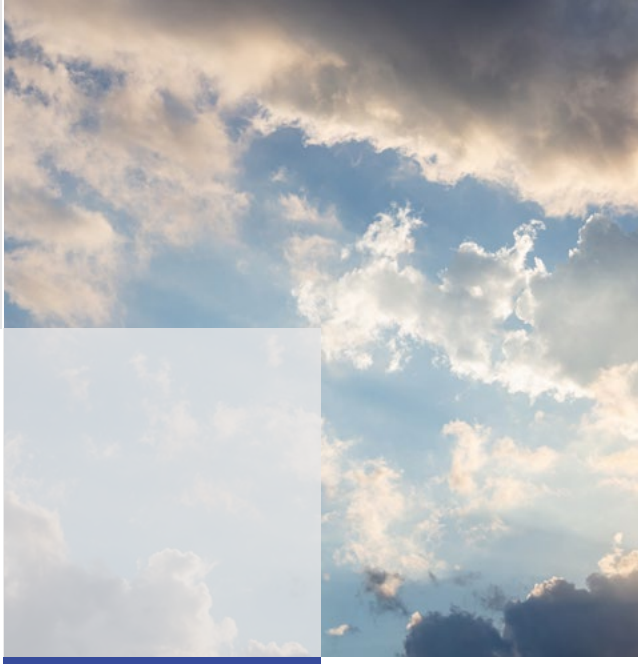

Sustainability Report

2023

IMD Group

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Letter to Stakeholders

Dear Stakeholder,

I.M.D. International Medical Devices S.p.A. is proud to present the first edition of the Group Sustainability Report.

Although not yet mandatory for companies of our size, I consider this document to be an important tool for sharing with our Stakeholders the achievements and actions taken concerning our governance and social and environmental responsibilities.

For us, this Report represents a starting point, a fundamental springboard to launch the Group's future activities into the realm of sustainability and to achieve increasingly-ambitious objectives.

Socio-economic changes and the demands of our key Stakeholders have driven us in recent years to integrate aspects of environmental and social sustainability into our business processes, into the definition of product strategy and into day-to-day operations. We are amongst the companies to have realised the importance and necessity of incorporating sustainable development into business strategies.

In this first Group Annual Report, we have paid particular attention to the positive impacts on the region and the activities in favour of the community in which we operate. We are committed to offering increasingly safer and more innovative products, entirely manufactured in Italy. This drives us to improve every day and to seek out new technologies to satisfy customer needs in offering them and the end consumers only the best. For this reason, we have devoted ample attention to the quality and safety of our products, describing our approach to quality, the certifications we have obtained and our ongoing commitment in these contexts.

To all our Stakeholders, we promise to continue to improve day-by-day, to ensure a better and more sustainable future for our customers and for everyone.

Chair and Chief Executive Officer
Aniello Aliberti

A Note on Methodology

This document presents the first Sustainability Report of I.M.D. International Medical Devices S.p.A. Group (hereinafter also, the "Group", "I.M.D. Group" or "Company"), drawn up on a voluntary basis with the aim of transparently describing the initiatives and main results achieved in terms of sustainability by the Group during the 2023 financial year (1st January 2023 to 31st December 2023).

The scope of the qualitative information and quantitative data includes all companies belonging to the Group (I.M.D. Generators S.r.l., Intermedical S.r.l, Technix S.p.A. and the Parent Company I.M.D. S.p.A.) and coincides with the scope of the Consolidated Financial Statements for the year 2023.

This Sustainability Report covers – to the extent necessary to ensure understanding of the Company's activities, performance, results and impact – the environmental, social, personnel, human rights and anti-corruption issues relevant to the Company's characteristics, as illustrated in the materiality matrix contained in this document, included in the chapter on Materiality Analysis. With reference to the Materiality Analysis process, it should be noted that the Analysis carried out in 2022, which involved an in-house work group in the materiality assessment phase, remains valid, as described in the relevant section of this document.

This Sustainability Report has been prepared with reference to the Global Reporting Initiative Sustainability Reporting Standards, as defined by the Global Reporting Initiative (GRI). Reference is thus made to the GRI Content Index in the appendix for details of the content reported in accordance with the GRI.

The process of collecting the data and information needed to draw up the Sustainability Report involved various corporate functions and departments, each in terms of their own area of competence, ensuring compliance with the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability expressed by the GRI guidelines.

In 2023, there were no significant changes to the Group's supply chain.

In order to allow for the comparability of data and information over time and the assessment of the Group's business performance, a comparison with the 2022 financial year is presented where possible.

It should also be noted that, in each chapter, any quantitative data for which estimates have been utilised are duly identified. Estimates are based on the best available information or sample surveys.

The Board of Directors of I.M.D. International Medical Devices S.p.A. approved this Sustainability Report on 26/09/2024.

This document is not subject to any conformity assessment.

La periodicità della pubblicazione del Sustainability Report è impostata secondo una frequenza annuale.

The Sustainability Report will be published on an annual basis and is also available on the website of I.M.D. International Medical Devices S.p.A. (https://www.imdgroup.it/sostenibilita/), Technix S.p.A. (https://www.technix.it/it/news/), Intermedical S.r.l. (https://www.inter-med.it/it/news/) and I.M.D. Generators S.r.l. (https://imdxray.com/qualita/).

For further information on the Group's policies on social responsibility and the information contained in the Sustainability Report, please write to info@imdgroup.it.

I.M.D. International Medical Devices S.p.A.

I.M.D. International Medical Devices S.p.A. (also, "I.M.D.") is the Parent Company of the I.M.D. S.p.A. Group that has operated in the MedTech sector for 40 years and specialises in diagnostic imaging systems.

The companies belonging to the Group are located in Grassobbio, in the province of Bergamo, and represent the pillars which bolster the I.M.D. Group every day with their knowledge and expertise, consolidating the Group's leading role in the market through:

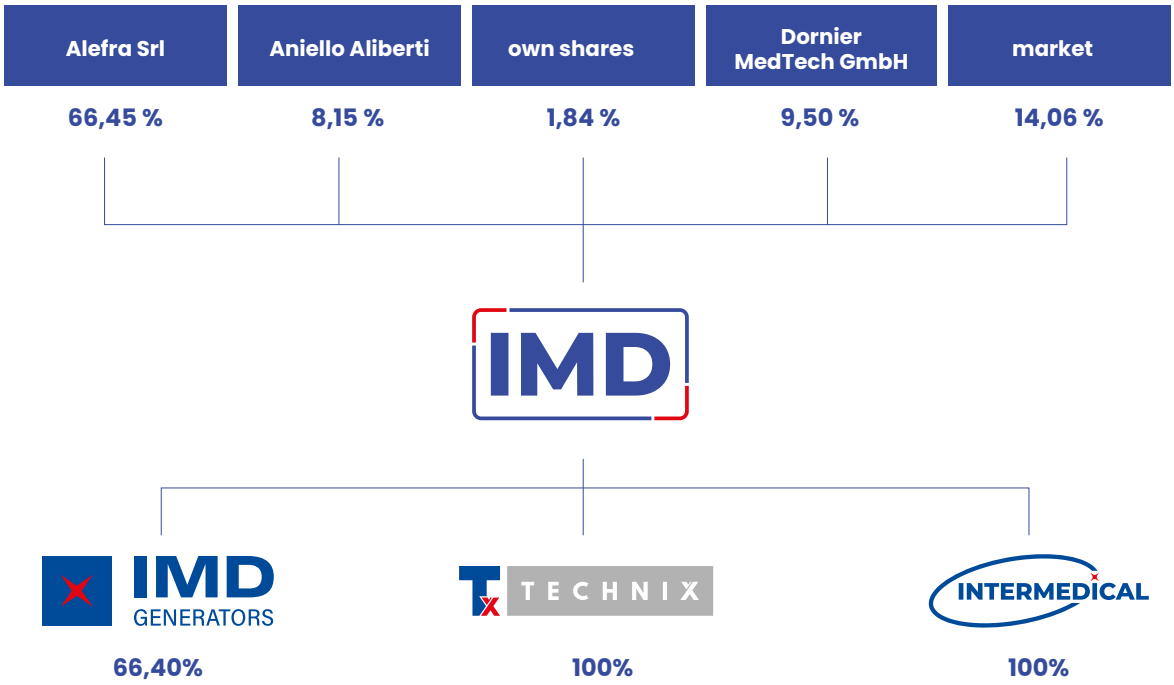
- **IMD S.p.a.**
- **I.M.D. Generators S.r.l.**
- **Technix S.p.A.**
- **Intermedical S.r.l.**

The I.M.D. Group is controlled by Aniello Aliberti who holds a total stake of 74.6%, of which 8.15% directly and 66.45% indirectly through Alefra S.r.l. The remaining 25.4% of the share capital is divided between Dornier Medtech GmbH at 9.50%, the market at 14.06% and treasury shares at 1.84%.

The Parent Company I.M.D. in turn controls the three operating companies: Technix S.p.A. at 100%, Intermedical S.r.l. at 100% and I.M.D. Generators S.r.l. at 66.4% (with the remaining 33.6% held by shareholders Bresciani Giancarlo at 21.24% and Bonazzi Cristian at 12.36%).

The I.M.D. Group controls the entire value chain, producing only high-quality products thanks to a vertically-integrated business model and continuous Research & Development, which has led to it becoming a market leader in diagnostic imaging systems.

More specifically, the Group designs, develops, manufactures and markets a broad range of diagnostic systems with X-ray technology, as well as certain components for clinical applications in the radiology and medical fields.



The Group's activities are divided into two business areas:

X-Ray Generators

I.M.D. Generators S.r.l. is dedicated to the design, development, production and marketing of components for medical equipment with a product portfolio that includes monoblocks, X-ray generators and control systems;

X-Ray Imaging Devices

Technix S.p.A. and Intermedical S.r.l. specialise in the design, development, manufacture and marketing of all medical equipment (analogue or digital and used by a range of healthcare departments such as orthopaedic, urological, emergency and operating rooms).

Thanks to the vertical integration between the Group's companies, all major components for I.M.D.-branded equipment are produced within the Group itself (for example, monoblocks, generators, electronics and software), thus consolidating the Company's success and reliability in the sector.

Mission

The I.M.D. Group intends to reinforce its positioning and brand in the MedTech market by offering solutions that provide answers and support to medical operators and patients, availing of its expertise and know-how in the research, development, production and distribution of diagnostic systems in the radiology field.

Leveraging its experience and established relationships with the world's leading Original Equipment Manufacturers (OEMs), the Company has a unique business model compared to its competitors thanks to the strengths of:

- Supervision of the entire value chain
- In-depth knowledge of the market
- An international presence
- Product quality and reliability
- High technological skills
- Competitive prices
- Established relationships with major market players

The history of the I.M.D. Group dates back to 1981. Since that time, there have been instances of intra-group growth that have enriched I.M.D.'s knowledge, along with important Research & Development activities that have led to major breakthroughs resulting in safe, reliable and state-of-the-art products being brought to market.

Our history

40 years

Revenues for 2022

38.0 mln

1981

Technix *is founded as a company specializing in technical service and repair of RX equipment.*

1990

Aniello Aliberti *takes over* ***Technix*** *and initiates a larger* ***project starting*** *with strengthening* ***R&D and in-house production*** *of medical systems.*

1993

The first ***3.3 kW*** *mobile equipment is born. Signing of the* ***first OEM contract*** *(Philips Medical Systems GmbH).*

1998

Acquisition of A.E.M. (now ***IMD Generator****) a company specializing in the* ***production of RX monoblocs*** *ensuring greater flexibility for the procurement of this component.*

2005

Placing ***the first battery-powered mobile X-Ray device*** *on the market (Practix Convenio).*

2007

Intensive R&D activity leads to the production of new mobile C-arm system TCA 6 series.

2008

Acquisition of ***Intermedical Srl*** *and set up of* ***IMD SpA*** *as* ***holding company.***

2010

INTERMEDICAL acquires 100% of Sias SpA.

2011

Market introduction of ***the first urological table*** *(Genesis).*

2016

TMB400 Series Digital Motorized is developed.

2017

IMD SpA purchases its own shares (10% of the share capital).

2018

Group reorganization (*IMD SpA holds all group companies) as of today.*

Technix surpasses 20.000 systems installed worldwide.

2020

Motorized Digital DR100s is implemented.

IMD Generators acquires 100% of PSM, and later merged by incorporation.

2021

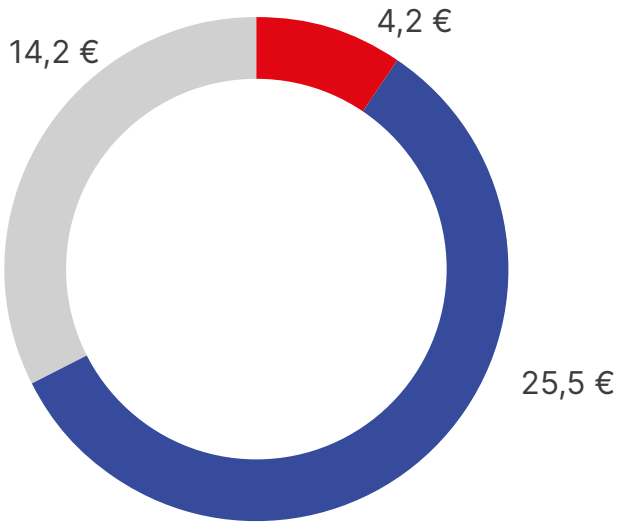
In July 2021 Technix becomes the first company in radiology and the seventh in Italy to achieve the MDR (Medical Device Regulation) certification.
Mobile C-arm for fluoroscopy TCA 7 is developed.

2023

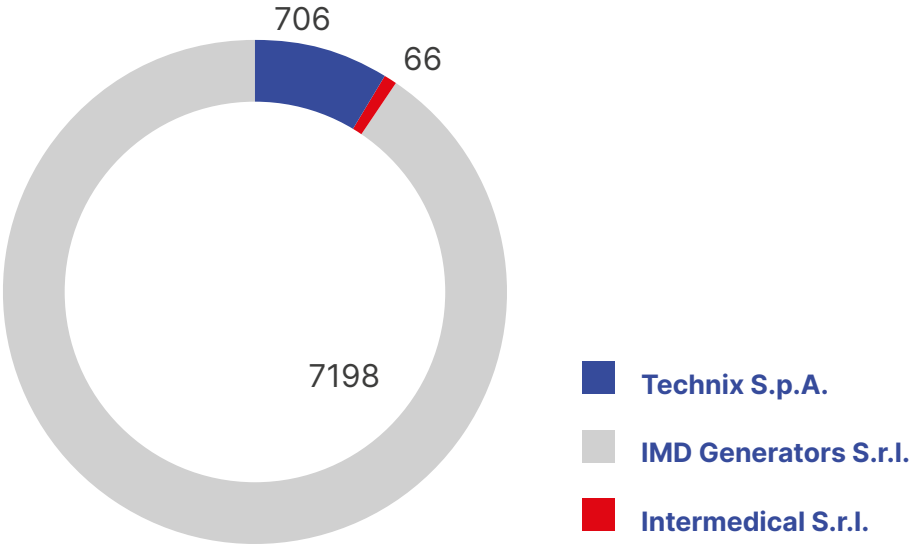
On ***7 July 2023****, the group completed the IPO process and has been listeded on* ***EGM market.***

IMD
TECHNIX
INTERMEDICAL
IMD
GENERATORS
1°
giorno di
quotazione
BORSA ITALIANA
EURONEXT
BORSA
IMD
IMD
INTERMEDICAL
IMD
GENERATORS

2023
Revenues in millions of euro



2023
Number of machines sold



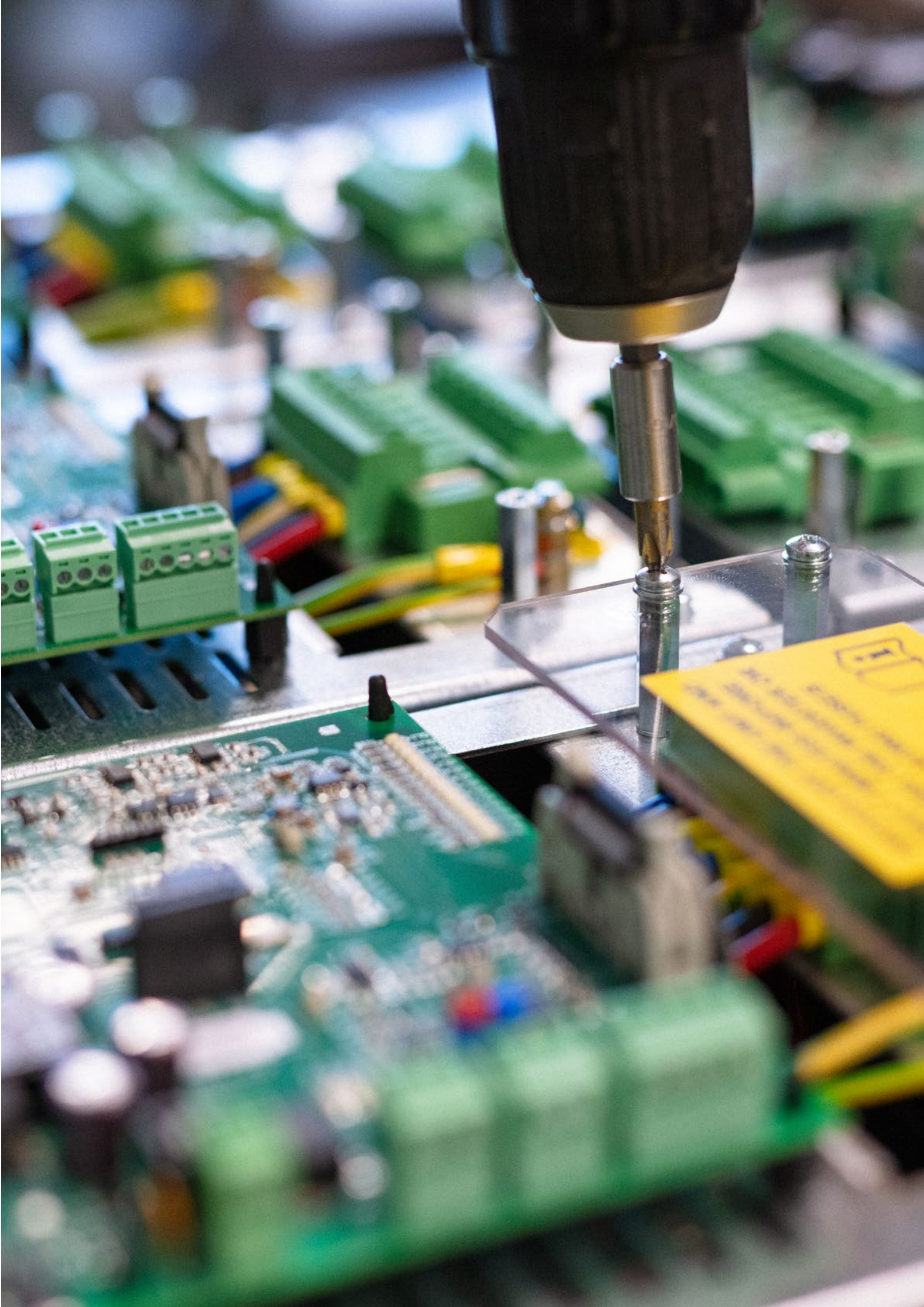
IMD Generators S.r.l.

I.M.D. Generators S.r.l. counts 33 employees and specialises in the production of **X-ray components** for **medical and veterinary systems.**

In 2020, the Company joined its main competitor, P.S.M., to create one large, globally-operating entity dedicated to the design and construction of Monoblocs and Generators.

I.M.D. Generators S.r.l. specialises in customised solutions based on customer requirements for various projects in both the medical and veterinary sectors. Focus on the customer is developed from the early stages of the project through to after-sales support, including the provision of technical training and professional consultancy.

I.M.D. Generators S.r.l. is amongst the few players in the world to design and manufacture electronic components for medical X-ray emission.



Technix S.p.A.

Since its foundation in 1981, Technix S.p.A. has concentrated exclusively on the **design, development and production of X-ray diagnostic systems** (such as mobile X-ray equipment, C-arms and systems for urological applications).

In 1990, after its takeover by the I.M.D. Group, the business was strengthened by boosting its Research & Development activities and the start-up of an in-house production of medical systems.

Over the years, Technix S.p.A. has been primarily focused on **continuous technological innovation** to ensure the design, manufacture, distribution and supply of high-performance X-ray devices with an excellent quality-performance-price ratio in order to maintain and consolidate Original Equipment Manufacturer (OEM) partnerships as well as to make the Technix S.p.A. brand known worldwide.

Intermedical S.r.l.

Intermedical S.r.l. has been part of the I.M.D. Group since 2008 and **is involved in marketing fixed X-ray systems and high-power systems.** These devices are sold under their own brand name through their sales network in Italy and worldwide.

In 2010, Intermedical S.r.l. acquired a historic Italian company (Sias) that specialises in the production of **high-powered C-arms** for cardiology, angiography tables and injectors in order to have a complete range of C-arms on the market for every type of application.

Our first Sustainability Report:

the tangible sign of our commitment to a more equitable future.

The Approach to Sustainability

Materiality Analysis

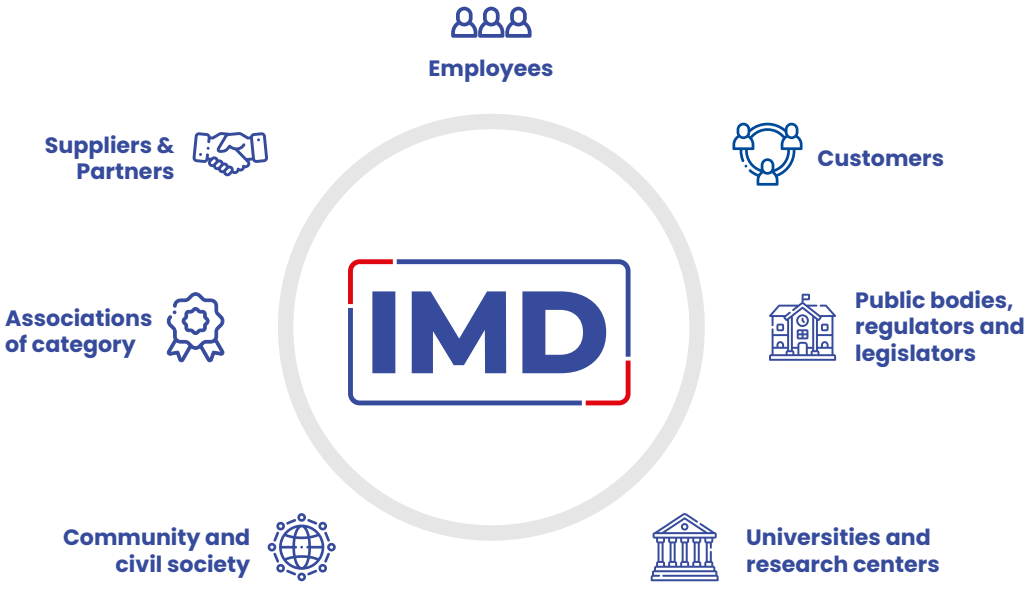
In accordance with the GRI Standards, a Materiality Analysis was conducted to define the content and data to be included in this Sustainability Report. Through the Materiality Analysis procedure, it was possible to identify issues relevant to the organisation and its Stakeholders, summarising the impacts generated on the economy, the environment and people, including impacts on human rights.

This Analysis was carried out in 2022 on the occasion of drafting first I.M.D. Generators S.r.l. Sustainability Report, having been reconfirmed for this Group Sustainability Report, as the Material Topics identified were found by the Work Group to be relevant for the entire Company.

The process of defining the Material Topics consisted in three main steps:

Step 1 - Identification of the Group's Relevant Stakeholders

Through an analysis of the context and its role in the territory, the main Stakeholders (listed below) who are directly and indirectly affected by the Group's business and who may influence its decisions, were mapped.



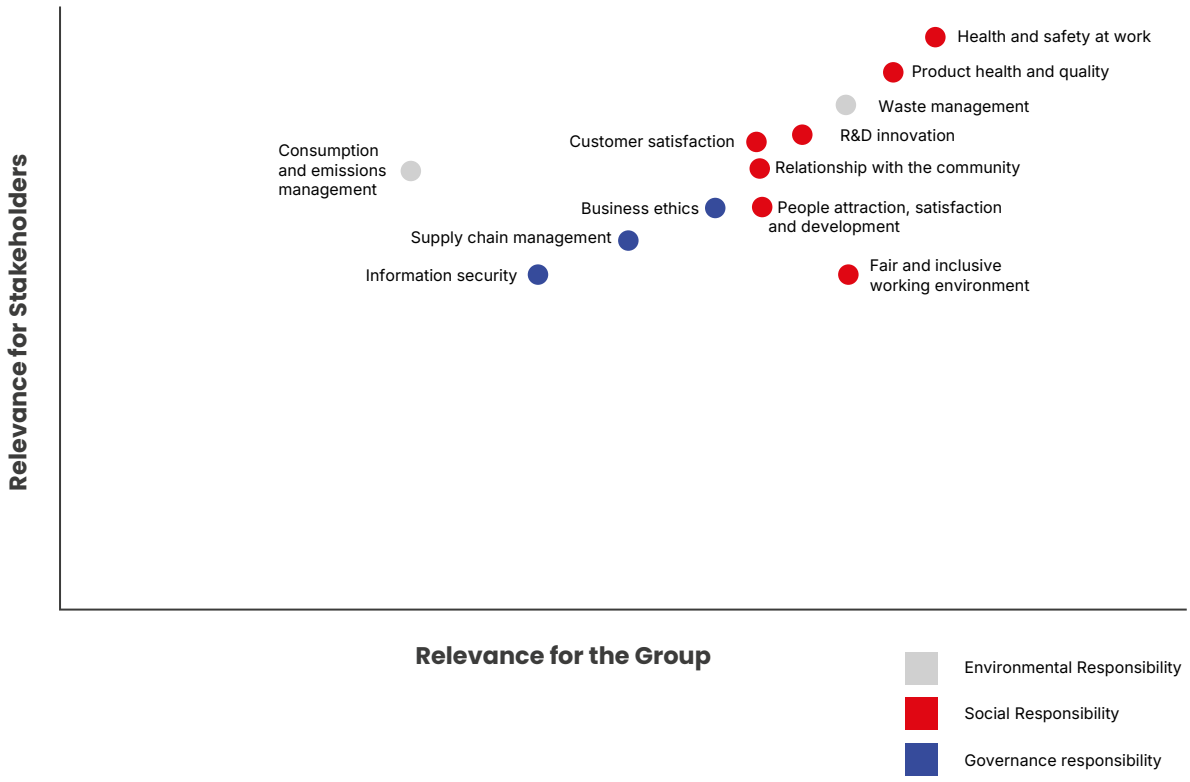
Step 2 - Identification of relevant sustainability impacts generated by the Group

Starting with an analysis that takes into account the organisation's context of reference, the impacts that the Group generates towards society, the economy and the environment, including impacts on human rights, the results were grouped into the relevant issues for the Company.

Step 3 - Implementation of the Materiality Workshop

The Upper Management and persons of reference from the Group's main functions were involved in an internal workshop, where they were asked to vote on the issues to have emerged from the Analysis, divided into the areas of social responsibility, environment and governance. The evaluations were carried out by assessing the relevance of the issues from the perspective of the Group and Stakeholders.

Such evaluations were then grouped into a Materiality Matrix, which is presented below together with a summary of the impacts identified for each relevant issue from a Stakeholder and Group perspective.



Area	Topic	Impact	Nature of the impact
Environment	Energy consumption and GHG emissions	Negative impact on the environment due to energy consumption, direct and indirect GHG emissions and other emissions from operations	Negative, Current
		Depletion of available natural resources caused by the consumption of non-renewable energy (non-renewable fuels) for business operations	Negative, Current
	Waste management	Negative impact due to the generation of processing and disposal of waste by end-users	Negative, Current
Governance	Occupational health and safety	Impacts on workers' health and safety due to the risk of accidents during work activities and the occurrence of illnesses due to unhealthy or risky professional processes	Negative, Potential
	Fair and inclusive working environment and respect for human rights	Respect for diversity and promotion of an inclusive corporate climate through anti-discrimination activities and corporate initiatives	Positive, Current
	Attracting, satisfying and developing personnel	The promotion of stimulating career paths and improvement of skills within the organisation through training activities	Positive, Current
	Customer satisfaction	Proximity to customers and prompt responses to their requests that contribute to boosting loyalty and satisfaction	Positive, Current
	Product quality and safety	The implementation of controls throughout the product lifecycle (from research to production) in terms of materials used and product yield for the production of safe and high-quality products	Positive, Current
	Innovation, research and development	More sustainable and innovative products/materials and processes through investments in Research & Development, including in new technologies	Positive, Potential
	Relationship with the community	Support activities, partnerships, donations and sponsorships that have a positive impact on the local community	Positive, Current

Corporate	**Information security**	Correct and secure management of information through compliance with applicable legislation and the definition of specific management procedures	Positive, Current
		Loss of sensitive customer information with potential loss of market share	Negative, Potential
	Responsible supply chain management	Potential negative impact on the environment and society due to a lack of attention to ESG criteria when selecting suppliers	Negative, Potential
	Governance and business ethics	Compliance with laws and regulations through the definition of a system of corporate rules and procedures	Positive, Current

Our mantra:

have a positive impact on the company, stakeholders and territory.

Governance and Economic Responsibility

For years, the Group has been committed to building a solid governance structure in line with sustainable development, through the implementation of internal procedures, with the aim of pursuing a series of principles relating to ethics, transparency and integrity, always taking into account the interests of its Stakeholders, both current and potential.

Governance and Business Ethics

The Group is committed to conducting its activities in compliance with the regulations in force in the countries where it operates, creating relationships based on transparency, ethics and respect towards all its Stakeholders, both current and future. This is made possible by a series of best practices implemented by each member of the Company in day-to-day activities and by the commitment of each individual to comply with corporate regulations and informal Rules of Conduct.

The I.M.D. Group has a Board of Directors, in office since 2023, consisting of seven members, five of whom are men and two are women. The Board of Directors consists of three members aged over 50 and four members aged between 30 and 50 years.

Board of Directors

Chair of the Board of Directors and Chief Executive Officer	Aniello Aliberti	from 17th April 2023
Directors	Gabriele Patelli	from 17th April 2023
	Luca Conca	from 22nd May 2023
	Laura Bresciani	from 22nd May 2023
	Yau Chung Wong	from 28th June 2023
	Andrea Messuti	from 28th June 2023
Independent Director	Cristiana Cattaneo	from 22nd May 2023

The Board of Statutory Auditors, in office from 17th April 2023, consists of five members, two men and three women. In terms of age, the composition of the Board of Statutory Auditors has three members over 50 years of age and two between 30 and 50 years.

Board of Statutory Auditors

Chair of the Board of Statutory Auditors	Francesco Alberghina	from 17th April 2023
Standing Statutory Auditor	Erica Sugliani	from 17th April 2023
Standing Statutory Auditor	Marco Ghezzi	from 17th April 2023
Substitute Auditor	Francesca Barbieri	from 17th April 2023
Substitute Auditor	Simonetta Bonicelli	from 17th April 2023

I.M.D. Generators S.r.l. set the objective to publish its Code of Ethics in 2024, to guarantee a uniform and clear corporate framework of reference for all. The Company is confident that the influence that this Code of Ethics will generate shall be positive within the corporate environment, on people and on human rights, even though these are already safeguarded by the Company.

In addition, I.M.D. Generators S.r.l. is working to formulate its Charter of Corporate Values, being a document that together with the Code of Ethics will provide a formal corporate framework of reference and enable all its members to have a clear framework on which to rely.

The other Group companies likewise have the future objective of adopting a Code of Ethics, encompassing the best practices implemented by the Company in regards to moral codes.

In 2023, as in the previous year, there were no cases of corruption or conflict of interest. It should also be noted that there were no significant cases of non-compliance with laws and regulations with or without the payment of penalties. Moreover, for the years 2022 and 2023, the absence of legal actions for anti-competitive, anti-trust and monopolistic behaviour is also reported.

Through its business activities, the Group is committed to generating a positive impact both internally and externally, being in favour of its external Stakeholders and the territory in which it operates. That presented below is complementary to the Income Statement and illustrates the economic value generated and distributed.

GRI 201-1 Directly-Generated Economic Value and Distributed Economic Value *

Economic value (thousands of euro)	as at December 31, 2022	as at December 31, 2023
Direct economic value generated	**42.327.106 €**	**38.849.850 €**
Distributed economic value	**38.885.227 €**	**35.869.671 €**
Operating costs	31.658.425 €	29.014.017,50 €
Employee salaries and benefits	5.269.029 €	5.304.220 €
Investments in the community	6.850 €	15.555,50 €
Payments to capital suppliers	334.551 €	356.460 €
Remuneration for the Public Administration	1.616.372 €	1.179.418 €
Retained economic value	**3.644.123 €**	**2.980.179 €**

* *Directly-generated Economic Value" refers to revenues. "Distributed Economic Value" includes operating costs, employee salaries and benefits, payments to capital suppliers, payments to governments per nation and investments into the community. Finally, the item "Undistributed Economic Value" is generated by the difference between the Directly-generated Economic Value and the Distributed Economic Value.*

Responsible Supply Chain Management

The Group is committed to carefully selecting its suppliers and establishing strong relationships based on the responsible management of procurement processes along the entire value chain. For this reason, the Group has established stable business relationships over the years with local suppliers (meaning those belonging to the Lombardy region) that are able to recognise the needs, product criticality and quality requirements of the I.M.D. Group.

Proportion of Spending on Local Suppliers

in Euro	2022	2023	Variation 2022/2023
Total expenditure	30.972.080	17.617.140	-43%
Of which on local suppliers	22.954.141	13.634.418	-41%
Percentage	**74,11%**	**77,39%**	**4%**

At present, the I.M.D. Group does not carry out environmental and social assessments when selecting new suppliers. However, all production companies belonging to the Group have defined precise criteria for selecting and monitoring their suppliers in terms of quality, cost and compliance with deadlines, in order to always guarantee the efficiency of their supplies.

I.M.D. Generators S.r.l. has adopted an internal procedure to regulate the way in which suppliers are managed, validated and periodically monitored, in line with the ISO certifications held and standards of reference.

The purchasing function of each Company in the Group is responsible for the search for new suppliers, their qualification in conjunction with the Quality Function and the Technical Department, as well as the procurement of the materials and processes required for corporate production, which must be carried out in an efficient and coordinated manner in order to obtain the planned orders in accordance with the procedures established by the Company. Through the use of the Company's Management System and its Material Requirements Planning (MRP), the procurement function plans procurement orders (to suppliers) and monitors them on a daily basis in order to promptly react to any delays or change requests. The system is also able to automatically cross-reference information on inventories, commitments (namely orders to be fulfilled), planned orders (also long-term), sales forecasts and production schedules, so as to better plan the demand for material and limit any surpluses or waste.

The Group's suppliers fall into two categories.

1. Services

Service providers - continuous or occasional, such as plant and infrastructure maintenance, waste management consultancy, IT infrastructure management, product development and certification activities

2. Components

Component suppliers - continuous or occasional, for the delivery of semi-finished products or products that meet specific technical requirements.

In addition, the Group also attaches great importance to certain critical suppliers to whom it outsources particular types of work. The Company then implements a series of thorough checks and annual audits (both internal to the Company and external for critical suppliers) to ensure compliance with product quality requirements and contractual clauses.

The Group is constantly striving for proper supply chain management to guarantee effectiveness and quality whilst ensuring a continuous improvement of production efficiency. In particular, a series of actions is implemented to monitor the effectiveness of the supply chain in a timely and objective manner. Initially, the supplier is identified on the basis of the type of product or service to be purchased, to which a series of basic requirements (acceptance of the drawings and specifications provided by the Company, absence of significant Non-Conformities, adherence to delivery schedules) is then applied.

Information Security

Compliance with privacy regulations is a priority for the Group, which is committed to guaranteeing the security of the information of all parties it works with and to implementing a proper management of the data protection system in order to limit any loss of data that would have a negative impact on both Company and external personnel.

The Group collects and processes the personal data of persons involved in the production offer, being the recipients of said offer, also with the help of external parties. Within this framework, Privacy legislation, as it has been shaped by EU Regulation 2016/679, represents a non-deferrable commitment to be taken on with priority and utter professionalism.

Protecting the information of its customers is of utmost importance to the Group, which is why in 2019, it adopted the Personal Data Processing and Protection Handbook, in accordance with GDPR 2016/679. In addition, I.M.D. Generators S.r.l.'s customers, and Technix S.p.A.'s most important customers, are required to sign a Non-Disclosure Agreement to protect the intellectual property and know-how that the customer must share with the organisation in order to manage the business relationship.

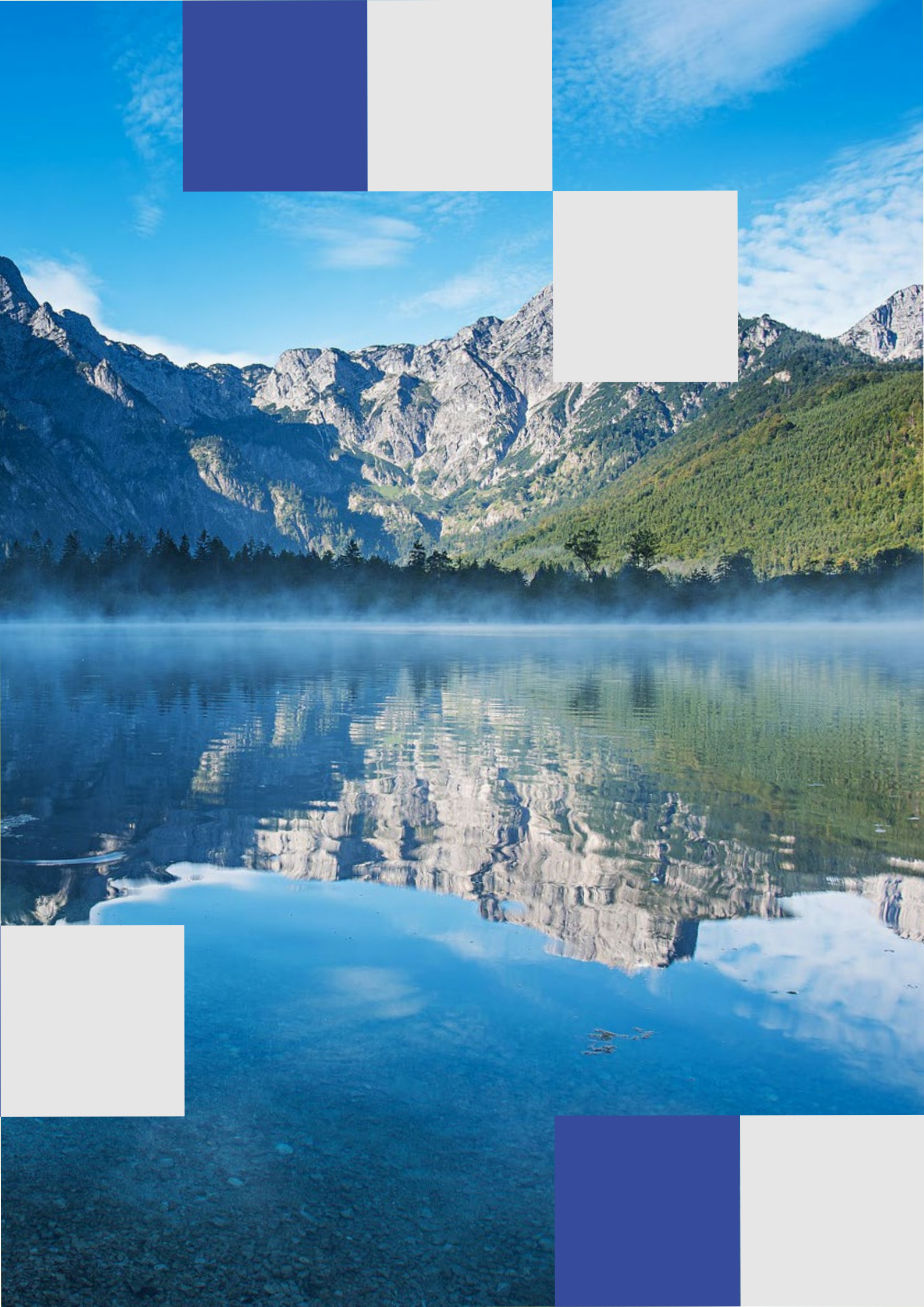
This document indicates some of the types of forms (such as files, documents and ledgers) through which confidential corporate information may be shared and the way that it should be used to ensure its respect and protection.

The Group employs a consultant to keep abreast of changes in the law on Information Security and Privacy.

The I.M.D. Group did not record any incidents of data loss or complaints regarding breaches of customer privacy for the years 2022 and 2023.

Always committed to maximum transparency:

effective human and professional relationships are based on respect and integrity.



Social Responsibility

People have long been the Group's strength. It is for the people that the Company strives each day to create a united and inclusive environment, implementing a series of initiatives to boost employee satisfaction and engagement.

Attracting, Satisfying and Developing Personnel

The Company has always aimed at maintaining a solid, united and collaborative work team, in which people have the opportunity to grow and constantly acquire new knowledge and skills. For this reason, the Company provides various training and refresher courses for all its employees.

The Group is continuously expanding. In fact, 21 new people were hired against 19 terminations, reaching 113 employees in 2023. Moreover, almost the entire workforce – 97% – is employed on a permanent basis, with full-time staff standing at 84%. For the year at hand, there are no employees with non-guaranteed working hours.

The entire workforce is covered by collective bargaining agreements, in accordance with current legislation.

Employee selection is a very delicate and important process to which particular attention is paid when assessing candidates, in order to ensure high levels of safety and quality of the products offered by I.M.D.

As at 31st December 2023, the Group had 1 external worker and 1 temporary worker, down from 5 in the previous year.

In addition, there are a total of 5 male employees, 4 labourers and 1 clerk, belonging to the protected categories according to Law 68/99, an increase of 25% compared to 2022.

The below table summarises the Group's personnel.

Number and Rate of Terminations

	2022				2023			
	<30 years	30-50	>50 years	Total	<30 years	30-50	>50 years	Total
Men	4	7	4	15	4	6	5	15
Women	2	2	-	4	3	1	0	4
Total	**6**	**9**	**4**	**19**	**7**	**7**	**5**	**19**

Number and Rate of New Hires

	2022				2023			
	<30 years	30-50	>50 years	Total	<30 years	30-50	>50 years	Total
Men	5	6	2	13	7	2	5	14
Women	3	2	1	6	3	3	1	7
Total	**8**	**8**	**3**	**19**	**10**	**5**	**6**	**21**

Total Number of Part-time and Full-time Employees by Gender

	2022			2023		
	Men	Women	Total	Men	Women	Total
Part-time	72	20	92	71	24	95
Full-time	4	15	19	4	14	18
Total	**76**	**35**	**111**	**75**	**38**	**113**

In 2023, more than 755 total hours of training were provided to employees, up 21% over the previous year.

The Group ensures that each category of workers receives specific training courses. In addition to the training courses required by law, the Group provides further courses (such as classes on the correct use of machinery and focusing on leadership) aimed at enhancing and enriching the skills and knowledge of members of the organization.

The offer of training courses focused more on enhancing soft skills (communication, team building, etc.) to meet the various training needs of the employee categories.

The average hours of training provided in the reporting years are as follows:

Average Hours of Training by Professional Category and Gender

	2022	2023
Directors	0	5
Middle management	4,2	8,2
Clerks	6,2	7,8
Labourers	5,5	5,6
Total	**5,6**	**6,7**

To date, employee performance appraisal is not a regular activity of the Group.
I.M.D. Generators S.r.l. launched a pilot project at the end of 2023 to define MbOs, which involved three people who, together with a consultant, defined specific MbOs for their area of competence. Currently, the Company is considering whether to extend the project to other figures.

IMD

Equity, Inclusiveness and the Wellbeing of Our People

The I.M.D. Group is committed to fostering the wellbeing of people within the Company through the provision of a welfare plan for everyone which includes vouchers that can be spent on various activities.

The Group believes in the importance of inclusion, which is indispensable for creating a serene corporate climate for all, with its corporate culture based on solid principles that guarantee the inclusion of all people in the Company.

At the end of 2023, a pilot counselling programme was activated for eight members of I.M.D. Generators S.r.l. This programme includes 12 meetings with a duration of 50 minutes each, held every fortnight during working hours and led by two specialised counsellors. The meetings are covered by professional secrecy, with the two counsellors having signed a release form.

Currently, the extension of the programme to all employees is being considered, on condition that the effects on life in the Company are positive.

The counsellor is a professional in support systems who, unlike a psychologist, works on the present and on simple, concrete goals. This form of brief therapy helps people get to know and recognise each other better. The benefits include an increase in self-esteem and self-confidence, a strengthening of the ability to make decisions and conscious self-development. More generally, counselling helps to improve personal well-being, which in turn reflects positively on others. As evidence of the Group's commitment to these issues, it should be noted that in both 2022 and 2023, there were no cases of discrimination.

Employees are 66% male, mostly labourers, in line with the previous year, whereas 60% of the Company's workforce is aged between 30 and 50 years old, a 9% increase over 2022.

Breakdown of Employees by Gender

	2022			2023		
	Men	Women	Total	Men	Women	Total
Directors	2	0	2	2	0	2
Middle management	4	2	6	3	2	5
Clerks	26	24	50	27	24	51
Labourers	44	9	53	43	12	55
Total	**76**	**35**	**111**	**75**	**38**	**113**

Breakdown of Employees by Category and Age Group

	2022				2023			
	<30 years	30-50	>50 years	Total	<30 years	30-50	>50 years	Total
Directors	0	1	1	2	0	1	1	2
Middle management	0	5	1	6	0	5	0	5
Clerks	6	30	14	50	5	28	18	51
Labourers	12	21	20	53	11	34	10	55
Total	**18**	**57**	**36**	**111**	**16**	**68**	**29**	**113**

The Group calculates the ratio between the salaries of female and male staff by comparing, for the same professional category, inclusion and role, considering both the Gross Annual Salary and additional amounts such as bonuses, shares and other benefits.

In 2023, there was a dip in the wage and salary ratio gap compared to 2022 for all occupational categories (directors, middle managers, clerks and labourers).

Ratio of Women's to Men's Base Salary

	2022	2023
	Ratio of women to men	Ratio of women to men
Directors	-	-
Middle management	0,42	0,26
Clerks	1,39	1,36
Labourers	0,59	0,59

Ratio of Women's to Men's Pay

	2022	2023
	Ratio of women to men	Ratio of women to men
Directors	-	-
Middle management	0,61	0,73
Clerks	0,69	0,72
Labourers	0,84	0,61

Employee Health and Safety

The I.M.D. Group pays particular attention to the protection of the health and safety of its employees, promoting the development of a work environment that is safe, healthy and suitable for all employees and which complies with applicable occupational safety regulations and laws. The Company periodically monitors incidents recorded in-house along with critical issues emerging from work activities and promotes continuous employee awareness of occupational risks and the adoption of responsible behaviour during work activities. .

The Group has a Risk Assessment Document pursuant to Legislative Decree 106/09 ("Supplementary and Corrective Provisions for Legislative Decree no. 81 dated 9th April 2008 regarding the Protection of Workplace Health and Safety"), following which a Workers' Health and Safety Management System was implemented, based on periodic inspections of facilities, preventive risk assessments, actions to render workplaces safe, structuring of emergency management procedures and periodic worker training.

Group employees undergo regular medical examinations and have the opportunity to have a flu vaccination if they wish. In addition, for operators classified as radio-exposed, a targeted surveillance plan has been established in addition to the provision of personal dosimeters to allow monitoring of the safety procedures put in place by the Group to mitigate the risk of ionising radiation.

Furthermore, in line with the provisions of Legislative Decree 81/08, the Group enacts a number of actions regarding health and safety services.

Besides providing health and safety courses, I.M.D. Generators S.r.l. organised a training and information session to make its employees aware of the use of Personal Protective Equipment (PPE) and the responsibilities of each member of the organisation.

In 2023, there were no cases of accidents or occupational diseases amongst employees during working hours*. In contrast, there was one minor accident in 2022 which had a duration of 29 days (with a recordable work accident rate of 1.08%) involving a warehouse worker.

Product Quality and Safety

The issue of product quality and safety is of paramount importance to the Group, given that the devices are used for medical applications. Therefore, they must comply with the legislative requirements of EU Regulation 2017/745 dated 5th April 2017 concerning medical devices and subsequent intervening amendments, as well as any additional requirements depending on the market in which the product is to be offered.

The Group manufactures high-quality, reliable and utterly safe components in line with corporate culture and industry regulations.

* *In 2022, 185,132 hours were worked by I.M.D. Group employees compared to 185,042 in 2023.*

Product quality is a priority objective for the Group, which aims towards Continuous Quality Improvement (CQI) of its products and processes. This generates an improvement over the entire radiological supply chain, given that the procurement and control processes favour the improvement of supplier performance whilst guaranteeing high product quality for the customer.

The Group boasts ISO system certifications and CE markings for its products. Specifically, the system certifications obtained are ISO 9001: 2015 (Quality Management Systems) and ISO 13485:2016 (International Quality Management System for Medical Devices). The internal procedure provided for the EU marking Annex II - Comprehensive Quality Assurance System for the manufactured equipment complies with the legislative requirements of the EU 2017/745 regulation dated 5th April 2017 concerning medical devices and subsequent intervening amendments, as well as certification in accordance with Directive 93/42/EEC dated 14th June 1993 concerning medical devices and subsequent intervening amendments. In most cases, tests of conformity with technical requirements (IEC standards) are issued according to the CB scheme and thus issued by an accredited laboratory which, by guaranteeing mutual recognition among the main CB scheme member laboratories worldwide, speeds up the process of marking and registering finished products. In order to ensure consistently high standards and compliance with the requirements of ISO certifications, the I.M.D. Group conducts periodic analyses and audits through external consultants in order to share the results with the direct heads of departments and therefore ensure continuous improvement to product and process quality.

In addition, each Company in the Group has a Quality Policy, which aims to continuously better performance and meet the demands of the various Stakeholders.

The Group did not find any non-compliance with regulations and/or self-regulatory codes with the relevant regulations on medical devices (and their safety) in 2023. On the contrary, there was one case in 2022 of non-compliance that resulted in a warning and the immediate replacement of the product for the customer.

Focus on Customer Satisfaction

Customer satisfaction is an objective that I.M.D. strives to achieve and improve on a daily basis by constantly looking after customer interests, always striving to offer the most innovative and high-performance service possible thanks to continuous communication with customers and suppliers alike, aiming to assure the highest levels of performance, functional, aesthetic and safety requirements, with the latter being guaranteed by Company certifications. In addition, customised solutions are developed where possible according to their functional requirements. To ensure continuous attention and proximity to customers, an internal analysis of product performance is conducted in order to optimise time and reduce waste, upping the efficiency of activities. The organisation is also committed to improving its products from a technological point of view by using certified components wherever possible.

The Group implements a series of actions aimed at fostering customer satisfaction. This includes the periodic alignment with customers, necessary for creating a continuous exchange of information to achieve the best possible output in terms of quality, functionality and safety.

In accordance with the requirements of the ISO certifications obtained, the Group also audits suppliers in order to develop new products in co-ordination with customer companies to better meet their needs.

In order to be able to improve each business area and to understand the service high points and low points, the Group sends an evaluation questionnaire by email each year to every customer containing various kinds of questions. Once the answers have been collected, they are then subject to internal analysis and shared with the corporate functions involved, in order to measure and understand the perception that customers have towards the Company.

Innovation, Research and Development

The I.M.D. Group places particular emphasis on Research & Development investments and, for this reason, produces ever-more innovative products thanks to its highly-qualified staff with extensive experience in the sector.

I.M.D. Generators S.r.l. has implemented an Innovation, Research and Development plan with both short-term and long-term objectives that will lead to improvements and positive impacts for a plethora of aspects.

Aware of the importance of finding materials that are increasingly cutting-edge, allow for better performance and are environmentally-friendly, the Group constantly devotes attention to the search for alternative materials and sets up a specific project procedure to be followed depending on the destination of the component, generally divided into mechanical development, prototype realisation, testing and technical trials.

As proof of the importance Technix S.p.A. assigns to Research & Development activities, the Company has defined a precise R&D monitoring procedure. Indeed, there are both periodic meetings to share progress and annual meetings to verify the deviation between what was budgeted and what was actually achieved and to describe the various targets reached.

In addition, as of the 2023 financial year, the capitalisation of Research & Development costs in the Statutory Financial Statements was envisaged, with the aim of capitalising, monitoring and demonstrating to Stakeholders the organisation's R&D efforts.

Specifically, during 2023, Technix S.p.A. invested €458,687.80 in products and relative innovations and/or developments, against €25,563,342 in revenues.

Relationship with the Community and Initiatives in the Area

The Group operates in the municipality of Grassobbio (BG) and strives each and every day to ensure a positive impact on the community in every respect – social and human rights, economic, environmental.

From a social and human rights point of view, it complies with the applicable laws and regulations on safety in the workplace (Legislative Decree 81/08) and actively cooperates with municipal and supra-municipal authorities in the area. Looking at the Company staff, it can be observed that they all reside in the Bergamo area, thus contributing to increased employment and welfare within the local area. The Company has long been committed to developing positive relationships with local suppliers, as well as with some of its customers in the area, thus stimulating the economic development of the surrounds.

The Group supports the local community and raises awareness amongst its employees in order to further enrich and strengthen the relationship between the Company and the community.

For this reason, since 2020, I.M.D. Generators S.r.l. has adhered to the BOB (Blood On Board) project in collaboration with the Agenzia Regionale Emergenza Urgenza (AREU), the coordination Structure for Transfusion Activities (SRC), with the involvement of the Articolazione Aziendale Territoriale (AAT) of Bergamo and the Servizio di Immunoematologia e Medicina Transfusionale (SIMT) of the A.S.S.T. Papa Giovanni XXIII, to ensure pre-hospital plasma administration to haemorrhagic patients and to mitigate the effects of trauma. I.M.D. Generators S.r.l. then financed the purchase of the necessary equipment and materials that ensured the realisation of this innovative Italian healthcare project and made it possible to provide aid to dozens of people over the past three years.

In 2023, specifically, bags for on-board plasma storage were purchased. The Company likewise contributed to the “Cuore in Forma” project of the Grassobbio municipality for the purchase of a defibrillator.

In 2023, I.M.D. Generators S.r.l. and Technix joined a series of initiatives aimed at introducing young students to the Company. This involved participating in SME Day, an initiative organised by the Piccola Industria (Small Industry) committee, hosting eighth-grade students from institutes in the vicinity of Grassobbio. In addition, I.M.D. Generators S.r.l. hosted 12 students from the Galileo Galilei high school in Caravaggio for the “Atlante delle Scelte” orientation project of the Province of Bergamo.

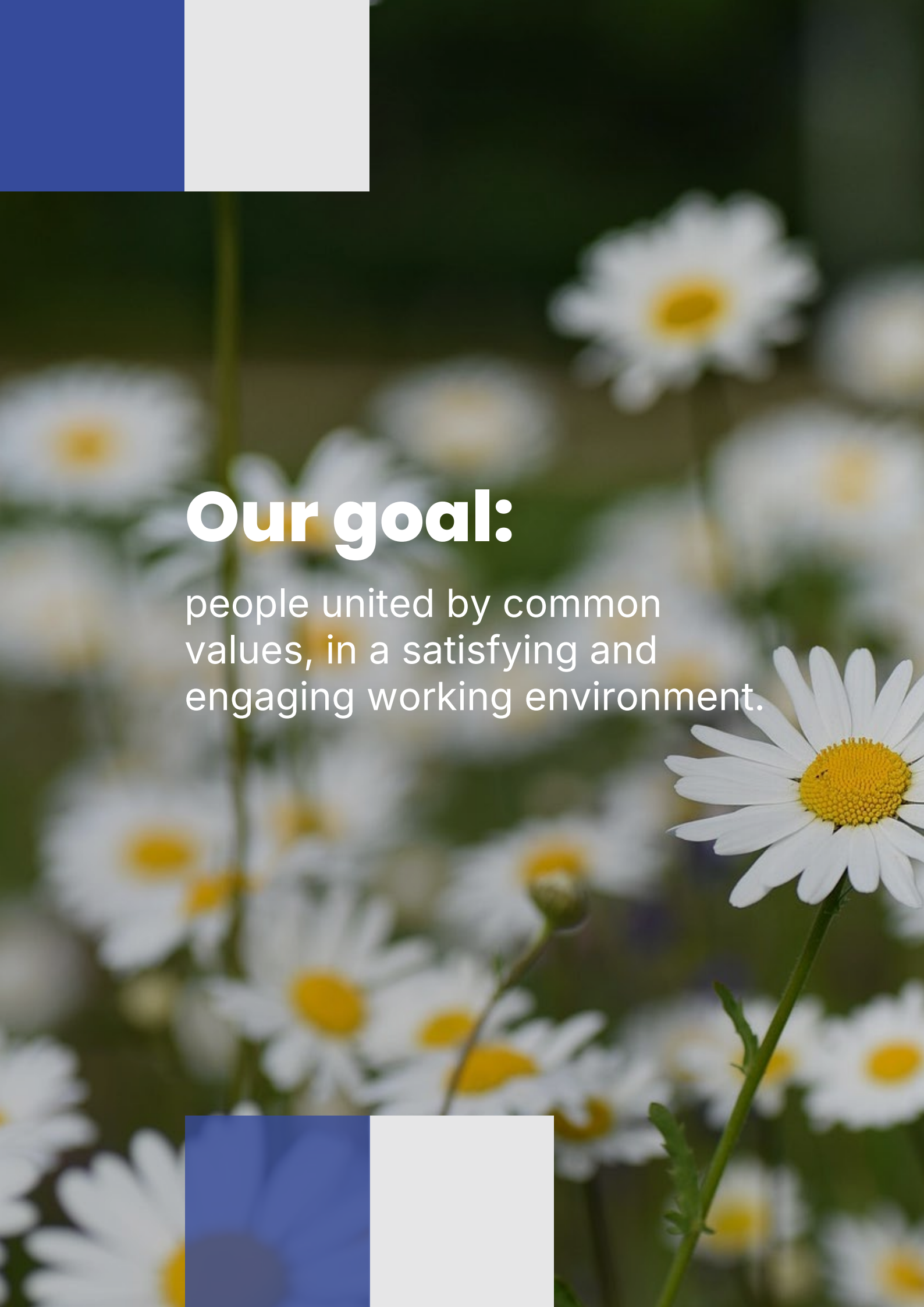
I.M.D. Generators S.r.l. opened its doors to the students for a day as part of their soft skills and orientation week to make a video clip about metalworking companies and their production process.

In addition to these specific events, the Company took part in the Job Festivals organised by Confindustria Bergamo at technical institutes and reconfirmed its participation in the Argo initiative, an orientation format promoted by Confindustria Giovani Bergamo at local middle schools focused on soft skills and transversal competences.

The Company is not only actively involved in orientation programmes for young people but also pays special attention to its employees and their families. Indeed, in 2023 the first Family Day was organised at I.M.D. Generators S.r.l., as a day dedicated to the families of its employees with a tour of the Company and themed games for young and old, which was met with great enthusiasm by all.

Both Technix S.p.A. and I.M.D. Generators S.r.l. regularly support local activities, also economically. In fact, in 2023 Technix S.p.A. made donations to the Multiple Sclerosis Association, the Amici della Pediatria, the Lega del Filo d'Oro, the Ares Redona amateur club along with a donation to the municipality of Grassobbio. I.M.D. Generators S.r.l. also donated to BOB (Blob On Board) and Fit Heart.

In 2023, the Group made donations amounting to €15,555.50 against €38,007,851 in revenue, showing a considerable increase in donations compared to 2022, when €6,850 was spent against €41,797,026 in revenue.



Our goal:

people united by common values, in a satisfying and engaging working environment.

Environmental Responsibility

The Group is committed to protecting the environment and limiting any negative impact caused by its production, through the adoption of sustainable practices aimed at protecting the ecosystem and the people within it. Furthermore, the Group consciously and correctly uses the resources it has at its disposal in terms of sustainable development and environmental protection.

The Company is committed to reducing the use of water within its production facility and also in its offices. The Company is aware of the importance of potable water, both for present and future generations. For this reason, water waste is limited and use reduced wherever possible.

The Group likewise combats climate change by correctly managing the environmental risks that may arise from its activities. Through a proper monitoring system, it is committed to reducing any negative impacts on the environment.

Energy Consumption and GHG Emissions

The Group constantly tracks energy consumption generated within its plants with the aim of identifying specific areas where energy use can be reduced or energy efficiency practices implemented. Nonetheless, energy is an indispensable factor for the performance of I.M.D. Group activities

(such as autoclave treatment), the production cycle of which consumes electricity and natural gas.

In order to limit its negative environmental impact, Technix S.p.A. replaced the boilers in all plants, installed low-energy light bulbs and fitted solar panels.

Group companies periodically monitor energy consumption, purely in terms of cost.

The fuel consumed almost exclusively within the organisation is natural gas, which decreased by 31.7% year-on-year, going from 2,079 GJ to 1,873 GJ. In addition, the consumption of diesel per vehicle remained stable at 453.91 GJ in 2023 with a slight decrease in petrol per vehicle of 21.1%.

Insofar as the consumption of electricity purchased from the national grid is concerned, there is a slight decrease of 1.9% compared to 2022, going from 1,228.51 GJ to 1,264.37 GJ. The Group's total energy consumption in 2023 was thus 3,695 GJ, down 6.3% compared to 2022.

Energy Consumption (GJ)* - Total Fuel Consumption			
in Euro	**Units of meas.**	**2022**	**2023**
Natural Gas	GJ	2.079	1.873
Diesel (for Company-owned or leased/ long-term rented vehicles)	GJ	442,82	453,91
Petrol (for Company-owned or leased/long-term rented vehicles)	GJ	131,22	103,48
Total electricity consumption			
Electricity purchased from the national grid - ITALY	GJ	1.288,51	1.264,37
Total energy consumption	**GJ**	**3.942**	**3.695**

The Group calculated direct and indirect GHG emissions:

GRI 305-1 Direct GHG Emissions (Scope 1)**			
Scope 1 Combustion Emissions	**Units of Meas.**	**2022**	**2023**
Natural Gas	tCO2eq	117,37	104,63
Diesel (for Company-owned or leased/ long-term rented vehicles)	tCO2eq	31,53	31,62
Petrol (for Company-owned or leased/long-term rented vehicles)	tCO2eq	8,73	6,68
Total	**tCO2eq**	**157,64**	**142,93**

* The emission factors published by DEFRA were utilised to calculate energy for the years 2022 and 2023

** For the calculation of Scope 1 emissions, the factors utilised are those published by the UK - GHG Conversion Factors for Company Reporting - DEFRA

GRI 305-1 Direct GHG Emissions (Scope 1)

GRI 305-2 Indirect GHG Emissions from Energy Consumption (Scope 2) ***

GHG Emissions - tCO2eq		2022	2023
Scope 1	Direct emissions from combustion	158	143
	Emissions from refrigerant gas leaks	-	-
	Scope 1 Total	**158**	**143**
Scope 2	Location-based	113	111
	Market-based	164	161
Total	**Scope I and Scope II (Location-Based)**	**270**	**254**
	Scope I and Scope II (Market-Based)	**322**	**304**

In 2023, the Group's Scope 2 location-based tCO_2-equivalent emissions were 111 whilst market-based emissions were 161, in both cases seeing a 1.87% downturn compared to 2022.

In terms of energy intensity, defined here as the necessary energy consumed by the organisation per unit of product sold, in 2023, the Group reported a 12% decrease in energy used per unit of equipment produced. More specifically, compared to 2022, the numerator (energy consumed within the organisation) decreased by 6% whereas the denominator (number of equipment produced) increased by 6%.

This means that whilst producing more equipment, the Group has lowered energy consumption within the organisation.

In 2023, compared to 2022, I.M.D. Generators S.r.l. recorded a 10% downturn in equipment production, accompanied by a 2% reduction in energy consumption. Intermedical S.r.l. followed a similar trend, with a 33% boost in production and a 5% decrease in energy consumption. In contrast, Technix S.p.A. reduced both equipment production by 25% and energy consumption by 9%.

**** For the calculation of Scope 2 emissions, in line with the GRI Sustainability Reporting Standards, both calculation methods were used, being Market Based and Location Based. The MB method is based on the CO_2 emissions coming from energy suppliers from which the organisation purchases electricity through a contract and can be calculated by considering certificates of guarantee of origin and direct contracts with suppliers, supplier-specific emission factors and emission factors related to the residual mix. Due to the absence of specific contractual agreements between the Group companies and the electricity supplier (for instance, the purchase of guarantees of origin), the emission factor relative to the national residual mix was used for this approach. In particular, for European countries, the source used is the AIB - European Residual Mixes, whilst for non-European countries, the source used is Terna's International Comparisons. The LB method is based on average emission factors related to power generation for well-defined geographical boundaries, including local, sub-national or national confines. For both European and non-European countries, reference is made to the source of Terna's International Comparisons. For the calculation of Scope 2 emissions, the factors used come from location-based data for the year 2023 based on the factors published under Terna's International Comparisons (2021). For Scope 2, market-based data for the year 2023 looks at the factors published by the AIB (Association of Issuing Bodies) in 2022 for the year 2023.*

Waste Management

Compliance with the law on the disposal of waste produced is an extremely important point for the Group, given that the generation of waste is intrinsically linked to its production process due to being an industrial activity.

The Company implements practices for good conduct to minimise processing waste, residues, non-conformities and, more generally, professional waste produced, with the aim of reprocessing and recycling and/or reusing waste. In any event, the waste produced is disposed of by the Group in accordance with the law.

The Group monitors the production of waste it generates as part of its activities and is committed to managing this waste through sustainable and environmentally-safe disposal procedures. Furthermore, it is committed to monitoring production waste through the optimisation of non-conformities and proper waste disposal.

I.M.D. Generators S.r.l. is concerned with the negative impacts of its activities (development, design and production of radiogenic devices and their control electronics) and the waste generated by its business processes. The organisation's business relationships are also implicated in the generation of waste, through the return of equipment for service activities (technical support) that can potentially be scrapped if at end-of-life or no longer reusable. Any obsolete device to be scrapped is then commercially replaced with a new one. In this case, the scrapping of the device (if not classified as "historical - professional") is the responsibility of the Company. The Company likewise cooperates with its suppliers in the disposal of scrap components (such as radiogenic tubes).

I.M.D. Generators S.r.l. embarked on a project in 2022 to analyse its production processes in order to classify with greater precision the industrial waste produced by the Company's specific production cycle, from which it derived modern and correct procedures for the management and disposal of professional hazardous waste. The project continued in 2023 with an analysis of waste from emulsions and solutions from machinery and of waste oil.

The ultimate aim is to reduce waste production wherever possible and to improve current waste management through a more interconnected collaboration with its service providers (such as oil and emulsion pick-up). Such analysis is carried out in cooperation with the

Ecolight consortium and consists in four main phases:

1. **1. Evaluation of the production processes that lead to the generation of special waste**
2. **Waste classification according to current legislation**
3. **Storage of waste in Company's temporary storage facilities in accordance with applicable standards**
4. **Compilation of legal documentation**
5. **Disposal through qualified suppliers**

In addition, the Company collaborates in the occasional handling of the scrapping of products supplied by I.M.D. and/or components purchased from suppliers.

Total waste generated in 2023 amounted to 63.95 tonnes, up 28% from the 50 tonnes of waste generated in 2022. In 2023, the waste generated has been broken down between the 11.07 tonnes of hazardous waste, including non-chlorinated emulsion, mineral insulating oils and non-chlorinated heat conducting oils, end-of-life equipment containing hazardous components and hazardous components removed from end-of-life equipment, and the 52.2 tonnes of non-hazardous waste represented by materials such as aluminium, copper, bronze, brass, iron, steel, plastic packaging and other components removed from the equipment.

All waste generated in 2022 and 2023 was landfilled.

Total Weight of Waste Sent for Disposal

		2022					
	Unit of measure	Hazzardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Landfill	ton	7,64	42,31	49,95	11,70	52,24	63,95
Total	**ton**	**7,64**	**42,31**	**49,95**	**11,70**	**52,24**	**63,95**

Waste Generated

	Unit of measure	2022	2023
Hazardous Waste			
130307 - Non-chlorinated mineral and heat-conducting insulating oils	ton	1,710	3,210
130105 - Non-chlorinated emulsion	ton	4,020	6,170
160213 - Discarded equipment containing hazardous components other than those cited in 160209 and 160212	ton	1,760	0,610
160215 - Hazardous components removed from discarded equipment	ton	0,150	0,092
150110 - Packaging containing residues of or contaminated by dangerous substances	ton	-	1,620
Total	**ton**	**7,640**	**11,702**

Non-Hazardous Waste			
170402 - Aluminium	ton	0,970	0,315
160216 - Components removed from discarded equipment other than those mentioned in 160215 (e.g., electronic boards)	ton	0,610	0,799
160214 - Discarded equipment other than those in items 160209 to 160213 (e.g., instruments/ computers and servers/mobile phones)	ton	0,640	0,065
170401 - Copper, bronze, brass	ton	-	-
170405 - Iron and Steel	ton	2,030	3,057
150102 - Plastic packaging	ton	-	0,108
200307 - Bulky waste	ton	24,150	34,870
150101 - Paper and cardboard packaging	ton	13,910	13,030
Total non-hazardous waste	**ton**	**42,310**	**52,244**
Total hazardous and non-hazardous waste	**ton**	**49,950**	**63,946**

For a better world:

our concrete commitment to preserve the resources necessary for the well-being of future generations.

GRI Content Index

I.M.D. International Medical Devices S.p.A. has reported the information contained in this index of GRI content for the period 1st January 2023 to 31st December 2023 with reference to the GRI Standards

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