

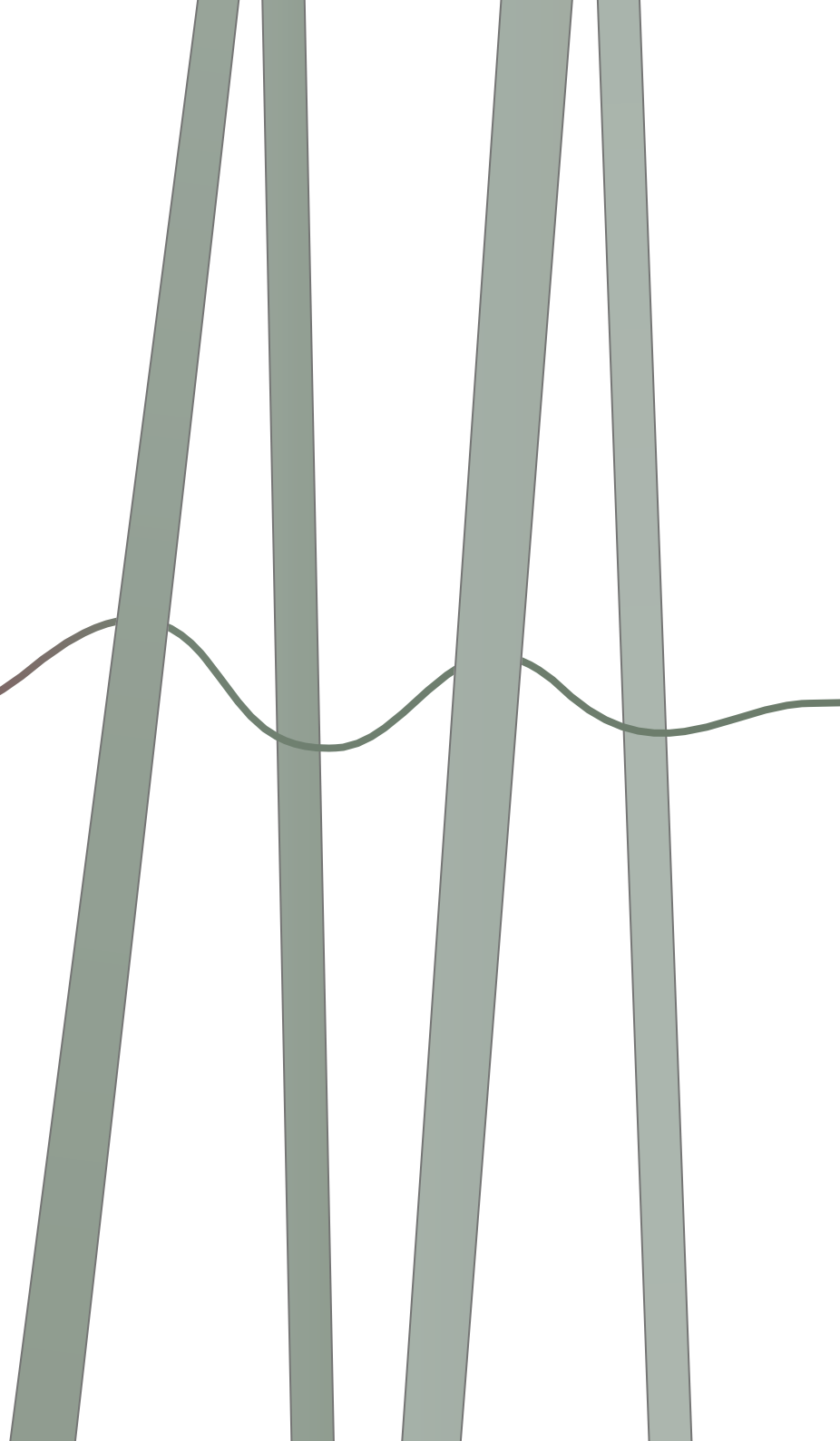


**COMPOUNDER  
OF INNOVATION**

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# **SUSTAINABILITY REPORT**

**YEAR 2024**



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LETTER TO STAKEHOLDERS

Dear stakeholders,

with pleasure and a sense of responsibility, we present the new edition of the Sustainability Report of COMET Srl (hereinafter also "COMET"), which reaches its fourth consecutive year of publication. For the first time, this Report has been prepared in accordance with the principles of the **European Sustainability Reporting Standards (ESRS)**, implementing the European **Corporate Sustainability Reporting Directive (CSRD)**.

This step represents a natural and strategic evolution for us, which consolidates a path of transparency, commitment and continuous improvement that has been underway for some time. The Report reflects not only the results achieved, but also a broader and more integrated vision of sustainability, which today extends across all company functions.

For over 40 years, COMET has been synonymous with **quality, experience and flexibility** in the production of compounds for high-performance industrial applications. Our identity is based on constant production, customer care and the desire to innovate responsibly. In recent years, we have learned that growth also means making a commitment to contribute positively to the environment, society and value creation throughout the supply chain.

2024 was a year of evolution for COMET, with the adoption of ESRS standards and the start of the transition to reporting in compliance with European legislation. The expansion of the Coccaglio plant also continued, in support of future environmental and production objectives.

Looking ahead, we aim to complete the Double Materiality analysis and strengthen the involvement of our supply chain in a sustainable and collaborative way.

We are convinced that open discussion with our stakeholders is an essential lever for evolving, adapting and building a solid and transparent business model.

We thank you for the trust and support that allow us to look forward with determination, awareness and a spirit of collaboration.

COMET Srl  
Matteo Bernini  
CEO

# 1. COMET

# | HIGHLIGHTS

## General



8

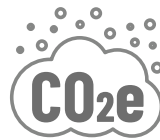
GOALS  
AGENDA 2030  
IDENTIFIED



100+

STAKEHOLDERS  
LISTENED

## Environment



58,000tonnes<sup>e</sup>

CO2E EMITTED



LCA

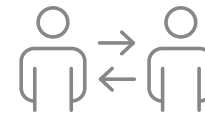
LIFE CYCLE  
ASSESSMENT

## Social



750h<sup>e</sup>

TRAINING  
PROVIDED



5%

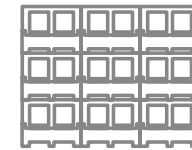
TURNOVER RATE

## Governance



82 Mln<sup>e</sup>

GENERATED



24,000tonnes<sup>e</sup>

PRODUCTS SOLD

# COMPANY PROFILE

# THE MAIN STAGES OF OUR GROWTH

COMET was founded in the heart of the Sebino industrial district in 1980, from an intuition gained in the field by those who, even then, had a deep knowledge of the dynamics of the rubber sector. Its foundation is the concrete response to a widespread need among companies in the area: to have a reliable supplier of elastomeric compounds, capable of guaranteeing quality, timeliness and flexibility, regardless of the uncertainties of the industrial context of the time.

Over time, the company has transformed from an artisan reality to an advanced industrial enterprise, keeping intact the original spirit and the strong connection with the territory. COMET has established

itself as a specialist in **the production of organic, silicone and fluorosilicone compounds**, intended for numerous industrial applications – including automotive, construction, household appliances, gas & water, pharmaceutical and food.

Based in **Coccaglio (BS)**, the company oversees the entire production process internally, from the formulation of the compounds to the customized development in collaboration with customers. Thanks to a highly technological footprint and the progressive automation of the lines, COMET is now able to produce **over 30,000 tonnes of compound per year**, guaranteeing constant quality and a tailor-made service.

COMET is now able to produce **over 30,000 tonnes of compound per year**, guaranteeing constant quality and a tailor-made service.



The expansion of the plant, launched in 2023, consolidates this vision: a strategic investment that includes, among other things, a new **automated warehouse for finished products**, intelligent handling systems and new production spaces, capable of supporting future growth and environmental goals.

The technological evolution that saw decisive stages in 1985, 1990, 1999 and 2004 represented a real paradigm shift: from manual mixing to continuous processing, from technical cardboard to digital cards, up to the spread of a new standard of quality and traceability.

Today, COMET is a point of reference in Italy and Europe (with a constantly growing export share – specifically up 3% compared to 2023) and continues to invest in **research, innovation and technical culture**, remaining faithful to an industrial model that values data rigor of production discipline and the flexibility of the service.

Participation in associations such as **the Plastic Rubber Federation, Confindustria** and **APGS** testifies to the company's active role in the industrial system of the sector and the desire to contribute to its future growth.



# The 80s

On November 3, 1980, COMET was founded by Lorenzo Bernini and his colleague Piero Russo, with the aim of guaranteeing production continuity to local companies.

From the very beginning, COMET has been a reliable partner for the supply of rubber compounds.

In 1985 the first automatic carbon black dosing system was introduced, marking the start of an automation process that would become a distinctive feature of the company.

Line 1, consisting of a closed and an open mixer, is the production heart of the origins.

# The 90s

1990: Installation of the second mixing line, equipped with a DC power plant and the first automation system on Banbury.

1991: COMET is the first company in the world to use a "Banbury" closed chamber mixer with hydraulic motors.

1994: It is the first company in the sector in Italy to obtain the UNI EN ISO 9001 quality certification.

1999: Installation of the first VIC, variable air gap mixer.



# 2000s

2003: BHF S.r.l., owned by the Bernini family, acquires 100% of the shares and starts a new business course, with the active entry of the second generation, Simona and Matteo Bernini.

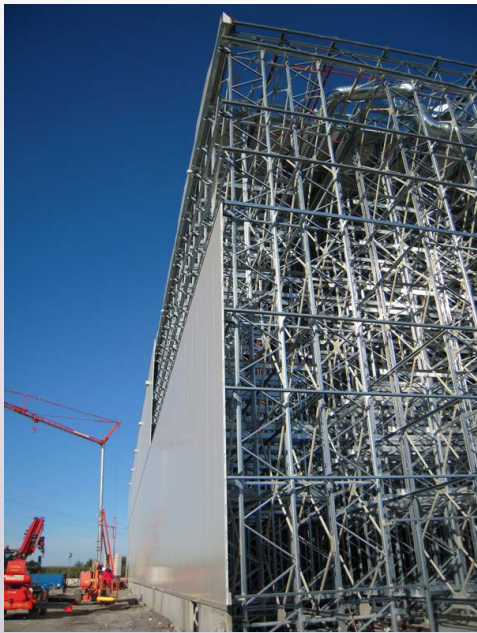
2004-2005: Installation of the CTE (twin-screw mixer under Banbury), which transforms the process from discontinuous to continuous, with significant improvements in productivity and quality.

The company expands with three production lines and introduces robotic handling of the reels.

COMET enters the extrusion compound market, strengthening its presence at national level.

# 2012

Construction begins on the new plant in Coccaglio (BS), designed to ensure sustainability, efficiency and future growth.



# 2015

Move to the new 12,000 m<sup>2</sup> production site, equipped with three mixing lines and with increased capacity from 20,000 to 28,000 tonnes/year.

The second generation of the founding family takes over the leadership of the company.

# 2016

COMET acquires Laborsil, active in the production of silicone compounds, expanding its portfolio and confirming its leadership in rubber compounds.



# 2018

Merger by incorporation of Laborsil into COMET.

Complete restyling of the brand and obtaining the UNI EN ISO 14001:2015 environmental certification.



# 2021

The NB Aurora fund enters the company's capital to support its development.



# 2022

COMET publishes its first Sustainability Report with data referring to the years 2020 and 2021.

# 2023

Start of expansion works at the Coccaglio site, in support of a new phase of industrial growth.



# 2024

Introduction of a fully automated warehouse for finished products, with internal logistics managed by automatic shuttles.

Activation of a new department for silicone compounds.

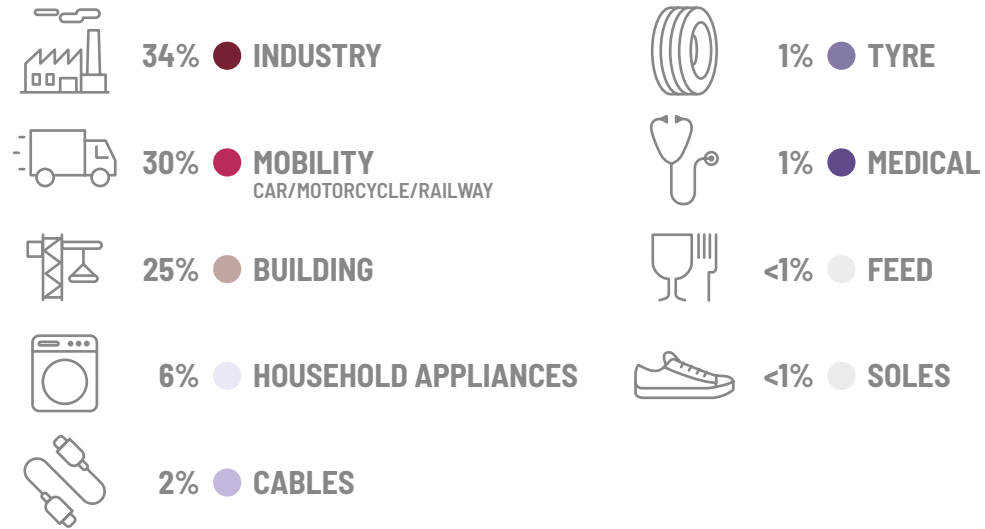
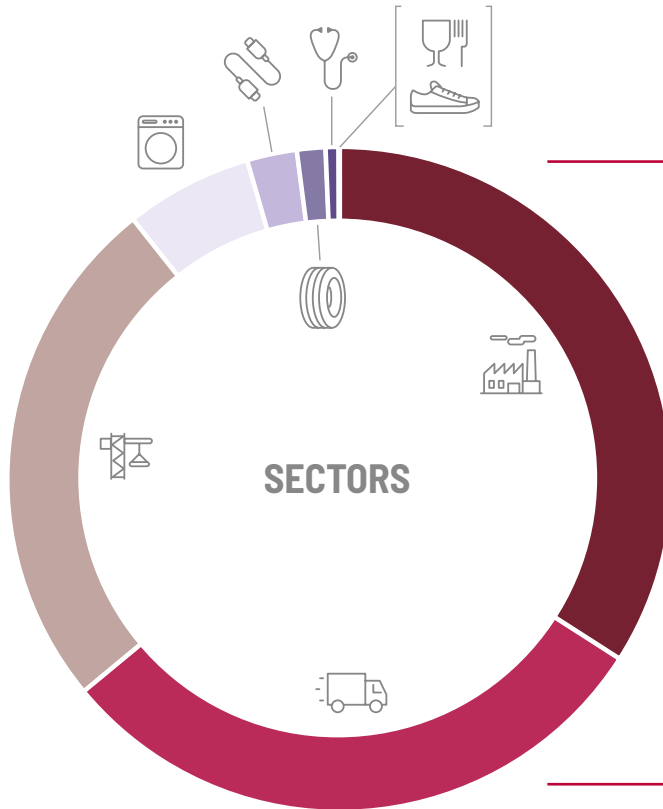
Planting a small woodland area on site.

Installation of an electric charging station.

Software management change: from Blending to Sage X3, for more efficient and integrated management.

# THE SECTORS SERVED

— INSIGHTS 2024 —

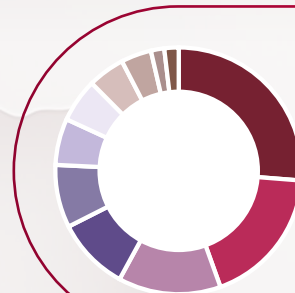


# COMET AROUND THE WORLD

— INSIGHTS 2024 —



65% **ITALY**  
35% **ABROAD**



26%	<b>POLAND</b>	6%	<b>SLOVAKIA</b>
18%	<b>GERMANY</b>	6%	<b>SLOVENIA</b>
13%	<b>PORTUGAL</b>	5%	<b>TURKEY</b>
10%	<b>SERBIA</b>	4%	<b>BELGIUM</b>
8%	<b>SPAIN</b>	2%	<b>BULGARIA</b>

# RUBBER COMPOUNDS

The heart of COMET's activity is represented by the production of rubber and silicone compounds, developed through a process that combines technical experience, innovation and a strong focus on quality. Each compound is formulated according to the final application, guaranteeing the customer a reliable, high-performance and constant product over time.

The range is divided into two large families:

- **Silicone compounds**
- **Organic compounds**

# SILICONE COMPOUNDS

COMET aims at continuous growth, both qualitative and quantitative, also in the field of silicone and fluorosilicone compounds. Thanks to constant research and innovation and a strong ability to customize, the company has gained a leading position in the Italian and European panorama of **VMQ** and **FVMQ** compounds.

The offer includes compact and expanded compounds, available with peroxide or platinum catalysis, which can also be customized in color and adaptable to any transformation system, guaranteeing the customer tailor-made solutions of the highest quality.

## VMQ (Vinyl Methyl Silicone Rubber)

The most common silicone rubber. It offers excellent resistance to extreme temperatures (from -60 °C to +200/230 °C), excellent elasticity, physiological inertia and stability to atmospheric agents and UV rays. Used in gaskets, tubing, medical items, and electrical/electronic applications.

## PVMQ (Phenyl Vinyl Methyl Silicone Rubber)

Variant of QMV with phenyl groups in the polymer chain. It maintains flexibility even at very low temperatures (down to -90 °C), while maintaining good mechanical properties. Used in cryogenic, aerospace and electronics applications.

## FVMQ (Fluorosilicone Rubber)

Silicone fluorurato che unisce le proprietà termiche del VMQ con una re-fluorinated silicone that combines the thermal properties of VMQ with superior resistance to oils, fuels and solvents. Excellent for gaskets and components intended for the automotive, aeronautical and military sectors, where chemical resistance and high-performance stability are required.

## THE PRODUCTION PROCESS OF SILICONE COMPOUNDS

The production of silicone compounds in COMET follows a dedicated path that combines formulation precision and strict quality control.

### 1 RECIPE

In the initial phase, COMET receives the technical specifications and the type of item to be made by the customer. In the laboratory, the Technical Office assesses the compatibility with an existing recipe or defines the specification. The color comparison (RAL reference or simple colorimeter check) is important to choose the mix of pigments, to be combined in the recipe together with the silicone base, any masters, additives, catalyst and other necessary ingredients.

### 2 PREPARATION

All ingredients, starting from the base(s), are weighed in the right proportions depending on the size of the order to be produced at the open mixer. In the case of twin-screw processing, the dosing is semi-automatic, and the weights are always fixed, based on the batch filling/weight.

### 3 PROCESSING

All the dosed components are fed into the twin screw or incorporated at the base on an open mixer.

Everything is mixed for a well-defined time, in order to obtain a perfect amalgam with a uniform colour.

### 4 PACKAGING

Once the silicone has been discharged from the plant, it is laminated/wrapped with embossed polyethylene film and packaged as rolled sheets, flat sheets or billets, or in a continuous strip, possibly filtered and powdered or wrapped in polythene. It is then left to rest/cool in a small warehouse, before being transferred to the finished warehouse.

### 5 QUALITY CONTROL

All compounds are subjected to different series of control tests (hardness, density, mechanical characteristics) attested by the "certificate of analysis".

### 6 STORAGE

COMET has two automated warehouses in fully air-conditioned environments. It carries out temperature-controlled storage (between 18° C and 25° C) of raw materials, intermediate products and finished products before proceeding with the shipment.

### 7 SHIPPING

All the packages of the order destined for the customer are extracted from the automatic warehouse and loaded onto the vehicles of selected shippers, who will take care of the actual delivery.



# ORGANIC COMPOUNDS



Formulated to produce gaskets, o-rings, pipes, profiles and technical items for the most diverse industrial sectors. Compact (hardnesses from 30 to 90 Shore A) and expanded (densities from 0.30 to 0.90 g/cm<sup>3</sup>) versions are available, with all formulations based on carbon black and natural or synthetic polymers.

## ACM (Acrylic Rubber)

Excellent resistance to mineral oils and heat; used in gaskets for engines and automatic transmissions.

## AEM (Ethylene Acrylate Rubber)

Similar to ACM, but with better elasticity and cold resistance; ideal for automotive pipes and gaskets.

## BIIR (Bromo-Isobutylene Isoprene Rubber)

Brominated butyl rubber, with excellent gas impermeability and good chemical resistance.

## CIIR (Chloro-Isobutylene Isoprene Rubber)

Chlorinated variant of butyl rubber, with excellent resistance to heat, ozone and chemicals.

## CR (Chloroprene Rubber - Neoprene®)

Good balance between mechanical, chemical and weather resistance; used in gaskets and piping.

## EPDM (Ethylene Propylene Diene Monomer)

Excellent resistance to hot water, steam, weathering and ozone; typical in building and automotive gaskets.

## HNBR (Hydrogenated Nitrile Rubber)

Hydrogenated nitrile rubber with superior resistance to oils, heat and ozone; used in high-performance applications (automotive, oil & gas).

## IIR (Isobutylene Isoprene Rubber - Butyl)

Excellent gas impermeability, good chemical resistance and vibration damping.

## NBR (Nitrile Butadiene Rubber)

Excellent resistance to oils, fuels and hydraulic fluids; ideal for gaskets, O-rings and hoses.

## NBR/PVC (Nitrile + Polyvinyl Chloride)

Blend with better resistance to fire, oils and abrasion; used in gaskets for severe applications.

## NR (Natural Rubber)

High elasticity and resistance to dynamic fatigue; used in anti-vibration mounts, gaskets and technical items.

## SBR (Styrene Butadiene Rubber)

The most common synthetic rubber, with a good cost/performance balance; used in tyres, soles and industrial items.

## THE PRODUCTION PROCESS OF ORGANIC COMPOUNDS

The production of organic compounds in COMET follows a highly structured industrial flow, in which each phase is traced and controlled to ensure constant quality and repeatability.

### 1 RECIPE

In the initial phase, COMET receives the technical specifications and the type of item to be made by the customer. In the laboratory, the Technical Office assesses the compatibility with an existing recipe or defines the specification.

### 2 DOSAGE

The small ingredients present in the recipe are dosed by means of a dedicated system that automatically prepares the bags for production and at the same time guarantees the traceability of the individual batches.

### 3 BANBURY

All the components necessary for the recipe are prepared and mixed in banbury where the mixture, processed at temperatures above 100°C, reaches an almost complete level of homogeneity.

### 4 MIXER

The compound is conveyed into the CTE and undergoes an initial cooling and then processed at the mixer reaching perfect homogeneity. At this point the mix has become a real "mixture".

### 5 COOLING

The passage from the mixer allows a sample to be taken at regular intervals of 3 minutes for the execution of the rheometric control on 100% of the production. At the same time, the compound is cut and enters a water and air cooler, the Batch-Off.

### 6 PACKAGING

The rubber compound produced is packaged according to the customer's choices in pre-cut planks or continuous planks. It can then be finished to be wound in reels or extruded in a continuous strip, possibly filtered, or in calendered plates without anti-adhesive.

### 7 QUALITY CONTROL

All compounds are subjected to different series of control tests (hardness, density, mechanical characteristics) attested by the "certificate of analysis".

### 8 STORAGE

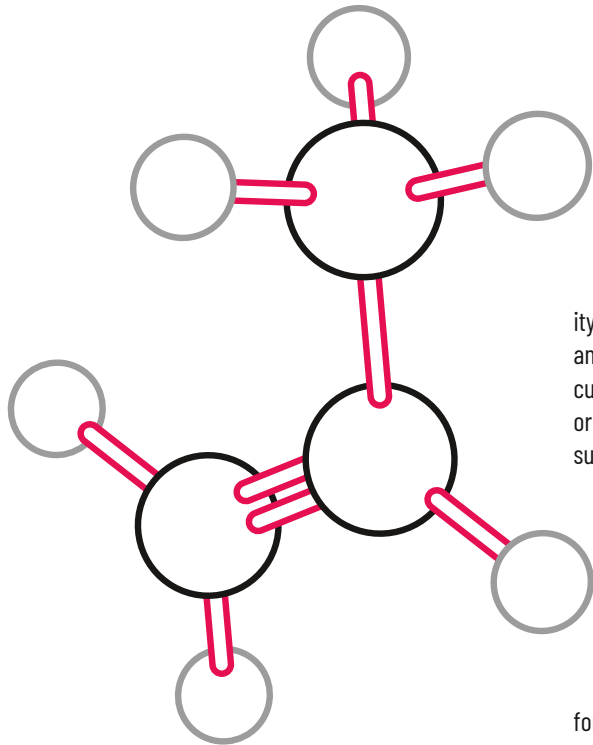
COMET has two automated warehouses in fully air-conditioned environments. It carries out temperature-controlled storage (between 18° C and 25° C) of raw materials, intermediate products and finished products before proceeding with the shipment.

### 9 SHIPPING

The pallets destined for customers are extracted from the automatic warehouse and loaded onto the vehicles of selected shippers, who will take care of the actual delivery.

# APPROACH AND SOLUTIONS

At COMET, quality is not only expressed in the compounds produced, but also in the services that accompany each project. The relationship with the customer is built and consolidated day after day, thanks to constant assistance and an approach based on mutual trust.



## THE RIGHT FORMULA: RESEARCH AND DEVELOPMENT

The internal laboratory represents a pillar of the COMET philosophy. In addition to daily quality control activities, it is dedicated to the research and development of new solutions, to accompany customers in advanced tests, technical verifications or certification paths in highly regulated sectors such as drinking water, gas and automotive.

The available analyses range from TGA, DSC and IR, up to abrasion, flame and electricity resistance tests, hot/cold compression, mechanical characterization and colour study for silicones and fluorosilicones. A set of tools that allows you to always find the "right formula" for each application.

## SERVICE AND SUPPORT

From commercial assistance to logistics service, up to technical support, the COMET Team is always available to provide quick and effective answers to specific needs. The expertise gained over the years allows us to support the customer at every stage, from the choice of the compound to the certification and regulatory compliance procedures (IMDS, REACH, RoHS, SVHC, etc.).

## AT OUR CUSTOMERS' SERVICE, EVERY DAY

Competence, reliability and continuous updating are the values that guide COMET. Each request is handled with the utmost care, guaranteeing not only a quality product, but also a complete service that meets the highest standards in the sector. The company philosophy is clear: to work alongside customers on a daily basis, offering punctual, safe and long-term support.

# MANAGEMENT SYSTEM CERTIFICATIONS

COMET's philosophy, based on quality and continuous improvement, is confirmed by the recognition of independent external bodies that have certified the company systems according to the most rigorous international standards. The company has been **ISO 9001** certified since 1994 and obtained **ISO 14001** in 2018, testifying to the solidity of its processes and commitment to responsible and sustainable management. In 2021, COMET also launched the **ESG reporting** process, now in its fourth edition, further consolidating the transparency and traceability of its performance.

Looking to the future, the company intends to strengthen its system by obtaining **IATF 16949**, the reference standard for quality in the automotive sector, and **ISO 45001** on occupational health and safety. These will be accompanied by the development of **LCA analyses** dedicated to compounds, an essential tool for assessing environmental impacts




throughout the entire life cycle of products and guiding increasingly sustainable choices.

The path towards corporate social responsibility also, and above all, starts from raising awareness in the supply chain, so that each actor becomes more aware of their impacts, not only environmental but also social, with particular attention to respect for human rights.

As **Kofi Annan** (former UN Secretary-General) reminded us: *Companies cannot succeed in societies that fail.*




It is from this awareness that COMET's commitment to the creation of **shared value** was born, which goes beyond the mere economic return and embraces a development model capable of generating real benefits for people, customers and the environment.

## CERTIFICATIONS: ACHIEVED & IN PROGRESS

- > 1994  **ISO 9001** (quality management)
- > 2018  **ISO 14001** (environmental management)
- > 2021  **ESG reporting**



## NEXT GOALS

-  **IATF 16949** (quality management in the automotive sector)
-  **LCA analysis** (compounds)
-  **ISO 45001** (health and safety management)

# ESRS2

## GENERAL DISCLOSURES

# CRITERIA FOR DRAFTING

This 2024 Sustainability Report (hereinafter also the "Report" or "Document") is the fourth non-financial report prepared by COMET, prepared on a voluntary basis with the aim of transparently communicating its commitment to the environmental, social and governance (ESG).

The reporting covers the calendar year from 1 January to 31 December 2024, in line with the financial year, and concerns COMET's activities at the Coccaglio (BS) production site. Any exceptions or limitations in the data have been punctually reported

within the Document.

In light of the evolving European regulations, which, starting in the 2027 financial year, require the adoption of the European Sustainability Reporting Standards (ESRS) developed by EFRAG, COMET has launched an initial exploratory exercise using certain indicators to facilitate a gradual and structured transition to future reporting obligations.

## SOURCES, LIMITS AND REVISION

The data collection process involved the representatives of the main company areas. In the absence of complete quantitative information, estimates were used, based on transparent and documented methodologies. These estimates are clearly indicated in the text.

In preparing the present Report, COMET has adopted an approach oriented towards transparency and the progressive consolidation of non-financial reporting.

The qualitative characteristics indicated by the ESRS 1 standard "General Requirements" (Appendix B), such as relevance, faithful representation, comparability, verifiability and comprehensibility, have been considered – as a preliminary step.

This Report has not been subject to external audit.

# GOVERNANCE SYSTEM

COMET adopts a governance system based on compliance with current legislation, the Articles of Association and internal regulations, with the aim of ensuring responsible, transparent management oriented towards the creation of sustainable value in the medium to long term.

The activities of the corporate bodies are based on principles of equity and integrity, aimed at protecting the company's assets, respecting the rights of shareholders and monitoring business risks. All shareholders enjoy equal rights and opportunities to participate, without preferential treatment or confidential agreements.

Currently, COMET has not yet formalized a systematic integration of ESG impacts, risks and opportunities (IROs) into the mandates of administrative

and supervisory bodies. However, the company has embarked on a progressive structuring process that envisages, starting from 2025, the establishment of an ESG Committee and the appointment of an internal ESG Manager, in order to gradually integrate ESG logic into company management.

COMET's organizational chart represents the **key functions** overseeing corporate governance and management systems, ensuring coordination between strategy, operations and sustainability.

The main areas of responsibility are highlighted (General Management, Administration and Finance, Production, Supply Chain, R&D, HR, CSR - Integrated System Manager, in support of the corporate bodies.

## SIMPLIFIED ORGANISATIONAL CHART

### DGE – General Management

#### MANAGEMENT AND MONITORING

HR – *Human Resources Manager*

SGD – *Executive Secretariat*

RSPP – *Head of Prevention and Protection Service*

ICT – *Information Systems*

OdV – *Supervisory Board*

RSI – *Integrated System Manager*

A&C – *Reception and Switchboard*

#### OPERATING

DCO – *Sales Management*

DTE – *Technical Direction*

R&D – *Research and Development*

DRO – *Operations Directorate*

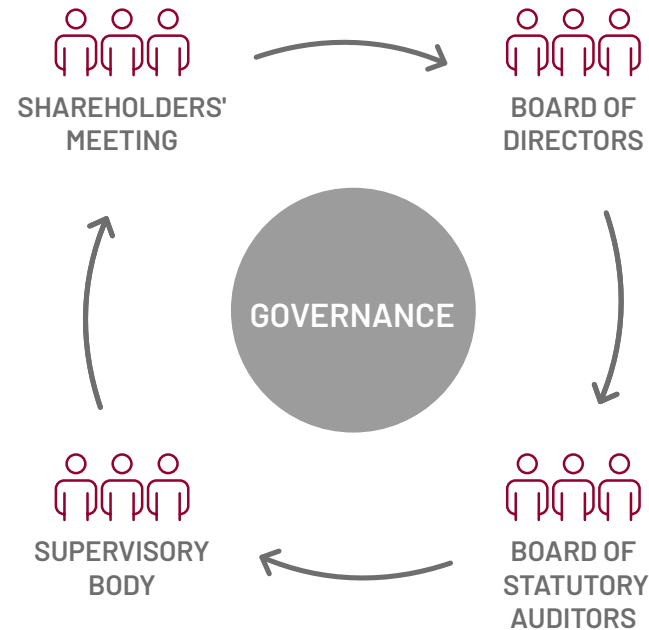
DAC – *Strategic Purchasing Department*

DAM – *Administrative Management*

## CORPORATE BODIES: POWERS AND COMPETENCES

COMET's corporate bodies guarantee the correct management, control and supervision of company activities, ensuring a balance between strategic direction, operations and supervision.

This section describes **the powers and competences** attributed to the various corporate bodies. For the detailed **composition** (age, gender, office, independence and sector experience of the members), please refer to the **Appendix** at the end of the Financial Statements, which contains summary tables dedicated to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.



## BOARD OF DIRECTORS

### POWERS

The Board of Directors (BoD) is vested with all powers for the ordinary and extraordinary management of the Company. It resolves on particularly important transactions (mergers, establishment or closure of offices, transfers, adjustments to the Articles of Association, reduction of share capital), approves the business plan and oversees the governance and risk management systems. The legal representation is the responsibility of the Chairman and the Chief Executive Officers, who may in turn delegate specific powers of attorney.

### SKILLS

The members of the Board of Directors provide a wealth of experience gained within the company, ensuring management continuity and in-depth knowledge of the sector. Although the Board does not yet have figures with formalized ESG skills, it is supported by the Integrated System Manager (CSR) and external consultants, who oversee the Management Systems and encourage the gradual integration of sustainability issues into corporate decisions.

## BOARD OF STATUTORY AUDITORS

### POWERS

The Board of Statutory Auditors exercises control functions over corporate management, supervising compliance with the rules, the Articles of Association and the principles of proper administration. It assesses the adequacy of the organizational, administrative and accounting structure, monitors internal controls and ensures the transparency of company procedures.

### SKILLS

Statutory auditors shall ensure independence, integrity and appropriate technical skills, helping to promote a culture of accountability and transparency. The Board also indirectly supports sustainability issues, integrating its supervisory activities with risk analysis and the consistency of corporate choices.

## SUPERVISORY BODY

### POWERS

COMET has established a Supervisory Body (OdV) with oversight functions in the context of the internal and external reporting procedure (whistleblowing), guaranteeing independence, autonomy and confidentiality. The OdV ensures the proper functioning of the reporting system and consistency with the company's ethical principles.

### SKILLS

The OdV is made up of internal and external members, chosen for their independence and proven legal and organisational experience. It operates autonomously, reporting directly to the governance bodies, and also oversees compliance with the Ethics and Business Conduct Policy.

# SUSTAINABILITY IN CORPORATE GOVERNANCE

## GOVERNANCE INVOLVEMENT

In 2024, the Management and the Board of Directors and Control Bodies were periodically updated by CSR on sustainability issues and the progress of reporting.

The **materiality** exercise has been updated; **double materiality** will be completed in the next exercise to integrate ESG impacts, risks and opportunities into planning in a structured way.

## INCENTIVES

The remuneration policy provides for a fixed component and a variable linked to economic, production and management objectives. In 2024, there are no ESG variable KPIs; COMET will evaluate the introduction of ESG reward indicators in line with the evolution of the sustainability path.

## DUE DILIGENCE

COMET adopts a step-by-step approach to people and environmental due diligence. In 2024, the activities of mapping the supply chain, the application of

contractual clauses and the supervision of whistleblowing through the Supervisory Body continued. In 2025, the path will be strengthened with more formalized tools, including human rights profiles and the calculation of the carbon footprint.

## RISKS AND CONTROLS

The internal control system operates on three levels:

- 1 operational audits in the responsible corporate functions;
- 2 specialized audits (environment, quality, safety, compliance) coordinated by the RSI;
- 3 independent audits when necessary, with the support of qualified third parties.

## REPORT DATA PROCESSING

For the preparation of the Report, COMET has structured a process of data collection, validation and traceability that includes clear responsibilities for each KPI, archiving of supporting evidence, periodic reviews and reporting to the Management.

# STRATEGY AND BUSINESS MODEL

Since its foundation in 1980, COMET has built its identity around two fundamental pillars: **quality and production continuity**. Founded to meet the needs of the Sebino rubber district, the company has been able to transform itself from an artisan reality to a highly specialized industrial company, maintaining the original spirit and a strong connection with the territory.

The **entrepreneurial vision** of the Bernini family, combined with the ability to anticipate market evolutions, has led COMET to conquer a leading position in the formulation and production of elastomeric compounds — organic, silicone and fluorosilicone — intended for strategic sectors such as automotive, construction, household appliances, water & gas, pharmaceuticals and food.

The business model is based on an **integrated and vertical** organization, which oversees all phases of the value chain internally: from the definition of recipes and applied research, to production, packaging, quality control and automated logistics. Thanks to technologically advanced production lines, continuous mixing plants and automated

warehouses, COMET guarantees **efficiency, traceability and constant performance** on production volumes that exceed 30,000 tonnes per year.

The growth strategy is based on three guidelines:

- **continuous innovation**, with ongoing investments in research and development to meet the demands of regulated and high-performance sectors;
- **operational flexibility**, which allows us to adapt compounds to specific customer needs, fostering customization and partnerships;
- **sustainability**, understood as a concrete commitment to reducing environmental impact, promoting responsible practices throughout the supply chain, and creating shared value for customers, individuals, and communities.

This model makes COMET a solid and reliable partner, capable of combining technical expertise with a long-term vision, maintaining an active role in the development of the sector and in the transition path towards a more sustainable economy.

**VISION**

*To be the reference point in the elastomeric compounds sector, anticipating market developments with cutting-edge solutions and contributing to the sustainable growth of the supply chain.*

**MISSION**

*Guided by passion and expertise, we design and manufacture elastomeric compounds with high consistency of quality, through technologically advanced processes.*

# COMET'S VALUE CHAIN

COMET oversees the critical phases of the value chain internally - formulation, mixing, quality control, packaging, logistics - to ensure consistency, traceability and reliability.



## CUSTOMERS

Customers are mainly rubber and silicone moulders/processors who manufacture gaskets, o-rings, pipes, profiles and technical items for sectors such as automotive, construction, household appliances, medical, water & gas, oil & gas, aerospace.

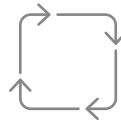
The compounds used include organic (e.g. ACM, AEM, EPDM, HNBR, NBR, IIR, CR, SBR, NR) and silicone (VMQ, PVMQ, FVMQ), selected according to specific application requirements (oil, fuels, temperature, weathering, cryogenics, etc.).



## SUPPLIER NETWORK

Alongside internal production, COMET makes use of selected and monitored partners who guarantee services and supplies such as:

- measuring and control instruments
- handling equipment
- technical materials
- specialized maintenance
- cleaning and security services
- third-party processing
- waste management and disposal
- transport, even with temperature-controlled solutions.



## END-OF-LIFE AND CIRCULARITY

Although it does not intervene directly on the finished product of customers, COMET promotes, as far as it is concerned, expertise, circular economy practices along the supply chain:

- Returnable and recyclable packaging, with batch traceability systems to reduce waste and optimize logistics flows.
- Information support through technical data sheets and composition data. In addition, a dedicated project is being developed to provide customers with LCA/ESG data, so as to facilitate design-for-recycling choices.
- Responsible waste management, in collaboration with qualified partners, with the aim of encouraging, where technically possible, recovery and recycling practices (e.g. grinding, devulcanization, energy recovery) in compliance with current legislation.

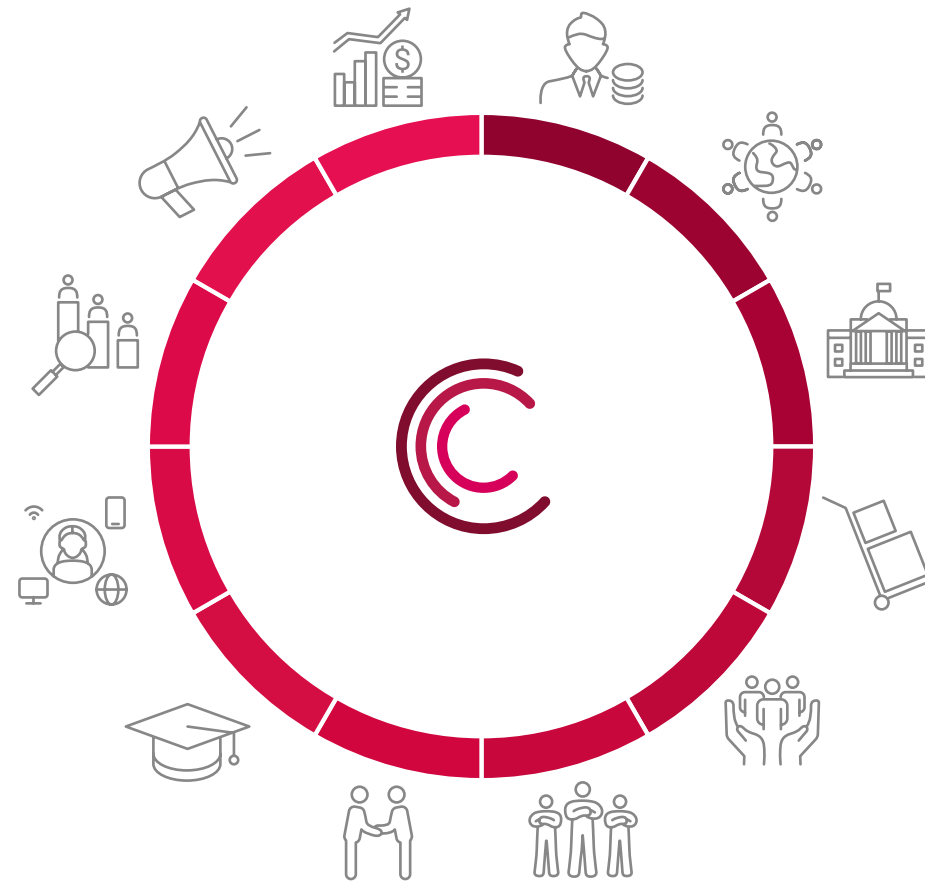
# STAKEHOLDER MAPPING

COMET's goal is to create value for all stakeholders, guaranteeing quality products through management choices with high social and environmental sustainability.

For years, the Company has been committed to responsible management of business activities, not limiting itself to regulatory compliance, but promoting a corporate culture oriented towards the creation of lasting value for all its stakeholders.

## COMET stakeholders

In carrying out its activities, COMET interacts with a plurality of stakeholders: subjects with whom it collaborates or dialogues regularly and who, directly or indirectly, are influenced by its activities or contribute significantly to its work.















COMET recognizes the strategic value of a continuous and structured dialogue with these actors, aware that only through active listening is it possible to interpret emerging expectations more effectively, seize new opportunities and strengthen a path of sustainable and shared growth.

The commitment to transparent, participatory and constant communication translates into concrete tools of involvement that, in addition to consolidating trust with stakeholders, contribute to the continuous improvement of products, services and business processes.

During 2024, COMET has further intensified its dialogue with some key categories, laying the foundations for greater systematic stakeholder involvement in its sustainability journey.

**Here is a summary of the main categories of stakeholders with which COMET interacts, accompanied by the engagement tools used and the main results that emerged from the discussion:**

Key stakeholders	Engagement tools	Outcome of the involvement
<b>Shareholders and investors</b> 	Periodic meetings with top management, sharing of economic and financial data, strategic updates	Alignment on medium-long term objectives, support for sustainable development and innovation plans
<b>Customers</b> 	Second-party audits, periodic meetings, technical support, complaints	Customization of the offer, improvement of product performance, development of tailor-made solutions
<b>Suppliers and business partners</b> 	Qualification audits, periodic monitoring, performance evaluations, sharing of ESG policies and requirements	Responsible selection of suppliers, improvement of chain performance, strengthening of relationships
<b>Employees</b> 	Internal communication platforms (email, intranet, TV, totems), surveys, one-to-one meetings, continuous training, whistleblowing	Skills development, organizational well-being, greater participation in improvement processes
<b>Local communities</b> 	Initiatives in the area, cultural and sports sponsorships, donations	Strengthening of the territorial presence, recognition of the social role of the company
<b>Industry Associations</b> 	Periodic meetings, participation in technical tables and sharing of good practices	Monitoring regulatory and technological developments, sharing common sectoral needs and perspectives
<b>Regulatory bodies and institutions</b> 	Dialogue with local, regional and national authorities, environmental and safety audits	Monitoring of regulatory compliance, continuous improvement of environmental and safety performance
<b>Financial system</b> 	Dialogue with credit institutions, ESG reporting	Access to sustainable finance tools, improvement of financial reputation
<b>Research institutions and universities</b> 	Collaborations with technical institutes and universities, participation in joint projects	Development of process and product innovations, inclusion of young talents, technical-scientific updating
<b>Media</b> 	Interviews and contacts with the local and trade press	Greater visibility in the territory, enhancement of company initiatives
<b>Competitors</b> 	Exchange of views through trade fairs, events and industry benchmarks	Competitive monitoring, stimulation of innovation and continuous improvement
<b>Trade unions</b> 	Dialogue with trade union representatives, discussion in the management of labour relations	Climate of collaboration, participatory management of organizational changes

# MATERIALITY ANALYSIS

## RELEVANT IMPACTS, RISKS AND OPPORTUNITIES

As anticipated, **the impact materiality analysis** was updated during 2024, with the aim of confirming the most relevant ESG issues for COMET and collecting an initial opinion from stakeholders on the effectiveness of their current management by COMET.

The assessment has not yet included **the financial materiality** dimension, which will be developed in the next financial year, but it already represents a significant step towards full integration of sustainability into the corporate strategy.

The results were organized in a **summary table**, which associates each material topic with the corresponding **ESRS thematic standard**, following the classification provided for by the European standards. This approach has made it possible to structure the subsequent chapters of the Budget according to a logic consistent with the architecture of the ESRS.

Each section (**Environment, Social and Governance**) opens with a summary table of the materiality results, which highlights:

- the importance attributed by stakeholders to the different aspects of sustainability in the COMET context.
- the level of effectiveness perceived in their current management by the company.

For each ESG area, **the tools, actions and policies** already implemented or in the process of being introduced are also illustrated, with the aim of progressively developing **monitoring KPIs** and assessing their financial impacts, according to the approach to **IROs (impacts, risks and opportunities)**.

The following table shows all the material topics that emerged from the analysis, with the relative link to the ESRS standards relevant to COMET:

SECTION	ESRS	N. MATERIAL THEME
ENVIRONMENT	<b>E1</b> Climate change	<b>A1</b> Electricity supply management and indirect greenhouse gas emissions (Scope 2)
	<b>E1</b> Climate change	<b>A2</b> Direct GHG emissions management (Scope 1)
	<b>E1</b> Climate change	<b>A3</b> Indirect GHG emissions generation (Scope 3)
	<b>E3</b> Water resources	<b>A6</b> Protection of water resources
	<b>E4</b> Biodiversity and ecosystems	<b>A5</b> Protection of ecosystems and biodiversity
	<b>E5</b> Resource use and circular economy	<b>A4</b> Waste management
	<b>E5</b> Resource use and circular economy	<b>A7</b> Use of recycled/regenerated materials within the compounds
	<b>E5</b> Resource use and circular economy	<b>A9</b> Promotion of Research and Development activities
	SOCIAL	<b>S1</b> Own workforce
<b>S1</b> Own workforce		<b>S2</b> Training and growth of workers
<b>S1</b> Own workforce		<b>S3</b> Respect for Human Rights
<b>S1</b> Own workforce		<b>S4</b> Diversity, Inclusion and Non-Discrimination in the Workplace
<b>S1</b> Own workforce		<b>S5</b> Work-life balance and corporate well-being
<b>S1</b> Own workforce		<b>S8</b> Recruiting and attracting talent
<b>S2</b> Workers in the value chain		<b>S6</b> Sustainability in the supply chain and supplier selection
<b>S2</b> Workers in the value chain		<b>S3</b> Respect for Human Rights
GOVERNANCE	<b>S3</b> Local communities	<b>S8</b> Commitment to the local community and territory
	<b>S4</b> Consumers and End Users	<b>A8</b> Non-compliance in the field of health and product safety
	<b>G1</b> Business conduct	<b>G1</b> Customer satisfaction and solid company reputation in the market
	<b>G1</b> Business conduct	<b>G2</b> Ethics, Integrity, and Regulatory Compliance
	<b>G1</b> Business conduct	<b>G3</b> Data management, cybersecurity and intellectual property protection
	<b>G1</b> Business conduct	<b>G4</b> Risk management and business resilience
	<b>G1</b> Business conduct	<b>G5</b> Sustainability in the supply chain and supplier selection
	<b>G1</b> Business conduct	<b>S7</b> Communication and stakeholder engagement
	<b>G1</b> Business conduct	<b>A8</b> Non-compliance in the field of health and product safety
	<b>G1</b> Business conduct	<b>A9</b> Promotion of Research and Development activities

# OUR GOALS FOR THE 2030 AGENDA

On September 25, 2015, the governments of the 193 member countries of **the United Nations** adopted **the 2030 Agenda for Sustainable Development**, a global action program aimed at promoting shared prosperity, the protection of the planet and the well-being of people.

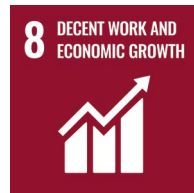
The Agenda is divided into **17 Sustainable Development Goals (SDGs)** and **169 targets** to be achieved by 2030, which require the joint contribution of governments, businesses and civil society to build a fairer and more lasting future.

The private sector is also invited to play a decisive role, providing resources, skills and innovation to achieve common goals.

COMET, in its path of corporate growth, has identified the following **priority SDGs** to which to contribute in line with the material issues that emerged.



- Electricity supply management and indirect greenhouse gas emissions (Scope 2)



- Respect for Human Rights
- Health and safety in the workplace
- Training and growth of workers
- Diversity, Inclusion and Non-Discrimination
- Recruiting and attracting talent
- Work-life balance and corporate well-being



- Customer satisfaction and solid company reputation in the market
- Promotion of Research and Development activities



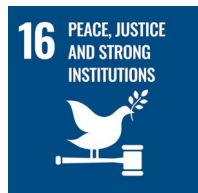
- Waste management
- Use of recycled/regenerated materials within the compounds
- Non-compliance in the field of health and product safety



- Direct GHG emissions management (Scope 1)
- Indirect GHG emissions generation (Scope 3)



- Protection of water resources
- Protection of ecosystems and biodiversity



- Ethics, Integrity, and Regulatory Compliance
- Data management, cybersecurity and intellectual property protection
- Risk management and business resilience

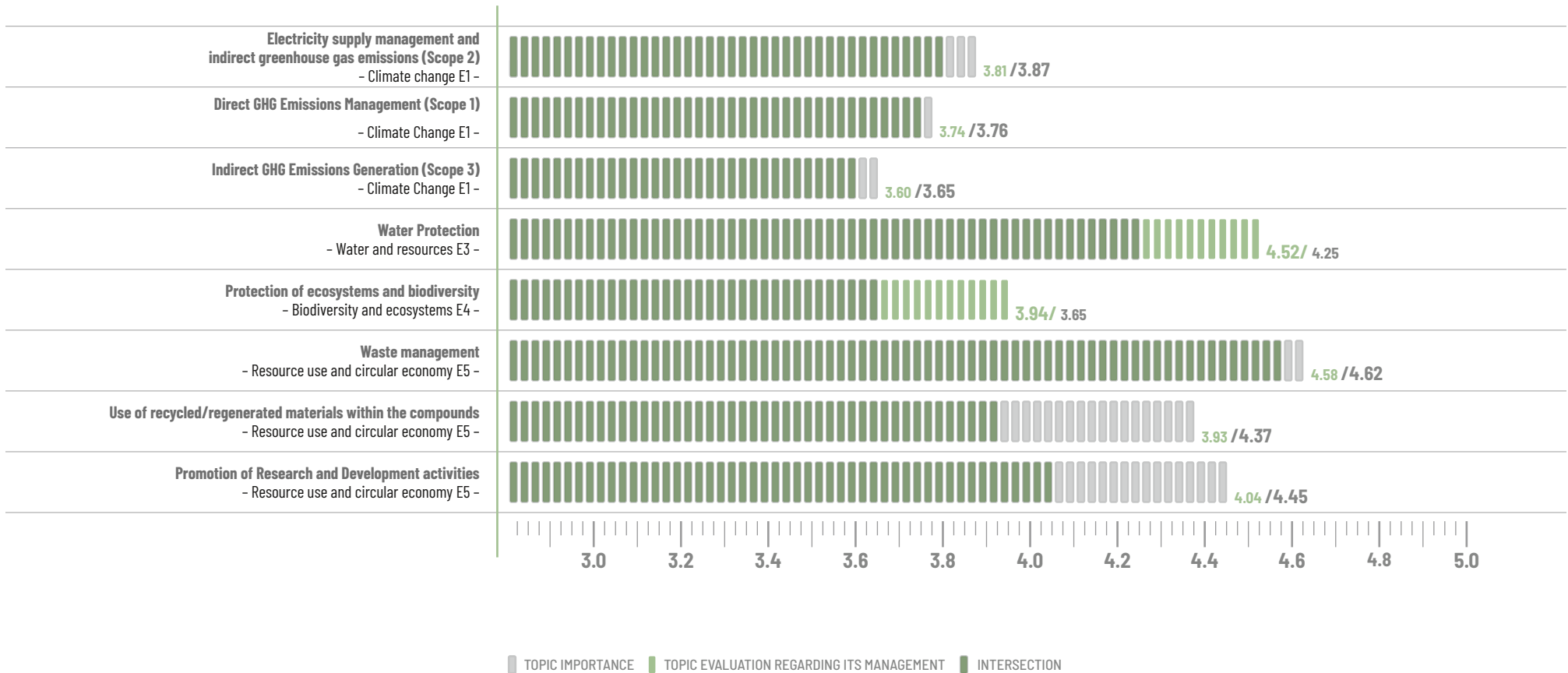


- Communication and stakeholder engagement
- Sustainability in the supply chain and supplier selection
- Commitment to the local community and territory

# 2. ENVIRONMENT

# MATERIALITY ANALYSIS

Management and stakeholders may have different points of view on the various material issues. The following graph analyzes the importance that is given to each of them, and the evaluation related to their current management. The graph highlights the gap between objectives and results in order to allow the company to plan future interventions in a targeted manner, in the search for an increasingly high level of sustainability.



## COMMENTARY ON THE MATERIALITY MATRIX

The comparison between the perspective of the Management and that of the stakeholders returns an overall positive picture: environmental sustainability is recognized as a shared priority.

The Directorate highlights significant progress especially in waste management and water protection, while stakeholders report the need to further strengthen actions related to the circular economy and the reduction of emissions along the entire value chain.

The gap that emerges should not be interpreted as a critical issue, but as an opportunity for growth: on the one hand, to increase transparency and communication of the results already achieved; on the other, to consolidate and expand the initiatives launched. COMET therefore intends to strengthen its commitment, paying attention to the consistency between internal practices and external expectations, with the aim of progressively reducing the environmental impact and generating concrete benefits throughout the supply chain.

## POLICIES

COMET has adopted an **Integrated Policy for Quality, Environment, Safety, Ethics and Sustainability**, which represents the reference for the setting and development of its management systems. This document guides the company in reducing environmental impacts, respecting people and transparently conducting, ensuring consistency between corporate objectives and stakeholder expectations.

Alongside this instrument, however, further specific policies remain to be formalized: **an Energy and Climate Policy**, essential to give continuity to commitments on the emissions and efficiency front; guidelines dedicated to **biodiversity**; and a more structured strategic framework for the management of **Scope 3 emissions** and for the promotion of the use of **renewable energy**. These areas will be the priorities for the next three years, with a view to continuous improvement and the progressive integration of sustainability into the corporate strategy.

## INSTRUMENTS

Waste management in COMET is based on a structured monitoring and traceability system, which allows you to have a timely view of incoming and outgoing flows. Annual dossiers, periodic reports and MUD registers are used, so as to ensure constant control and alignment with regulatory obligations.

## ACTIONS

On an operational level, COMET has already embarked on a concrete path to monitor its environmental impact and consolidate responsible management of production processes. The main initiatives include the continuous monitoring of energy consumption and climate-changing emissions, the accurate management of water resources, the adoption of advanced waste traceability and recovery systems in compliance with current legislation, as well as the launch of projects dedicated to the life cycle analysis (LCA) of products.

The actions are detailed in the following sections already carried out and those under development find space and in-depth analysis in the following thematic sections of the Report, accompanied by timely data and significant indicators, testifying to COMET's commitment to transparency and continuous improvement.

Company profile

ESRS2 - General disclosures

■ **E1 - Climate change**

**E3 - Water resources**

**E4 - Biodiversity and ecosystems**

**E5 - Resource use and circular economy**

**S1 - Own workforce**

**S2 - Workers in the value chain**

**S3 - Local communities**

**G1 - Business conduct**

# E1 CLIMATE CHANGE

# OUR ENERGY CONSUMPTION

## ENERGY CONSUMPTION MIX

It includes the total energy consumption in MWh of its operations, as follows:

	MWh
<b>(a) Total energy consumption from non-renewable sources by sectors with a high climate impact disaggregated by:</b>	
Fuel consumption from coal and coal products	0
Fuel consumption from crude oil and petroleum derivatives	293
Natural Gas Fuel Consumption	0
Fuel consumption from other non-renewable sources	0
Consumption from nuclear sources	0
Consumption of electricity, heat, steam and cooling from non-renewable sources, purchased or acquired	10,111
<b>(b) Total energy consumption from renewable sources broken down by:</b>	
Consumption of fuel from renewable sources (including biomass, biogas, waste from non-fossil fuels, hydrogen from renewable sources, etc.)	0
Consumption of electricity, heat, steam and cooling from renewable sources, purchased or acquired	0
Consumption of self-generated renewable energy without the use of fuels	207
<b>a) Total energy consumption from non-renewable sources: calculated from the sum of the rows (a)</b>	<b>10,404</b>
Share of non-renewable sources in total energy consumption (%)	98%
<b>(b) Total energy consumption from renewable sources: calculated from the sum of rows (b)</b>	<b>207</b>
Share of renewables in total energy consumption (%)	2%
<b>Total energy consumption</b>	<b>10,611</b>

TOTAL ENERGY CONSUMPTION  
**10,611 MWh**



● 98% NON-RENEWABLE SOURCES  
● 2% RENEWABLE SOURCES

## ENERGY PRODUCTION FROM RENEWABLE SOURCES COMPARED TO ENERGY PRODUCTION FROM NON-RENEWABLE SOURCES

Where applicable, the undertaking shall separately disaggregate and indicate its energy production from non-renewable sources and the production of energy from renewable sources in MWh.

	MWh
Energy production from non-renewable sources	0
Energy production from renewable sources	207
Solar energy produced	207
Wind energy produced	0

## ENERGY INTENSITY

COMET provides information on energy intensity (total energy consumption compared to revenues) associated with its activities.

	MWh per €m revenue
Energy intensity	0.13

# MEASURING CLIMATE IMPACT TO DRIVE IMPROVEMENT

Over the course of the year, we measured our greenhouse gas emissions in line with the *GHG Protocol standard*, gaining a clear and structured view of our climate impact. The key figure is that more than 90% of total emissions are located along the value chain, mainly linked to the materials we purchase. Direct emissions (Scope 1) and those from the energy used at our sites (Scope 2) represent a very small share. In contrast, Scope 3 emissions, particularly those related to the sourcing of polymers, carbon blacks

and oils, are predominant. The ability to reduce Scope 3 emissions, in particular through the selection of lower-impact suppliers and the adoption of circular solutions, will be a key element in improving our climate footprint. As part of the greenhouse gas (GHG) emissions reporting process, the organization has identified several potentially relevant indirect (Scope 3) emission categories. However, for some of them, a reliable quantitative assessment could not be carried out due to the lack of complete or verifiable

data along the value chain. The non-inclusion of these categories is due to data not available or not collected by suppliers or logistics operators, the difficulty in tracking the individual behavior of employees (e.g. use of private vehicles for business trips), the lack of automated tracking systems or sufficiently granular consumption indicators. In line with the principles set out in ESRS 2 - IRO-1 and IRO-2, the organization has launched a progressive plan to expand the coverage of Scope 3 emissions which

includes actions such as engagement with logistics suppliers and waste operators for the collection of primary data on distances traveled and the means used, revision of equipment purchase contracts to include information requirements on life cycle emissions, tracking of business trips from the management system to record the distances traveled.

## CATEGORIZATION OF OUR GREENHOUSE GAS EMISSIONS

Scope Type	Short description or reason for exclusion	Emission (tCO <sub>2e</sub> )
<b>Scope 1</b>		81
<b>Scope 2 (location-based)</b>		2,174
<b>Scope 2 (market-based)</b>		4,459
<b>Total Scope 3:</b>		51,538
<b>Cat 1 - Goods and services purchased</b>	Emissions from procured goods whose key emission sources are organic and inorganic polymers, carbon blacks, and oils	51,010
<b>Cat 2 - Capital Goods</b>	Emissions from capital goods such as machinery, buildings, etc.	Excluded
<b>Cat 3 - Fuel &amp; Energy-Related Activities (not included in Scope 1 or 2)</b>	Wheel-to-tank (WTT) emissions related to fuels and electricity used in operations	205
<b>Cat 4 - Upstream Transportation and Distribution</b>	Emissions from incoming transport of process/product auxiliaries and raw material	Excluded
<b>Cat 5 - Waste generated in the course of operations</b>	Emissions from waste generated during operations	508
<b>Cat 6 - Business Travel</b>	Emissions from business travel (by plane, train, road, hotel accommodation)	Excluded
<b>Cat 7 - Employee commuting</b>	Commuting, business trips by plane, train, rental car, hotel accommodation	144
<b>Cat 8 - Upstream Leased Assets</b>	N/A - There are no upstream leased assets	0
<b>Cat 9 - Transport and distribution of products sold</b>	Emissions from transport	3,255
<b>Cat 10 - Processing of products sold</b>	Emissions related to downstream compound molding	Excluded
<b>Cat 11 - Use of Products Sold</b>	N/A - Emissions from the use of compounds	0
<b>Cat 12 - End-of-life treatment of products sold</b>	Emissions from end-of-life treatment based on the materials of the units sold	Excluded
<b>Cat 13 - Leased Downstream Assets</b>	N/A - There are no upstream leased assets	0
<b>Cat 14 - Franchise</b>	N/A - There are no franchises	0
<b>Cat 15 - Investments</b>	N/A - No investments are available	0
<b>Total Scope 1, 2 and 3 (location-based)</b>		<b>57,377</b>
<b>Total Scope 1, 2 and 3 (market-based)</b>		<b>59,581</b>

**TOTAL EMISSIONS  
(location-based)**  
**57,377 (TCO<sub>2e</sub>)**



- 90% ● Raw materials
- 4% ● Transportation and downstream distribution
- 4% ● Electricity from the grid
- 1% ● Waste generated
- 1% ● Other categories

### CARBON INTENSITY

COMET provides information on the carbon intensity (total GHG emissions compared to production) associated with its activities.

Carbon intensity

Value (kgCO<sub>2e</sub>/kg)

2.0

\* The data were processed according to the criteria illustrated in the methodological note.

# CONTROLLING AND PREVENTING POLLUTION

In our role as a rubber compound manufacturer, we actively work with suppliers to monitor and manage the presence of Substances of Very High Concern (SVHC) in the raw materials used in our processes. We require our partners to comply with all applicable labeling, design, manufacturing, recycling and disposal regulations, thus ensuring a responsible and compliant supply chain.

Our Purchasing and R&D departments work together to identify any SVHCs present in formulations and to identify possible safer substitutes, carefully assessing the technical and environmental impact of each alternative. This approach has led us to introduce, already in the early stages of product development, internal obligations to limit substances of concern.

Addressing the issue of SVHCs early in the process allows us to guide suppliers towards more sustainable choices, contributing to the reduction of the use of hazardous substances and improving the overall environmental performance of our compounds. In addition, we are already receiving requests from customers to provide declarations of conformity on the absence of certain substances, demonstrating the growing importance of these aspects throughout the supply chain. These material selection criteria

have already been successfully applied in some projects and will be progressively extended to the entire portfolio. If technically viable alternatives are not yet available, we strive to provide a clear and documented justification while maintaining a high level of transparency and accountability.

Pollutant	Quantity (tonne)
Particulate matter (PM)	1
Hazardous air pollutants (HAPs)	1
Volatile organic compounds (VOCs)	3

Pollutant	Quantity (tonne)
Total suspended solids	5
Metals	3
Surfactants	1
Hydrocarbons	2

\* The pollutant load was calculated by normalizing the flows that emerged from the sampling carried out annually on the basis of working days. The flows analyzed refer to the standard operation of the plants.

Company profile

ESRS2 - General disclosures

E1 - Climate change

■ E3 - Water resources

E4 - Biodiversity and ecosystems

E5 - Resource use and circular economy

S1 - Own workforce

S2 - Workers in the value chain

S3 - Local communities

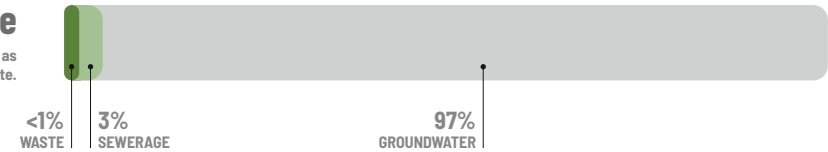
G1 - Business conduct

# E3 WATER RESOURCES

# EVERY DROP COUNTS: RESPONSIBLE WATER MANAGEMENT

## Water withdrawal profile

Over 99% of withdrawn water is returned (primarily as treated discharge to sewer), with <1% disposed as waste.



The use of water in COMET's factories is limited and is not a critical element for our production model, which focuses on the production of rubber compounds. However, aware of the growing importance of protecting water resources at an environmental and regulatory level, we adopt a proactive and responsible approach to its management.

Water is mainly used in cooling processes and ancillary activities. The withdrawals come from two sources: **private well** and **aqueduct**, both subject to constant monitoring. Consumption in 2024 is confirmed to be stable, with a **constant ratio of cubic meters withdrawn to kilograms of finished product**,

highlighting a good level of water efficiency. This indicator is calculated internally for both sampling points and allows you to keep an eye on any abnormal variations.

All water discharges are regulated by **Autorizzazione Unica Ambientale (AUA)**: the authorization also covers new plants built on the site.

Every year, the following are regularly carried out:

- sampling and analysis of industrial wastewater,
- reports of water withdrawals and discharges,

- checks on the operation of treatment plants,
- assessments of direct and indirect environmental impacts.

In line with what has already been highlighted, COMET confirms its commitment to continuous improvement in this area as well. Starting in 2023, new **environmental indicators** have been introduced to improve internal monitoring, and **preventive actions** have been taken to ensure regulatory compliance and limit any possible impact on water resources and the surrounding area.

COMET considers water management an integral part of its environmental responsibility and intends to continue with:

- continuous monitoring of efficiency indicators,
- process optimization to reduce any waste
- staff training on good environmental practices.

COMET will continue to evaluate the evolution of European and national regulations, with the aim of anticipating any new obligations and adopting innovative tools for increasingly sustainable water management.

## WATER BALANCE

	Volume (mc/year)	% of total withdrawal
Private well	166,971	99%
Aqueduct	2,155	1%
<b>Total withdrawals</b>	<b>169,126</b>	<b>100%</b>
Water discharged into the sewer	4,707	~3%
Water as waste	107	<1%
<b>Water returned to the aquifer</b>	<b>164,312</b>	<b>~97%</b>

## WATER EFFICIENCY

COMET provides information on water efficiency (total water consumption compared to production) associated with its activities.

	Value (mc/tonne)
Water efficiency	5.9

\* The calculated values for water discharges refer exclusively to the quantities measured at authorized discharge points. Any system losses or fractions lost through evaporation are not considered. These contributions are estimated to be negligible, with an impact of less than 1% of the calculated total.

# E4

## BIODIVERSITY AND ECOSYSTEMS

## PROTECTION OF BIODIVERSITY AND ECOSYSTEM BALANCES

COMET is aware of the importance of protecting biodiversity and ecosystems, also in relation to the industrial area in which it operates. The plant is located in the municipality of Coccaglio (BS), in a production area without direct environmental constraints or proximity to protected natural sites, SCIs or SPAs.

In line with the provisions of its **Integrated Policy for the Environment, Quality and Safety**, COMET adopts a precautionary approach aimed at prevent-

ing negative impacts on air, water and soil, through an ISO 14001 certified integrated environmental management system.

Although to date **no significant impacts have been detected** on natural habitats, protected species or ecosystem functions near the production site, COMET is committed to regularly monitoring potential indirect environmental risks and reserves the right to periodically update its materiality assessment based on regulatory and territorial developments.

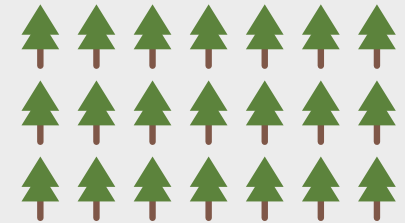
## CULTIVATING BIODIVERSITY

Starting from 2025, the company will launch a structural project to support local biodiversity: the creation of a small company forest in the areas adjacent to the plant. The forest will consist of **270 indigenous trees**, selected by favoring species resilient to the local climatic context and able to offer multiple ecosystem benefits (shading, increase in soil organic matter, habitat for minor fauna). The intervention is conceived as an action of renaturalization with a tree matrix, capable of performing the dual function of **a green barrier** with respect to the production areas and of **improving the company microclimate** through the reduction of heat islands, modulation of

humidity and attenuation of the wind effect. From a climatic-environmental point of view, the forest will contribute measurably to the **removal of CO<sub>2</sub>e and air pollutants**. From a prudential perspective and considering a young-mature plant, the sequestration estimate is equal to about **6.8 tonnes of CO<sub>2</sub>e per year** in total. At the same time, thanks to the processes of deposition on leaf surfaces and stomatal absorption, a total annual removal of the order of **150 kg/year** of the main pollutants (**PM10/PM2.5, NO<sub>2</sub>, O<sub>3</sub>, SO<sub>2</sub>**) is expected, with variability related to species, leaf surface, planting density and local air quality. These benefits increase progressively as the

canopy grows and the overall leaf area increases. In this way, the production site evolves towards an **active protection of local ecosystems**, capable of combining climate mitigation, improvement of air quality, microclimatic well-being for workers and visitors and landscape enhancement.

## CO<sub>2</sub> ABSORPTION OF A SMALL FOREST



\*Estimated values for 270 trees



PER TREE:  
**25 kg**  
CO<sub>2</sub>e/year

TOTAL FOREST:  
**6.8 tonnes**  
CO<sub>2</sub>e/year

\* The estimates reported are conservative and based on average factors for young-mature plants in peri-urban/industrial settings. Actual values will depend on the species chosen, density, management, mortality/establishment, and microclimatic conditions; they may be updated annually through growth surveys (diameter and height).

# E5

## RESOURCE USE AND CIRCULAR ECONOMY

# RESOURCE MANAGEMENT AND INNOVATION

COMET positions itself as a company of excellence in the production of **high-performance rubber compounds**, placing sustainability throughout the value chain at the center of its work. The company's activity is based on the use of process raw materials, in particular polymers, fillers and oils, to which specific additives and packaging materials are added. The production of rubber compounds requires a balanced combination of components, carefully selected and dosed to ensure quality, safety and constant performance. Almost all of the materials purchased are non-renewable raw materials. This

makes the commitment to reducing its environmental impact even more strategic, through responsible sourcing policies and research activities aimed at identifying innovative solutions. The company favors qualified suppliers, national and international, with whom it establishes long-term relationships based on transparency, reliability and compliance with quality standards and regulatory compliance. One of the distinctive elements of COMET's activity is the **very high level of customization of the compounds**, made possible by a formulation heritage of over **5000 different formulations**, designed to

meet specific needs in numerous industrial sectors. Around **300 new recipes** are developed every year, reflecting our ongoing commitment to **Research and Development**. To ensure performance, compliance and safety, COMET carries out about **1000 quality controls a day**, distributed on raw materials, semi-finished and finished products. This advanced control system is supported by advanced analytical technologies and a highly specialized technical team.

## PROCESSED RAW MATERIALS

23,389 TONNES



## PROCESSED RAW MATERIALS

Type of raw material	Quantity (tonne)	Percentage (%)
Polymers	8,863	38%
Charges	9,526	41%
Plasticizing oils	3,493	15%
Process auxiliaries	1,507	6%
<b>Total</b>	<b>23,389</b>	<b>100%</b>

- 38% ● Polymers
- 41% ● Charges
- 15% ● Plasticizing oils
- 6% ● Process auxiliaries

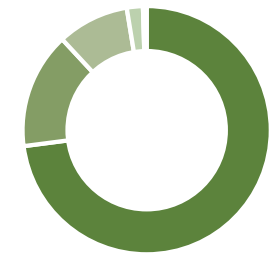
# WASTE MANAGEMENT

Responsible waste management is a fundamental aspect of the company's sustainability strategy, as it is closely linked to both the protection of natural resources and the adoption of more circular production models. The waste generated comes mainly from packaging, rubber waste and metal residues, which is accompanied by a minority share of hazardous waste, consisting mainly of hydraulic oils and materials contaminated by the production process. To reduce its environmental impact, the company adopts an approach that prioritizes recovery and reuse over final disposal. Rubber waste and processing powders are reintroduced as by-products in new formulations, while process water from cooling

systems is used internally in further activities, helping to reduce wastewater. To support this circular vision, technological solutions are promoted to optimize production processes and limit the generation of residues, together with research projects on devulcanization, with the aim of transforming waste into new raw material and reducing dependence on virgin resources. Particular attention is also paid to packaging, through the use of collapsible bins and returnable pallets, which encourage the reuse of packaging along the value chain. This practice is part of a broader program of collaboration with customers and suppliers, aimed at sharing innovative recycling

and waste reduction solutions. Non-recoverable waste, on the other hand, is entrusted to qualified operators, selected and monitored to ensure full compliance with environmental regulations. Finally, the company's commitment is not limited to operational aspects but also extends to internal awareness: employees and collaborators are involved in training and information activities dedicated to the correct separation and management of waste, in order to spread responsible and conscious behaviour.

## WASTE PRODUCED 621 TONNES



### WASTE PRODUCED

Type of waste	Quantity (tonne)	Percentage (%)
Packaging waste	453	73%
Liquid waste and emissions	94	15%
Rubber waste	58	9%
Solid waste and dust	13	2%
Oily and lubricating waste	2	<1%
WEEE	<1	<1%
<b>Total waste produced</b>	<b>621</b>	<b>100%</b>

Waste destination	Quantity (tonne)	Percentage (%)
Waste sent for recovery	527	85%
Waste sent for disposal	94	15%

Type of waste	Quantity (tonne)	Percentage (%)
Non-hazardous waste	606	98%
Hazardous waste	15	2%

### YIELD INDEX

COMET provides information on the scrap ratio (total waste generation compared to production) associated with its activities.

Yield index	Value (kg/tonne)
Yield index	21,7

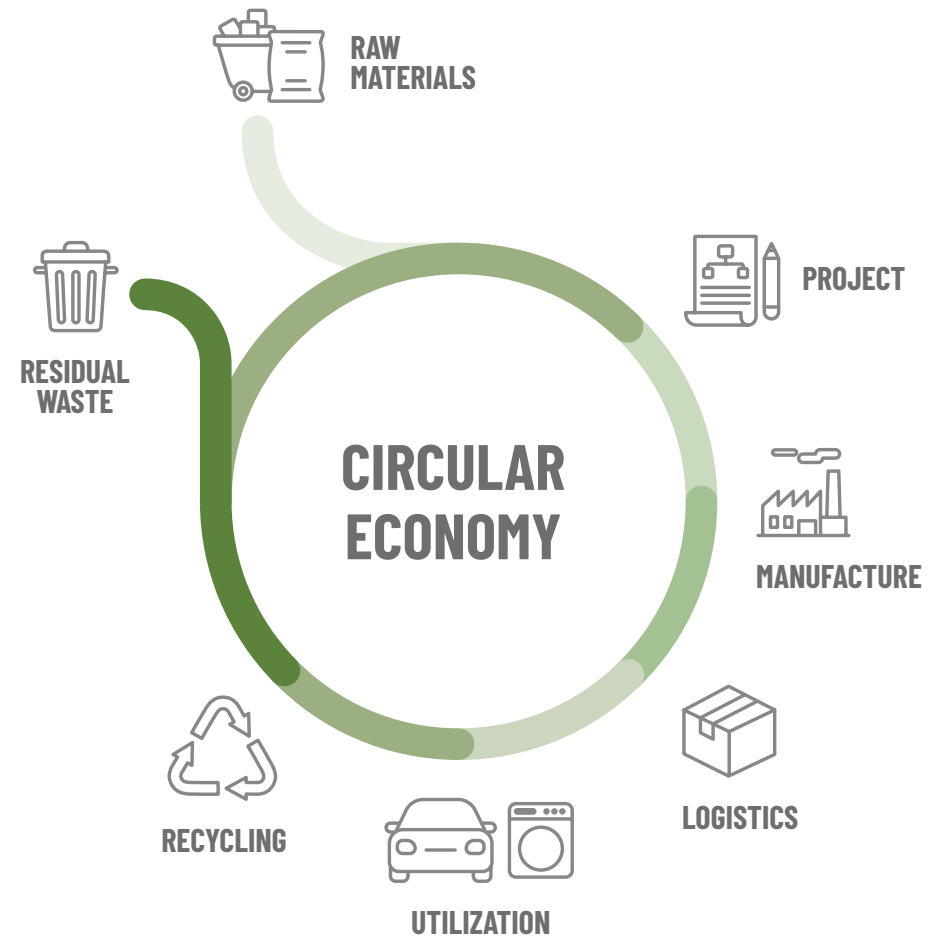
# LOOKING AHEAD WITH LIFE-CYCLE THINKING

In the rubber compound manufacturing industry, sustainability is a complex but increasingly urgent challenge. The very nature of rubber, a technically advanced material but difficult to manage from an environmental perspective, requires a gradual but decisive change in the way we design, manufacture and evaluate our formulations. The growing attention of the market towards products with low environmental impact pushes us to take the first steps towards the adoption of Life Cycle Assessment (LCA), a tool that we consider strategic for objectively measuring the environmental impact of our compounds.

We are aware that embarking on an LCA path in our sector means facing a significant technical complexity: from the origin of raw materials, often of fossil origin, to the energy-intensive processes of mixing, up to the final destination of rubber products. For this reason, we are starting the first pilot projects, with the aim of developing a robust LCA model, compliant with ISO 14040 and ISO 14044 standards, capable of reflecting the specificities of our industry and our products.

In this path, we believe the active involvement of the supply chain is fundamental. Transparent collaboration with suppliers and customers is essential to identify shared solutions that balance technical quality, competitive costs and reduced environmental impact. Decisions regarding the choice of raw materials, the introduction of bio-based or recycled components, and the methods of use of compounds in final products, must be the result of a constructive dialogue between all stakeholders.

Only through this cooperation will it be possible to find compromises that do not penalize the performance of materials or their competitiveness on the market. In particular, LCA can become a valuable tool for transparently assessing the effects of technical choices along the entire value chain, promoting solutions that improve environmental performance without compromising product functionality.



# SUSTAINABLE PACKAGING

For COMET, quality is not only about the production of the compounds, but also about the way they are packaged and delivered. Attention to the environment is an integral part of the company philosophy, which translates into a conscious choice of reusable and recyclable packaging.

The compounds, organic and silicone, are available in different packaging formats, from pre-cut planks to coils, from plates to billets, always customizable according to customer needs. This flexibility is accompanied by a concrete commitment to reduce environmental impact, adopting efficient and sustainability-friendly logistics solutions.

**COMET packaging** includes returnable plastic pallets and containers, boxes on pallets and wooden pallets, depending on the type of compound and

customer needs. Most packaging is designed to be **reused multiple times** or fully recycled at the end of the cycle, reducing waste and promoting the circular economy.

In addition, for the most delicate supplies, COMET organizes dedicated and fast transports, ensuring optimal storage conditions even in summer, thanks to refrigerated shipments at a controlled temperature (<25 °C).

With this focus, the company not only protects the quality of its compounds until delivery, but contributes to a responsible and sustainable business model, in line with the best international environmental practices.

**Packaging designed to be reused several times** or completely recycled at the end of the cycle, reducing waste and promoting the circular economy.

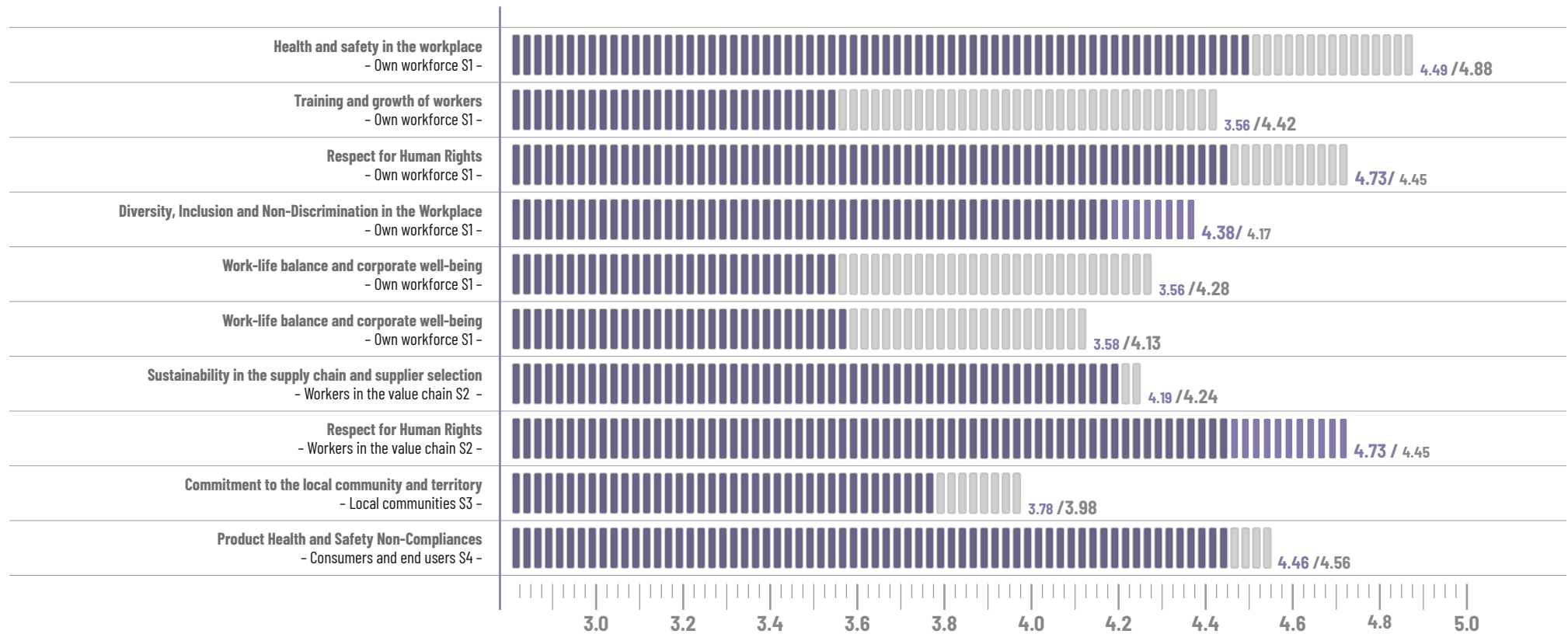




# 3. SOCIAL

# MATERIALITY ANALYSIS

Company management and stakeholders may have different points of view regarding the various material issues. The following graph analyzes the importance that is given to each of them, and the evaluation related to their current management. The graph highlights the gap between objectives and results in order to allow the company to plan future interventions in a targeted manner, in the search for an increasingly high level of sustainability.



■ TOPIC IMPORTANCE ■ TOPIC EVALUATION REGARDING ITS MANAGEMENT ■ INTERSECTION

## COMMENTARY ON THE MATERIALITY MATRIX

The 2024 analysis shows that **occupational health and safety, respect for human rights and product safety** are recognized as areas of absolute priority, with high ratings from both stakeholders and management. These areas represent the strongest pillars of COMET's social dimension.

Other issues – such as **worker training and growth, diversity and inclusion, work-life balance and talent attraction** – are perceived as very relevant by stakeholders, while the Management acknowledges that it still has room for improvement in the structuring of specific policies and tools. **Sustainability in the supply chain** and **commitment to the local community** confirm a good positioning, with growing expectations of transparency and continuity.

## POLICIES

COMET has a **Code of Ethics and Conduct, Model 231** with **whistleblowing channel**, as well as an **Integrated Policy for Quality, Environment, Safety, Ethics and Sustainability** that guides the company's operations.

These tools are accompanied by **internal regulations** that govern interpersonal relationships, schedules, breaks, use of company assets, safety rules and behaviour, in line with the principles of fairness and civil coexistence.

The regulatory framework is guaranteed by compliance with Legislative **Decree 81/2008** (safety at work) and the **CCNL of the Rubber, Plastic, Electrical Cables and Related sectors**, which regulate the fundamental rights and duties of all employees. Specific policies on diversity and inclusion, training and development and corporate welfare remain to be formalized, areas that already see concrete initiatives but not yet codified in official documents.

## INSTRUMENTS

Social management is based on an **integrated system** coordinated by dedicated figures: the **Integrated System Manager (CSR)** and the **Head of the Prevention and Protection Service (RSPP)**, who monitor compliance with regulations and risk prevention.

Reference tools include:

- internal audits and periodic reports.
- attendance register and timetables through Zucchetti.
- training dossiers and growth plans.
- internal communication channels (company totems, HR meetings, newsletters).
- procedures for the management of non-conformities on products and for internal safety.

## ACTIONS

During 2024, COMET promoted numerous initiatives to support people and the corporate climate:

- **Safety:** updating of the DVR, distribution of PPE with badges, preventive health checks, vaccinations and periodic checks.
- **Formation:** compulsory and optional courses, job posting to promote mobility and growth.
- **Welfare:** flexible working hours, tax assistance in the company, meal service, benefits for anniversaries, personalized welfare initiatives.
- **Involvement:** "A coffee with HR", ice cream in the company, team building events, recognition of colleagues of the year, informal moments of listening.
- **Community:** support for local associations and solidarity collections with the direct involvement of employees.
- **Product:** quality monitoring and management of non-conformities to ensure the safety of the items made.

These actions demonstrate COMET's attention to human capital and the social dimension, with tangible results that will be described and quantified in the following sections of the Report.

Company profile  
ESRS2 - General disclosures

E1 - Climate change  
E3 - Water resources

E4 - Biodiversity and ecosystems  
E5 - Resource use and circular economy

■ S1 - Own workforce  
S2 - Workers in the value chain

S3 - Local communities

G1 - Business conduct

# S1 OWN WORKFORCE

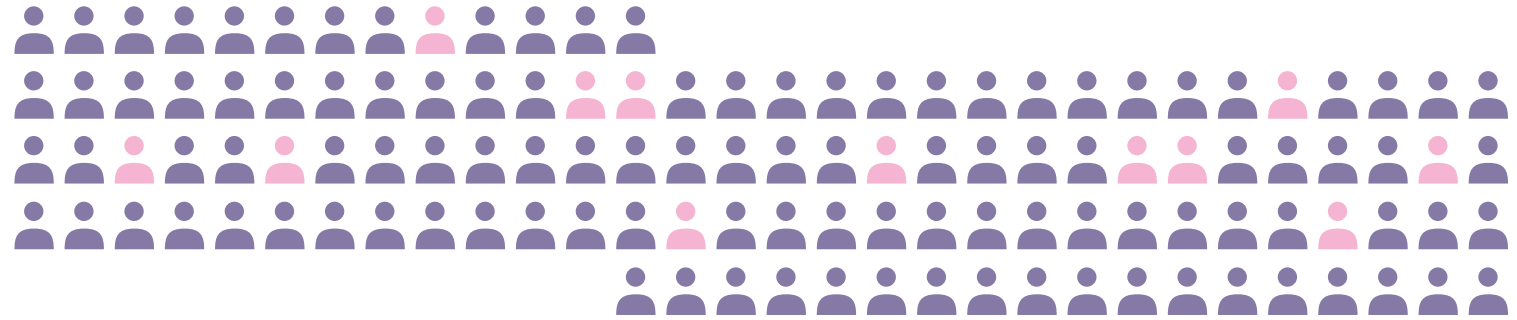
# PEOPLE \*

## EMPLOYEES BY GENDER

EMPLOYEES  
121

WOMEN	MEN
12	109

TURNOVER RATE  
5%



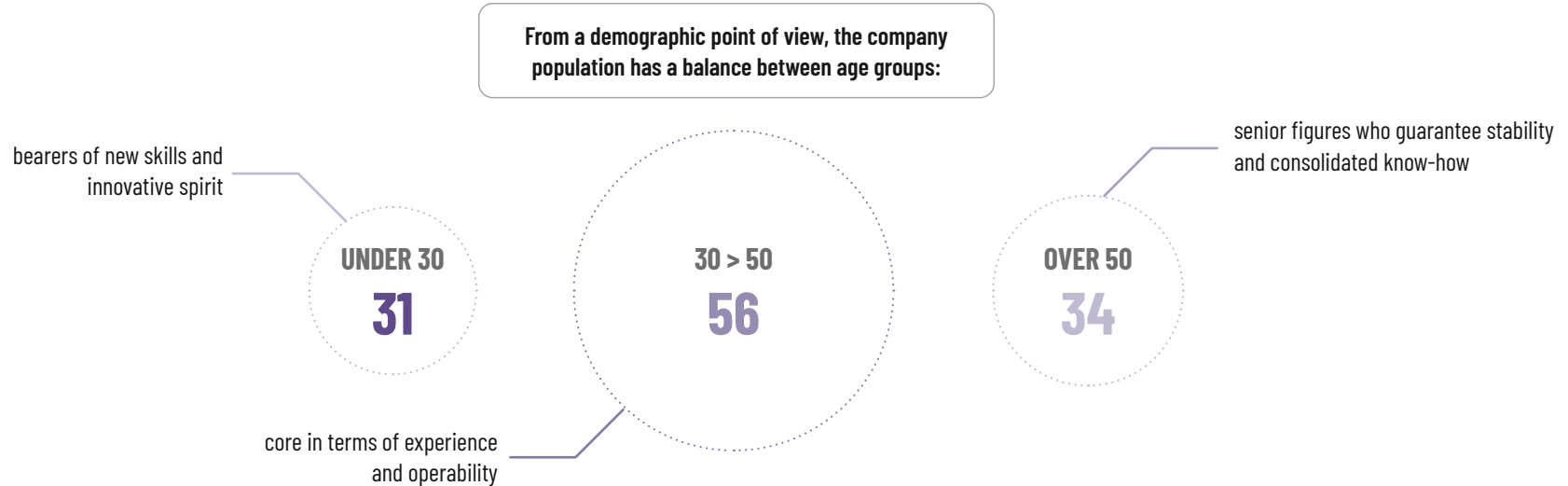
As of December 31, 2024, COMET employs **121 people**, a figure in line with the previous year (123 in 2023) and indicative of substantial stability in the workforce. During the year, there were **11 new hires** and **13 departures in total**, of which **7 were retirements**. Considering all terminations, the turnover rate is **11%**; if retirements are excluded, the figure drops to **5%**, confirming the **low propensity of employees to leave the company** and COMET's ability to retain its resources in a competitive labour market.

COMET's workforce is clearly male-dominated, with 109 men and 12 women. This imbalance largely reflects the nature of the company's activities, which often require production and logistical tasks characterized by a significant physical commitment. The presence of women, although small, is mainly concentrated in administrative-commercial and laboratory roles, where specialized skills prevail rather than

physical strength requirements. Looking ahead, COMET intends to strengthen its inclusion policies, enhancing professional paths capable of attracting greater female participation, even in departments where barriers related to the physical dimension can be progressively reduced thanks to technological innovation and process automation.

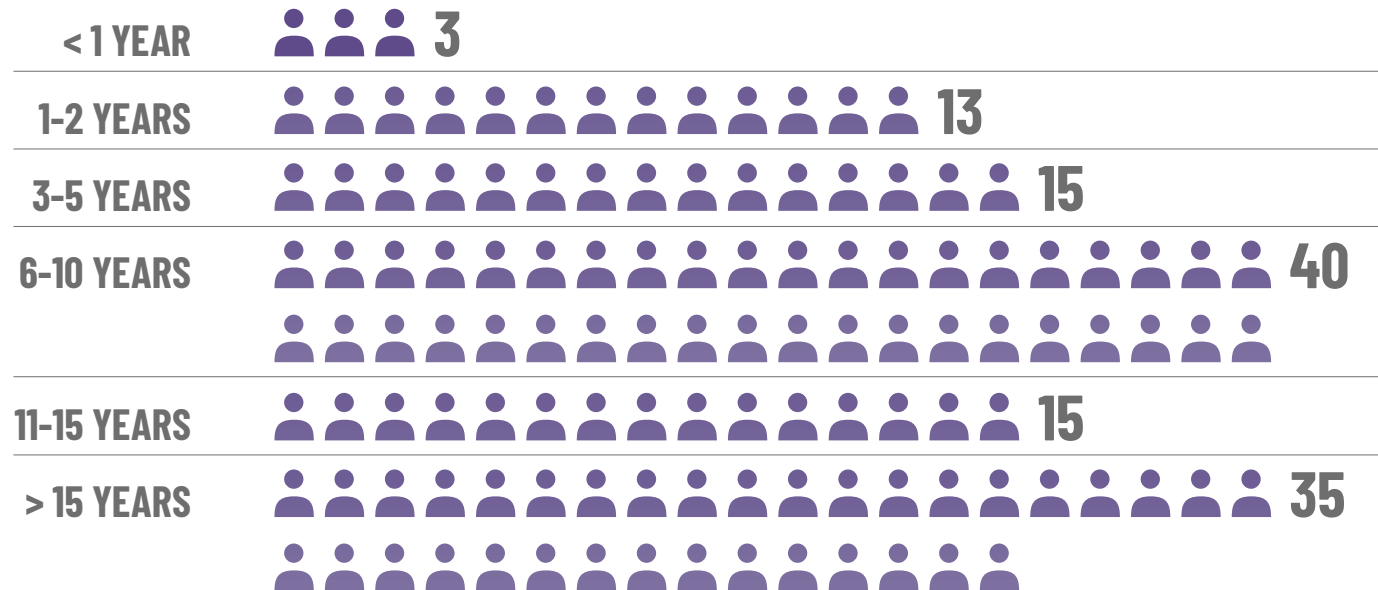
\* The analysis presented here refers exclusively to COMET's employees and **does not include Directors**, so as to offer an objective picture of the employment structure as at 31 December 2024..

EMPLOYEES BY AGE



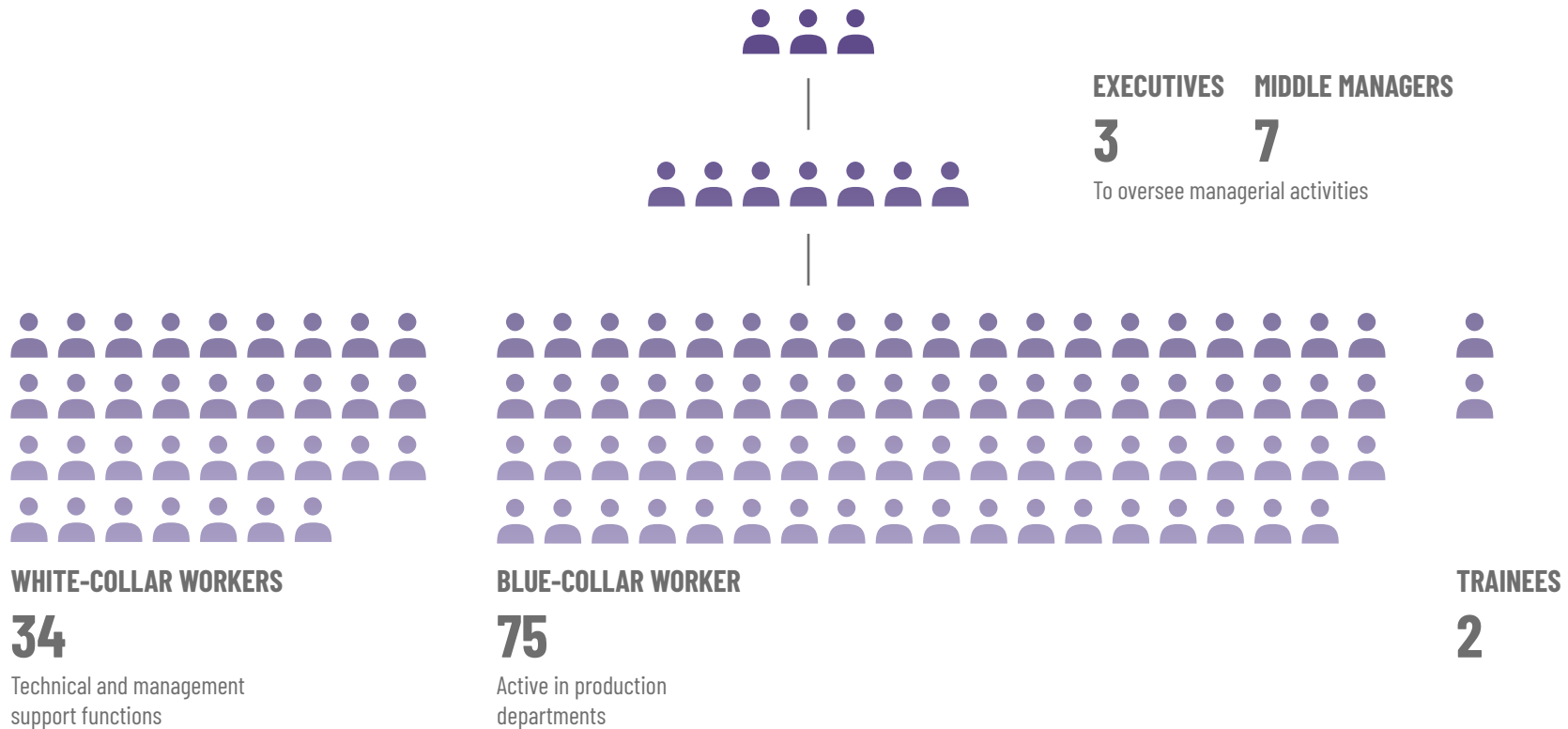
EMPLOYEES BY COMPANY SENIORITY AND LOYALTY

A further element that testifies to the solidity of COMET's human capital is represented by the high length of service of its collaborators. As of December 31, 2024, **more than 74% of the staff has more than 5 years of tenure** with the company and as many as **35 employees have exceeded 15 years of internal career**. These data confirm not only the stability of employment, but also the sense of belonging that characterizes the business community.



EMPLOYEES BY  
**QUALIFICATION**

Contractual qualifications reflect the manufacturing nature of the company:



EMPLOYEES BY

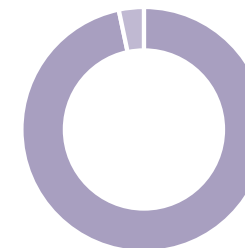
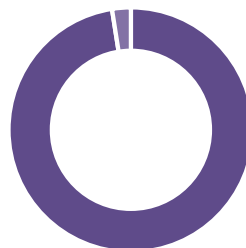
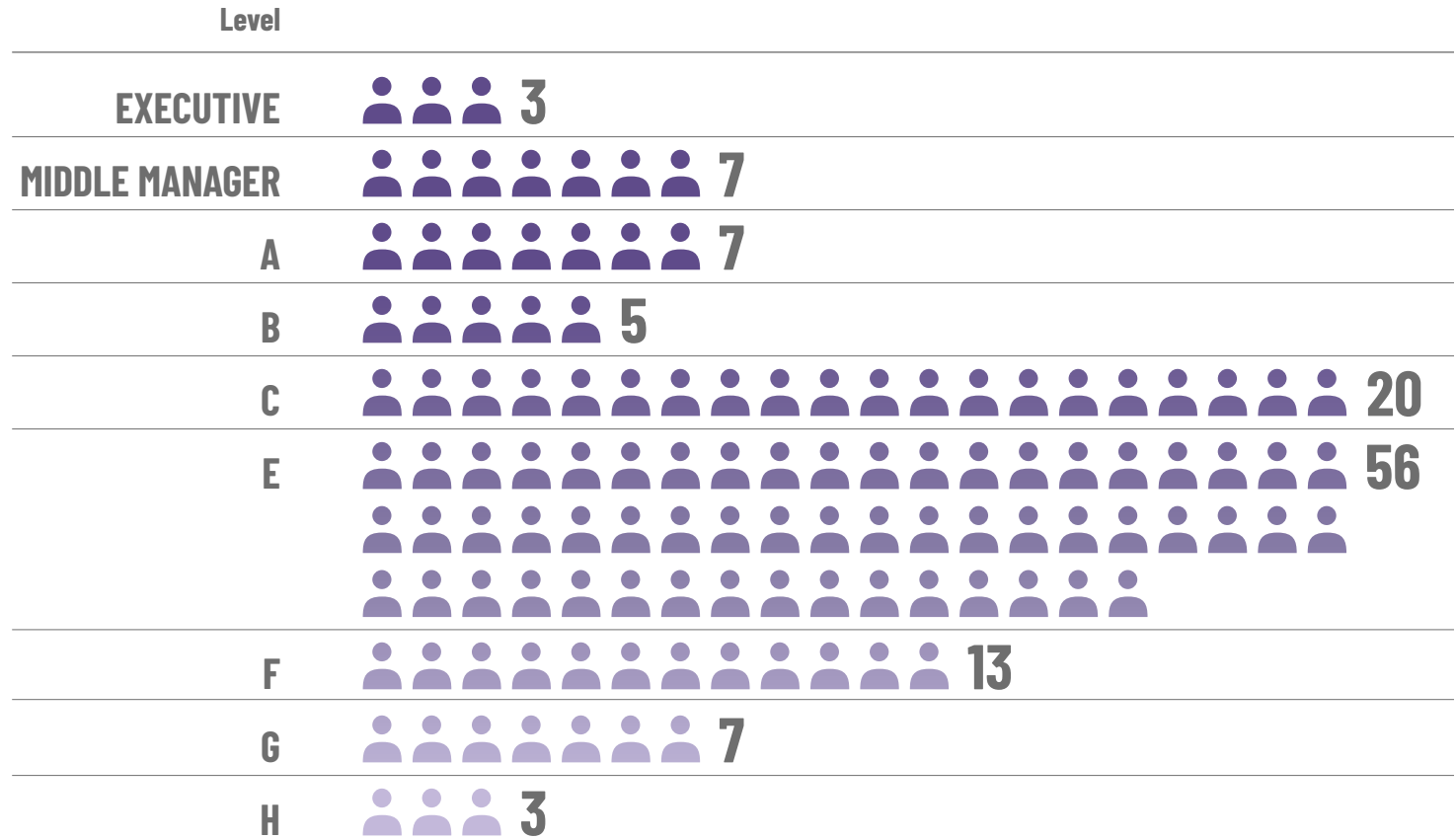
# JOB CLASSIFICATION

The classification follows the provisions of the CCNL Plastic Rubber, with most of the collaborators concentrated in blue-collar **levels E and C (76 employees in total)**, which constitute the operational core of the company. These are flanked by resources distributed in the intermediate levels F, A, B, G and H, as well as 7 middle managers and 3 executives who oversee managerial and strategic activities. This structure confirms the centrality of operational and technical-specialist personnel in COMET's industrial model, integrated by the contribution of intermediate and top figures.

EMPLOYEES BY

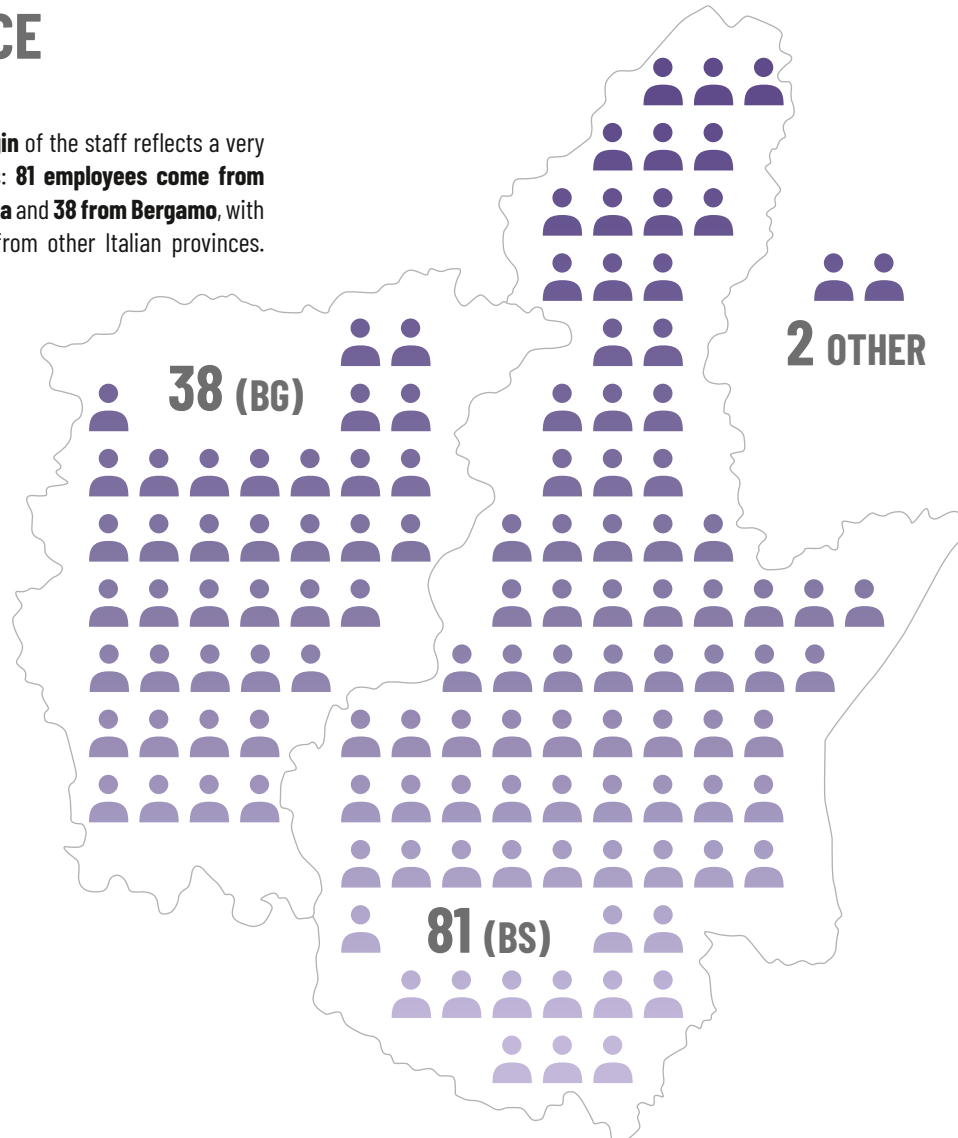
# CONTRACT TYPE

As of December 31, 2024, COMET has **118 permanent employees** and only 3 fixed-term employees, confirming the strong employment stability of the workforce. The female component, with **4 part-time contracts**, reflects the company's attention to work-life balance, promoting the reconciliation of private and professional life.



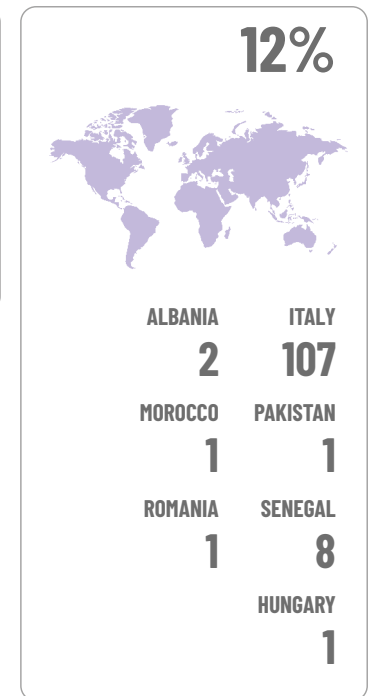
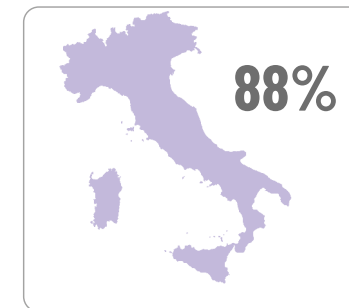
## EMPLOYEES BY RESIDENCE

The **geographical origin** of the staff reflects a very strong territorial roots: **81 employees come from the province of Brescia** and **38 from Bergamo**, with a marginal presence from other Italian provinces.



## EMPLOYEES BY NATIONALITY

The international component is small but significant (about 12% of the company population), with employees from **Senegal, Morocco, Albania, Pakistan, Romania** and **Hungary**, confirming an open and multicultural work environment.



# HEALTH AND SAFETY

The protection of health and safety at work is an absolute priority for COMET, in line with the provisions of Legislative Decree 81/2008 and the sector's national collective bargaining agreement. The nature of production activities requires constant supervision, aimed at ensuring safe environments and the prevention of occupational risks.

The company has an **integrated management system**, supported by dedicated figures such as the **RSPP** (Head of the Prevention and Protection Service) and the **RLSSA** (Workers' Representative for Safety, Health and the Environment), supported by a team of qualified employees:

- n. 3 Emergency coordinator
- n. 15 First Aid Officers
- n. 20 Fire Brigade
- n. 15 Supervisors
- n. 19 Forklift Operators
- n. 2 Elevating Platform Employees
- n. 1 Electrical Works Employee

Safety is monitored through periodic updates of the Risk Assessment Document (DVR) and its specialist annexes (noise, vibrations, MMC, chemical agents, ATEX, work-related stress), as well as through internal checks, audits and periodic meetings with workers' representatives. All employees are also involved in health surveillance programs, preventive medical examinations and periodic check-ups.

COMET's approach is not limited to compliance with regulations: in recent years, concrete interventions have been introduced to reduce risks and improve operating conditions, such as the installation of new suction systems, the automation of some powder dosing phases and the adoption of increasingly high-performance personal protective equipment. Accident recording and analysis is a continuous learning tool: constant monitoring allows corrective and preventive measures to be taken, helping to consolidate a shared safety culture at all levels of the organization.

2024

NEAR MISSES

managed with preventive actions

4

SIMULATIONS

Emergency Accident

2

INJURIES

1

(duration 3 days)



# TRAINING AND SKILLS DEVELOPMENT

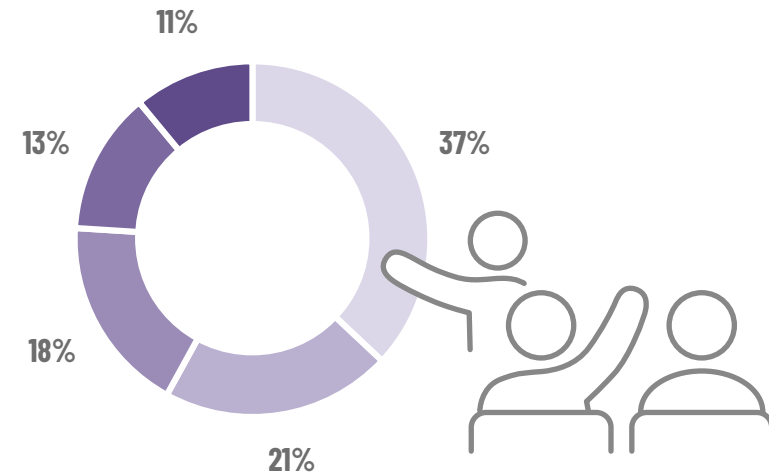
For COMET, training is a strategic tool to enhance people, strengthen competitiveness and support innovation. In 2024, the company combined the mandatory health and safety courses - which form the basis for ensuring safe working environments - with an articulated skills development program, with particular attention to the technical, linguistic, managerial and sustainability areas. Overall, **753 hours of non-compulsory specialist training were dedicated**, involving employees and key figures in the organisation.

The courses ranged from technical courses on rubber technology, REACH and CLP regulations and the circularity of materials, to management modules on leadership, project management and employee

management. English and German language courses have also been activated to enhance operations on international markets, as well as training on GDPR, whistleblowing and digital tools such as Excel.

Particular attention was also paid to managerial growth, with innovative initiatives such as the "Lego Serious Play" workshop, aimed at fostering creativity, collaboration and problem-solving skills. The activity represented a moment of constructive and inclusive discussion, in which the participants were able to translate ideas and strategies into concrete models, stimulating a shared vision. This approach has helped to strengthen the sense of belonging and cohesion of the teams, which are key to successfully facing future challenges.

TOTAL HOURS OF TRAINING  
**753 h**

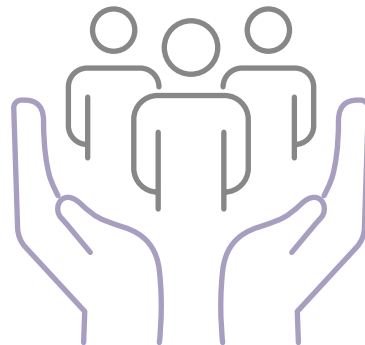


- 37% ● Managerial skills and soft skills
- 21% ● Digital skills and operational tools
- 18% ● Languages and International Communication
- 13% ● Regulatory and legal expertise
- 11% ● Technical-specialist skills in the sector

# WELL-BEING AND INVOLVEMENT OF PEOPLE

People's well-being is a strategic lever for COMET, which in recent years has intensified its commitment to corporate welfare programs and initiatives. With the entry of the new HR function, the company has placed the enhancement of human capital at the center, promoting a climate of listening, recognition and active participation.

One of the most significant initiatives is "A coffee with HR", a moment dedicated to informal dialogue with employees, created to collect needs, suggestions and reflections in a relaxed context. This is accompanied by other opportunities designed to promote cohesion and well-being, such as the "Gelato in the company" and the annual team building dinner, an opportunity to strengthen bonds even outside the work context.



A further sign of attention is given by the **internal recognition project**, which rewards colleagues who have distinguished themselves for support, collaboration and team spirit, culminating in the election of the "Colleague of the Year" through shared and transparent voting.

On a professional level, "Internal Job Posting" has been introduced since 2023, a tool that allows employees to apply for new positions in line with their skills and aspirations. This opportunity has already allowed some young employees to undertake growth paths more consistent with their training.

As per the evolution of the national collective agreement, an important step was also the start of membership in the **FASG&P supplementary health care fund**, which offers employees with permanent contracts additional health coverage that can be extended to family members. The initiative allows you to benefit from medical services, prevention and treatment services, with the possibility of integrating the basic plan with customizable options.

Finally, **corporate welfare** includes a series of dedicated services and benefits, including flexible working hours, tax assistance in the company, preventive medicine visits, meal service, as well as gadgets and Christmas benefits. A set of measures that strengthen the quality of the corporate climate and contribute to the satisfaction and loyalty of people.

Company profile  
ESRS2 - General disclosures

E1 - Climate change  
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S1 - Own workforce  
■ S2 - Workers in the value chain

S3 - Local communities

G1 - Business conduct

# S2

## WORKERS IN THE VALUE CHAIN

## MANAGEMENT OF THE SUPPLY CHAIN

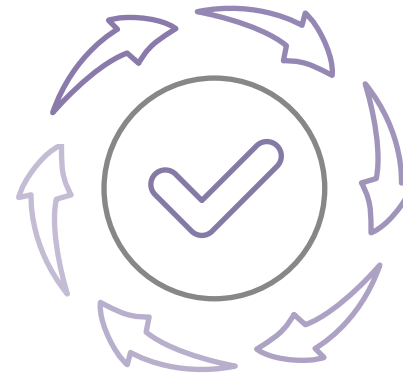
COMET's supply chain represents a strategic element for the continuity and quality of production processes.

The company uses carefully selected and monitored suppliers, according to procedures already integrated into the ISO 9001 and ISO 14001 management systems, which guarantee traceability, reliability and regulatory compliance. Priority is given not only to quality and safety aspects, but also to the environmental and social sustainability of processes throughout the supply chain.

## PROTECTION OF HUMAN RIGHTS AND WORKING CONDITIONS

Respect for human rights is an absolute and non-negotiable priority for COMET. Within the company, this commitment translates into the strict application of Legislative Decree 81/2008 on health and safety and adherence to the sector's national collective bargaining agreement, which ensure fair, dignified and safe working conditions for all employees.

The same principal guides relations with suppliers, towards whom the company adopts evaluation and control criteria aimed at preventing any form of exploitation, discrimination or violation of fundamental freedoms.



## DEVELOPMENT PROSPECTS

The sustainability of the value chain represents an area of increasing attention and progressive investment for COMET.

In the coming years, the company intends to enrich its supplier qualification and evaluation criteria with more structured ESG indicators, which make it possible to measure and enhance not only technical and economic performance, but also its commitment to social and environmental responsibility. This path will strengthen the resilience and competitiveness of the entire supply chain, encourage the spread of sustainable practices and promote shared growth, based on respect for people, work ethics and environmental protection.

Company profile  
ESRS2 - General disclosures

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E5 - Resource use and circular economy

S1 - Own workforce  
S2 - Workers in the value chain

■ S3 - Local communities

G1 - Business conduct

# S3 LOCAL COMMUNITIES

## HEALTH AND SOLIDARITY

COMET has renewed its commitment to supporting initiatives that combine solidarity and health care. In 2024, the company supported the **Coccaglio Rescue Volunteers Group**, a fundamental reality in the area specializing in emergency-urgency and medical transport. A contribution that translates into a direct benefit for the community, strengthening the supervision of first aid services.

Alongside this commitment, COMET has chosen to support the **Food Bank of Lombardy "Danilo Fossati"**, which works to reduce waste

and fight hunger, also involving families and schools in awareness-raising courses on solidarity and sharing.

In the wake of solidarity activities, COMET has also supported the charity organization **"A smile for Matteo and Ettore"**, born in Brescia to bring joy and support to sick children, especially those hospitalized in pediatric oncology wards. The initiative also involved employees, who contributed by donating toys and school supplies for young patients on the occasion of the feast of Saint Lucia.

## RESEARCH AND SUPPORT FOR VULNERABLE COMMUNITIES

Particular attention was paid to supporting associations working in the field of health and research. COMET has supported the **Italian Cystic Fibrosis League - Lombardy**, committed to improving the quality of life of patients and their families, and the **Italian Multiple Sclerosis Association**, which works for the rights and assistance of people affected by the disease.

At the same time, support continued for the **Sturge Weber Syndrome Association**, which offers concrete help to the families of children affected by this rare disease, creating support networks and opportunities for sharing.

These collaborations testify to COMET's commitment to fostering a more inclusive society that is attentive to the needs of the most fragile people.



## SOCIAL INCLUSION AND WORK

COMET has chosen to support the **Solidarity Social Cooperative (CHV)**, an organization that promotes the employment of disadvantaged people, combining efficiency and social impact. A choice consistent with the company's values of responsibility and inclusion, which contributes to generating new employment opportunities and creating a fairer community fabric.



## EDUCATION AND CULTURE

The training of the new generations and the dissemination of culture represent two fundamental guidelines of COMET's support for the territory.

With a view to fostering the encounter between school and business, in 2024 COMET welcomed a trainee from the **Cristoforo Marzoli Institute of Higher Education** in Palazzolo sull'Oglio, who was placed in the company laboratory for two weeks. The experience, carried out as part of the "School-Work Alternation" project, allowed the student to get to know the production processes up close, apply the skills learned in the classroom and develop new skills in a practical and professionalizing context. In addition to these collaborations, COMET actively contributes to specialized technical training through annual training interventions at the **ITS Nuove Tecnologie della Vita - Giulio Natta Academy** and the **I.S.S. Serafino Riva** in Sarnico. The proposed training activities cover topics such as:

- polymer-based compound formulations NBR and HNBR,
- design of new organic compounds,
- presentation of the mixing process.

A path that allows the transfer of knowledge directly applicable to the production context and brings young people closer to the real challenges of industrial innovation.

At the same time, COMET has supported the **cultural association "Rudiano and its Music"**, a small music school that promotes training courses and opportunities for artistic growth for children, teenagers and adults.

In addition, COMET has collaborated with the **Coccaglio Kindergarten** by involving children in a project with a strong educational value: in exchange for a company donation, the school has created — as a symbolic gesture — Christmas greeting cards for COMET employees. An initiative that combines creativity, civic education and proximity between school and business.

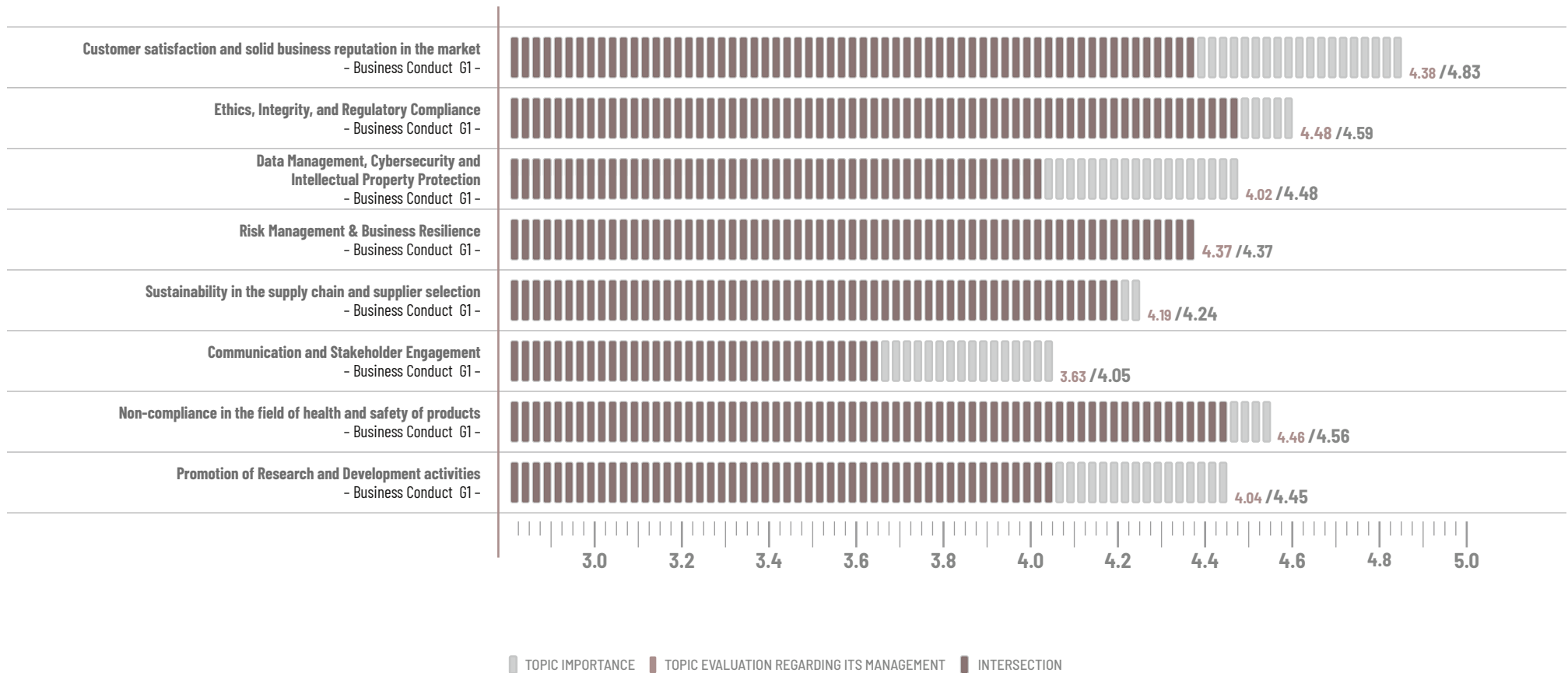
Finally, through the **Brescia Community Foundation**, COMET has contributed to philanthropy and community development initiatives, strengthening the territorial solidarity network and promoting projects of social utility in various areas.



# 4. GOVERNANCE

# MATERIALITY ANALYSIS

Company management and stakeholders may have different points of view regarding the various material issues. The following graph analyzes the importance that is given to each of them, and the evaluation related to their current management. The graph highlights the gap between objectives and results in order to allow the company to plan future interventions in a targeted manner, in the search for an increasingly high level of sustainability.



## COMMENT ON THE MATERIALITY MATRIX

The governance profile returns a mature positioning: **customer satisfaction and reputation** are the shared priority and **ethical and regulatory compliance** maintains high and aligned ratings. Two useful signals for 2025 planning emerge clearly: on **data management and cybersecurity**, the Management expresses itself with prudence, recognizing the need to strengthen controls, business continuity and protection of intellectual property; on the contrary, on **risk management and resilience**, self-assessment is high compared to external perception, suggesting to make more visible what already exists (processes, roles, re-examinations). **Responsible supply chain** and **non-compliance/product safety** have good levels of effectiveness; **Communication and stakeholder involvement** is the "lowest" area, therefore, to be overseen with a calendar of initiatives and more regular reporting. **Research and Development** is important and well managed, with room to make results and impacts more traceable.

## POLICIES

COMET operates within a formalized framework that includes:

- **Integrated Policy for Quality, Environment, Safety, Ethics and Sustainability**, which guides principles, objectives and responsibilities.
- **Code of Ethics and Code of Conduct, Model 231** and **whistleblowing channel** operational.
- **Rules of Procedure** which regulates conduct, schedules, use of company tools, breaks and safety rules, to protect correctness and organizational order.
- **Privacy & Data Protection:** GDPR policy, register of processing and dedicated organisational safeguards.
- **Quality and environment:** ISO 9001 and ISO 14001 certified systems, with surveillance audits and periodic renewals.
- **Purchasing and supply chain:** specifications and clauses for suppliers to be activated from 2025 with more developed qualification/monitoring criteria.

The **Sustainability Policy** and the **formal appointment of the ESG function** (Committee/ESG Manager) are on the roadmap to anchor the path started in a structured way.

## INSTRUMENTS

Governance is supported by a set of operational tools and safeguards:

- **Integrated management system**, with dedicated roles: CSR (Integrated System Manager) and RSPP for health and safety; OdV for 231 profiles; support of the Board of Statutory Auditors.
- **Review cycle** and internal audits on quality/environment, non-compliance management Compliance, corrective/preventive actions and performance indicators.
- **Data management and cybersecurity:** dedicated policies; from 2025 a vulnerability assessment probe will be active for continuous monitoring; procedures for backup and protection of information assets.
- **Supply chain:** mapping of suppliers, specifications with environmental/social requirements, contractual clauses and documentary checks; reporting channel also for partners.
- **Stakeholder relations:** ESG reporting (fourth edition), materiality questionnaires, responses to customer surveys and tracking of ESG requests.

## ACTIONS

In 2024, concrete actions continued and/or launched on all material governance issues:

- **Customer and reputation** maintenance of certifications, structured management of complaints and product non-conformities, traceability of improvements; Transparency on quality and safety has been strengthened.
- **Ethics and Compliance:** updating of 231 documentation, dedicated training on the Code of Ethics/whistleblowing, monitoring of contractual compliance with customers and suppliers.
- **Data and cybersecurity:** consolidation of GDPR policies, inventory of processing, initiation of continuous vulnerability monitoring and planning of actions on MFA, backup and staff awareness.
- **Risks and resilience:** continuity of management reviews and second-level controls through CSR/OdV; progressive integration of ESG risks into decision-making processes.

- **Supply chain:** completed the mapping and introduced clauses in the contracts; spot checks on environmental/social aspects and logistical traceability.
- **Communication and engagement:** materiality questionnaire and feedback to ESG requests from customers; commitment to expand channels and update frequency in 2025.
- **Research and Development:** projects on compounds and processes, also with the use of recycled/regenerated; greater attention to the measurement of results and their communication.

**2025 priorities** (in line with the gaps that have emerged): formalization of the **Sustainability Policy** and the **ESG function**, three-year **cybersecurity** plan (procedures, training, periodic tests), publication of **KPIs** on customer satisfaction, product non-conformities and supply chain performance, structured calendar of **engagement** with stakeholders.

These initiatives will be detailed in the following sections with data and indicators to make the progress of COMET's governance fully visible.

Company profile  
ESRS2 - General disclosures

E1 - Climate change  
E3 - Water resources

E4 - Biodiversity and ecosystems  
E5 - Resource use and circular economy

S1 - Own workforce  
S2 - Workers in the value chain

S3 - Local communities

■ G1 - Business conduct

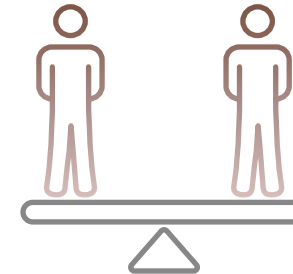
# G1 BUSINESS CONDUCT

# BUSINESS ETHICS

COMET adopts an **integrated governance model**, inspired by what it calls its "**Constitutional Charter**": the Code of Ethics. This document represents the foundation of the moral rights and duties of all those who work in the organization, acting as a reference framework for strategic decisions, internal and external relations and the daily management of activities.

The model is based on a balance between **strategic direction, operations and control**, and at the basis of this approach there are three **key values**:

- **Transparency**, understood as clarity and completeness of information and decision-making processes.
- **Integrity**, which translates into honesty, fairness and fairness in behavior.
- **Respect**, which recognizes the dignity of people, supports their growth and enhances individual merits.



These values are embodied in **operational principles** such as objectivity, fair competition, equal dignity of workers and the protection of fundamental rights.

Their daily application is reinforced by internal monitoring and control tools, such as periodic reviews of management systems, the OdV's annual reports and internal audits, which make it possible to prevent risks, strengthen stakeholder confidence and fuel the cycle of continuous improvement.

**Transparency, Integrity, Respect:** our three core values.

# CYBERSECURITY AND DATA PROTECTION

The protection of corporate data and sensitive information is a pillar of COMET's governance. The company adopts a rigorous approach to **Cybersecurity**, aimed at ensuring business continuity, protecting know-how and defending the privacy of customers, suppliers and employees.



Internal policies include:

- **Internet browsing control** through firewalls and selective filters, with limitations for irrelevant site categories and monitoring of access times.
- **Accessibility from the outside** exclusively with corporate devices (notebooks and smartphones), through secure VPN connections with two-factor authentication and geographical and time restrictions.
- **Email management** entrusted to an external system with advanced anti-spam and anti-virus filters.
- **Differentiated Roles and Permissions:** Users never have administrator privileges; USB ports are disabled to prevent intrusions, and all workstations are protected by up-to-date antivirus systems.

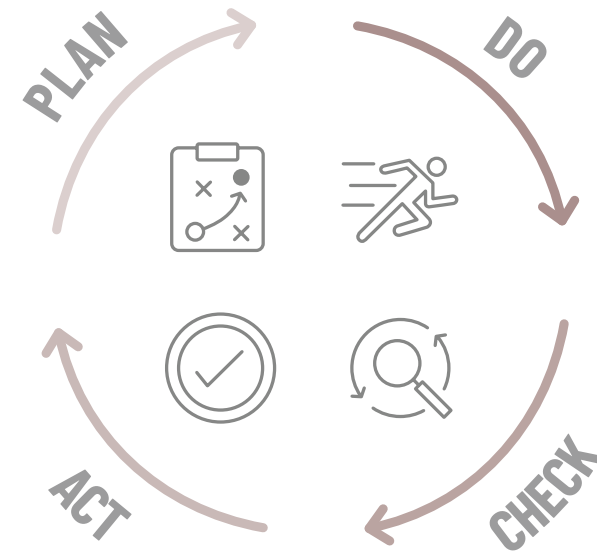
- **Virtual Desktop Infrastructure (VDI)** for most employees, who operate on secure, pre-configured virtual machines, minimizing the risk of local tampering.
- **Department PC** Bound to specific uses and connected only to operating machines, with severely limited access.

Through these measures, COMET ensures constant monitoring of its IT infrastructures, strengthening digital resilience and integrating **cybersecurity** as an integral part of its corporate culture and responsibility towards stakeholders.

# BUSINESS CONDUCT METRICS

In 2024, the OdV consolidated its oversight role, accompanying COMET in strengthening its integrity and control mechanisms. Among the main evidence:

- **OdV Activities:** 4 meetings were held during the year, with confirmation of the composition including the external member.
- **Whistleblowing:** operating system and tested, with no reports in 2024; training dedicated to all staff.
- **Information flows:** transmitted on time; in some cases, further information is required. 26 disciplinary complaints were recorded, considered appropriate.
- **Model 231:** updated with the inclusion of the new whistleblowing channel and implementation of the new crimes provided for by the legislation.
- **Privacy and GDPR:** updated information for personnel, candidates, customers and suppliers; compulsory training with final test; formalized appointments of external appointees and managers; Adapted website with updated privacy and cookie policy.
- **Purchasing management:** The process was assessed as adequate overall, with some ideas for improvement aimed at strengthening internal controls: the updating of the traceability procedure for tests on new raw materials and the assignment of punctual spending delegations to ensure business continuity. Standard deferral criteria remain applied, with the possibility of resorting to advances or immediate payments only in specific and justified cases, if associated with particularly favourable economic conditions
- **Sales management:** The gradual inclusion of the 231 termination clauses within the contractual formats is underway, in line with the principles of the Code of Ethics and to protect the fairness of commercial relations. The company policy favours fast collection times: the established practice provides for payments in 60 days, while deferrals of up to 90 days are limited exceptions and granted only in special circumstances.



Company profile  
ESRS2 - General disclosures

E1 - Climate change  
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G1 - Business conduct

# 5. APPENDIX

## ESRS 2

# COMPANY DISCLOSURES

The table below shows the composition of COMET's Board of Directors, as at 31 December 2024:

Assignment	Age	Gender	Independence	Executive/Non-Executive	Experience in the company's industries, products, and geographies
Chairperson of the Board of Directors	81	M	No	Non-executive	Over 40 years in the rubber compound sector; founder of COMET and director of the main technological breakthroughs (dosing automation, new mixing lines). Deep knowledge of the Sebino district and the automotive/industrial markets in Italy and Europe.
CEO	54	M	No	Executive	Guidance of business operations: procurement of strategic raw materials at an international level, relations with PA and customs, production continuity, investments and organization. Employer pursuant to Legislative Decree 81/08; experience in global supply chain, risk management and industrial development.
Managing Director	52	F	No	Executive	Head of the Integrated Management System (Quality, Environment, Health and Safety) and the laboratory; coordination of customer certifications, supplier qualifications and non-compliance management. Experience in the automotive/industrial sectors with constant interface with EU customers.
Director	78	M	No	Non-executive	Chartered accountant and statutory auditor with experience in accounting, tax, corporate and labor consultancy. Owner of a professional firm, he has gained skills in auditing and consulting for industrial and manufacturing companies.
Director	43	M	Yes	Non-executive	Managing Director in private equity with responsibility for growth investments and buy-and-build strategies in industrial SMEs. Expertise in governance, M&A and value creation; international experience (Italy/Europe) and board roles in the portfolio.
Director	34	M	Yes	Non-executive	Vice President in NB Aurora; previous in investment analysis at Fondo Italiano d'Investimento. Expertise in corporate finance, KPI monitoring and business plans; Advisory experience in Italian companies, with a focus on the growth and solidity of control units.

The Board of Statutory Auditors of COMET is composed as follows:

Assignment	Age	Gender	Independence	Professional experience
Chairperson of the Board of Statutory Auditors	51	M	Yes	Chartered accountant and statutory auditor, founding partner of LTA Tax & Law Firm (Milan) and LTA US Advisors (San Francisco-New York). Expert in corporate and tax law, extraordinary transactions (M&A), private equity and venture capital, with experience also in listed and international companies.
Statutory Auditor	61	M	Yes	Chartered accountant and statutory auditor with over 35 years of experience in accounting, tax, corporate and labor consultancy. Owner of a professional firm, he has gained skills in auditing and consulting for industrial and manufacturing companies.
Statutory Auditor	41	M	Yes	Lawyer specialized in corporate and commercial law, with experience in corporate governance, M&A and extraordinary transactions. Author of articles in specialized journals (IPSOA - WKI).
Alternate Statutory Auditor	35	M	Yes	Statutory auditor and accountant with experience in tax and corporate consultancy for national and multinational companies. He has carried out audit and statutory audit assignments.
Alternate Statutory Auditor	39	M	Yes	Statutory Auditor with experience in auditing, financial statements and regulatory compliance. He supports industrial and service companies in accounting and management control activities.
External Audit firm	N/A	External firm	Yes	An international auditing and consulting firm, with expertise in audit, auditing, risk management and compliance globally.

Finally, the COMET Supervisory Body (OdV) is structured in a collegial form and is composed of members inside and outside the organization, able to guarantee complementary skills and an impartial vision.

Its composition ensures operational continuity, functional autonomy and independence from the corporate hierarchical structure. For confidentiality reasons, the names of the members and their personal infor-

mation are not publicly disclosed. The activities of the OdV are carried out in full compliance with current legislation, to protect whistleblowers and in the general interest of the company.

# ESRS E1

## CALCULATION METHODOLOGIES

The analysis of energy consumption was conducted according to the ESRS guidelines, and the values were expressed in Megawatt hours (MWh), applying the following transformations:

Typology	UdM	Source
Fuel (diesel, gasoline)	Litres	SNAM energy conversion table

Greenhouse gas emissions calculations, as indicated by ESRS E1 – Climate Change, are carried out based on the principles outlined in the GHG Protocol Corporate Accounting and Reporting Standard.

Scope 1 (direct) emissions were quantified based on the following information:

Source	Activity data	Emission Factor	GWP
Company fleet	Fuel consumption (petrol, diesel)	UK Department for Environment, Food & Rural Affairs (DEFRA), 2024	CO <sub>2</sub> e
Cold rooms and air conditioning	Refrigerant gas leaks (kg)	Assessment Report" (AR6) IPCC	-

Scope 2 (indirect) emissions were quantified based on the following information:

Source	Activity data	Emission Factor	GWP
Electricity purchased from the national grid – Location-based	Electricity Consumption (kWh)	ISPRA 2024	CO <sub>2</sub> e
Electricity purchased from the national grid – Market-based	Electricity Consumption (kWh)	AIB, European Residual Mixes 2024	CO <sub>2</sub> e

Scope 2 emissions, deriving from the consumption of electricity purchased from the national grid, were reported in accordance with the ESRS through the application of two approaches:

- location-based, which reflects the average intensity of emissions associated with electricity production in the grids where consumption takes place.
- market-based, which reflects the emissions deriving from the specific sources of electricity supply approved by the company.

Scope 3 (indirect) emissions were quantified based on the following information:

Source	Activity data	Emission Factor	GWP
Emissions from the transport of outgoing products	Distance traveled for distribution (km*kg)	Ecoinvent 3.10	CO <sub>2e</sub>
GHG emissions associated with the use of motor, electric and pedal vehicles for home/work travel	km completed during the year by each employee (km)	Ecoinvent 3.10	CO <sub>2e</sub>
Emissions associated with the extraction (production) of fuels and fuels consumed for travel by cars and company vehicles	Size and category, type of fuel and km traveled by each company car and vehicle (km)	UK Department for Environment, Food & Rural Affairs (DEFRA), 2024	CO <sub>2e</sub>
Emissions associated with the production of electricity consumed at the site, including grid losses	Electricity Consumption (kWh)	UK Department for Environment, Food & Rural Affairs (DEFRA), 2024	CO <sub>2e</sub>
Emissions related to the production of raw materials	Type and quantity of raw materials (kg)	Ecoinvent 3.10	CO <sub>2e</sub>
Emissions related to the production of process and product auxiliaries	Type and quantity of auxiliaries (kg)	Ecoinvent 3.10	CO <sub>2e</sub>
GHG emissions related to the extraction and supply of water consumed at the site	Volume of water consumed (mc)	Ecoinvent 3.10	CO <sub>2e</sub>
Emissions related to the treatment/disposal of waste generated	Amount of waste produced (kg)	Ecoinvent 3.10	CO <sub>2e</sub>
Emissions related to the life cycle of the photovoltaic system	Electricity production (kWh)	Ecoinvent 3.10	CO <sub>2e</sub>

The uncertainty associated with the value of CO<sub>2</sub> equivalent emissions in the base year derives both from the activity data collected and used for the calculation of GHG emissions, and from the emission factors used for quantification. Since the value of CO<sub>2</sub> equivalent is not the result of a direct measurement but of an indirect estimation methodology, the uncertainty assessment was carried out in accordance with the provisions of the 2006 IPCC Guidelines for National GHG Inventories, Volume 1 – General Guidance and Reporting, Chapter 3. The calculation of the inventory uncertainty was conducted following a multi-level approach: the uncertainty associated with each individual emission source was estimated and then aggregated these results at the level of the three scopes. Finally, the overall uncertainty of the entire GHG inventory was determined. Each activity data and the corresponding emission factor were assigned a level of accuracy, evaluated on a scale from 1 to 4.

As part of the greenhouse gas (GHG) emissions reporting process, the organization has identified several potentially relevant indirect (Scope 3) emission categories. However, for some of them, a reliable quantitative assessment could not be carried out due to the lack of complete or verifiable data along the value chain. The non-inclusion of these categories is due to data not available or not collected by suppliers or logistics operators, the difficulty in tracking the individual behaviour of employees (e.g. use of private vehicles for business trips), the lack of automated tracking systems or sufficiently granular consumption indicators. In line with the principles set out in ESRS 2 – IRO-1 and IRO-2, the organization has launched a progressive plan to expand the coverage of Scope 3 emissions which includes actions such as engagement with logistics suppliers and waste operators for the collection of primary data on distances travelled and the means used, revision of equipment purchase contracts to include information requirements on life cycle emissions, tracking of business trips from the management system to record the distances travelled.

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	– Adequate wages	60
	– Social dialogue	60
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	– Work-life balance	n.d.
	– Health and safety	60
	<b>Equal treatment and opportunities for all</b>	<b>n.d.</b>
	– Gender equality and equal pay for work of equal value	n.d.
	– Training and skills development	n.d.
	– Employment and inclusion of people with disabilities	n.d.
	– Measures against violence and harassment at work	n.d.
	– Diversity	n.d.
	<b>Other rights related to employment</b>	<b>n.d.</b>
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ESRS	Topic	Pag.	
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