the organisation's development:

- Sustainability and stakeholder engagement
- Welfare
- Safety and environment
- Quality
- OEE (Overall Equipment Effectiveness)

As specified, within the Parity Committee there is a working group dedicated to sustainability, which supports ESG projects and dialogue with stakeholders, confirming the Committee's role as a tool for continuous improvement and participatory governance.

AN EXAMPLE OF PARTICIPATION: SAFETY CUP 2024

Also in 2024, on the occasion of the World Day for Safety and Health at Work, ROLD organised the Safety Cup, a competition among plants aimed at promoting the importance of workplace safety.

The objectives of the Safety Cup are:

- **Promoting safety:** encouraging awareness and commitment from everyone in risk prevention
- **Active involvement:** making all ROLD people aware of the fundamental role each individual plays in creating a safe working environment
- **Continuous improvement:** collecting useful data to introduce ongoing improvements in the company's safety practices



3. SOCIAL

ESRS B1

3.5 For a culture of life-long learning

GRI 3-3 404-1 403-5 404-2

In 2024, Rold Academy continued its activities with the aim of promoting a culture of continuous learning, both within ROLD and externally. In particular, with regard to internal training, Rold Academy, in close collaboration with the Human Resources department, defined the 2024 Training Plan, addressed to the entire company workforce. To develop the Training Plan, Rold Academy and HR listened to and collected the training needs expressed by the board, the various managers and by ROLD people. This process made it possible to create a pathway capable of strengthening the skills already present within the company, broadening individual and collective knowledge, and supporting the adoption of new ways of collaborating.

To define the Training Plan, the needs required to support the company's competitiveness, foster innovation and, at the same time, consolidate a culture of continuous learning were identified.

Underlying the plan and all the choices related to the promotion of activities is the belief that every training experience – regardless of its duration or format – has equal value and makes a tangible contribution to the personal and professional growth of individuals and, consequently, to that of the organisation.

The Training Plan was developed taking into account:

- specific and strategic needs at company level;
- needs collected from the various teams that make up ROLD's organisational structure.

In general, the identified needs relate to in-depth training on tools and techniques useful for improving business performance, upskilling activities to introduce new skills linked to emerging technologies (such as Artificial Intelligence), and programmes aimed at strengthening managerial and leadership capabilities. The plan includes initiatives dedicated to project management, people management and the definition of shared objectives, as well as specific actions to continue spreading knowledge on sustainability-related topics.

The Training Plan also makes it possible to ensure:

- an objective measurement of skills acquisition, through questionnaires dedicated to the assessment of learning outcomes;
- an evaluation of the quality and effectiveness of the training delivered: at the end of the courses, participants are invited to share feedback on the experience, in order to enable continuous improvement of the training

offering;

- fair access to training for all ROLD employees and the possibility to self-determine one's own professional development path. In addition to the courses already scheduled, each individual may request to participate in other cross-functional courses open to everyone.

In 2024, a total of 2,590 hours of training were delivered, broken down as follows:

- **1.230 hours** dedicated to strengthening technical skills;
- **1.360 hours** dedicated to expanding transversal skills.

In addition, four Book Club meetings were organised: these informal sessions are designed to encourage open discussion, curiosity and the sharing of ideas.

HOURS OF HARD/ * SOFT SKILLS TRAINING	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
C-Levels	0	13	13	0	12	12	0	24	24
Managers	0	51	51	8	48,5	56,5	68	236	304
Employees	29	272	301	64	224,5	288,5	484	1.321	1.805
Workers	118	256	374	175,5	383,5	559	115	118	233
Apprentices	16	13	29	12	0	12	50	174	224
	163	605	768	274	676,3	950,5	719	1.873	2.590

* Data includes temporary employees

13

Total average training hours*

*Include ore formazione dedicate alla sicurezza

11,6

Average training hours hard/soft skills

10,6

Total average training hours for women

3.6 Giving back to the community through training

GRI 3-3 404-1 404-2 413-1

ROLD continues to collaborate with secondary schools, ITS Academies and universities to jointly develop training projects and transfer the skills acquired to new generations.

Also in 2024, ROLD hosted students in PCTO programmes and internships, while RLab hosted thesis students and PhD candidates. In the following pages, the tables summarise the main training activities delivered in 2024.

RLab also entered university classrooms again this year, continuing to propose challenges to which students responded by putting forward technical solutions in the fields of water filtration, the use of Artificial Intelligence to increase food preservation in refrigerators, product redesign studies, and more.

In addition, Rold Academy delivered two classroom-based courses on how SMEs can introduce and strengthen sustainability practices in their activities.

Thanks to its presence in MIND, through Rold Academy and RLab, ROLD has established several collaborations with third-sector organisations. Together with these partners, it was possible to create initiatives with a high impact on the local area.

“FUTURO PROSSIMO SOSTENIBILE”

Futuro Prossimo Sostenibile is an educational and training project included within the Paths for Transversal Skills and Guidance (PCTO), created with the aim of bringing upper secondary school students closer to the themes of sustainability and innovation.

The initiative, promoted by Assolombarda, Fondazione Comunitaria Nord Milano and Fondazione Paganelli, aims to build a direct link between younger generations and local companies, fostering concrete dialogue on skills, social responsibility and visions for the future. In 2024, ROLD took part in the programme by developing two distinct projects. The first, carried out in collaboration with ITIS Cannizzaro of Rho and the cooperative named Stripes, concerned the definition of methods for analysing the environmental impacts of the company's production processes. The programme, conducted from January to May, involved a fourth-year class from the IT specialisation, which worked on the collection and processing of data useful for assessing the environmental aspects related to production activities.

The second project involved collaboration with Liceo Casiraghi and the Cooperative La Fucina and was dedicated to the definition of

a company manifesto on Diversity, Equity & Inclusion. The students took an active role in a reflection process on values related to inclusion, respect and the enhancement of diversity, which led to the creation of a document that includes principles of openness and listening.

ISO 9001 EA37 CERTIFICATION

In 2024, Rold Academy achieved an important milestone by obtaining ISO 9001 EA37 certification. This certification makes it possible to clearly and formally demonstrate that training activities are managed according to criteria of quality, consistency and transparency. For Rold Academy, this means demonstrating the existence of structured processes to analyse training needs, design learning pathways, deliver training and assess its effectiveness, while at the same time ensuring traceability, continuous updating of content and high-quality training materials. The certification also helps to objectively measure training outcomes and to continuously improve the training offer through the systematic collection of feedback. Furthermore, it represents a visible commitment towards the people to whom the training offer is addressed, as it ensures fair, consistent and professionally growth-oriented training pathways, highlighting the intention to consider training as a strategic element rather than an ancillary one.



TRAINING HOURS DELIVERED EXTERNALLY

ENTITIES	COURSES/ TRAINING INITIATIVES	ROLD DIVISION	STUDENTS	HOURS
Politecnico di Milano - Ingegneria Meccanica	MAMD	RLab	18	16
Politecnico di Milano - Design	MED	RLab	30	32
Politecnico di Milano - Ingegneria Meccanica	BID	RLab	18	32
Politecnico di Milano - Ingegneria Meccanica	Prohack	RLab	40	48
Politecnico di Milano - Ingegneria Meccanica	Prova finale ingegneria meccanica	RLab	4	4
Politecnico di Bari - Ingegneria Gestionale	Sustainability business	Rold Academy	25	25
SPEGEA Business School	MAGEM	Rold Academy	12	48
Politecnico di Milano - Design	Creativity vs Ideas	Marketing	50	275
-	Futurabili4Baranzate	RLab, Rold Academy	12	60
-	Al lavoro 4.0	Manutenzione, Qualita, Risorse Umane	8	512
			217	1.052

HOURS ALLOCATED TO PCTO

COMPANY DEPARTMENT	STUDENTS	HOURS
Rold Academy	1	80
Laboratorio	2	320
RLab, Rold Academy, Risorse Umane per PCTO Futuro prossimo sostenibile	30	192
	33	592

INTERNS

COMPANY DEPARTMENT	STUDENTS	HOURS
RLab	1	552
Produzione	2	800
R&D	1	400
	4	1.752

PHD RESEARCHERS HOSTED

COMPANY DEPARTMENT	STUDENTS	HOURS
RLab	1	100

THESIS STUDENTS

COMPANY DEPARTMENT	STUDENTS	HOURS
RLab	1	400



3.7 Giving back to the community through training and educational guidance

GRI 3-3 404-1 404-2 413-1

FUTURABILI4BARANZATE

In 2024, ROLD strengthened its commitment to supporting local communities by actively participating in the Futurabili4Baranzate project, an initiative promoted by the MIND Community House and developed within the European T-Factor programme, coordinated by PlusValue with the operational contribution of Fondazione Triulza. The project is aimed at young people from Baranzate—one of the most multicultural municipalities in Italy—with the objective of bringing them closer to the opportunities generated by MIND’s innovation ecosystem, which is often perceived as distant despite its geographical proximity. Specifically, the collaboration was carried out with La Rotonda APS, which focuses on ensuring inclusive approaches for second-generation communities. ROLD took part in the initiative by contributing both to the design of the programme and to its implementation. The young participants visited the premises of RLab and Rold Academy. During the first meeting, several RLab researchers shared their professional journeys, explaining how career paths that diverge from what is commonly defined as “conventional” can also lead to fulfilling experiences. This direct exchange represented a significant moment of educational guidance, offering younger generations concrete examples of professional development.

RLab and Rold Academy developed and delivered two thematic workshops on Artificial Intelligence and 3D printing. These activities enabled participants to experiment with real tools and processes, facilitating a practical understanding of the technologies that are transforming industrial sectors.

The programme, implemented in collaboration with PlusValue, Fondazione Triulza, Valore Italia and the University of Milan, concluded with the creation of a video report by the young people from Baranzate, in which they shared their experience and their vision of the MIND district. The video was presented at a public event held at La Rotonda.

ROLD’s participation in Futurabili4Baranzate forms part of the company’s broader strategy on corporate social responsibility, aimed at promoting access to skills, an open approach and the dissemination of a culture of continuous learning.

AL LAVORO 4.0

For the second consecutive year, ROLD took part in the “AI Lavoro 4.0” initiative, organised by DIGITAL360 in collaboration with Caritas Ambrosiana and Fondazione S. Carlo. As part of the programme, the company hosted a group of young people who actively participated in several training courses delivered by the company’s internal trainers.

During the programme, the young people involved had the opportunity to gain a closer understanding of what it means to work in a modern production environment, focusing in particular on activities related to tool maintenance, the quality process and the use of digital tools that support these functions. A specific session was also dedicated to workplace safety, highlighting the value of a “safety first” approach and the importance of responsible and informed behaviour within production environments.

BRINGING YOUNGER GENERATIONS CLOSER TO THE WORLD OF WORK

For ROLD, bringing younger generations closer to the world of work means offering them the opportunity to gain first-hand insight into the reality of a manufacturing company and to understand what takes place on a daily basis within a production plant. By opening its facilities, the company welcomes students from lower and upper secondary schools, guiding them along a pathway in which site visits, moments of dialogue and the sharing of first-hand experiences are combined. The stories shared by the people who work at ROLD thus become a tangible tool for conveying values and raising awareness of the meaning of industrial work today. In 2024, ROLD dedicated 140 hours to these guidance activities.

140

Hours dedicated to guiding younger generations



3.8 Giving back to the community through outreach events

GRI 3-3 404-1 404-2 413-1

ROLD BOOK CLUB

The Book Club initiative, promoted by Rold Academy as part of the offer dedicated to continuous learning and cultural growth within the company, continued in 2024. The project aims to contribute to the development of personal and collective skills, encouraging the spread of a reading culture among all the people working at ROLD.

The initiative fully reflects the company's vision, which is oriented towards promoting a culture of continuous learning and enriching the work experience not only from a technical and productive perspective, but also from a cultural and educational one. In this sense, the Book Club represents an opportunity to engage in discussion on themes related to reading, reflection and personal growth, contributing to the strengthening of the internal community and the exchange of ideas.

During 2024, four meetings were organised, during which the texts selected for the year were explored: No Sleep Till Shengal by Zerocalcare, Saggio Erotico sulla fine del mondo (An Erotic Essay on the End of the World) by Barbascura X, Stai zitta! (Shut Up!) by Michela Murgia, and Lezioni Americane (Six Memos for the Next Millennium) by Italo Calvino.



PINT OF INNOVATION

Also in 2024, ROLD took part in MIND Innovation Week with the "Pint of Innovation" format. These events are informal and open occasions aimed at promoting the sharing of ideas and in-depth discussion on the many facets of innovation.

In 2024, ROLD promoted two events. In "La Cura del Bello e il Bello come Cura" ("Caring for Beauty and Beauty as Care"), the speakers guided the audience through a reflection on the role of beauty in society, exploring how taking care of places and art can become a tool for inclusion and collective wellbeing.

The second event, "Stone Skipping: Persone, Incontri, Esperienze che generano ecosistemi di innovazione" ("Stone Skipping: People, Encounters and Experiences that Generate Innovation Ecosystems"), illustrated in a metaphorical way how relationships, encounters and experiences can spread innovation, like the ripples created by a stone thrown into water.



3.8 Giving back to the community through outreach events

GRI 3-3 404-1 404-2 413-1

COSTRUIRE EQUILIBRI 2024 (BUILDING BALANCE)

In 2024, Rold Academy organised the event “Costruire Equilibri” (Building Balance) at the Centro Filologico Milanese.

“An event to reflect together on the future of continuous learning, amidst generational, technological and climate-change-related challenges.”

This occasion aimed to stimulate reflection on the transformations currently underway, which are triggering change processes that contexts such as the world of work and education must pay attention to in order to continue delivering inclusive training that responds to the needs of everyone.

The first part of the event focused on the **importance of continuous learning**, followed by the launch of the “Costruire Equilibri Working Groups” during a round-table discussion featuring the coordinators of the groups themselves. This was followed by Professor Stefano Caserini’s lecture-performance on climate change, “**A qualcuno piace caldo**” (“**Some Like It Hot**”), together with pianist Erminio Cella and director Francesca Cella.



A LOOK AHEAD TO 2025

WORKING GROUPS 2025

During the “Costruire Equilibri” event, Rold Academy promoted four working groups for 2025, with the aim of reflecting on possible guidelines for the training of the future. The working groups are made up of people both from within and outside the company, who are interested in contributing their perspectives or viewpoints on one of the proposed topics. Starting from February 2025, through monthly meetings, participants come together to share ideas and discuss a specific topic, also through participatory activities.

At the end of the programme, each working group will produce an output summarising the key elements that emerged and highlighting the aspects considered fundamental for the training of the future. The 2025 working groups focus on four themes that are considered crucial for the future and which, today more than ever, represent a turning point compared to the past.

These themes are:

- Coexistence of different generations and cultures;
- Young people and their perspective on education and the world of work;
- Evolution of the world of work and vulnerable groups;
- Evolution of the world of work and education: the role of emerging technologies and AI.

4. ENVIRONMENT

4.1 Emissions management and manufacturing processes

4.2 Management of raw materials and resources

4.3 ROLD and microplastics



4.1 Emissions management and manufacturing processes

GRI 3-3 305-1 305-2 305-4 305-5

To define concrete targets for reducing emissions and environmental impacts associated with our production processes, ROLD initiated a greenhouse gas (GHG) emissions monitoring programme in 2021, covering Scope 1 and Scope 2 emissions.

The tables present data for the three-year period 2022–2024. In line with the approach adopted in 2023, energy consumption data (Scope 2) also include the MIND site. The baseline year used to analyse performance trends is 2021.

ROLD purchased certified renewable electricity through Guarantees of Origin for a total of 4,220,670 kWh, corresponding to 58% of the site’s total energy consumption. This enabled the Company to reduce to zero the related emissions calculated using the Market-Based method for that share of consumption.

The analyses were conducted in accordance with the GHG Protocol guidelines, ensuring methodological rigour and data comparability over time.

EMISSION						
	U.M.	2021	2022	2023	2024	Variation % compared to 2021
GHG direct emissions (Scope 1)	tCO2eq	699,85	466,24	399,80	426,69	-39%
Indirect GHG from energy consumption (Scope 2)	tCO2eq	3.809,34	3.054,52	3.331,98	1.462,79	-62%
Total generated emission (Scope 1 + Scope 2)	tCO2eq	4.509,19	3.520,76	3.731,78	1.888,88	-58%
GHG emission intensity per product	tCO2eq/pz	0,000078	0,000084	0,000081	0,000042	-45%
Intensity per turnover	tCO2eq/€	0,000102	0,000089	0,0000835	0,000040	-60%

SCOPE 1						
	U.M.	2021	2022	2023	2024	Variation % compared to 2021
Corporate fleet	tCO2eq	95,76	88,18	74,25	66,53	-31%
HVAC fugitive emission	tCO2eq	62,93	17,65	47,45	49,21	-22%
HVAC fugitive emission	tCO2eq	541,16	360,41	278,10	310,94	-43%

SCOPE 2 (MARKET BASED)						
	U.M.	2021	2022	2023	2024	Variation % compared to 2021
Purchased energy	tCO2eq	3.809,34	3.054,52	3.331,98	1.462,75	-62%

Using 2021 as the baseline year, ROLD reduced its direct emissions (Scope 1) by 39% by the end of 2024, through a gradual optimisation of its corporate vehicle fleet and the introduction of hybrid and electric vehicles for selected models. Over the same period, indirect emissions (Scope 2) from purchased energy decreased by 62%. This reduction was achieved through targeted initiatives, including the revamping and energy efficiency upgrading of production machinery, the replacement and optimisation of systems for the generation and distribution of compressed air, and the overall optimisation of production processes.

This latter activity included continuous monitoring of production lines, cycle-time planning, and the active involvement of employees in accordance with continuous improvement (LEAN) principles. In addition, ROLD purchased certified renewable energy covering 58% of its total energy consumption. Taken together, these measures demonstrate ROLD’s commitment to reducing the environmental impact of its operations and to promoting efficient and sustainable resource management.

-58%

GHG SCOPE 1+2 EMISSION
with respect to 2021

SCORE
B

CDP (CARBON DISCLOSURE PROJECT) is an international non-profit organisation that assesses and scores the transparency and environmental actions of companies, cities and institutions. Since 2021, ROLD has completed the CDP questionnaire on an annual basis and, in 2024, achieved a “B” score in the SME category, which represents the highest rating awarded to small and medium-sized enterprises.

4.2 Management of raw materials and resources

GRI 3-3 301-1 306-3

MATERIALS

To manufacture its products, ROLD purchases, processes and uses:

- raw materials for product manufacturing (primarily polymers in virgin form, blended form and compounds, as well as metals)
- small components (screws, springs)
- solenoids
- printed circuit boards
- die-cast components
- electric motors
- components (PTCs, reed switches, wiring harnesses)
- packaging materials (cardboard, polyethylene).

MATERIAL CATEGORY

	U.M.	2022	2023	2024	RENEWABLE
Polymers (PA,PA66, compound, blended)	t	1.020,1	1.122,5	1320,2	✗
Metals (Aluminium, Bronze, Steel, blended)	t	160,7	243,1	307,8	✗
Cardboard for packaging	t	103,7	92,6	134,43	✓
Plastic for packaging	t	28,9	53,6	30,55	✗
	t	1.313,4	1.511,8	1.792,98	

PURCHASED COMPONENTS

	U.M.	2022	2023	2024
Solenoids	t	91,7	136,2	111,3
Small parts (steel)	t	113,9	98,9	112,1
Printed circuits	t	2,4	2,8	3,2
	t	208	237,9	226,6

WASTE

The waste generated by ROLD mainly arises from production processes and includes sidestreams, byproducts, manufacturing scrap and packaging used in the handling of raw materials. A smaller but significant share consists of hazardous waste, generated by the use of oils and solvents during maintenance activities and by the operation of production facilities.

All waste streams are managed responsibly and entrusted to authorised operators that ensure transportation and disposal at specialised facilities. These facilities enable not only the proper treatment of materials, but also, where possible, the recovery of materials or energy, thereby reducing the environmental impact of ROLD activities and promoting a sustainable and circular approach to waste management.

In 2024, part of the Company's production scrap was transferred to other companies as part of a circular economy approach.

HAZARDOUS WASTE

	U.M.	2022	2023	2024
Preparation for reuse (including energetic reuse)	t	1,633	3,2	3,077
Disposal	t	0,225	-	-

NON-HAZARDOUS WASTE

	U.M.	2022	2023	2024
Preparation for reuse (with energy recovery)	t	477,453	472,520	571,835

4.2 Management of raw materials and resources

4.2.1 Suppliers

GRI 3-3 204-1 301-1 306-3 308-1 414-1

Supplier performance assessment has long been an established practice at ROLD and is essential to ensuring high quality standards and compliance with ISO 9001 requirements.

The Company distinguishes between two main categories of suppliers:

- Suppliers of raw materials and small components (such as manufacturers of polymers, metals, screws, springs and solenoids);
- Service providers (including management software, catering services, HR software and logistics providers).

ROLD promotes long-term relationships with all partners, based on ethical principles, favouring three-year agreements or, in the case of smaller suppliers, shared contractual arrangements that nonetheless ensure the level of reliability required to meet production needs.

Supplier selection and evaluation are jointly managed by the Supply Chain and Quality teams. All new suppliers are required to complete a preliminary self-assessment, while suppliers classified as critical are subject to dedicated audits carried out by the Quality team in order to directly verify processes and operating conditions.

In 2023, ROLD introduced an additional level of assessment within the supplier evaluation process by developing a tailored questionnaire for all active product suppliers. The questionnaire was structured according to supplier size and the level of maturity of sustainability practices already in place, resulting in two main categories:

- Screening questionnaires, aimed at quickly collecting preliminary information on sustainability practices;
- In-depth questionnaires, covering topics such as environmental policies, working conditions, regulatory compliance, waste management, energy consumption and other ESG-related areas.

Both types of questionnaires also included questions regarding suppliers' willingness to participate in joint initiatives to improve sustainability along the supply chain. In 2024, the questionnaire was distributed to suppliers, enabling ROLD to consolidate its understanding of existing ESG practices.

In parallel, a dedicated training course for suppliers was organised, during which Rold Academy presented key regulatory developments and selected best practices for the effective implementation of sustainability across the three ESG dimensions: environmental, social and governance.

In 2025, ROLD intends to continue and strengthen its monitoring and collaboration activities with suppliers through:

- Audits and ongoing monitoring of the sustainability performance of product suppliers, with a focus on working conditions, resource management, regulatory compliance, waste management and emissions;
- The definition of shared KPIs for assessing the environmental and social performance of the supply chain, with particular attention to

CO₂ emissions, energy consumption, water use, working conditions and the protection of human rights.

- Organisation of workshops, seminars and training programmes aimed at promoting a sustainability culture and strengthening the supply chain's ability to meet ESG standards.

84 %

ITALIAN SUPPLIER

OF WHICH

55 %

from LOMBARDY

PLASTIX

In 2024, ROLD continued its participation in the European PLASTIX project as a stakeholder of AFIL – Associazione Fabbrica Intelligente Lombardia and as coordinator of the Lombardy Sustainable and Intelligent Advanced Polymers Value Chain. The project organises On-Site Deep Dives (OSDDs), which are forums for dialogue among European partners and stakeholders on sustainability, circular economy and innovation in the plastics sector, with the aim of identifying industry best practices.

In particular, in March 2024 ROLD took part in the OSDD held in Velenje (Slovenia). During this event, ROLD presented its Research, Development and Innovation activities, with a specific focus on projects aimed at reducing the dispersion of microplastics.

In November 2024, ROLD was involved in the OSDD organised in Lombardy, which included working sessions, thematic seminars and technical visits to industrial and research organisations recognised as regional best practices. In this context, ROLD participated as a key industrial stakeholder, contributing to the exchange of experience on sustainable technological solutions, advanced polymer research and dialogue between industry, research and policy.

ROLD also hosted the PLASTIX delegation at its MIND site, showcasing the RLab laboratories and presenting the ongoing research activities.



4.3 ROLD and microplastics

GRI 3-3



2019

RLab joined CLIK, the Politecnico di Torino experimental laboratory and presented its first challenge about microplastics. 26 students, divided into 5 teams, proposed new solutions. One of these proposals would be further deployed in a research thesis.

2021

ROLD joined the Microplastic consortium, led by Applia. The 19 members collaborated to find a standard methodology to conduct reliable tests, which could be repeated and reproduced and aimed to rate the microplastics released by the washing machines cycles.

2023

ROLD continued its activities within the Advisory Group of the International Electrotechnical Commission (IEC), supporting the studies of IEC Technical Committee 59 (TC59). RLab researchers take part in meetings and workshops held in the Commission's laboratories, focusing on topics such as microplastics characterization. The objective is to define the parameters of the future standard for measuring the release of microplastics from washing machines.

2020

RLab, in collaboration with Politecnico di Milano, supported a thesis research on the development of a filter ideated through a bio-inspired approach. This activity led to the development of a proof of concept prototype.

2022

ROLD commitment in 2022 led us to be chosen as a member of the IEC (International Electrotechnical Commission) working group on microplastics.

2024

MISSION4WATER

MISSION4WATER is a project funded under the Interreg IPA ADRION programme, active as of 1 September 2024, with the aim of strengthening the innovation potential of SMEs in the Adriatic-Ionian region in the development of solutions capable of reducing the release of pollutants into natural waters, with particular focus on microplastics and contaminants originating from textiles, detergents and household care appliances.

The project involves a transnational partnership led by Politecnico di Milano and includes organisations from several countries in the area, including ROLD.

Through a quadruple helix approach, the implementation of training activities and the establishment of co-innovation laboratories, MISSION4WATER aims to develop sustainability-oriented models and services by promoting both technological and non-technological innovations, providing SMEs with technological, financial and intellectual property support, as well as testing near-to-market solutions.

The project focuses on four complementary value chains—polymers, textile and apparel, household appliances and water treatment—and aims to launch several pilot actions and use cases, with the objective of generating at least 18–20 innovative solutions capable of contributing to environmental impact mitigation, energy efficiency and climate change adaptation.

05. ANNEX

5.1 GRI Index

5.2 GRI Index - VSME

5.1 GRI INDEX

Declaration of use	Elettrotecnica ROLD Srl has reported the information cited in this GRI content index for the period 01/01/2023 - 31/12/2023 with reference to the GRI Standards.
GRI used	GRI 1- Fundamental Principles - 2021 version
Specific GRI Industry sector standards	N/A

0. INTRODUCTION

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	Page	SDG
2-2	Entities included in the organization's sustainability reporting	Methodology	14	-
2-3	Reporting period, frequency and contact point	Methodology	14	-
2-22	Statement on sustainable development strategy	Letters to stakeholders, Our journey towards sustainability, Sustainability Plan	7-11	16

GRI 3: Temi materiali 2021

3-1	Process to determine material topics	Material Topics	12-13	-
3-2	List of material topics	Material Topics	12-13	-
3-3	Management of material topics	Methodology	14	-

5.1 GRI INDEX

1. ROLD GROUP

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	Page	SDG
2-1	Organizational details	Our History, Organizational Structure	8-9, 12-15	-
2-2	Entities included in the organization's sustainability reporting	Methodology, Organizational Structure	88-89, 12, 14	-
2-6	Activities, value chain and other business relationships	Our Value Chain	36-37	-
2-9	Governance structure and composition	Governance Structure	28-31	16
2-11	Chair of the highest governance body	Governance Structure	28-31	-
2-12	Ruolo del massimo organo di governo nel controllo della struttura organizzativa	Governance Structure	28-31	16
2-13	Role of the highest governance body in overseeing the management of impacts	Governance Structure	28-31	16
2-14	Role of the highest governance body in sustainability reporting	Governance Structure	28-31	16
2-22	Statement on sustainable development strategy	Megatrends, I.R.O	34-35; 38-43	16
2-23	Policy commitments	Our values and guiding principles	20-21	-
2-25	Processes to remediate negative impacts	overnance Structure	30-31	-
2-26	Mechanisms for seeking advice and raising concerns	overnance Structure, Whistleblowing	30	-
2-28	Membership associations	Our memberships	48-49	-
2-29	Approach to stakeholder engagement	Stakeholders	32-33	16

5.1 GRI INDEX

GRI 3: Material Topics 2021

GRI standard	Disclosure	Section	Page	SDG
3-1	Process to determine material topics	Stakeholders, Megatrends, I.R.O	32-33;34-35;38-43	8-9

GRI 201: Economic Performance 2016

201-1	Direct economic value generated and distributed	Economic value generated and distributed	46-47	8-9
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2. GOVERNANCE

GRI 2: General Disclosures 2021

2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Committee	52-53	16
2-13	Delegation of responsibility for managing impacts	Sustainability Committee	52-53	16
2-14	Role of the highest governance body in sustainability reporting	Sustainability Committee	52-53	16
2-22	Statement on sustainable development strategy	Sustainability Committee	52-53	16

GRI 3: Material Topics 2021

GRI standard	Disclosure	Section	Page	SDG
3-3	Management of material topics	Addressing Common Challenges through R&D&I	53-54	3,12

5.1 GRI INDEX

3. SOCIAL

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	Page	SDG
2-7	Employees	Policies for ROLD People, Politiche per l'inclusione	58-63; 64-65	5, 8, 10
2-8	Workers who are not employees	Policies for inclusion	64-65;	16
2-30	Collective bargaining agreements	Policies for ROLD People	58-63	-

GRI 3: Material Topics 2021

3-3	Management of material topics	Policies for ROLD People, For a Culture of Participation, For a culture of life-long learning, Giving back to the community through training, Giving back to the community through training and educational guidance, Giving back to the community through outreach events	58-63; 68;69 70-71; 72-75; 76-77; 78-79	4, 8, 9, 12
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GRI 401: Employment 2016

401-1	New employee hires and employee turnover	Policies for inclusion	64-65	8
401-3	Parental leave	Policies for inclusion	58-63	

5.1 GRI INDEX

GRI 402: Labor/Management Relations 2016

GRI standard	Disclosure	Section	Page	SDG
402-1	Minimum notice periods regarding operational changes	Policies for ROLD People	58-63	8

GRI 403: Occupational Health and Safety 2018

403-1	Occupational health and safety management system	For a Culture of Health and Safety	66-67	8
403-2	Hazard identification, risk assessment, and incident investigation	For a Culture of Health and Safety	66-67	8
403-4	Worker participation, consultation, and communication on occupational health and safety	For a Culture of Health and Safety, Per una cultura della partecipazione	66-67; 68-69	16
403-5	Worker training on occupational health and safety	For a Culture of Health and Safety, For a culture of life-long learning	66-67; 70,71	8
403-6	Promotion of worker health	Policies for ROLD People, For a Culture of Health and Safety	58-63; 66-67	3
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	For a Culture of Health and Safety	66-67	8
403-8	Workers covered by an occupational health and safety management system	For a Culture of Health and Safety	66-67	3, 8
403-9	Work-related injuries	For a Culture of Health and Safety	66-67	-

5.1 GRI INDEX

GRI 404: Training and Education 2016

GRI standard	Disclosure	Section	Page	SDG
404-1	Average hours of training per year per employee	For a lifelong learning culture approach, Giving back to the community through training Giving back to the community through training and educational guidance, Giving back to the community through outreach events	70-71; 72-75; 76-77; 78-81	4
404-2	Programs for upgrading employee skills and transition assistance programs	For a lifelong learning culture approach, Giving back to the community through training Giving back to the community through training and educational guidance, Giving back to the community through outreach events	70-71; 72-75; 76-77; 78-81	4

GRI 405: Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees	Policies for ROLD People, Policies for inclusion	58-63; 64-65	5, 10
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GRI 406: Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	Policies for inclusion	64-65	5, 8
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GRI 413: Local Communities 2016

413-1	Operations with local community engagement, impact assessments, and development programs	Giving back to the community through training Giving back to the community through training and educational guidance Giving back to the community through outreach events	72-75; 76-77; 78-81	4
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5.1 GRI INDEX

ENVIRONMENT

GRI 3: Material Topics 2021

GRI standard	Disclosure	Section	Page	SDG
3-3	Management of material topics	Emissions management and manufacturing processes, Management of raw materials and resources, ROLD and microplastics	84-85; 86-89; 90-91	3, 8 12, 13

GRI 204: Procurement Practices 2016

204-1	Proportion of spending on local suppliers	Management of raw materials and resources	88-89	8
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GRI 301: Materials 2016

301-1	Materials used by weight or volume	Management of raw materials and resources	86-89	8-12
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GRI 305: Emissions 2016

305-1	Direct (Scope 1) GHG emissions	Emissions management and manufacturing processes	84-85	3, 12, 3
305-2	Energy indirect (Scope 2) GHG emissions	Emissions management and manufacturing processes	84-85	3, 12, 3
305-4	GHG emissions intensity	Emissions management and manufacturing processes	84-85	13
305-5	Reduction of GHG emissions	Emissions management and manufacturing processes	84-85	13

5.1 GRI INDEX

GRI 306: Waste 2020

GRI standard	Disclosure	Section	Page	SDG
306-3	Waste generated	Management of raw materials and resources	86-89	3, 12

GRI 308: Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria	Management of raw materials and resources	88-89	3, 12
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GRI 414: Supplier Social Assessment 2016

414-1	New suppliers that were screened using social criteria	Management of raw materials and resources	88-89	3, 12
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5.2 GRI INDEX - VSME

0. INTRODUCTION

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Paragrafo	ESRS
2-2	Entities included in the organization's sustainability reporting	Methodology	B1 – Basis for preparation
2-3	Reporting period, frequency and contact point	Methodology	B1 – Basis for preparation
2-22	Statement on sustainable development strategy	Letters to stakeholders, Our journey towards sustainability, Sustainability Strategic Plan	B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy, C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

GRI 3: Material Topics 2021

3-1	Process to determine material topics	Material Topics	C1 – Strategy: Business Model and Sustainability – Related Initiatives
3-2	List of material topics	Material Topics	C1 – Strategy: Business Model and Sustainability – Related Initiatives
3-3	Management of material topics	Methodology	C1 – Strategy: Business Model and Sustainability – Related Initiatives

5.2 GRI INDEX - VSME

1. ROLD GROUP

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	ESRS
2-1	Organizational details	Our History, Organizational Structure	B1 – Basis for preparation
2-2	Entities included in the organization's sustainability reporting	Methodology, Organizational Structure	B1 – Basis for preparation
2-6	Activities, value chain and other business relationships	Our Value Chain	
2-9	Governance structure and composition	Governance Structure	C1 – Strategy: Business Model and Sustainability – Related Initiatives
2-11	Chair of the highest governance body	Governance Structure	
2-12	Role of the highest governance body in overseeing the management of impacts	Governance Structure	
2-13	Delegation of responsibility for managing impacts	Governance Structure	
2-14	Role of the highest governance body in sustainability reporting	Governance Structure	
2-22	Statement on sustainable development strategy	Megatrends, I.R.O	“B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy”
2-23	Policy commitments	Our values and guiding principles	B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

5.2 GRI INDEX - VSME

GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	ESRS
2-25	Processes to remediate negative impacts	Governance Structure	C3 – GHG reduction targets and climate transition
2-26	Mechanisms for seeking advice and raising concerns	Governance Structure, Whistleblowing	C6 – Additional own workforce information - Human rights policies and processes
2-28	Membership associations	Our memberships	
2-29	Approach to stakeholder engagement	Stakeholders	C1 – Strategy: Business Model and Sustainability – Related Initiatives

GRI 3: Material Topics 2021

3-1	Process to determine material topics	Stakeholders, Megatrends, I.R.O	C1 – Strategy: Business Model and Sustainability – Related Initiatives
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GRI 201: Economic Performance 2016

201-1	Direct economic value generated and distributed	Economic value generated and distributed	B1 – Basis for preparation
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2. GOVERNANCE

GRI 2: GRI 2: General Disclosures 2021

GRI standard	Disclosure	Section	ESRS
2-12	Role of the highest governance body in overseeing the management of impacts	Governance Structure	
2-13	Delegation of responsibility for managing impacts	Governance Structure	
2-14	Role of the highest governance body in sustainability reporting	Governance Structure	
2-22	Statement on sustainable development strategy	Megatrends, I.R.O	"B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy"

5.2 GRI INDEX - VSME

GRI 3: Material Topics 2021

GRI standard	Disclosure	Section	ESRS
3-3	Management of material topics	Addressing Common Challenges through R&D&I	C1 – Strategy: Business Model and Sustainability – Related Initiatives

3. SOCIAL

GRI 2: General Disclosures 2021

2-7	Employees	Policies for ROLD People, Policies for inclusion	B8 – Workforce – General characteristics
2-8	Workers who are not employees	Policies for inclusion	B8 – Workforce – General characteristics
2-30	Collective bargaining agreements	Policies for ROLD People	B10 - Workforce – Remuneration, collective bargaining and training

GRI 3: Material Topics 2021

3-3	Management of material topics	Policies for ROLD People, For a Culture of Participation, For a culture of life-long learning, Giving back to the community through training, Giving back to the community through training and educational guidance, Giving back to the community through outreach events	C1 – Strategy: Business Model and Sustainability – Related Initiatives
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5.2 GRI INDEX - VSME

GRI 401: Employment 2016

GRI standard	Disclosure	Section	ESRS
401-1	New employee hires and employee turnover	Policies for inclusion	C5 – Additional (general) workforce characteristics
401-3	Parental leave	Policies for inclusion	C5 – Additional (general) workforce characteristics

GRI 402: Labor/Management Relations 2016

402-1	Minimum notice periods regarding operational changes	Policies for ROLD People	B10 - Workforce – Remuneration, collective bargaining and training
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GRI 403: Occupational Health and Safety 2018

403-1	Occupational health and safety management system	For a Culture of Health and Safety	B9 – Workforce – Health and safety
403-2	Hazard identification, risk assessment, and incident investigation	For a Culture of Health and Safety	B9 – Workforce – Health and safety
403-4	Worker participation, consultation, and communication on occupational health and safety	For a Culture of Health and Safety, For a Culture of Participation	B9 – Workforce – Health and safety
403-5	Worker training on occupational health and safety		B9 – Workforce – Health and safety
403-6	Promotion of worker health		B9 – Workforce – Health and safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	For a Culture of Health and Safety	B9 – Workforce – Health and safety
403-8	Workers covered by an occupational health and safety management system	For a Culture of Health and Safety	B9 – Workforce – Health and safety
403-9	Work-related injuries	For a Culture of Health and Safety	B9 – Workforce – Health and safety

5.2 GRI INDEX - VSME

GRI 404: Training and Education 2016

GRI standard	Informativa	Paragrafo	ESRS
404-1	Average hours of training per year per employee	For a culture of life-long learning, Giving back to the community through training Giving back to the community through training and educational guidance Giving back to the community through outreach events	B10 - Workforce – Remuneration, collective bargaining and training
404-2	Programs for upgrading employee skills and transition assistance programs	For a culture of life-long learning, Giving back to the community through training Giving back to the community through training and educational guidance Giving back to the community through outreach events	B10 - Workforce – Remuneration, collective bargaining and training

Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees.	Policies for ROLD People, Policies for inclusion	C9 – Gender diversity ratio in the governance body
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GRI 406: Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	Policies for inclusion	C6 – Additional own workforce information - Human rights policies and processes
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GRI 413: Local Communities 2016

GRI standard	Disclosure	Section	ESRS
413-1	Operations with local community engagement, impact assessments, and development programs	Giving back to the community through training Giving back to the community through training and educational guidance Giving back to the community through outreach events	B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

4. ENVIRONMENT

GRI 3: GRI 3: Material Topics 2021

3-3	Management of material topics	Emissions management and manufacturing processes, Management of raw materials and resources ROLD and microplastics	C1 – Strategy: Business Model and Sustainability – Related Initiatives
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GRI 204: Procurement Practices 2016

204-1	Proportion of spending on local suppliers	Management of raw materials and resources	B1 – Basis for preparation
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GRI 301-1: Materials 2016

301-1	Materials used by weight or volume	Management of raw materials and resources	B7 – Resource use, circular economy and waste management
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5.2 GRI INDEX - VSME

GRI 305: Emissions 2016

GRI standard	Disclosure	Section	ESRS
305-1	Direct (Scope 1) GHG emissions	Emissions management and manufacturing processes	B3 – Energy and greenhouse gas emissions
305-2	Energy indirect (Scope 2) GHG emissions	Emissions management and manufacturing processes	B3 – Energy and greenhouse gas emissions
305-4	GHG emissions intensity	Emissions management and manufacturing processes	B3 – Energy and greenhouse gas emissions
305-5	Reduction of GHG emissions	Emissions management and manufacturing processes	B3 – Energy and greenhouse gas emissions

5.2 GRI INDEX - VSME

GRI 306: Waste 2020

GRI standard	Disclosure	Section	ESRS
306-3	Waste generated	Management of raw materials and resources	B7 – Resource use, circular economy and waste management

GRI 308: Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria	Management of raw materials and resources	B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy
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GRI 414: Supplier Social Assessment 2016

414-1	New suppliers that were screened using social criteria for a sustainable value chain For a	Management of raw materials and resources	B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy
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