



SUSTAINABILITY
REPORT

2024

Table of contents

Letter to stakeholder

1 About us

1.1 The Sutter brand: tradition and innovation

1.2 Milestones in our history

1.3 The values that guide us

1.3.1 Sustainability, a daily commitment

1.3.2 Quality

1.3.3 Continuous innovation

1.3.4 People at the centre

1.3.5 Communication based on transparency and dialogue

1.4 Materiality analysis

2 Responsibility and transparency at the heart of our governance

2.1 Our governance model

2.2 Compliance and corporate integrity

2.3 Solid, transparent and ethical financial and tax management

3 In connection with our stakeholder

3.1 Focus on our employees

3.2 The central importance of health and safety

4 Our focus on the planet

4.1 Energy and emissions

4.2 Water resources

4.3 Materials, waste and the circular economy

5 Objectives

6 Methodological note

6.1 Sustainability reporting

6.2 From impacts to material issues

6.2.1 Stakeholder engagement

7 GRI content index

Letter to stakeholder



Our company is an asset that we manage temporarily for the benefit of future generations, just like the environment.

At Sutter, we look to the future with a clear goal: to give people a sense of belonging and satisfaction in the work they do every day, always considering quality as the best choice for individuals and for the planet we live on.

Having built a range of internationally recognised products and brands over five generations makes us proud and grateful to the many people who have contributed through their work to the realisation of a dream: that of a company known for its passion and dedication to its customers, the arbiters of our success.

Constantly striving for excellence is not easy, but it remains the cornerstone of our daily challenges. In this context, the use of 7 safe raw materials for humans and the environment

and their continuous innovation.

Today more than ever, when we talk about safety, respect, people and the environment, our goal is to be leaders with the values and ideas of our team in a world that is changing, adapting and evolving towards new horizons.

To do this, we know that the attention paid to sustainability in all its forms must constantly increase: the road is long, but we all like challenges, especially those that can lead us towards a more prosperous and sustainable future.



About us

Sutter, with five generations and over 160 years of history, combines Swiss precision with Italian passion.

We are specialised in the production of detergents for the cleaning and hygiene of environments and people, with the mission of guaranteeing innovation and quality in the consumer and professional cleaning markets.

With this first sustainability report, we have chosen to embark on a path of sustainability that involves not only our products but also the entire organisation, extending our assessments to social and governance aspects as well as environmental ones.

1.1 The Sutter brand between tradition and innovation

The Sutter brand is the expression of a long tradition that has always been characterised by innovation. Rooted in the family values that have guided us since our foundation, our brand is recognised for its quality and reliability in over 60 countries.

A modern production infrastructure and a global distribution network ensure that our products are available everywhere, with a focus on the specific needs of the various markets in which we operate. The ability to adapt and respond flexibly to the demands of an ever-

changing global market has been a key to our success.

Our dedication to continuous innovation, supported by a focus on research and development that allows us to anticipate market trends and offer cutting-edge solutions, our specialist training initiatives and dedicated technical assistance to our professional customers on responsible consumption, and our collaborations with international certification bodies are all part of our way of doing business.

→ since 1858



+ than 60 countries



1.2 The milestones of our history

Our story begins in 1858 in Switzerland, where Adolf Sutter I founded the Sutter-Krauss company in Oberhofen bei Mönchwilten, in the Swiss canton of Thurgau, to produce apple vinegar. Two years later, the company began producing shoe polish, before moving on to floor waxes and the first household detergents at the beginning of the 20th century.

In 1910, a new manufacturing site was opened in Genoa, Italy, initially as a subsidiary of the Swiss parent company and then, from 1929, as a completely independent entity.

Expansion continued in the first half of the 20th century, but there was a sharp slowdown during the Second World War. However, at the end of the war, production resumed at full capacity and with great success.

The 1950s saw the birth of Emulsio, the historic brand of liquid wax for the domestic market, and in 1953, the Professional Division began with the creation of the Taski brand (chemicals and machines for the professional market).

In 1969, the construction of the Borghetto di Borbera (Alessandria) plant began, which started production three years later, becoming the only Italian site and the centre of production and offices in 1980.

Our offering is consolidated in the Italian domestic market with cleaning products such as "Emulsio" floor wax and "Mangiapolvere" furniture polish. In the professional market, Sutter Industriale (which became Sutter Professional in 1994) was established and international

development began with the establishment of subsidiaries in Spain (1988), Brazil (1988), France (1991), Portugal (1995), Argentina (1997) and Chile (1999). (1995), France (1991), Portugal (1995), Argentina (1997) and Chile (2004).

In 1993, Aldo Sutter took over the management of the company and, at the end of the 1990s, began the company certification process.

The company's two business units are well established: the Consumer

BU, which operates in the mass market, and the Professional BU, which operates in the professional cleaning sector, offering increasingly wide ranges of products, including Ecolabel-certified ones.

In the 2020s, we made two important acquisitions to strengthen our growth and diversification strategy: in 2021, we acquired the General brand from Henkel, a historic range of household laundry detergents, and in 2023, we acquired Neutromed, a historic Italian brand of intimate hygiene and personal care products.

1858

Adolf Sutter I founds the Sutter-Krauss company in Switzerland for the production of apple vinegar.



1969

The production site in Borghetto di Borbera is established, the only Italian location since 1980.



1910

The Genoa site is established and production of polishes and cleaning products begins.



1981

The production site in Borghetto di Borbera is established, the only Italian location since 1980.



'90

The international development and company certification process began.



2021

Acquisition of the General brand, a historic range of laundry detergents for laundry.



1993

The 5th generation of Sutter at the helm of the company: Aldo succeeds his father Arturo II.



2023

Acquisition of the Nautromed brand, a historic brand of hygiene products in Ima.



Year of foundation
1858

Sutter

PROFESSIONAL

Research
Innovation
Quality
Safety
Performance
Environment

“Because we are in love with the **magic of chemistry**, but we love **people and their lives**”

Alex Sutter



We create and produce detergents for the cleaning and hygiene of domestic and professional environments, which take care of you, the things you love and the environment.

1.3 The values that guide us

Our vision is to be a global leader in the development of products for cleaning, hygiene and personal care, offering solutions highly that respect the values of quality, safety and ecosustainability.

Our passion for cleanliness fuels our mission to create innovative, effective and environmentally

friendly products that meet customer needs in a safe and responsible manner.

Our corporate philosophy, born from the historical tradition of the Sutter family, is based on five fundamental aspects: sustainability, quality, innovation, people and communication.

1.3.1 Sustainability, a daily commitment

Our company is an asset that we manage temporarily, for the benefit of future generations, just like the environment.

Aldo Sutter, President

Sustainability is at the heart of our operations and decisions: it is not just a goal, but a principle that guides every aspect of our business,

from the selection of raw materials to the production and distribution of our products.

Sustainability and product safety

Our work has resulted in over 1,300 products with more than 300 different formulations. Of these, 86 products have obtained Ecolabel certification and all are formulated without the use of substances classified as carcinogenic, mutagenic and harmful to the reproductive cycle. We have always prioritised the use of raw materials and techniques that are safe for both workers and end users and have a low environmental impact.

Providing safe products to those who choose us is a constant priority for us: this is why our formulations are continuously updated in line with national and international regulations.

Sustainable production

The continuous renewal of our industrial facilities, which guarantees energy and operational efficiency, is just one aspect of our approach to environmental sustainability. We have developed a tool that allows us to independently calculate the carbon footprint of every product manufactured at our Borghetto di Borbera plant, in accordance with ISO 14067:2018 certification, enabling us to take targeted action to continuously improve our impact on the planet.

The health and safety of our workers is another priority, which is reflected, among other things, in the voluntary assessment of seismic impact and our ongoing commitment to reducing manual labour. Our commitment to sustainability is also reflected in our financial management: in 2023, we recorded significant growth, reinforced by our policy of financing investments with our own resources, which allows us to develop solid, long-term strategic plans.

1.3.2 Quality

For years, we have been operating under the guidelines of our integrated Quality, Environment, Safety and Social, in accordance with ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and SA8000.

Certifications are subject to annual monitoring and are aimed at achieving the improvement objectives we set ourselves each year, in the knowledge that our approach to quality is based on a constant commitment to operational excellence and customer satisfaction.

1.3.3 Continuous innovation

Innovation is another driving force behind our company: it constantly fuels our growth and strengthens our reputation as an environmentally conscious industry leader.

Our research and development department is committed to creating cutting-edge products, investing in new technologies and

eco-friendly materials. The primary goal is to improve the effectiveness and safety of our products while reducing their environmental impact. To do this, we collaborate with research institutes and technology partners to develop solutions that address market challenges and meet growing sustainability demands.

1.3.4 People at the centre

The well-being of the people who contribute to our success is of paramount importance to us. We consider people to be our primary and irreplaceable resource.

That's why at Sutter, health and safety aren't just a requirement, they're a culture that permeates every level of the organisation. We maintain the highest safety standards in our facilities, with practices that go beyond regulatory requirements.

We also strongly promote equality and personal growth, creating an inclusive environment where everyone can work with peace of mind. We are committed to fostering a corporate culture based on mutual respect and collaboration, where everyone's ideas and contributions are heard and appreciated.

We also offer fair contractual and working conditions and promote growth and professional development, recognising that our success is linked to the satisfaction and motivation of our resources.

The continuous training and professional development programmes we implement help our employees reach their full potential. We believe that a stimulating and safe working environment, where people feel valued and respected, is essential to fuel innovation and ensure the long-term sustainability of the company.

Furthermore, obtaining SA8000 certification is confirmation of our commitment to ensuring an ethical and responsible workplace, where the dignity and rights of everyone are protected; a concrete demonstration of our respect for human rights, working conditions and international standards in the professional sphere.

1.3.5 Communication between transparency and dialogue

Communication, both internal and external, is fundamental to us in spreading our corporate identity.

Since 1879, we have used the art of communication and image promotion as a distinctive feature, thanks to the creation of our first posters and advertising graphics.

Today, in the consumer sector, we focus on campaigns that reflect brand values, engaging consumers through various media channels to build and maintain a strong presence. In the professional market, on the other hand, we prioritise user training and specialist support, ensuring that our customers have all the knowledge and tools they need to use our products safely and effectively.

We believe in the importance of communication as a tool for conveying our values of innovation,

quality and sustainability. For us, communication is not limited to product promotion, but represents a constant commitment to transparency and continuous interaction with our stakeholders. This approach allows us to build strong and lasting relationships based on trust and mutual understanding, including within our organisation, where we encourage open dialogue and constructive discussion between all levels of the organisation, creating an environment in which ideas and initiatives can flourish.

In terms of external communications, we cannot overlook the value of belonging to trade associations. In particular, we are members of Confindustria, Centromarca, IBC (Association of Consumer Goods Industries) and UPA (Associated Advertising Users), in which we play an active role.



1.4 Materiality analysis

Materiality analysis is the cornerstone of every sustainability report. Materiality refers to the threshold at which issues become sufficiently relevant to be reported and on which we commit to developing policies and initiatives, as well as setting improvement targets.

Our priority issues have been identified in accordance with the processes set out in the Sustainability Reporting Standards published by the Global Reporting Initiative (GRI) and are listed in order of priority in the table below.

Tema prioritario	Definizione
Health and safety at work	The protection of people’s health, safety and physical and mental integrity, including with regard to the quality of the workplace, encouraging the development of a strong internal culture, adhering to the highest national and international standards on the subject and through independent and proactive initiatives.
Quality, innovation and certifications	Product quality as a key element for success, innovation to pursue it and the relevant certifications to prove it.
Water resources	All processes, policies and technologies used to manage water, treatment to ensure its quality, strategies for reuse and reintegration into the ecosystem, in order to preserve this vital resource.
Corporate value and integrity	The company’s economic stability, achieved in part through compliance with the highest ethical and behavioural standards, the promotion of transparency, the prevention of corruption, compliance with laws and regulations, and the ethical management of relations with all stakeholders.

Employee wellbeing	The satisfaction and well-being of employees is achieved through the implementation of company practices and policies aimed at making the working environment attractive, such as contractual and remuneration aspects, company welfare, work-life balance, willingness to listen, professional training and career development processes.
Energy, pollution and environmental protection	Company actions, policies and practices for managing environmental issues such as energy, pollution, emissions and biodiversity.
Local communities	The organisation’s interaction with the surrounding community, i.e. the development of positive relationships through the implementation of social projects and cultural support, together with transparent and responsive management of community issues.
Materials, waste and the circular economy	Company procedures and policies regarding the selection and management of raw materials, waste and intermediate products produced by the company.
Sustainability in the value chain	Company practices and policies aimed at verifying compliance with corporate sustainability values, including by the value chain.

Chapter 6 contains the disclosures. We also illustrate the methodological note with a detailed stakeholder engagement we have conducted to assess the significance to identify and assess impacts, to correlate them with the material topics identified and the GRI

description of the processes used that stakeholders assign to our material issues.

Marga
A'SUTTER GENOVA



**Responsibility and transparency
at the heart of our governance**

2



2.1 Our governance model

The core production unit of the Sutter Industries group consists of three companies: A. Sutter, Sutter Professional and Sutter Industries, all based at the Borghetto di Borbera plant.

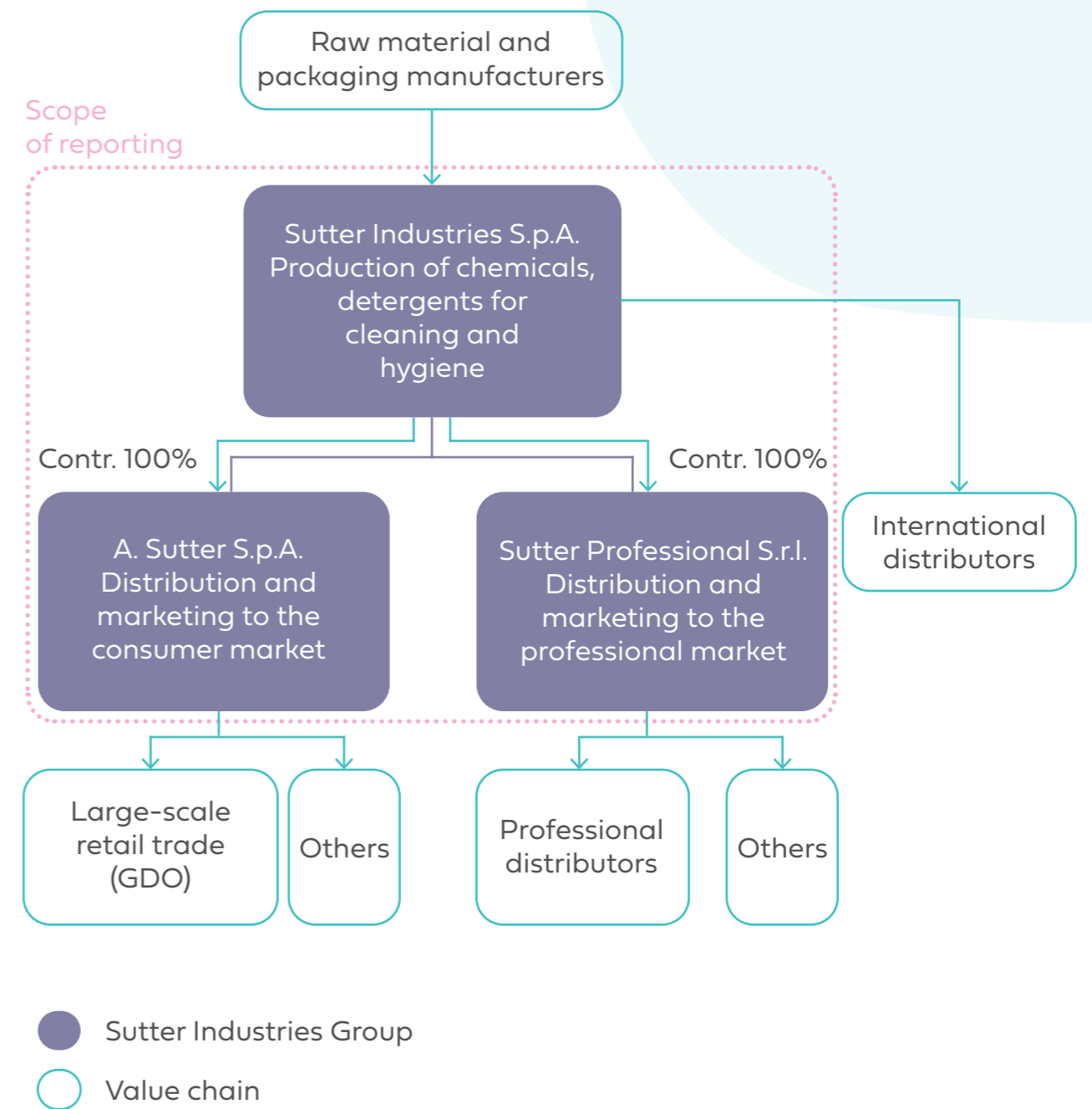
The decision to separate the three companies is linked to our business model, which involves Sutter Industries acquiring raw materials and packaging and manufacturing the products, which are then distributed to large retailers by A. Sutter and to professional distributors by Sutter Professional.

Sutter Industries' production is also sold to international customers in markets where the Group is not present. Exports account for approximately 30% of our turnover and are mainly directed to Europe and the Middle East.

In addition to the three companies covered by this report, the Sutter Industries Group also includes two subsidiaries in Spain and Portugal, which are responsible

for commercial distribution to the professional market. Both subsidiaries have physical premises and an organisational structure that includes a director, technical sales staff and back office employees.

The sole director of the three companies in the group is engineer Aldo Sutter, appointed by the shareholders' meeting, who delegates individual activities to managers through a system of proxies based on their areas of responsibility. Internal relations are frequent and take the form of both daily operational collaboration and fortnightly meetings between all the directors of the company departments and the administration. The purpose of these meetings is to develop the Group's strategic path with related policies and objectives, as well as to decide how to monitor and manage the most significant impacts. The sole director is also responsible for the final approval of this report, which summarises the sustainability aspects of our company.



Regular meetings between the sole director and management are also an opportunity to share knowledge and identify any areas requiring further investigation. This enables those involved to develop new, cross-functional perspectives on the company's activities.

In addition, ideas may emerge for training or involving external specialists who can help interpret and manage specific aspects, including those in the ESG areas.

The remuneration policies for company employees are determined by formal procedures, developed

in part following discussions with the individuals concerned. The remuneration of the sole director is decided by the shareholders' meeting in terms of both fixed and variable compensation (the criteria for which are determined annually): this allows, among other things, for constant alignment between the strategic interests of the Group and the work of the top management. Similarly, management performance is assessed on the basis of the achievement of individual and Group strategic objectives: the variable remuneration of individual managers is linked to these objectives.



2.2 Compliance and corporate integrity

Managing the company in an ethical and law-abiding manner is not just a principle: it is an integral part of our organisational model. For this reason, we have adopted all the measures required by Italian Legislative Decree 231/2001, equipping ourselves with a structured system for the prevention of offences and the management of administrative risks.

In this context, the Supervisory Body ensures compliance with procedures – including those on conflicts of interest – and takes the necessary corrective action in the event of violations. Reports, including anonymous ones, can be sent through our whistleblowing channel, which is overseen by the same Body.

The SA8000 management model for the enhancement and protection of employees is just one of the internationally recognised standards that we adopt to limit the risk of being self-referential in our strategic commitments. We have an integrated management

system certified according to ISO standards, which includes ISO 9001 for quality, ISO 14001 for the environment and 32 ISO 45001 for occupational health and safety, to help us drive continuous improvement in our business processes and make the working environment increasingly appreciated by our people. As required by these standards, the maintenance of each certification is subject to a periodic audit procedure to assess the achievement of the improvement objectives set and the implementation of corrective measures in the event of negative impacts.

To assess the environmental sustainability of our products, we rely on Eco-label certifications and ISO 14067 certification (product carbon footprint), which we have applied to numerous formulations and for which we have implemented an internal tool that supports us in extending these certifications to an ever-increasing number of products.

The labelling on our products is essential to ensure user safety and environmental protection. All labels provide crucial information on product composition and correct usage to reduce potential risks to users and minimise the impact of improper use, in accordance with the various regulatory requirements for the consumer and professional sectors. Proper labelling not only helps prevent accidents, but also ensures that products are used

responsibly and knowledgeably. The end-of-life phase is also crucial: we provide precise instructions on the correct disposal of packaging, operating in compliance with waste regulations and the principles of the circular economy.

The attention we pay to conducting business correctly, supported by these tools, results in a total absence of noncompliance with laws and regulations.

2.3 Solid, transparent and ethical financial and tax management

The economic value generated and distributed is calculated by reclassifying the balance sheet items. The table provides a clear overview of our economic impact, highlighting our contribution to the distribution of wealth in the local area and broadening the perspective beyond the traditional income statement.

Economic value generated and distributed	
Value generated (revenues)	106.168.040 €
Total economic value distributed, of which:	95.862.958 €
Operating costs and investments	76.836.534 €
Employee salaries and benefits	13.917.977 €
Payments to capital providers ¹	-265.134 €
Payments to the public administration	3.061.632 €
Investments in the community	277.170 €
Other	2.034.777 €
Economic value held	10.305.082 €

¹ Payments to capital providers also include income from invested amounts and interest income and expense between Group companies not included in this report.

Within the distribution of economic value, a portion is allocated to suppliers in the province of Alessandria, which represent 5% of total purchases, favouring longterm relationships with local partners and contributing to the development of the territory.

The composition of the management team also reflects this link: 25% of managers come from the area in which we operate, demonstrating the attention we pay to promoting local skills and continuity of governance with a view to sustainable development.

Support for the local community also takes the form of direct contributions to local organisations, including sponsorship of sporting events, donations and pro bono services for associations and initiatives of social interest.

A portion of spending across various categories, amounting to over €500,000 in 2024, is dedicated to research and development of new products or the improvement of existing ones. In this context, the following projects are noteworthy in 2024:

- development of a range of additives for professional laundries with low environmental impact and designed to optimise the washing cycle, including energy efficiency;
- development of Ecolabel-certified
- products in concentrated form and with more eco-sustainable packaging materials;
- development of a range of concentrated detergents for consumer laundries, aimed at reducing water waste and the quantities of chemicals released into the environment;
- replacement of chemicals that have acquired a hazard profile for humans and the environment that is incompatible with company policy;
- scouting for new dosage formats that involve the use of completely
- biodegradable biopolymers.

3

In connection with our stakeholders

People are at the heart of our organisation, which is why we invest a great deal of energy in protecting their safety and wellbeing.

We strive to ensure a safe and respectful working environment, in line with the principles of SA8000 certification, promoting fair and inclusive conditions.

We also believe in the importance of positive relationships with local communities, contributing to the improvement of the environment in which we operate and maintaining an open and constructive dialogue.

3.1 Focus on our employees

At the end of 2024, the company's workforce will consist of 173 employees covered by the National Collective Labour Agreements (CCNL) for the Chemical-Pharmaceutical Industry and Industry Executives.

We favour the direct employment of staff, also with a view to promoting job stability. In 2024, there were six temporary employees and two interns; permanent employees therefore accounted for 98% of the total. Number of employees by contract type as at 31/12/2024.

Number of employees by contract type as at 31/12/2024				
	Permanent	Fixed	Full-time	Part-time
Breakdown by gender				
Women	63	2	63	2
Men	107	1	107	1
Breakdown by nationality				
Italy	157	3	163	3
Europe	2	0	4	0
Rest of the world	11	0	3	0
Total	170	3	170	3
Percentage	98%	2%	98%	2%

Number of non-employees as at 31/12/2024	
Internships - Work experience	2
Temporary - Agency workers	6
Professional service contracts	0
Total	8

Investing in staff continuity means preserving and consolidating the wealth of skills within the organisation. It is never superfluous to remember that medium and long-term experience in the field is a fundamental element for the development of technical knowledge and the creation of quality products and services.

This focus is reflected in the composition of the workforce. In particular, 27% of employees are over 50 years old and have extensive experience in their field, enabling them to offer a wealth of expertise

and play a key role in passing on knowledge to their younger colleagues. In terms of numbers, the majority of employees (63%) in the most operational roles are aged between 30 and 50. Among middle managers and executives, however, the age range is entirely above 30.

There is a slight prevalence of women in office workers positions (53%), while the relative share is lower among middle managers and executives. Among workers, there is a clear predominance of men, with figures in line with the manufacturing sector average².

²<https://www.lavoro.gov.it/documenti-e-norme/normativa/di-n-365-del-20112023-disparita-uomodonna>

In terms of percentage, administrative and technical staff make up the majority of the company's workforce, with 56 employees specialised in production processes, 84 office workers, 31 middle managers and 12 senior managers.

Differences between employees				
	Executives	Middle managers	Office workers	Workers
Breakdown by age				
< 30	0	0	13	5
30-50	5	15	47	42
> 50	7	16	14	9
Breakdown by gender				
Women	2	12	39	12
Men	10	19	35	44
Total	12	31	74	56
Protected categories	0%	0%	4%	11%

We are committed to ensuring an inclusive and fair working environment, avoiding all forms of discrimination based on factors such as age, gender, sexual orientation, health, ethnicity, nationality, political opinions, trade union membership or religious beliefs. We believe that valuing people means through respect for diversity and human rights at all stages of the employment relationship, from recruitment to professional development.

In accordance with these principles, as a company we ensure the inclusion and support of protected categories, promoting an environment of accessible and barrier-free work. By the end of 2024, nine people belonging to these categories will be employed, with integration and professional development programmes tailored to their roles and skills. We also note that in 2024 we did not receive any reports of discriminatory incidents. The composition of the workforce is also influenced by staff turnover, which affects the stability and renewal of skills within the company. In 2024, we recorded a total of 28 new hires, equal to 16% of the final workforce, and 15 departures, with a total turnover rate of 12.4%.

Differences in turnover (2024) ³				
	Hires		Terminations	
	Number	%	Number	%
Breakdown by age				
< 30	11	6%	3	2%
30-50	16	9%	9	5%
> 50	1	1%	3	2%
Breakdown by gender				
Women	8	5%	6	4%
Men	20	12%	9	5%
Total	28	16%	15	9%

³ New hires are of the following nationalities: 26 Italy, 1 Morocco, 1 Romania. Terminations, on the other hand, were 15 in Italy.

We know that experience in the field is a fundamental pillar for the growth of internal skills, but to maintain high standards of professionalism, it is equally crucial to invest in continuous training. For this reason, we promote refresher and development courses that enhance existing know-how, supporting professional growth and encouraging the transfer of skills between generations.

Particular attention is paid to employees working in factory operations, where training plays a strategic role both in ensuring health and safety and in maintaining the excellence of production processes;

both aspects require constant updating and indepth knowledge of the tools and technologies used.

Our training programme covers key topics such as quality, digitalisation, sustainability, organisational management, health and safety at work, and the development of technical and soft skills.

The aim is to support professional growth, improve teamwork skills, enhance strategic skills to meet market challenges and promote a dynamic, inclusive and continuous improvement-oriented working environment.

Annual training of employees		
	Total hours	Hours per capita
Breakdown by role		
Managers	153,5	12,8
Middle managers	413,0	13,3
Office workers	1.087,0	14,7
Workers	1.062,5	19,0
Breakdown by gender		
Women	1.318,0	20,3
Men	1.398,0	12,9
Total	2.716,0	15,7

We report the ratio between the basic salary and the remuneration of women compared to men in order to analyse gender dynamics within the organisation. The data reported show overall alignment between men’s and women’s pay, with values close to 100% for manual workers and between 80% and 90% for clerical and middle managers. The difference is more pronounced at management level, where the ratio between women’s and men’s basic salaries stands at around 69%, while the figure falls to 59% when total remuneration is taken into account.

Ratio of basic salary and remuneration of women compared to men		
	Basic salary women/men	Total remuneration women/men
Executives	0,69	0,59
Middle managers ⁴	0,89	0,87
Office workers	0,86	0,79
Workers	0,98	0,96

Our remuneration policies are defined in accordance with the levels set out in the applicable national collective labour agreement. We have calculated an indicator that allows us to assess the level of pay equity within the organisation, namely the ratio between the highest total annual remuneration and the median of the annual remuneration of employees (excluding the maximum value), which for 2024 is 6.95.

Professional growth also depends on the recognition of merit and skills. In this context, periodic performance reviews are a strategic tool for monitoring individual development, recognising achievements and identifying opportunities for improvement. This process allows individual skills and objectives to be aligned with organisational needs, promoting staff development and continuous improvement.

Currently, the assessment system covers 60% of the company’s workforce, including all managers and executives and almost all employees; it does not apply to manual workers, who are eligible for a participation bonus upon achievement of general objectives. This differentiation reflects the different nature of roles and responsibilities within the organisation.

Performance and professional development assessment	
Breakdown by role	
Executives	100%
Middle managers ⁴	94%
Office workers	85%
Workers	0%
Breakdown by gender	
Women	77%
Men	50%

⁴ In 2024, the assessment involved all managers, with the exception of two employees who joined the company in October.

3.2 The central importance of health and safety

Safety and health in the workplace are priorities for the way we do business. The adoption of ISO 45001 certification by all Group companies is formal recognition of a commitment that goes far beyond regulatory compliance, rooted in a daily approach aimed at continuous improvement.

Through a structured system, we work to strengthen preventive measures, clearly define roles and responsibilities, and accurately identify risks associated with work activities, in accordance with Legislative Decree 81/2008. This process takes the form of the drafting and constant updating of the Risk Assessment Document (DVR), drawn up in collaboration with the employer, the competent doctor, the workers' safety representative (RLS), the head of the protection and prevention service (RSPP), the persons in charge and specialised technical consultants.

The DVR not only photographs the state of risks, but is also the starting point for defining objectives and actions aimed at ensuring safe

working conditions, with periodic updates based on constant monitoring. In addition, the risk matrix is also reviewed following the analysis of any accidents and investigations conducted following such events, ensuring the continuous evolution of prevention strategies.

The health and safety management system applies uniformly to everyone, employees and non-employees alike. We have also implemented a plan for periodic checks of the work environment, equipment and installed devices. Among the safety aspects on which we have focused heavily are the constant use of safety belts when driving forklifts and building safety, for which we have carried out anti-seismic assessments even though they are not required by law. The monitoring of these aspects, also in line with the standard. SA8000 standard, covers not only accidents but also near misses; every accident, injury or near miss is investigated through interviews and onsite inspections, followed by action or improvement plans.

Training and awareness of risks and correct working procedures are also fundamental aspects for ensuring health and safety. In addition to the training required by law, all resources receive in-depth training on the organisational structure of the company's departments and on the company's safety organisation.

We also consider specialist professional training to be of primary importance for workers who perform particularly delicate tasks within the production plant, which could involve risky situations. The ability to perform a professional task in a highly specialised manner

intersects with the maintenance of conditions that do not cause danger to oneself or colleagues.

We periodically monitor the progress of employees' skills, sharing data with area managers and the workers themselves. Training is provided through classroom courses, videoconferencing and elearning, with the minimum content required by health and safety regulations, use of equipment, departmental risks and other related topics. Specialist training is provided in the same way or through on-the-job learning.

Annual training for employees on occupational health and safety issues		
	Total hours	Hours per capita
Breakdown by role		
Managers	32	2,7
Middle managers	149	4,8
Office workers	243	3,3
Workers	388	6,9
Interns	8,0	4,0
Temporary workers	50	8,3
Breakdown by gender		
Women	277	4,2
Men	592	5,4

We need the contribution of those who experience the company's spaces and processes on a daily basis to ensure the widest possible coverage and effectiveness of the health and safety system. For this reason, workers are invited to freely report any risks or dangerous situations at work to their managers, contributing to the safety of everyone.

In addition to the direct channel, various tools are available for reporting situations that require further investigation and management, also in accordance with the 231 model and the SA8000 standard:

- fixed stations in every production and packaging plant, through which it is possible to contact managers and supervisory bodies anonymously;
- boxes for collecting reports within the premises;
- internal trade union representatives (RSU) and health and safety representatives (RLS);
- HR help desk for all workers, with sessions also available within the production areas;
- whistleblowing channel as required by Model 231, anonymous and accessible remotely.

We believe that communication is of fundamental importance when it comes to health and safety at work. In addition to being completely open to suggestions and reports regarding specific situations, we are keen to ensure that our staff are constantly informed and trained on these issues. Consequently, we have a variety of communication channels to ensure that everyone can be reached. Indirect channels include the company intranet and

physical notice boards located in departments and break areas, but we also organise meetings and more direct communication events involving all employees.

Our company adopts a protocol that provides for health checks and periodic medical examinations, the frequency and type of which depend on the job performed. In addition, we give our employees the opportunity to request additional examinations if they feel the need or if the doctor himself recommends them. In addition to meetings with the company doctor, our corporate welfare programmes include access to consultations with specialists in various fields, including cardiology, dietetics and senology, as well as posture advice.

Thanks to our efforts and the constant attention of everyone, we can say that in 2024 there were only three minor accidents within our production facility. Similarly, we have not recorded any occupational illnesses related to inadequate practices or work positions.

Accidents at work and occupational illnesses		
	Employees	Non-employees
Recordable accidents ⁵	2	1
Accident rate⁶	1,3	33,7
Occupational diseases	-	-

⁵ Recordable accidents: accidents at work that result in death, days lost from work, restriction of work duties or transfer to another job, medical treatment beyond first aid or unconsciousness, significant injury, illness diagnosed by a doctor or other authorised healthcare professional, even if not fatal.

⁶ The accident rate was calculated as follows: (number of accidents/number of man-hours worked) * 1,000,000





**Our focus
towards the planet**

Protecting the planet we live on is a core principle of our sustainability strategy. That is why we work to reduce the environmental impact of our activities by adopting solutions and practices aimed at continuous improvement.

Among other things, we use a certified management system that allows us to monitor and optimise processes, ensuring a structured approach to environmental protection and proactively identifying and managing the most relevant issues.

A concrete example of this commitment is the Sutter Forest, created in 2021 thanks to our membership of Tree-Nation, which has enabled us to plant 547 trees in Peru, Brazil and Bolivia, with the aim of contributing to reforestation, protecting biodiversity and supporting local communities.

4.1 Energy and emissions

Energy

Our energy consumption is divided between the fuel needed to transport products, operate machinery and boilers, and the electricity used to power our offices and production facilities.

With a total weight of products placed on the market of 46,630 tonnes, in 2024 our company had an energy intensity of 0.48 GJ/tonne, indicating the amount of energy used per unit of product weight.

Energy consumed within the organisation			
Sources	Consumption	Unit	Values [GJ]
Fossil fuels			
Natural gas	483.749	m ³	17.152,3
Electricity purchased from the grid			
Total electricity purchased from the grid	1.432	MWh	5.153,4
Energy consumed			
Total energy consumed			22.305,7
Energy intensity	0,48	GJ/t	

Climate-changing emissions

In addition to the energy sources listed, the greenhouse gas emissions we monitor also include fluorinated gases (FGAS), which we use for air conditioning systems in our buildings.

F-GAS refills in 2024, carried out by specialised external companies, are recorded at the time of the intervention and reported below to calculate their contribution to our total emissions footprint.

F-GAS	
Type	Quantity [Kg]
R134a	3,00
R32	0,10

We calculated our **Scope 1** emissions based on the quantities of fossil fuels and F-GAS used and the emission factors found in scientific literature. The **Scope 2** emissions are calculated based on the energy mix purchased from the grid.

For both types of emissions, we calculated the intensity by comparing the resulting climate-changing emissions with the weight of the product placed on the market by our company.

The most internationally recognised standards for calculating an organisation’s carbon footprint are the Greenhouse Gas (GHG) Protocol and UNI EN ISO 14064-1:2018, which define:

- Scope 1: direct emissions from sources owned and controlled by the organisation, which may be stationary or mobile;
- Scope 2: indirect emissions resulting from the production of electricity taken from the grid and consumed by the organisation.

The data and conversion and emission sources used for the calculations are shown below.

Scope 1 emissions	
Sources	Quantity [tCO ₂ eq]
<i>Emissioni da fonti non rinnovabili</i>	
Natural gas ⁶	965,6
<i>Emissions from F-GAS⁷</i>	
R134a	3,9
R32	0,1
Total direct GHG emissions (Scope 1)	969,6
<i>Direct emissions intensity (Scope 1) [tCO₂eq/t]</i>	<i>0,021</i>

⁶ Emission factors: 0.056 tCO₂eq/GJ. Source: UK Government Conversion Factors for greenhouse gas (GHG) reporting, 2023.

⁷ Emission factors: 1.3 tCO₂eq/kg for R134a; 0.65 tCO₂eq/kg for R32. Source: Confindustria Treviso, List of fluorinated gases, updated 2018

For Scope 2 emissions, we report the values derived from both the location-based calculation method and the market-based calculation method. The first is a method in which emissions are calculated using average emission factors relating to the energy mix of the country in which the organisation is located; they follow the energy mix trend linearly and are calculated on the basis of a national emission factor. The second method uses a factor that values the company’s ability to make an informed choice on the free market. In this case, emissions are calculated using an emission factor called the residual mix, which is specific to the renewable energy used by the organisation.

Scope 2 emissions		
Sources	Quantity [tCO ₂ eq]	Intensity [tCO ₂ eq/t]
Location-based	394,6	0,008
Market-based	716,6	0,015

Direct greenhouse gas emissions (**Scope 1**) for 2024 are equal to **969.6 tCO₂eq**. Indirect emissions (**Scope 2**) based on location amounted to **394.6 tCO₂eq**, while market-based emissions amounted to **716.6 tCO₂eq**. Overall, total Scope 1 and Scope 2 emissions in 2024 amounted to 1,364.2 tCO₂eq using the location-based method and 1,686.2 tCO₂eq using the marketbased method.

4.2 Water

Water is a fundamental component in the formulation of all our detergents, which is why we are extremely careful in its management. For industrial uses – including production, heating and cooling, washing and steam generation – we take it directly from two deep wells connected to the Borbera stream. The water intended for civil and sanitary use comes from the municipal water supply network.

Water withdrawals	
Source	Volume [m ³]
From water supply network	1.447
From wells	83.571
Total	85.018

We constantly monitor water consumption through mechanical meters and flow recording systems. A more in-depth analysis is also being developed, with the aim of quantifying water withdrawals, usage, losses and discharges throughout the entire production cycle. This analysis will enable us to identify any areas for improvement in the company's water management.

Water intended for industrial use undergoes specific treatments, including chlorination, dechlorination and osmosis, before being used in production processes or auxiliary systems. These treatments guarantee the quality of water necessary to preserve product integrity and ensure the proper functioning of the systems.

With regard to discharges, water from civil and sanitary uses is conveyed to the public sewerage system, with daily analyses and a control system that allows the discharge to be blocked in the event of non-compliance. For surface water, we are authorised to discharge rainwater and to release water treated by reverse osmosis in a controlled manner.

Water discharges	
Destination	Volume [m ³]
Sewerage	34.920
of which first rain	280
Total	34.920

A change to the environmental authorisation is currently underway that will allow us to return water to the internal cycle of use, thereby reducing water extraction from wells by 10% and limiting discharges into surface waters.

4.2 Materials, waste and the circular economy

In 2024, incoming materials for production reached almost 15,000 tonnes, with 16% coming from renewable sources. As part of commercial agreements with suppliers, 100% of the paper used – intended entirely for external packaging – comes from recycled material. For plastics, on the other hand, the percentage of recycled raw materials stands at 38%, a figure influenced by the specific technical requirements for the production of bottles.

Materials used for production	
	Quantity [t]
Renewable materials	
Paper	1.176
Wood	1.234
Total renewable materials	2.410
Non-renewable materials	
Steel	446
Plastic	1.983
Acids, bases, salts	3.061
Waxes	86
Dyes	1
Perfumes	165
Polymer resins	427
Solvents	743
Surfactants	4.330
Miscellaneous	966
Total non-renewable materials	12.208
Total materials	14.618

We hold an Environmental Authorisation pursuant to Article 208 of Legislative Decree 152/06 and adopt a structured approach to **waste management**, with the aim of minimising its impact and promoting its recovery.

Our waste generation mainly comes from:

- staff activities;
- consumption of materials and electronic equipment used in administrative activities;
- production waste;
- plant cleaning and decontamination operations.

In emergency or accident situations, abnormal volumes of waste can also result from a failure to manage the event in a timely manner. In addition, factors such as production accidents, the withdrawal of non-compliant products from the market and the disposal of packaging or raw materials that are no longer usable can contribute to a significant increase in waste production in a given year.

Effective waste management also involves the involvement of resources, which in our case receive

specific training on correct sorting and disposal as soon as they join the company. We also monitor our suppliers, both existing and newly selected, on an annual basis from an environmental perspective, relying exclusively on authorised waste disposal companies and favouring recycling over disposal whenever possible.

Another key factor in reducing waste is selecting environmentally certified partners who adopt sustainable and controlled management systems. Finally, the use of biodegradable and recyclable materials, combined with clear labelling on the correct disposal of the product at the end of its life, represents a strategic lever for reducing environmental impact and promoting a circular economy model.

Thanks to this management system, almost all of the waste produced is sent for recovery. Specifically, 99.9% of the waste recovered was managed through operation R13, which involves storage pending one of the recovery processes defined by operations R1-R12, while only 0.1% was sent directly for disposal.

Destination of waste produced	
	Quantity [t]
RECOVERY - Operation R13	
070601* - Aqueous washing solutions and mother liquors	3.764,04
150110* - Packaging containing residues of dangerous substances or contaminated by such substances	129,92
150103 - Wood packaging	90,34
150101 - Paper and cardboard packaging	87,18
150102 - Plastic packaging	59,74
160305* - Organic waste containing hazardous substances	47,23
150106 - Mixed packaging	20,76
170405 - Iron and steel	17,67
200301 - Unsorted municipal waste	9,02
150202* - Absorbents, filter materials (including oil filters not otherwise specified), rags and protective clothing contaminated with dangerous substances	4,94
150104 - Metal packaging	1,00
180103* - Waste that must be collected and disposed of using special precautions to prevent infection	0,84
070608* - Other reaction residues and residues	0,80
160119 - Plastic	0,44
160216 - Components removed from discarded equipment, other than those mentioned in 16 02 15	0,37

Destination of waste produced	
	Quantity [t]
RECOVERY - Operation R13	
070704* - Other organic solvents, washing solutions and mother liquors	0,19
160214 - Discarded equipment other than those mentioned in 16 02 09 to 16 02 13	0,14
200121* - Fluorescent tubes and other waste containing mercury	0,13
150111* - Metal packaging containing solid porous hazardous substances (e.g. asbestos), including empty pressure containers	0,12
160117 - Ferrous metal	0,04
080318 - Spent printing toner, other than those mentioned in 08 03 17	0,01
Total recovery	4.234,92
DISPOSAL - Operations D2, D3, D4, D6, D7, D8, D9, D12, D13, D14, D15	
160305* - Organic waste containing dangerous substances	4,39
150111* - Metal packaging containing solid porous hazardous matrices (e.g. asbestos), including empty pressure containers	0,08
Total disposal	4,47
Total waste	4.239,39



5

Objectives



Our sustainability goals

Environmental

Our corporate strategy has for years included efforts to increase product concentration in order to:

- **reduce water consumption** both the production phase and during use;
- **reduce packaging size and consequently plastic consumption;**
- take up less space, allowing **more units to be transported with the same number of vehicles.**

This approach is proving particularly successful in the professional market, but we are gradually beginning to see results in the consumer market too. A concrete example is the General brand, the core of our consumer market: some time ago, we reduced the dose per wash from 50 ml to 45 ml and the market followed suit; we are now working to reduce it further to 40 ml, hoping to achieve the same result.

In parallel with product-related initiatives, we are also working to increasingly renew our industrial plants. Regarding water management, various studies are underway on possible ways to

reduce water withdrawals, as well as **water waste** and **related transport**, which we hope will lead to concrete actions in the near future. In the meantime, we are **renovating a large portion of our water systems**, reducing underused sections and the resulting need for sanitary treatment of production water.

Social sphere

The results and measures presented in this report confirm our focus on people. We intend to maintain this focus, refining certain assessments where appropriate to highlight further details. In particular, we are proud of the remuneration ratios reported, which we intend to maintain and, where possible, improve further.

Governance

To improve our understanding and management of all aspects of sustainability, we believe that the most important objective is to define and establish an internal governance structure for these issues. Alongside this, we will continue to measure and report on sustainability, with a view to extending sustainability reporting to the entire Group, including abroad, over time.

PER UNA PELLE PROTETTA SANA RADIOSA

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per la tua pelle sensibile.
Scopri la nuova linea **Neutromed**,
creata per garantirti comfort, sollievo e trasparenza.



Marga nel suo cinquantenario, Vi invita ad assistere alle trasmissioni che andranno in onda in Carosello

50 ANNI

in gennaio		in febbraio		in marzo		
lunedì	4	mercoledì	9	lunedì	7	cui faranno seguito altre in Tic-Tac
mercoledì	13	giovedì	18	mercoledì	16	
venerdì	22	sabato	27	venerdì	25	
domenica	31					

e Vi augura buon divertimento!

6

Methodological note



6.1 Sustainability reporting

This document, updated annually, has been prepared in accordance with the 2021 version of the Sustainability Reporting Standards published by the Global Reporting Initiative (GRI).

The following principles have been observed to ensure the quality of the information and its correct presentation:

- accuracy
- balance
- clarity
- comparability
- completeness
- sustainability context
- timeliness
- verifiability.

The sustainability report presents information and data relating to Sutter Industries S.p.A. for the period between 1 January and 31 December 2024, coinciding with the financial year. As this is the first year of reporting, there are no adjustments.

The document is not subject to verification by an external company.

6.2 From impacts to material issues

Carried out in accordance with reporting standards, the materiality analysis is the cornerstone of every sustainability report. Materiality refers to the threshold at which issues become sufficiently significant to be reported and on which we are committed to developing policies and initiatives, as well as setting improvement targets.

The update of the GRI Standards 2021 introduced an important change to the materiality assessment process. The focus of the analysis, which was previously centred directly on the final topics and their identification together with stakeholders, has shifted to the preliminary assessment of the impacts generated by the company, through which the material topics are then defined.

Through an analysis of the context and the company's activities, we have identified the main impacts of our activities in relation to the three dimensions of sustainability: economic, social and environmental.

Our management assessed the identified impacts by completing a questionnaire in which each was assigned a level of relevance based on importance and probability, each quantified with a score from 1 to 4. The results obtained led to a list of material issues, i.e. those that exceeded the materiality threshold, set at 4 out of a maximum score of 16.

Starting from the material topics⁸, the relevant GRI topics were identified. The GRI disclosures reported in this document were then selected based on the most significant impacts identified during the materiality analysis.

⁸ The correlation between our topics and those of the GRI standards is shown in the GRI Content Index.

6.2.1 Stakeholder engagement

Although the definition of the concept of material topic has been revised in line with the 2021 update of the GRI standards, with a particular focus on business impacts, the views and expectations of stakeholders continue to be fundamental.

This is why a dedicated listening and involvement process is essential, implemented through stakeholder

engagement activities, which primarily involved identifying the most relevant stakeholders for the company, using the guidelines of the AA1000 Stakeholder Engagement Standard (AA1000SES) 2015.

The table below shows the categories of stakeholders we have identified.

Category	Definition
Employees	Those who work for or on behalf of Sutter Industries, including their representatives (e.g. trade unions), with particular reference to company management and organisation activities.
Factory workers (direct)	Those employed by or on behalf of Sutter Industries, including their representatives (e.g. trade unions), with particular reference to production activities.
Suppliers	Those who supply Sutter Industries with raw materials, materials, services or technology.
Customers	Users of Sutter Industries products, including consumer associations.
Local companies and communities	The social context of the areas where Sutter Industries sites are located and which may influence the company's activities.
Institutions	The complex of institutions that may influence the activities of Sutter Industries (e.g., regulatory bodies, licensing authorities, the Italian government, universities, etc.).

Category	Definition
Financial institutions	Banks and credit institutions that may contribute to the financing of Sutter Industries' activities.
Associations and NGOs	Private, non-profit associations and organisations that may act in areas that influence the activities of Sutter Industries (e.g. environmental associations, industry associations).
Media and press	International, national and local media (e.g. television, press, radio and web) that may influence the activities of Sutter Industries.

After identifying the categories of stakeholders along our value chain, we assessed them based on the following principles:

1. Responsibility: stakeholders to whom we have, or may have, legal, financial and operational responsibilities in the form of regulations, contracts, policies or codes of conduct.

2. Influence: stakeholders with the power to influence or make decisions about the company's operations.

3. Proximity: stakeholders with whom we interact more frequently, both internally and externally.

4. Dependency: stakeholders who directly or indirectly depend on the organisation's activities and operations in economic/financial terms.

5. Representativeness: stakeholders who, through regulation or custom and culture, can legitimately act as spokespersons for a group.

We then defined how we would listen to stakeholders and, as this was the first year of reporting, we opted for indirect involvement with a document analysis aimed at reconstructing their requests with regard to priority issues.

For each of the categories, we then conducted the survey on at least three subjects and assigned a value of guidance and orientation to each assessment.

This made it possible to correlate the priority of material issues identified at company level with that assigned by stakeholders.

Relevance of priority issues for Sutter Industries S.p.A.	Valorisation stakeholder ⁹
Health and safety at work	+++
Quality, innovation and certifications	++
Water resources	++
Corporate value and integrity	+++
Worker well-being	+++
Energy, pollution and environmental protection	++
Local communities	+
Materials, waste and the circular economy	++
Sustainability in the value chain	+

⁹ Stakeholder value is expressed on a scale from '+' (minimum) to '+++ ' (maximum).

Identifying a convergence between our company and stakeholders in the importance they attach to issues is a promising sign, as it indicates that we have correctly identified issues that require attention.

In particular, the issues of greatest importance and correlation are *Health and Safety at Work*, the *Value and Integrity of the Company* and the *Well-being of Workers* which, together with *Quality, Innovation and Certifications*, are the pillars that support our company and enable it to maintain its position in the market.

Stakeholders also attach considerable importance to environmental issues (water

resources, energy, pollution and environmental protection, materials, waste and the circular economy), although these aspects are often addressed in a less sector-specific manner than in our assessments.

Local communities and sustainability in the value chain, which remain important to us, appear to be less of a priority in the eyes of stakeholders.

As we continue on our path towards greater sustainability, we will seek to increase interaction with our key stakeholders in order to identify their expectations more accurately and incorporate them into our ESG objectives.

Mangga

7

GRI content index



Statement of use	Sutter Industries S.p.A. has prepared a report in accordance with the GRI Standards for the period 01/01/2024-31/12/2024
GRI 1 used	GRI 1: Foundation 2021
GRI Sector Standard	Not applicable

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 2: General disclosure 2021	2-1 Organisational details	2.1	<i>omissioni non applicabili</i>		
	2-2 Entities included in the organisation's sustainability reporting	2.1			
	2-3 Reporting period, frequency and point of contact	6.1, last page of the repor			
	2-4 Review of information	6.1			
	2-5 External assurance	6.1			
	2-6 Activities, value chain and other business relationships	2.1			
	2-7 Employees	3.1			
	2-8 Non-employees	3.1			
	2-9 Governance structure and composition	2.1			
	2-10 Appointment and selection of the highest governing body	2.1			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 2: General disclosure 2021	2-11 Chair of the highest governance body	2.1			
	2-12 Role of the highest governing body in managing impacts	2.1			
	2-13 Delegation of responsibility for impact management	2.2			
	2-14 Role of the highest governance body in sustainability reporting	2.2			
	2-15 Conflicts of interest	2.1			
	2-16 Communication of critical issues	2.1			
	2-17 Collective knowledge of the highest governing body	2.1			
	2-18 Assessment of the performance of the highest governing body	2.1			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 2: General disclosure 2021	2-19 Policies regarding remuneration	2.1			
	2-20 Procedure for determining remuneration	2.1			
	2-21 Total annual remuneration ratio	3.1			
	2-22 Statement on sustainable development strategy	Lettera agli stakeholder			
	2-23 Policy commitments	1.3; 1.4; 2.2			
	2-24 Integration of policy commitments	1.3; 1.4; 2.2			
	2-25 Processes to address negative impacts	2.2			
	2-26 Mechanisms for requesting clarification and raising concerns	2.2			
	2-27 Compliance with laws and regulations	2.2			
	2-28 Membership in associations	1.4			
	2-29 Approach to stakeholder engagement	6.2			
	2-30 Collective agreements	3.1			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
MATERIAL ISSUES					
GRI 3: Material topics 2021	3-1 Process for determining material topics	1.4; 6	<i>Non-applicable omissions</i>		
	3-2 List of material topics	1.4; 6.2			
CORPORATE VALUE AND INTEGRITY					
GRI 3: Material topics 2021	3-3 Management of material topics	2			
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	2.3			
Gri 417: Marketing and labelling 2016	417-1 Product and service information and labelling requirements	2.2			
	417-2 Incidents of noncompliance with information and labelling requirements for products and services	2.2			
	417-3 Noncompliance cases concerning marketing communications	2.2			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
HEALTH AND SAFETY AT WORK					
GRI 3: Topics material 2021	3-3 Management of material topics	3.2			
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	3.2			
	403-2 Hazard identification, risk assessment and accident investigation	3.2			
	403-3 Occupational health services	3.2			
	403-4 Worker participation and consultation and communication on occupational health and safety	3.2			
	403-5 Training of workers on occupational health and safety	3.2			
	403-6 Promotion of workers' health	3.2			
	403-8 Workers covered by an occupational health and safety management system	3.2			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 403: Occupational health and safety 2018	403-9 Accidents at work	3.2			
	403-10 Occupational diseases	3.2			
	404-1 Average hours of training per employee per year	3.2			
QUALITY, INNOVATION AND CERTIFICATIONS					
GRI 3: Material topics 2021	3-3 Management of material topics	2.3			
-	R&D projects	2.3			
WATER RESOURCES					
GRI 3: Material topics Materials 2021	3-3 Management of material topics	4.2			
GRI 303: Water and wastewater 2018	303-1 Interaction with water as a shared resource	4.2			
	303-2 Management of impacts related to water discharge	4.2			
	303-3 Water withdrawal	4.2			
	303-4 Water discharge	4.2			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
WORKER WELL-BEING					
GRI 3: Material topics 2021	3-3 Management of material topics	3.1			
GRI 401: Employment 2016	401-1 New hires and turnover	3.1			
GRI 404: Training and education 2016	404-1 Average hours of training per employee per year	3.1			
	404-2 Employee skills development programmes and transition assistance programmes	3.1			
	404-3 Percentage of employees receiving regular performance and professional development reviews	3.1			
ENERGY, POLLUTION AND ENVIRONMENTAL PROTECTION					
GRI 3: Topics 2021	3-3 Management of material topics	4.1			
GRI 302: Energy 2016	302-1 Energy consumed within the organisation	4.1			
	302-3 Energy intensity	4.1			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	4.1			
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	4.1			
	305-4 GHG emissions intensity	4.1			
MATERIALS, WASTE AND CIRCULAR ECONOMY					
GRI 3: Topics Materials 2021	3-3 Management of material topics	4.3			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	4.3			
	301-2 Materials used that are recycled	4.3			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
GRI 306: Waste 2020	306-1 Waste generated and significant impacts of waste	4.3			
	306-2 Management of significant impacts related to waste	4.3			
	306-3 Waste generated	4.3			
	306-4 Waste not intended for disposal	4.3			
	306-5 Waste intended for disposal	4.3			
SUSTAINABILITY IN THE VALUE CHAIN					
GRI 3: Topics 2021	3-3 Management of material topics	2.3; 4.3			
GRI 204: Procurement practices 2016	204-1 Proportion of expenditure on local suppliers	2.3			
GRI 308: Environmental assessment of suppliers 2016	308-1 New suppliers that were assessed using environmental criteria	4.3			

GRI STANDARDS	DISCLOSURE	PARAGRAPH	OMISSION		
			REQUIREMENT OMITTED	REASON	EXPLANATION
EQUAL OPPORTUNITIES AND INCLUSION					
GRI 3: Material topics material 2021	3-3 Management of material topics	3.1			
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity in governance bodies and among employees	3.1			
	405-2 Ratio of basic salary and remuneration of women to men	3.1			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	3.1			



For information on Sutter Industries' sustainability and the contents of this report, please write to: esg@sutter.it



Sutter
SINCE 1858

The logo features the word "Sutter" in a bold, italicized, blue font with a white outline. Below it, the text "SINCE 1858" is written in a smaller, blue, sans-serif font. The logo is centered within a white, rounded rectangular shape. The background consists of large, overlapping, semi-transparent shapes in shades of light blue, teal, and pink.