

SUSTAINABILITY

REPORT

2024



allegri:
ITALIAN SOLUTIONS

INDEX

00	THE RESULTS OF OUR JOURNEY	
	THE RESULTS OF OUR JOURNEY	04

04	ENVIRONMENTAL SUSTAINABILITY	
	4.1 WASTE MANAGEMENT	27
	4.2 ENERGY MANAGEMENT AND DEPENDENCE ON NATURAL CAPITAL	30
	4.3 WATER RESOURCE MANAGEMENT	33
	4.4 COMBATING CLIMATE CHANGE	35

01	APPROACH TO SUSTAINABILITY	
	1.1 STAKEHOLDER ENGAGEMENT AND IMPACTS DEFINITION	09
	1.2 ALLEGRINI'S COMMITMENT TO SUSTAINABLE DEVELOPMENT	10

05	SOCIAL RESPONSIBILITY	
	5.1 CORPORATE STAFF GROWTH	39
	5.2 EMPLOYEE HEALTH AND SAFETY	41
	5.3 DIVERSITY, EQUITY AND INCLUSION	45
	5.4 PRODUCT QUALITY AND SAFETY	47

02	ALLEGRINI'S BUSINESS MODEL	
	2.1 STRUCTURE	14
	2.2 VALUES	17
	2.3 ORGANIZATIONAL MODEL AND GOVERNANCE	18
	2.4 PEOPLE'S VALUE	20
	2.5 VALUE CREATION ALONGSIDE WITH STAKEHOLDERS	23

06	ETHICAL CORPORATE GOVERNANCE	
	6.1 RESPONSIBLE SUPPLY CHAIN MANAGEMENT	52
	6.2 ETHICS IN GOVERNANCE	54

03	METHODOLOGY	
	METHODOLOGY	25

07	APPENDIX	
	ALLEGRINI'S ACTIONS AND GOALS FOR SUSTAINABLE GROWTH	59
	ALLEGRINI'S KPI FOR SUSTAINABLE GROWTH	63
	GRI CONTENT INDEX	73
	BRIDGING TABLE BETWEEN MATERIAL TOPICS AND GRI STANDARDS	76



COMMUNICATION TO STAKEHOLDER

It is with great satisfaction that we present our **fourth Sustainability Report**. It has been four years since we drafted our “sustainability manifesto,” the first version of the Sustainability Policy. The Policy represented an important first step in our efforts to build a growth model based on the principles of environmental sustainability, social responsibility and ethics in the exercise of our corporate governance. Since the birth of that document, we have come a long way, achieved ambitious goals and defined objectives that can ensure growth inspired by the creation of sustainable value.

The fourth Sustainability Report finds fruition in a difficult and unstable macroeconomic environment marked by many signs of uncertainty. Despite this, we – our company and all of us together – continue to believe in the path of sustainability that was embarked on. The year 2024 has been a year of consolidation and reflection. Many of the projects started in previous years have found continuity and fulfillment, as evidenced by a number of concrete actions that have made it possible to ensure **energy efficiency**, by our **social commitment** punctuated by the various **training, awareness and prevention activities** aimed at all corporate people. Integration with the local area and people can be highlighted by the various initiatives of exchange and dialogue with the local community.

Some plans were redefined changed and updated during 2024, exactly to continue to believe in our path.

The path we have taken continues to base itself on a long-term vision and a structured system of goals, actions and indicators. The fourth Sustainability Report is the result of a reporting process that we have evolved over the years. During this year, we focused on measuring the impacts on the environment and on people that result from our activities, in order to understand even better the results of all the initiatives and projects we have built over the years.

We are even more aware of how the challenge of sustainability requires consistency, transparency and adaptability: therefore, we look responsibly to future commitments, ready to seize opportunities that allow us to grow ethically and sustainably, generating value for all stakeholders.

Our journey is made possible by the commitment of all the people whose contributions allow a vision of sustainable growth and adaptation to diverse environmental and social conditions. **ALLEGRINI** continues a path that allows every day to turn risks into opportunities, impacts into moments of sharing and dialogue.



Gianluigi Fornoni
Chief Executive Officer



THE RESULTS OF OUR JOURNEY



LEADER IN
SUSTAINABILITY



LEADER IN
LEGALITY





01

APPROACH TO
SUSTAINABILITY

For **ALLEGGRINI**, sustainability represents a guiding value and a founding element of its business model. In a context in which environmental, social and governance factors are becoming increasingly important, **ALLEGGRINI** confirms its commitment to the integration of these variables within corporate strategy and operational decisions, knowing that they are a lever for the generation of sustainable value.

HOW DO WE INTERPRET THE SUSTAINABILITY REPORT

The Sustainability Report, now in its fourth edition, is not only a tool for communication and sharing with all stakeholders, but it also represents a means of measuring and controlling the sustainability risks and opportunities that arise from the activities that are carried out on a daily basis. The purpose of the document, in the logic of monitoring and measuring performance and sustainability risk, is to set goals for future years, reflect on achievements, and define new trajectories of action.

HOW TO READ THE SUSTAINABILITY REPORT

The introductory part of the Report makes it possible to explain **ALLEGGRINI**'s understanding of sustainability, how the company has introduced over a long history the values of environmental sustainability and social responsibility within the decisions, processes and activities that are carried out every day. For **ALLEGGRINI**, active stakeholder engagement is the starting point for defining the most important areas on which to build the company's evolutionary trajectories: from the environmental and social risk management system to the value created together with stakeholders during the year. The second part of the Report delves into the results and actions that are linked to each sustainability topic, explaining how the values of ethics and integrity support a corporate management that protects the environment and people. Finally, the appendix summarizes the real contribution of the Sustainability Report, a reporting tool designed by **ALLEGGRINI** as a lever for monitoring, and at the same time sharing, the sustainability results achieved during 2024.



ALLEGGRINI's business model supports the growth oriented toward the environmental sustainability of its products and business activities. At the same time it ensures the ideals of social responsibility that have always been its hallmark. In order to do this, **ALLEGGRINI** has followed a rigorous methodological process over the years to capture the spirit of all standard setters, namely to transform the Sustainability Report from a reporting tool to a tool for monitoring risk and sustainability performance.

- 01 Analysis of the reference context and global megatrends, to capture the main challenges and opportunities of the reference context;
- 02 Stakeholder mapping and engagement, to gather the expectations and different perspectives of all stakeholders who are directly and indirectly involved in business activities;
- 03 Identification of the most relevant sustainability issues, to map all relationships and different types of ESG impacts;
- 04 Defining an integrated sustainability strategy, to build sustainability goals that are geared toward the creation of shared value and based on the most relevant impacts;
- 05 Implementation of concrete and measurable actions to align the business model with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda;
- 06 Reporting on ESG impacts, to share the results of the undertaken actions with all stakeholders.

In 2024, the sustainability strategy was further strengthened by updating the materiality analysis, which identified ten priority topics for the company and its stakeholders: combating climate change; energy management and dependence on natural capital; water resource management; waste management; employee health and safety; diversity, equity and inclusion; corporate staff growth; product quality and safety; ethics in governance; and responsible supply chain management. All activities and projects undertaken during the year were developed along the three basic dimensions of sustainability:

- Environmental, through actions to reduce environmental impacts, such as optimizing resource use, wastewater recovery and reuse, sustainable waste management, and CO₂ offsetting initiatives;
- Social, with a focus on the well-being and empowerment of people, the promotion of inclusive and safe work environments, and the training and development of soft and technical skills;
- Governance, through the strengthening of legality, transparency and accountability safeguards, both internally and along the supply chain.



These three dimensions are supported by some key areas that distinguish the sustainability strategy.

ENERGY CONSUMPTION AND EMISSIONS

ALLEGRINI is committed to initiatives to reduce electricity consumption and greenhouse gas emissions through the continuous efficiency improvement of production processes and the reorganization of company space.

WATER CONSUMPTION AND WASTE GENERATION

ALLEGRINI has undertaken a number of projects over the past several years to reduce the water resources used and the waste generated by production processes, thanks to the continuous search for solutions to improve industrial water treatment systems.

PEOPLE'S VALUE

ALLEGRINI recognizes the value of human capital as a key element in sustaining the company's competitive advantage. The numerous initiatives related to personal growth and well-being in the workplace allow for improved relationships with the people who are part of **ALLEGRINI**.

SUPPLY CHAIN

For a company in the chemical industry, the supply chain represents one of the most relevant sustainability risks. The risk is related to the possible identification of suppliers who do not share the same values and ideals of **ALLEGRINI**. For several years, **ALLEGRINI** has been carrying out and evolving screening activities of its supply chain, with the aim of identifying the main sustainability risks related to the activities carried out upstream in the value chain.

ETHICS AND INTEGRITY

Ethics and integrity refer to the ways in which the business model takes shape, the decisions that allow goals to be translated into concrete actions. **ALLEGRINI** believes in the values of ethics and integrity as fundamental pillars of conducting its business model. The adoption of an organizational model for risk prevention in accordance with the Legislative Decree 231 and the preparation of a Code of Ethics are important tools to ensure that ethics and integrity of all behavior are safeguarded on a daily basis.



1.1 STAKEHOLDER ENGAGEMENT AND IMPACTS DEFINITION

ALLEGRINI recognizes the importance of building a structured and ongoing dialogue with its stakeholders as a lever for identifying sustainability strategy priorities. Listening and active discussion are key tools for understanding the needs that may emerge from stakeholders, anticipating risks and strengthening trust in the company.

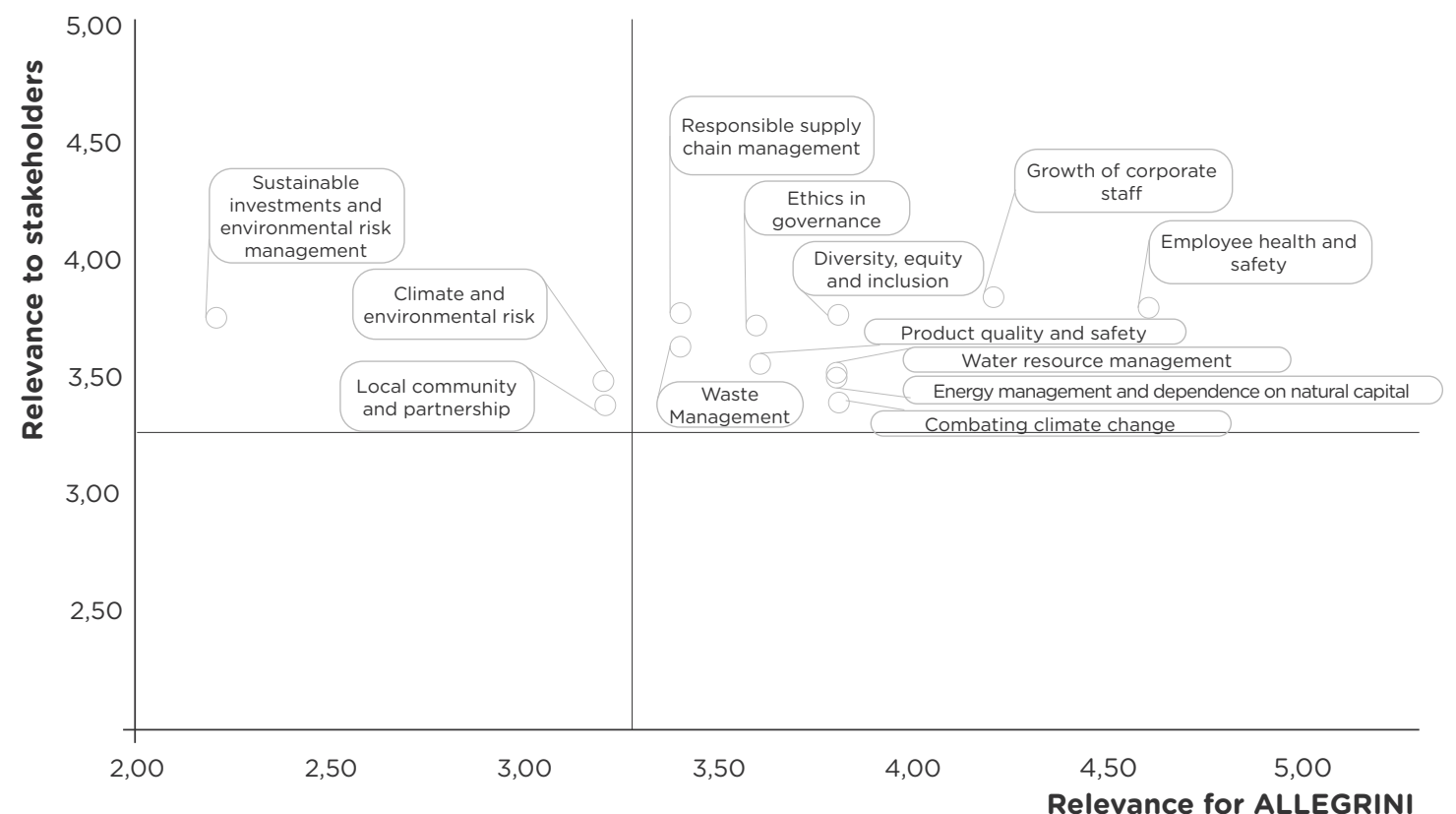
In 2024, the materiality analysis was updated in line with the latest developments in regulations and reporting standards, integrating into the assessment of strategic priorities the identification and understanding of environmental and social impacts arising from the activities that are carried out. The process involved members of **ALLEGRINI**'s Strategic Committee and corporate stakeholders.

The analysis identified some priority issues that summarize **ALLEGRINI**'s environmental and social impacts. The introduction of impact analysis has helped to lay another pillar for the sustainability of the company's ESG strategy. Impacts represent the result of all the company's relationships with the environment and people, which, if properly understood, can be transformed from potential risks to opportunities that can support a path geared toward sustainable value creation.

There are 10 priority issues for **ALLEGRINI**: 4 related to the dimension of environmental sustainability; 4 to the dimension of social responsibility; 2 supporting ethics in the exercise of corporate governance.

NO.	RELEVANT TOPIC
1	Combating climate change
2	Energy management and dependence on natural capital
3	Water resource management
4	Waste Management
5	Employee health and safety
6	Diversity, equity and inclusion
7	Growth of corporate staff
8	Product quality and safety
9	Ethics in governance
10	Responsible supply chain management

The sustainability topics identified for the 2024 fiscal year make it possible to confirm **ALLEGRINI**'s fundamental sustainability guidelines, geared toward ensuring that products and processes are environmentally sustainable, responsible in their relationships with people, and guided by ethical management.



1.2 ALLEGRINI'S COMMITMENT TO SUSTAINABLE DEVELOPMENT

ALLEGRINI's sustainability strategy is based on the desire to integrate environmental, social and governance (ESG) factors within corporate management through a systemic approach that encompasses all organizational processes and levels.

ALLEGRINI's Sustainability Mission expresses the desire to support a growth path that can actively contribute to the achievement of the Sustainable Development Goals enshrined in the 2030 Agenda (SDGs). To do this, **ALLEGRINI** is innovating its business model to support: increasingly efficient production; increasingly environmentally friendly products; working conditions and workplaces geared toward well-being, inclusion and personal growth.

ALLEGRINI's goals and commitments are part of the company's Sustainability Plan and are the result of the materiality process, representing the strategic priorities of the company and its stakeholders.

ENVIRONMENT

1. WASTE

Promote actions to reduce or reuse waste and production waste, produced directly by the company or customers

- Improvement of industrial water separation process
- Digitalization of procedures to optimize paper consumption
- Donation of products subjected to gamma ray sterilization to local charities
- Installation of 6 water fountains
- Offsetting CO₂ emissions related to advanced waste management by Omnisyst supplier



2. ENERGY MANAGEMENT AND DEPENDENCE ON NATURAL CAPITAL

Adopt policies, procedures and certifications for responsible management of energy needs and implement solutions to optimize energy consumption and increase renewable energy use

- Energy consumption monitoring
- Implementation of maintenance and cleaning of the photovoltaic system
- Optimization of production cycles
- Reorganization of office layout



3. WATER RESOURCE MANAGEMENT

Careful management of the water resource by adopting sustainable practices to ensure efficient water use and establishing policies for supply and proper delivery

- Efficiency improvement of industrial water separation process
- Reduction in the water used for tank washing
- Monitoring of water consumption



4. COMBATING CLIMATE CHANGE

Addressing the challenge of climate change mitigation by committing, in line with global targets, to reducing energy consumption and greenhouse gas emissions

- Emergency Plan update to incorporate extreme weather event scenarios



5. CORPORATE STAFF GROWTH

Definition of actions aimed at the personal and professional growth of workers and their involvement in the initiatives undertaken by the company

- Delivery of numerous training courses to employees
- Organization of a training and awareness-raising meeting on the topic in collaboration with the Italian League for the Fight against Cancer (LILT)
- Collaboration with Fondazione Libellula to organize a training meeting on gender equality and combating discrimination
- Participation in events that promote employee socialization and team building



6. EMPLOYEE HEALTH AND SAFETY

Provide workers with a healthy and safe working environment, with the aim of fostering employee well-being and improving working conditions

- Updating the Risk Assessment Document (DVR)
- Differentiation of uniforms in the production department
- Delivery of training courses to employees on occupational health and safety
- Organization of health prevention and awareness initiatives



7. DIVERSITY, EQUITY AND INCLUSION

Adoption of policies to promote inclusion and protect diversity, aimed at ensuring equal opportunity and eliminating discrimination

- Delivery of training courses on the topic of gender equality



8. QUALITY AND SAFETY OF PRODUCTS

Ensure high quality and safety standards of products and/or services through the adoption of certification and testing

- Launch of the new Amoenia amenities line, certified Cosmos Organic and Cosmebio
- Employee training to ensure the quality and safety of products for end consumers



9. RESPONSIBLE SUPPLY CHAIN MANAGEMENT

Attention to environmental, social and governance criteria in the processes of selecting, evaluating and maintaining supplier relationships

- Administration of questionnaires to map suppliers' sustainability performance
- Sending requests for acknowledgement and acceptance of the principles contained in the Code of Ethics and the Organization, Management and Control Model



10. ETHICS IN GOVERNANCE

Adherence to ethical standards in competition to industry regulations and to the protection of privacy in all business activities

- Updating the Code of Ethics
- Review of the Organization, Management and Control Model under Leg. 231/2001
- Delivery of training on whistleblowing and the Management and Control Model





02

ALLEGRINI'S BUSINESS MODEL

02 2.1 STRUCTURE

The **ALLEGRINI** Group represents one of the leading players in the international arena of **professional detergents** and **cosmetics for hotellerie**. Building on an entrepreneurial history that began in 1945 and nearly 80 years of experience, the company has distinguished itself by its ability to combine tradition and innovation, developing solutions that are effective, safe and always mindful of environmental impact.

ALLEGRINI SpA is headquartered in Grassobbio (BG) and has also some operating facilities abroad to serve a diversified customer base in more than 65 countries. The business model is articulated along two business lines: **Professional Cleaning**, active in numerous sectors (among them, Ho.Re.Ca., health care, car care, boating, food industry, zootechnics), and **Cosmetics**, focused on the production of lines for the hotel industry.

Over time, the Group has expanded its scope through a number of growth processes that have strengthened its presence in complementary channels and enabled new operational synergies. One example is the Hotelify.com platform, which today represents one of the leading Italian marketplaces in B2B for cosmetic products and accessories for the hospitality channel.

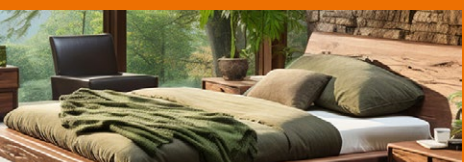
The company's activities are characterized by a **strong drive for innovation**, supported by a dedicated R&D function, and a **vocation for sustainability**, interpreted as a new model for competing. Along with detergent and cosmetic products, the Group also offers room scenting solutions with its Allegrini Emozioni Italiane and Anuheia Collections.



ALLEGRINI SPA

Based in Grassobbio (BG), Allegrini SpA is an Italian chemical company specializing in the production of professional detergents and cosmetics for the hotel industry.

Professional Cleaning, divided into eight divisions:



- **Ho.Re.Ca. & Facilities:** solutions for the world of catering, hotellerie, gyms, retailers, schools and cleaning companies



- **Carwash & Car Care:** line for vehicle care and cleaning in the automotive industry



- **Laundry:** detergents for professional laundries



- **Zootechnics:** hygiene and welfare products for farm animals



- **Food Industry:** sanitizing solutions for safety and quality throughout the food supply chain



- **Health Care:** medical and surgical supplies and professional cleaners for health care facilities



- **Nautical:** specialized line for boat maintenance and care



- **Service & Safety:** devices, accessories and PPE to ensure safety and technical support in industrial processes

Cosmetic Line, in business for more than 35 years, dedicated to the design, production and marketing of amenities lines for the hotellerie, including customized ones, with a focus on environmental sustainability and design.



Completing the offering are room **fragrance lines**, such as Allegrini Emozioni Italiane and Anuhea, designed to help define the olfactory identity of hotels, spas and commercial environments.

ALLEGRINI adopts an **integrated, vertical production model** that encompasses all stages - from formulation to implementation - and enables direct control of quality, safety and traceability. The company is ISO 9001 and ISO 45001 certified and has obtained additional awards over time, such as Ecolabel certification, for several product lines.

In 2024, **ALLEGRINI** continued to believe in the **"Clean is All"** protocol, implemented in collaboration with the Mario Negri Institute for Pharmacological Research to ensure the effective and safe sanitization of environments in various professional settings.

1945	1950	1965	1969	1981	1985	1989	1997	2001	2006	2006	2008	2010
Founding year of ALLEGRINI , Italian company that began as a manufacturer of bleach	Creation of the first patent for a resealable package of bleach	ALLEGRINI is awarded a silver medal at the 14th International Inventors' Exhibition in Brussels	ALLEGRINI is the first Italian company to produce biodegradable detergents	ALLEGRINI becomes an S.p.A. and moves to its current location in Grassobbio (BG)	On the occasion of the 40th anniversary, the new logo is unveiled, including the claim "A Chemistry for the Environment"	The Cosmetics Business Line is created, making hotel amenities lines for the Italian and international markets	ALLEGRINI receives ISO:9001 certification	ALLEGRINI WINS LEGAMBIENTE'S ENVIRONMENTALLY FRIENDLY INNOVATION AWARD , thanks to the "Casa Quick" project, a home delivery service of the most popular detergents	Year of establishment of Allegrini Russia, a wholly owned subsidiary of ALLEGRINI , based in Moscow, which kicks off the company's internationalization journey	ALLEGRINI launches Ecolabel-certified product line	Research Center for the production of detergents using surfactants of plant origin is established	ALLEGRINI receives silver medal at Geneva International Salon for creating fragrance seal for detergents and cosmetics
2010/2011	2011	2020	2021	2021	2021	2022	2022	2023	2023	2024	2024	2024
After supporting great volleyball clubs such as Foppapedretti Bergamo and Copra Volley Piacenza, ALLEGRINI has been the technical sponsor of Atalanta Bergamasca Calcio	Cleaning Center, a car restoration center based in Grassobbio (BG), is born	With a view to support the company's development process, ALLEGRINI signs an agreement with Metrika SGR S.p.A., which acquires a majority stake in the company's capital	ALLEGRINI consolidates its positioning in international markets through the establishment of Allegrini North America, opening its new sales office in New York	ALLEGRINI publishes its first Sustainability Report, result of a process of dialogue and discussion that lasted more than a year	ALLEGRINI has been a sponsor of AC Monza and Atalanta Bergamasca Calcio	ALLEGRINI acquires DEP S.r.l., a Bologna-based company specializing in B2B online commerce of amenities and accessories for the hospitality channel, with particular reference to B&Bs, hotel facilities and Airbnb, now also oriented toward 4/5-stars hotels, and its marketplace Hotelify.com	ALLEGRINI acquires Cliners S.r.l., a company operating in the professional detergent sector, with particular reference to the industrial laundry channel, which opens up the possibility of entering, with the necessary technical expertise and commercial strength, this complementary channel	ALLEGRINI develops synergies with DEP and consolidates presence in complementary sectors	ALLEGRINI certifies its management system according to the Uni/PdR 125:2022 scheme to ensure gender equality and the prevention of all harassment and discrimination	ALLEGRINI confirms presence in 65 countries, strengthening its presence at events, fairs and cultural sponsorships	ALLEGRINI gets Ecovadis silver medal as important recognition of sustainability achievements over the years	ALLEGRINI gets three stars in the legality score, confirming the values and ethics that have always distinguished the company's work

2.2 VALUES

The pursuit of **ALLEGRINI**'s strategic objectives is based on a set of firm and shared values that guide the daily actions of the people who work within the organization. These principles form the cornerstone of the corporate identity and inspire every operational and strategic choice, contributing to the construction of a business model that is coherent, responsible and oriented toward the creation of sustainable value.

QUALITY



The pursuit of excellence is a hallmark of the company culture and translates into a constant focus on quality throughout the production chain. **ALLEGRINI** promotes the value of Made in Italy as synonymous with reliability, attention to detail and enhancement of the territory; an aptitude that is recognized both in Italy and in international markets.

RESEARCH AND DEVELOPMENT



Innovation is a crucial lever for company growth. It takes the form of continuous investment in research and development, aimed at devising high-performance, safe and environmentally friendly solutions that can meet the evolving needs of customers and end users.

SUSTAINABILITY



Attention to the environment, people and ethics drives the entire product life cycle, from raw material selection to packaging design and responsible waste management. Sustainability is not just a goal, but an integrated principle in business processes and organizational culture.

SKILLS



The know-how accumulated over eighty years is one of the company's main assets. Established experience is constantly enriched through targeted training courses, continuous learning methodologies and a stimulating environment geared toward professional growth.

SERVICE



Listening and customer proximity are at the core of **ALLEGRINI**'s approach. The ability to support the customer at all stages - from product development to after-sales service - enables the company to offer tailored solutions and build long-term relationships based on trust and mutual satisfaction.

PASSION



Passion for work is the driving force behind all people. It is what enables to face daily challenges with determination, to constantly seek new goals, and to nurture an entrepreneurial vision geared toward continuous improvement.

INNOVATION



In 2024, **ALLEGRINI** continued to develop innovative solutions with low environmental impact, with a focus on the entire product life cycle. Prominent among these solutions is DPlanet, a solid cosmetic line launched in 2021 that is water- and preservative-free, with a completely plastic-free packaging. In 2024, the range of cosmetic products was further enriched with the launch of the new Amoenia amenities line, certified Cosmos Organic and Cosmebio, which confirms the company's commitment to promoting environment- and skin-friendly solutions. This format is in line with a development consistent with recent European directives on the containment of single-use plastics and aims to reduce the environmental impact associated with packaging. Alongside these lines there is an ongoing research to reduce the environmental impact of products, such as lines in dispensers, concentrated solutions, and bio-based products.



2.3 ORGANIZATIONAL MODEL AND GOVERNANCE

CORPORATE GOVERNANCE

ALLEGRINI is based in Vicolo Salvo d’Acquisto, 2 - 24050 Grassobbio (BG) - Italy.

The share capital is held by three partners.

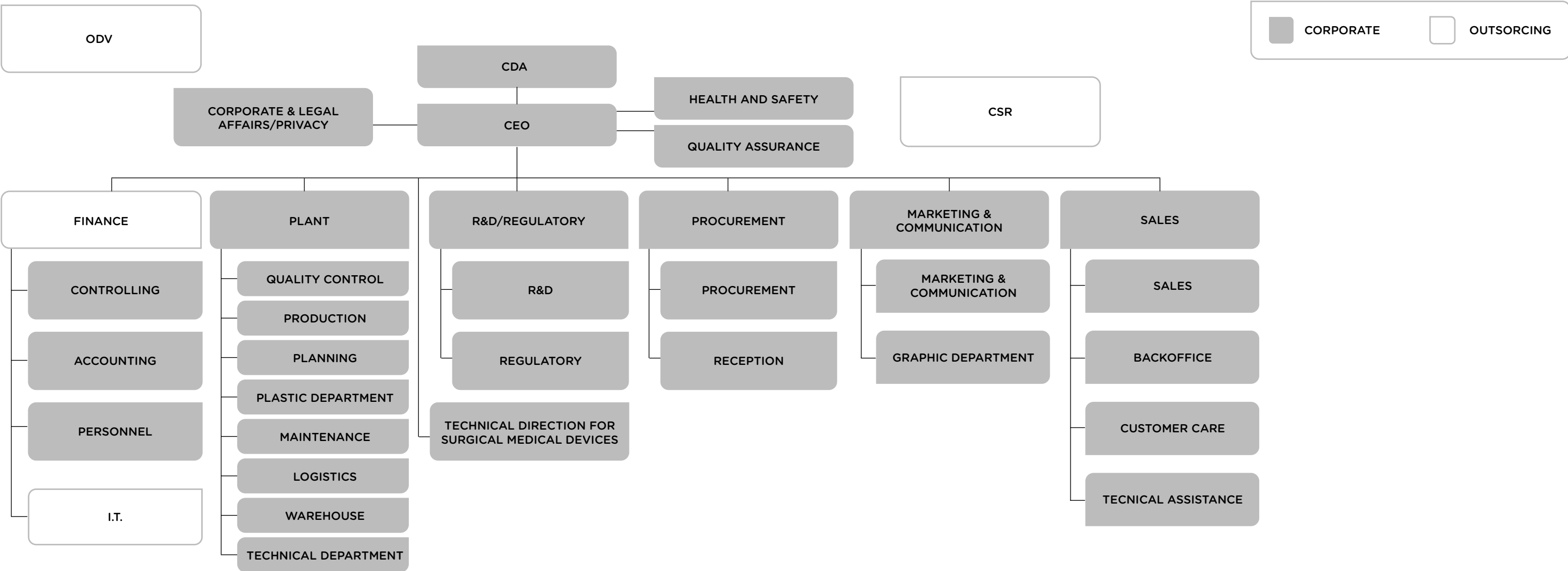
MEMBER	% CAPITAL STOCK
Metrika Prima Srl	60%
A.M. Holding Stock Srl	20%
ALAIA Holding Stock Srl	20%

CORPORATE AND ORGANIZATIONAL STRUCTURE

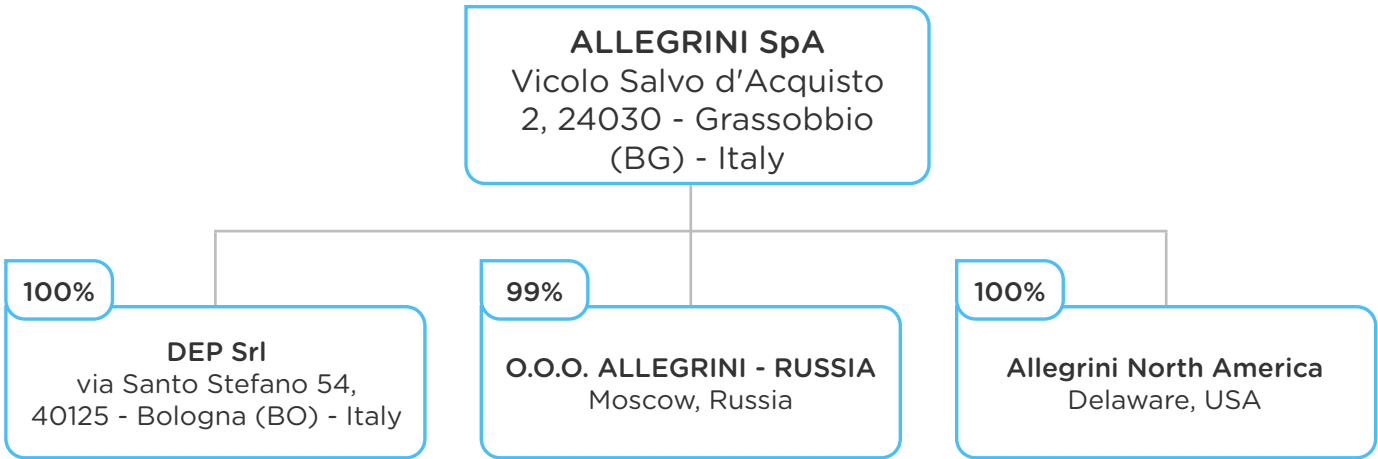
The chairman of the Board of Directors is Stefano Zonca. The Board of Directors consists of Stefano Zonca, Gianluigi Fornoni, Maurizio Gian Carlo Allegrini, Ottaviano Allegrini, Marco Giuseppini, Nicola Pietralunga and Maurizio Silvestri.

The Board of Statutory Auditors consists of Guido Riccardi as chairman and two regular members, Alberto Visioli and Simone Santicoli.

ORGANIZATION CHART



The Allegrini Group includes the Bologna-based subsidiary DEP Srl, which is active in B2B online sales of amenities and accessories for the hospitality industry through the portal Hotelify.com. The company serves more than 20,000 customers in Italy and abroad, including hotels, B&Bs, restaurants and bars. DEP has gradually expanded its offerings to 4- and 5-star hotels with dedicated products and kits, confirming itself as a supplier of reference in the sector. In 2024, the company confirmed its focus on social responsibility, continuing its collaboration with Opera dell'Immacolata Onlus (OPIMM) involving people with disabilities from the Protected Work Center in activities to pack amenities kits, with the aim of fostering inclusion and dignity in the workplace. Allegrini Russia and North America represent subsidiaries related to **ALLEGRINI**'s international growth.



BUSINESS MANAGEMENT SYSTEM

The management system is the mechanism for verifying the execution of strategic objectives. Over the years, **ALLEGRINI** has implemented its management system by integrating the dimensions of sustainability. Product quality certification has been accompanied by responsibility to people through a system that ensures health and safety in the workplace, protection against discrimination, gender equality and inclusion, and ethics and integrity in business decisions.

The management system has some important certifications recognized by the most relevant certification schemes and standards:

- **ISO 9001 - Quality Management.** **ALLEGRINI** guarantees, through a set of procedures and verification mechanisms, the quality of its processes and products to protect the end consumer;
- **ISO 45001 - Health and Safety Protection.** **ALLEGRINI** safeguards health and safety in the workplace through a system that enables it to raise safety and prevention standards above those required by applicable regulations;
- **ISO 22716 - Assurance of good manufacturing practices in the cosmetics industry.** **ALLEGRINI** ensures that all processes are carried out to the highest quality and safety standards to protect the health and well-being of the consumer;
- **UNI/PdR 125:2022 - Gender Equality Protection.** **ALLEGRINI**'s management system has also obtained certification related to Gender Equality Protection. **ALLEGRINI** has always believed in people and in the need to ensure a fair, inclusive and discrimination-free work environment;
- **Organization, Management and Control Model - in accordance with Leg. 231/2001.** **ALLEGRINI** has structured an internal control system that comprehend all the principles and rules that have always distinguished the company's identity. Principles such as ethics, integrity, anti-corruption and anti-discrimination are translated into operating procedures and rules that ensure that the behavior of all people is oriented toward the company's values and principles.

2.4 PEOPLE'S VALUE

ALLEGRINI'S PEOPLE

People are the most important resource for any business model. **ALLEGRINI**'s strategy is built on people, key players in a sustainable growth path. Personal and professional growth, and ensuring an inclusive, safe and wellness-oriented work environment become key values to guide a path of transformation that can achieve the goal of sustainable value creation.

The centrality of people is translated into policies, principles and rules, consistent with the company's strategic orientation and vision of social responsibility.

As of Dec. 31, 2024, there are 142 people, 50 women and 92 men, rooted in **ALLEGRINI**. Even in 2024, almost all employees reside in Lombardy, confirming the link between the company and the local context. An added value in terms of proximity, talent attractiveness and value sharing with the local area.



2024

 142
PEOPLE

 **WOMEN**
35,21%

 **WOMEN IN THE
PRODUCTION WORKERS
CATEGORY**
9,23%

 **WOMEN IN THE
OFFICE WORKERS
CATEGORY**
57,14%


AVERAGE AGE OF EMPLOYEES 42 YEARS

 **PRODUCTION
WORKERS**
44 YEARS

2023

 151
PEOPLE

 **WOMEN**
35,76%

 **WOMEN IN THE
PRODUCTION WORKERS
CATEGORY**
10,77%

 **WOMEN IN THE
OFFICE WORKERS
CATEGORY**
59,64%

 **OFFICE
WORKERS**
41 YEARS

During 2024, a major organizational analysis project began to ensure that all people are ready to support a path of change and evolution in line with the rapidly evolving scenarios of the global market.

The goal is to understand all changes and to provide resilience to the organizational model by **redefining professional growth paths and developing new skills** in order to evolve and innovate. People will have the opportunity to develop the skills needed to adapt to new roles and take on different responsibilities. This approach will foster a new working environment inspired by the values of fertilization and contamination of individual skills and abilities.

This will provide a life to the values that have always characterized **ALLEGRINI's** approach to designing the work environment as an inclusive place where people can be comfortable, grow and improve while respecting all diversity.



LOCAL COMMUNITY AND TERRITORY

ALLEGRINI recognizes the value of local community relations as an integral part of its approach to sustainability. The company's contribution to the local territory was actualized in 2024 through a plurality of actions aimed at supporting social cohesion, culture, sports and public health, promoting opportunities for involvement and collaboration with all stakeholders.

Some important projects that link people with the local area are related to **preventive health care**. **ALLEGRINI** joined the **“WHP - 1 hour of prevention”** project, promoted by ATS Bergamo and LILT Bergamo, offering its employees the opportunity to participate in an informational meeting on the main oncological risk factors.

During 2024, a partnership with WelfareCare began, providing **free screenings** (mammograms and ultrasound scans) for employees in the 35-45 age group, strengthening the commitment to wellness and prevention in the workplace.

Attention to the social dimension has also encompassed issues of **combating discrimination** and **promoting a more inclusive working environment**. **ALLEGRINI** has consolidated its relationship with the **Fondazione Libellula**, implementing the **“Safe at work”** training course for all people. The project helped spread more awareness about stereotypes, gender dynamics and how to manage conflict in the workplace.

Related to the thread that inextricably binds **ALLEGRINI** to its territory, in September 2024 the company opened its doors to the local community through an **“Open Day”**. The initiative was a moment of strong sharing and transparency, aimed at raising awareness of the company, values and people who daily invest their time to support a corporate vision centered on well-being and inclusiveness.

Commitment to the community is also manifested through support for local associations and initiatives. During 2024, a number of synergies

were developed with important associations committed to the promotion of social values, such as the **LILT - Italian League for the Fight against Tumors** (as part of the Pigiama Run), **Bergamo's Amoris Laetitia House**, the **Donizetti Theater Foundation**, the **Umberto Veronesi Foundation**, the “Three Days of Grit” initiative, and, at the international level, the **Tour de Bunzl** sports circuit.

These collaborations testify to the company's willingness to actively contribute to various initiatives that share the goal of improving people's working and, more generally, living conditions.

All of these initiatives are part of **ALLEGRINI**'s business model, which focuses on the growth of all people and the improvement of living conditions, a fundamental pillar for ensuring the achievement of sustainable development goals.



02 2.5 CREATING VALUE ALONGSIDE WITH STAKEHOLDERS

The economic value generated and distributed is an expression of **ALLEGRINI**'s ability to create wealth with its stakeholders and to share some of that value with people.

In 2024, **ALLEGRINI** generated an economic value of 37.912.637 euros, of which 34.134.647 euros were distributed to its stakeholders. 25.392.183 euros is the value that was shared with suppliers of goods and services (74%), while 7.065.176 euros is the amount generated for employees (21%). 750.838 euros were distributed to the Public Administration (2%), while 3.777.990 euros were retained by the company to support the sustainable growth path.



	2024
Economic value generated by ALLEGRINI	37.912.637
Sales revenue	34.618.061
Changes in inventories of work in progress, semi-finished and finished goods	- 1.088.226
Other revenue and income	4.706.951
Financial income	15.788
Impairment of receivables	- 339.937
Economic value distributed by ALLEGRINI	34.134.647
Suppliers	25.392.183
Employees	7.065.176
Debt capital	952.573
Public Administration	750.838
Differences from foreign exchange	-26.123
Economic value retained by ALLEGRINI	3.777.990
Depreciation	4.538.564
Provisions	55.202
Loss for the year	- 815.776



03

METHODOLOGY

For the fourth consecutive year, **ALLEGRINI** is publishing the Sustainability Report on a voluntary basis, with the aim of providing structured, transparent and accessible communication to all stakeholders. The Sustainability Report is an opportunity for **ALLEGRINI** to measure and share with stakeholders the results of the taken actions and to define the goals that allow to support a sustainable growth path.

The document is prepared in accordance with the **GRI Sustainability Reporting Standards 2021 (GRI Standards)** published by the Global Reporting Initiative, recognized as the most widely used and authoritative international standards for sustainability reporting.

The Sustainability Report was also inspired by the European Sustainability Reporting Standards (ESRS), defined by the Corporate Sustainability Reporting Standards Directive (CSRD), and the reporting guidance provided by the Sustainability Accounting Standards Board (SASB). In order to facilitate the reading of the document, the GRI indicators used within the reporting framework can be consulted in the Appendix to verify the link with each part of the document.

The content being reported on is the result of a materiality analysis process, which – through active stakeholder consultation – enabled to identify the environmental and social impacts arising from the company's activities. Although **ALLEGRINI** has updated its materiality analysis process by integrating the perspective of impacts, there are no significant changes to the material issues reported in the previous Sustainability Report.

The data and information in the Sustainability Report refer to the sustainability results and performance achieved by Allegrini SpA for

the year ending December 31, 2024. The exclusion of investee companies does not affect the understanding and verification of the impacts arising from the Group's activities. Where available, data have been compared with the previous fiscal year (2023) to aid the understanding of the results. For the purpose of proper representation of results, the use of estimates or assumptions related to the collection of data and information is appropriately indicated in the text.

The Sustainability Report 2024 was approved by the Board of Directors on June 4, 2025 and is made available to all stakeholders through publication on **ALLEGRINI**'s website [www.allegrini.com] and through the company's communication channels.

Requests for information and further study on the content of the Sustainability Report can be addressed to:

Corporate & Legal Affairs Manager

Dr. Sabrina Russo

sabrina.russo@allegrini.com



04

ENVIRONMENTAL SUSTAINABILITY



4.1 WASTE MANAGEMENT

Promote actions to reduce or reuse waste and production waste, produced directly by the company or customers

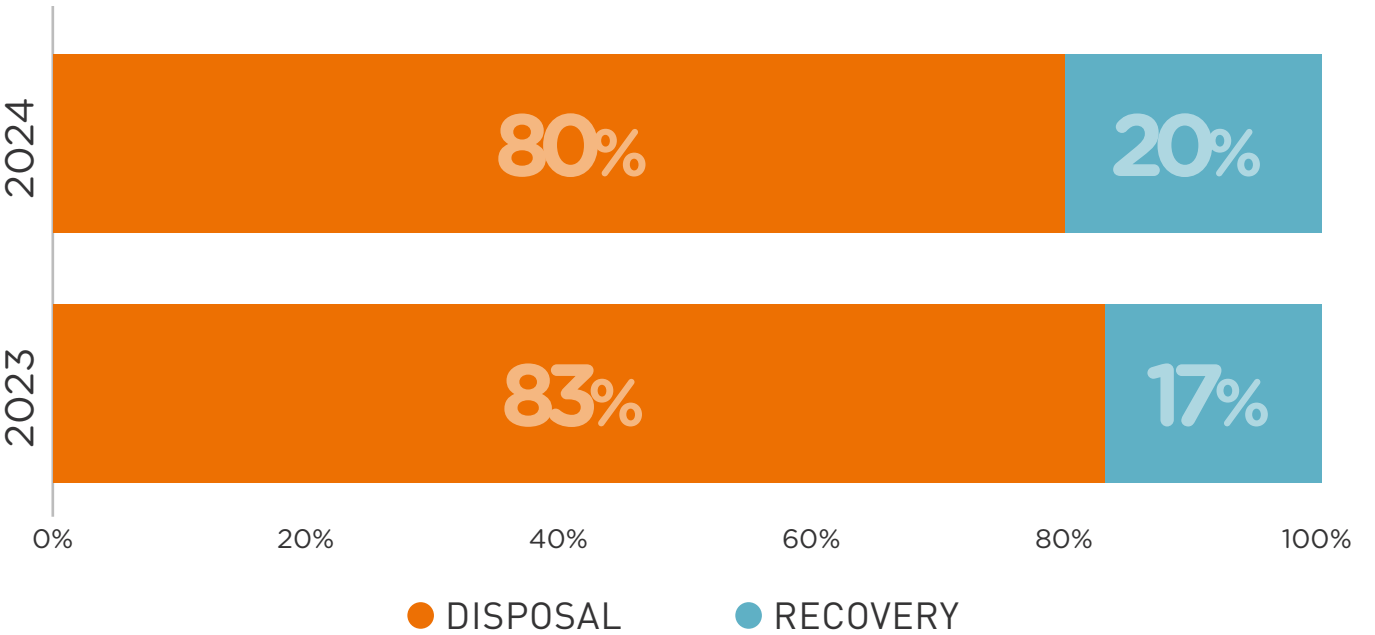
ALLEGGRINI adopts a management model of resources and industrial processes that aims at reducing waste and minimizing the waste production, in line with Goal 12 - *Responsible Consumption and Production* - of the United Nations 2030 Agenda. In the spirit that has always distinguished **ALLEGGRINI**, integrating the principles of environmental sustainability into the company's strategy means intervening directly in production processes.

During 2024, the industrial water separation process was further improved, achieving the set goals of **recovering water resources** and simultaneously **reducing the generation of liquid waste**. This has also achieved benefits in terms of reducing emissions generated by logistics handling due to the optimization of loading capacity, with a 15% reduction in overall handling and a 20% saving in disposal costs. In addition, the amount of recovered metals from structural maintenance activities was increased in this fiscal year, and the project to digitalize business procedures continued, with the aim of **minimizing the use of paper**.

The promotion of a corporate culture geared toward the responsible use of materials and waste reduction is also achieved through the active involvement of employees, who are called upon to contribute responsible behavior on a daily basis. In line with this principle, in the previous fiscal year, **six water fountains** were installed at company

refreshment stations, an initiative aimed at reducing the consumption of single-use plastic bottles.

In 2024, a total of 1.486.014 kg of waste was generated, originating from the company's processes and activities. The total amount of waste produced by **ALLEGGRINI** is broken down as follows:



DESCRIPTION	UNIT OF MEASUREMENT	2023			2024		
		DISPOSAL	RECOVERY	TOTAL	DISPOSAL	RECOVERY	TOTAL
Hazardous waste	kg	1.161.060	12.410	1.173.470	1.170.640	71.390	1.242.030
Non-hazardous waste	kg	330	232.805	233.135	19.260	224.724	243.984
Total	kg	1.161.390	245.215	1.406.605	1.189.900	296.114	1.486.014

In 2024, there was a slight increase (+5,6%) in the total amount of waste generated compared to the previous year. More than 80% of this waste is classified as hazardous, consisting mainly of aqueous solutions used for washing machinery and mother liquors; solid waste is mostly assimilated to municipal waste. During 2024, **ALLEGRINI** carried out an in-depth analysis of the effluent produced, with the aim of improving the separation between effluent components, and **water consumption in washing processes was reduced**. These interventions have increased the overall efficiency of the treatment system, optimizing the operation of dedicated plants. In 2024, the **share of waste sent for recovery increased**, with the proportion of total waste produced rising from 17% in 2023 to 20% in 2024.

Drop-off and disposal activities are entrusted to licensed transporters, including Omnisyst, a strategic partner in advanced waste management. This partnership integrates a program to **offset CO₂ emissions** generated by hazardous waste transport, implemented through the purchase of Verified Carbon Standard (VCS) certified carbon credits from a hydroelectric project in India.

Aiming at minimizing the environmental impact resulting from the waste management phase, **ALLEGRINI** adopts an integrated approach that combines compliance with regulations, operational efficiency and the adoption of technical solutions capable of valorizing the waste generated. With reference to the latter aspect, in line with what was planned in the previous fiscal year, products undergoing gamma

- a treatment process using gamma rays aimed at disinfecting and stabilizing otherwise chemically compromised products - were donated to local charities. This initiative combines the pursuit of **reducing the amount of waste for disposal** with the sharing of social value, resulting from its distribution for the benefit of local communities.

ALLEGRINI's commitment to waste management is marked by continuous improvement, according to a dynamic logic, aimed at reducing the company's environmental impact through the optimization of implemented practices and the promotion of sustainable development models.



WASTE MANAGEMENT. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Waste Management	<ul style="list-style-type: none">- Improvement of industrial water separation process- Procedures' digitalization to optimize paper consumption- Donation of products subjected to gamming to local charities- Installation of 6 water fountains- Offsetting CO₂ emissions related to advanced waste management by Omnisyst supplier	<ul style="list-style-type: none">- Further increase the proportion of waste destined for recovery- Continue metal recovery and recycling activities- Implementation of new solutions within water treatment plants to decrease waste from production processes

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Waste	Total amount of waste generated	kg	1.486.014
Non-hazardous waste	Total amount of non-hazardous waste generated	kg	243.984
Hazardous waste	Total amount of hazardous waste generated	kg	1.242.030
Waste	Total amount of waste generated destined for recovery	kg	296.114
Non-hazardous waste	Total amount of non-hazardous waste generated destined for recovery	kg	224.724
Hazardous waste	Total amount of hazardous waste generated destined for recovery	kg	71.390
Waste	Total amount of waste generated destined for disposal	kg	1.189.900
Non-hazardous waste	Total amount of non-hazardous waste generated for disposal	kg	19.260
Hazardous waste	Total amount of hazardous waste generated for disposal	kg	1.170.640
Non-hazardous waste	% of non-hazardous waste produced destined for recovery	%	75,89%
Hazardous waste	% of hazardous waste generated destined for recovery	%	24,11%
Non-hazardous waste	% of non-hazardous waste produced destined for disposal	%	1,62%
Hazardous waste	% of hazardous waste generated destined for disposal	%	98,38%



4.2 ENERGY MANAGEMENT AND DEPENDENCE ON NATURAL CAPITAL

Adopt policies, procedures and certifications for responsible management of energy needs and implement solutions to optimize energy consumption and increase renewable energy use

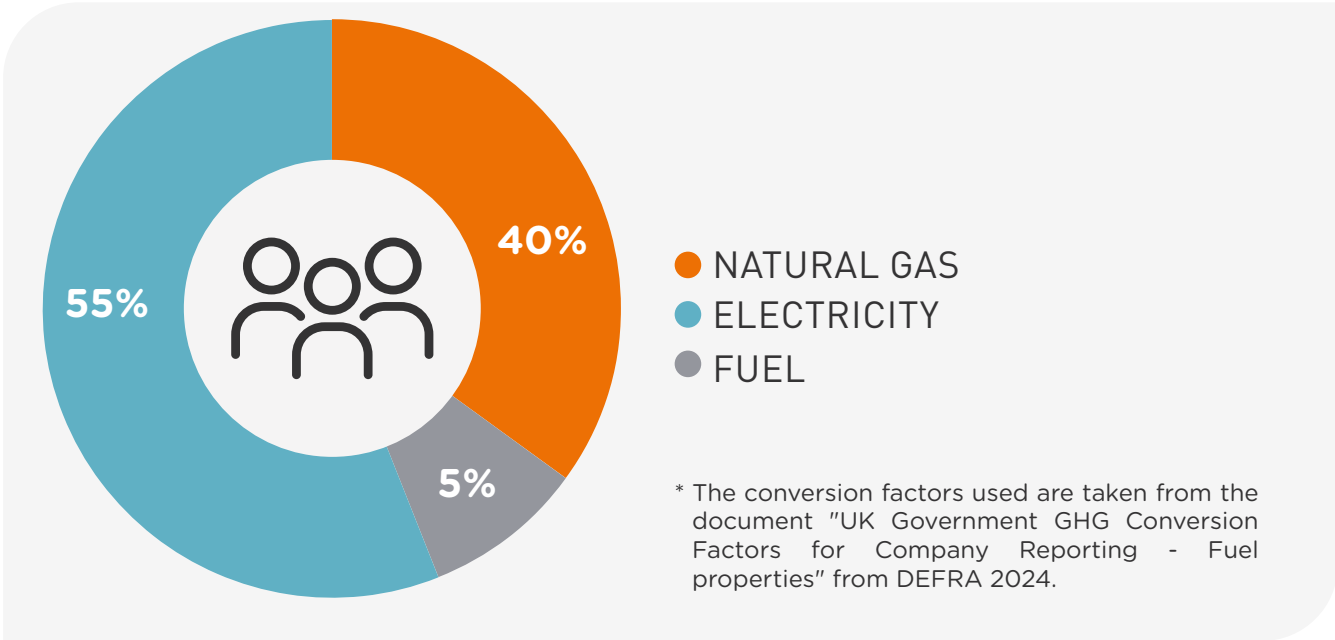
ALLEGRINI's commitment to responsible management of energy resources translates into the monitoring and optimization of consumption, with the aim of combining operational efficiency and environmental sustainability. Energy sources used by **ALLEGRINI** include: electricity, natural gas, and fuel. Electricity is mainly used as part of production processes and for lighting company facilities. In 2024, the total energy demand is 4.167.359 kWh-slightly higher than in 2023 (+3,9%) - of which more than 14% was met through self-generated energy from the photovoltaic system located on the roof of the Grassobbio headquarter. During this fiscal year, maintenance and cleaning work was carried out on the **photovoltaic system**, aimed at optimizing its performance and **increasing the share of electricity generated from renewable sources**. The estimated consumption of natural gas, used for heating the production and office areas, is 304.565 Scm. Diesel fuel is used to drive the company's fleet vehicles. In addition, consistent with the commitment to promote responsible use of energy, additional efficiency measures were implemented during 2024:

- **The optimization of production cycles** while maintaining high operating standards;
- **The reorganization of the office layout**, aimed at optimizing the space use and containing energy consumption, especially during the winter period.

The following table summarizes **ALLEGRINI**'s total energy consumption for 2023 and 2024.

VARIABLE	DESCRIPTION	UNIT OF MEASUREMENT	2023	2024
Natural gas	Natural gas consumed	Scm	270.800	304.565
Motor vehicles	Diesel fuel consumption	liters	31.321	34.839
Electricity	Total electricity consumed	kWh	4.010.618	4.167.359

The chart represents the energy mix (in GJ*), expressed in percentage terms, used by **ALLEGRINI** during 2024.



The energy intensity ratio is a key indicator for assessing **ALLEGRINI**'s overall energy efficiency. Therefore, starting this fiscal year, the company determines and monitors this KPI, expressed as the ratio of total energy consumption to sales.

VARIABLE	UNIT OF MEASUREMENT	2024
Energy consumed within the organization	GJ	27.298
Revenue	million	34,62
Energy intensity	GJ per million	788,50

As part of a path in which sustainability is integrated into the company's development strategy, **ALLEGRINI** intends to continue to monitor the environmental impacts associated with its production activities and implement targeted interventions to optimize energy consumption and prioritize the use of renewable sources.



ENERGY MANAGEMENT AND DEPENDENCE ON NATURAL CAPITAL. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Energy management and dependence on natural capital	<div><div>- Energy consumption monitoring</div><div>- Maintenance and cleaning of the photovoltaic system</div><div>- Optimization of production cycles</div><div>- Reorganization of office layout</div></div>	<div><div>- Increase the share of electricity generated from renewable sources</div><div>- Business layout improvement and plant insulation</div><div>- Adoption of smart solutions for continuous monitoring of renewable energy production</div></div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Electricity	Total electricity consumption	kWh	4.167.359
Electricity from renewable sources	Electricity generated from renewable sources	kWh	597.372
Natural gas	Natural gas consumption	Scm	304.565
Energy intensity ratio	Total annual energy consumption/turnover	GJ per million	788,50

4.3 WATER RESOURCE MANAGEMENT

Careful management of the water resource by adopting sustainable practices to ensure efficient water use and establishing policies for supply and proper delivery

The water resource is a strategic natural resource for **ALLEGRINI**, used both in the formulation of products and in the washing and cleaning operations of the plants. The centrality of this resource to business processes and the growing awareness of the global challenges associated with its management require the adoption of a systematic and rigorous approach aimed at ensuring its efficient and responsible use, in line with the environmental sustainability goals set and current regulations.

During 2024, **ALLEGRINI** made targeted interventions, acting directly in its production processes. In particular, the process of separating industrial water has been optimized in order to make the water consumption more efficient and maximize the recycled water usage. The results obtained on this front testify to the effectiveness of the strategies implemented and the efficiency of the wastewater recovery plant: the targets set in 2023, including the **recovery of 75% of wastewater** and **100% of cooling water**, have been **fully achieved**. In 2024, wastewater volumes are 861 m³, of which 52,03% is generated by the Professional Cleaning Business Line, while the remaining 47,97% comes from the Cosmetic Business Line.

In addition, consistent with what was planned during the previous fiscal year, **ALLEGRINI** also intervened in the tank-washing process, reducing the amount of water used at this stage.

In 2024, the company's total water consumption for production processes and civilian uses is 27.264 m³.

ALLEGRINI has also extended its scope of intervention to the daily practices of employees, with the aim of fostering the strategic priorities defined within the management of production processes throughout the company. In this regard, **water dispensers** have been installed at all refreshment stations to encourage the consumption of water from

the local water supply, contributing to significant environmental savings.

Responsible water management is confirmed as a strategic priority within the sustainability journey undertaken by **ALLEGRINI**, which renews its commitment to implement targeted interventions to progressively reduce water consumption and improve the efficiency of its operations.



WATER RESOURCE MANAGEMENT. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Water resource management	<div><div>- Efficiency of industrial water separation process through product analysis and optimization of chemical and physical characteristics</div><div>- Reduction in consumption of water used for tank washing</div><div>- Monitoring of water consumption</div></div>	<div><div>- Continue on the path taken for efficient management of the water resource</div></div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Water resource	Total water consumption	m ³	27.264
Wastewater	Wastewater withdrawn from the disposer	m ³	861



4.4 COMBATING CLIMATE CHANGE

Addressing the challenge of climate change mitigation by committing, in line with global targets, to reducing energy consumption and greenhouse gas emissions

Reducing greenhouse gas emissions is one of the main challenges related to climate change and is, at the same time, a strategic goal for **ALLEGRINI**, which intends to strengthen its commitment to limiting negative impacts on the environment. With this in mind, the company has been monitoring the CO₂ emissions it generates for some time now and is committed, in the spirit of transparency that has always distinguished it, to share with its stakeholders the results of the efficiency initiatives it has introduced.

The following table shows the direct (Scope 1) and indirect (Scope 2) CO₂ emissions produced in fiscal year 2024, calculated in accordance with the Greenhouse Gas (GHG) Protocol. Indirect emissions are determined by adopting the location-based method, which considers the average emission factor of the power grid used by **ALLEGRINI** to purchase power.

VARIABLE	UNIT OF MEASUREMENT	2023	2024
Direct emissions from natural gas consumption	tCO ₂	541,60	622,96
Direct emissions related to corporate vehicles	tCO ₂	86,09	87,54
Direct emissions from refrigerant gas leaks	tCO ₂	-	-
Direct Emissions (Scope 1)	tCO₂	627,69	710,5
Indirect emissions from electricity consumption	tCO ₂	946,51	913,92
Indirect emissions (Scope 2) (metodo location-based)	tCO₂	946,51	913,92

The energy efficiency measures put in place, together with the use of renewable energy sources to cover part of the electricity needs, have contributed to **a reduction in CO₂ emissions associated with electricity consumption** (Scope 2), which decreased **by about 3%** compared to 2023.

ALLEGRINI understands that effective emissions management involves taking a holistic approach, spanning the entire value chain. Therefore, as a first step in this direction, in 2024, as in previous years, **the CO₂ emissions** associated with the transportation of the hazardous waste generated were **offset** through the purchase of certified carbon credits from Omnisyst, the advanced industrial waste management service provider. This collaboration, which has been established for a number of years now, allows to support **ALLEGRINI**'s sustainability strategy of minimizing its carbon footprint.



Below are the emission factors used to calculate CO₂ emissions (Scope 1 and Scope 2).

ENERGY SOURCE	EMISSION UNIT/ STARTING UNIT	FACTOR OF EMISSION	SOURCE
Natural gas	tCO ₂ /Scm	0,00205	DEFRA 2024 (UK Department for Environment, Food and Rural Affairs)
Diesel fuel	tCO ₂ /liters	0,0025	DEFRA 2024 (UK Department for Environment, Food and Rural Affairs)
Electricity (location-based approach)	kgCO ₂ /kWh	0,256	Institute for Environmental Protection and Research (ISPRA) 2023

The increasing focus on sustainability requires businesses to carefully assess climate-environmental risks, particularly those arising from extreme weather events such as floods, storms and heat waves, which can disrupt production activities, infrastructure and supply chains. In this scenario, it is critical to integrate physical and transitional risk management into business strategies, strengthening organizational resilience and protecting critical assets to ensure business continuity and long-term value creation. Therefore, in order to effectively deal with these threats and protect people, facilities and production continuity, **ALLEGRINI** has updated its **Emergency and Evacuation Plan**, incorporating specific procedures for handling adverse scenarios related to tornadoes and flooding caused by exceptional rainfall, which include preventive measures and timely and coordinated response actions.

In addition, in order to systematically and structurally oversee the environmental impacts resulting from the company's activities, **ALLEGRINI** plans to start the process of acquiring **ISO 14001 certification** of its environmental management system during the next fiscal year.



COMBATING CLIMATE CHANGE. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE		
Combating climate change	- Emergency Plan update to incorporate extreme weather event scenarios	- Include environmental risk assessment in decision-making processes - Acquire ISO 14001 certification of the environmental management system		

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Emissions	Direct greenhouse gas emissions (Scope 1)	tCO ₂	693,54
Emissions	Indirect greenhouse gas emissions (Scope 2)	tCO ₂	842,50



05
SOCIAL
RESPONSIBILITY

5.1 CORPORATE STAFF GROWTH

Definition of actions aimed at the personal and professional growth of workers and their involvement in the initiatives undertaken by the company

ALLEGRINI constantly invests in the development of its people's skills, promoting an organizational model based on continuous learning, targeted training and talent enhancement. This approach is aimed at fostering professional growth, stimulating innovation and strengthening the company's ability to adapt to the challenges of an ever-changing market. A total of **3.157,25 hours of training** were provided during 2024, of which 2.400,25 were non-mandatory, resulting in an **increase of 92%** over 2023. The training plan, delivered also as part of the *Allegrini Corporate Academy*, is divided into the following thematic areas:

- Occupational health and safety in accordance with Leg. 81/2008;
- Gender equality, according to the guidelines in UNI/PdR 125:2022 reference practice, and inclusion;
- Good manufacturing practices (GMP) and regulatory compliance;
- Business skills, communication and language development;
- Administration and operational processes.

These subject areas reflect the complexity and variety of skills required in the industry, covering technical, environmental, social and regulatory aspects. Some employees also participated in a training dedicated to the whistleblowing and the **Organization, Management and Control Model (MOG)**'s topic and the **"Safe at work"** training course organized in partnership with Fondazione Libellula, aimed at spreading awareness with respect to stereotypes, gender dynamics and ways of managing conflicts in the workplace.

The training courses involved figures from all organizational levels, in compliance with the principles of equal access to training, inclusion and transversal dissemination of knowledge that **ALLEGRINI** promotes, also formalized in the company's Code of Ethics.

Alongside these courses, **ALLEGRINI** also organized a specific training

hour on **cancer prevention** in cooperation with the Italian League for the Fight against Cancer (LILT) that involved 110 employees took part. This initiative reflects the company's commitment to **promoting the overall well-being of employees** by combining technical training with targeted information and awareness-raising activities. In addition, there are additional projects promoted by the company with the aim of **strengthening the sense of belonging**, fostering employees' socialization even outside working hours, and strengthening ties with the area in which it operates:

- the "Pigiama Run" promoted by LILT, participating as a sponsor in the Bergamo round and involving employees in a charity activity in support of Casa Amoris Laetitia;
- collaboration with the Donizetti Opera Festival for the creation of the "Il Sospiro Profumato" project, in which three essences inspired by as many operas were created with the support of Atelier Fragranze Milano.

Both initiatives are part of an engagement model that transcends the professional dimension alone, strengthening the link between company, people and territory. These are activities that contribute to organizational well-being, stimulate active participation and give substance to the company's founding values.

With an eye to the future, **ALLEGRINI** intends to continue investing in the empowerment and well-being of its employees, developing integrated programs that foster professional and personal growth and consolidate a sense of belonging to the company.

CORPORATE STAFF GROWTH. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Growth of corporate staff	<div><div>- Delivery of numerous training courses to employees</div><div>- Organizing a training and awareness-raising meeting in collaboration with the Italian League for the Fight Against Cancer (LILT)</div><div>- Collaboration with Fondazione Libellula to organize a training meeting on the topic of gender equality and combating discrimination</div><div>- Participation in events that promote employee socialization and team building</div></div>	<div><div>- Expand the content of non-mandatory training provided to employees</div><div>- Continue with collaborations and health awareness activities</div></div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Employee training	Total training hours provided to employees, broken down by gender	Hours	1.697	1.460,25	3.157,25
Employee training	Total training hours provided to employees, broken down by gender and professional category	Training hours for executives	53	0	53
		Training hours for managers	495	246	741
		Training hours for office workers	571,5	1.080,25	1.651,75
		Training hours for production workers	577,5	26,5	604
		Training hours for apprentices	0	83	83
Interns training	Total training hours provided to interns, broken down by gender	Training hours for interns	0	8,5	8,5
Employee training	Average number of training hours, broken down by gender	Hours	18,45	29,21	19,02
Employee training	Average number of training hours, broken down by gender and professional category	Training hours for executives	26,50	0,00	26,50
		Training hours for managers	41,25	30,75	37,05
		Training hours for office workers	31,75	32,73	32,39
		Training hours for production workers	9,79	4,42	9,29
		Training hours for apprentices	0,00	27,67	20,75

5.2 EMPLOYEE HEALTH AND SAFETY

Provide workers with a healthy and safe working environment with the aim to foster employee well-being and improving working conditions

OCCUPATIONAL SAFETY PROTECTION

Investing in worker safety means protecting the company's most valuable assets – its people. Indeed, protecting the health and safety of employees is a cornerstone of **ALLEGRI**'s corporate strategy and a priority within the sustainable growth path. The Occupational Health and Safety Management System is certified in accordance with **ISO 45001**, which establishes a framework for identifying risks and managing occupational health and safety. This commitment is developed along three basic lines: accident prevention and continuous monitoring of working conditions, provision of targeted training, and promotion of employee welfare, which have also been formalized in the company's Integrated Quality and Safety Policy.

1) ADOPTION OF PREVENTIVE MEASURES

The risk-based approach adopted by **ALLEGRI** is based on a systematic process of risk identification, assessment and management,

aimed at defining and implementing effective preventive and protective measures. The goal is ensuring the safety and protection of the physical, psychological and professional integrity of workers. Consistent with what was planned, the **Risk Assessment Document** (DVR) was updated during this fiscal year, following the introduction of new facilities and the revision of fire prevention practices. As part of the prevention measures, the company's Emergency Plan has been updated to include procedures and organizational measures to be taken in response to adverse scenarios arising from extreme weather phenomena, such as tornadoes and flooding. This approach reflects the company's willingness to guard against climate and environmental hazards and the consequences that such events may have on people's safety. In addition, the Plan has been revised and improved, incorporating explanatory iconographic elements aimed at facilitating its understanding and increasing its visibility for employees and visitors.

Prevention measures taken during 2024 include differentiating the uniforms of employees in the production department.



2) TARGETED TRAINING OF HUMAN RESOURCES

ALLEGRINI identifies training as a strategic prevention tool aimed at increasing worker awareness, fostering the spread of a culture of safety and consolidating behaviors aligned with the principles of protecting mental and physical integrity. During 2024, a total of 757 hours of occupational health and safety training were provided.



3) EMPLOYEE WELFARE

ALLEGRINI promotes a corporate culture focused on people and their all-round well-being. In 2024, the company offered its employees the opportunity to have a free dermatological examination directly at the company's headquarters, with the aim of promoting **prevention and protection of skin health**; a total of 120 employees joined the initiative. As part of the path of prevention initiatives within the work environment, **ALLEGRINI** has partnered with WelfareCare, a benefit company engaged in the promotion of preventive health care nationwide, in order to facilitate access to medical screening services for its employees. During 2024, an event dedicated to cancer prevention was organized offering free mammograms and ultrasound scans to women in the 35-45 age group, extending participation not only to employees but also to their wives and partners, thus expanding the impact of the initiative and strengthening health promotion activities. In addition, an oncology awareness and prevention meeting was organized in cooperation with LILT, the Italian League for the Fight against Cancer, which was attended by 110 employees. Joint action on these three fronts contributed to a **reduction in occupational accidents** compared to the previous fiscal year (-67% compared to 2023): in 2024 there were 2 accidents, with no deaths or cases of work-related illnesses.

HEALTH AND SAFETY OF EMPLOYEES. ACTIONS, GOALS AND KPI

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Employee health and safety	<ul style="list-style-type: none">- Started updating the Risk Assessment Document (DVR)- Differentiation of uniforms in the production department- Delivery of training courses to employees on occupational health and safety- Organizing health prevention and awareness initiatives	<ul style="list-style-type: none">- Continue to provide training to employees on occupational health and safety- Implementation of further revisions to the health protocol- Arrange additional medical examinations to support employee health and safety

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Occupational health and safety management system	Presence of an occupational health and safety management system	Yes/No			Yes
Occupational health and safety management system	Involvement of employees in the occupational health and safety management system	Yes/No			Yes
Workers covered by an occupational health and safety management system	Number of employees covered by an occupational health and safety management system	No.			142
Workers covered by an occupational health and safety management system	% of employees covered by an occupational health and safety management system	%			100%
Risk assessment	Presence of a system/procedure for assessing hazards and risks in the workplace	Yes/No			Yes
Medical prevention in the workplace	Presence of a medical service system that contributes to the identification and elimination of workplace hazards and risks	Yes/No			Yes
Occupational health and safety training	Total training hours provided, broken down by gender	Hours	597,5	159,5	757

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Occupational health and safety training for employees	Total training hours provided to employees, broken down by gender and professional category	Training hours for executives	0	0	0
		Training hours for managers	113	30	143
		Training hours for office workers	166,5	98	264,5
		Training hours for production workers	318	11	329
		Training hours for apprentices	0	4	4
Occupational health and safety training	Total training hours provided to interns and coordinated and continuous collaborators, broken down by gender	Training hours for interns	0	16,5	16,5
Occupational accidents	Total accidents at work	No.			2
Occupational accidents	Total occupational accidents with serious injuries	No.	0	0	0
Occupational accidents	Rate of work-related injuries with serious consequences (excluding deaths)	No.	0	0	0
Occupational accidents	Number of cases of occupational diseases	No.	0	0	0
Occupational accidents	Number of deaths as a result of work-related injuries and illnesses	No.	0	0	0
Occupational accidents	Occupational injury death rate	No.	0	0	0

5.3 DIVERSITY, EQUITY AND INCLUSION

Adoption of policies to promote inclusion and protect diversity, aimed at ensuring equal opportunity and eliminating discrimination

Valuing people and protecting individual diversity constitute fundamental principles for **ALLEGRINI** to ensure an inclusive, respectful working environment geared toward the personal professional growth and well-being of all human resources. Therefore, the company is committed to promoting the dissemination of an organizational culture based on respect for the individual, on equity and inclusion, and to opposing all forms of discrimination, direct or indirect, related to race, ethnic origin, color, gender, sexual orientation, religion, nationality, age, political opinion, marital and socioeconomic status, union affiliation. There are 142 employees employed by the company as of December 31, 2024, including 50 women and 92 men. The table below shows the breakdown of personnel by gender.

EMPLOYEE BY GENDER - 2023 and 2024

	2023			2024		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Employees	97	54	151	92	50	142

Women account for 35% of the corporate population, in line with the previous year. In 2024, job positions were mapped with the aim of precisely delineating the specific requirements and competencies associated with each role and acquiring a structured framework for staff assessment and optimizing organization and workflow planning. Obtaining, at the end of fiscal year 2023, the **Gender Equality Certification** according to the guidelines contained in the UNI/PdR 125:2022 reference practice represented an important achievement

for **ALLEGRINI** on this front. This recognition testifies to a tangible commitment to the **promotion of equal opportunities, pay equity and the enhancement of diversity**, but also a stimulus to consolidate and expand the corporate policies and initiatives implemented to ensure fairness, inclusion and equal opportunities within the organization. Therefore, during 2024, **ALLEGRINI** has given continuity to this path by organizing **training and awareness-raising activities** on these issues. Specifically, a total of 314 hours of training were provided, a significant increase from the previous year. Goals for the coming fiscal year include the launch of a course dedicated to inclusive language and leadership skill development, aimed at strengthening an inclusive corporate culture and effective human resource management. Gender equality is also protected in the area of compensation policies, which are based on criteria of transparency, impartiality and merit. Indeed, remuneration is a key strategic lever for the management and motivation of human resources, with compensation determined in accordance with current regulations and the applicable National Collective Labor Agreement (CCNL). The effectiveness of the company's policies that promote equality, diversity and inclusion has resulted in no recorded incidents of discrimination on the grounds of gender, race or ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other forms of discrimination. For 2025, **ALLEGRINI** plans to update the DVR to include some specific analyses on the risk of harassment. This intervention aims to prevent such phenomena and manage them effectively, ensuring a safe working environment and the protection of employees' mental and physical well-being.

DIVERSITY, EQUITY AND INCLUSION. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Diversity, equity and inclusion	- Delivery of training courses on the topic of gender equality	<div>- Continue the training activities already started in the coming fiscal years</div> <div>- Update DVR to include specific harassment risk analysis</div> <div>- Organize training courses dedicated to inclusive language and leadership skills development</div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Characteristics of the workforce	Number of employees, broken down by gender	No.	92	50	142
Gender equality training	Total training hours provided to employees, broken down by gender	Hours	188,5	125,5	314
Gender equality training	Total training hours provided to employees, broken down by gender and professional category	Training hours for executives	8	0	8
		Training hours for managers	43,5	35	78,5
		Training hours for office workers	24,5	73,5	98
		Training hours for production workers	112,5	12,5	125
		Training hours for apprentices	0	4,5	4,5
Gender pay gap	Gender pay gap unadjusted	%			- 0,16%
Non-discrimination	Incidents of discrimination reported	No.			0

5.4 PRODUCT QUALITY AND SAFETY

Ensure high standards of products and/or services in terms of quality and safety through the adoption of certification and testing

In an ever-changing regulatory environment and a market increasingly concerned with environmental impact and product safety, **ALLEGRINI** is constantly investing in the research and development of new solutions that combine high performance with respect for the environment and protection of consumer health.

ALLEGRINI boasts a broad portfolio of products developed using a natural and sustainable approach. Prominent among the innovative solutions is **DPlanet**, a solid cosmetic line launched in 2021 that is water- and preservative-free, with completely plastic-free packaging. This line is an environmentally friendly option to traditional liquid hand, body and shampoo cleansers. In 2024, the range of cosmetic products was further enriched with the launch of the new **Amoenia** amenities line, certified **Cosmos Organic and Cosmebio**, which confirms the company's commitment to promoting environment- and skin-friendly solutions. This format is in a line of development consistent with recent European directives on the containment of single-use plastics and aims to reduce the environmental impact associated with packaging. These products' line are joined by **Find Your Eco**, a new line of cosmetics that embodies the marriage of environmental sustainability and cosmetic excellence. Designed, formulated and packaged according to **Ecolabel** regulations, these products ensure minimal environmental impact throughout their life cycle, from production to disposal. Every detail of the line reflects a real commitment to protecting the planet, as well as personal well-being: from the bottles and labels made from 100% recycled materials to the formulas that boast a very high percentage of naturally sourced ingredients, RSPO raw materials, vegan and dermatologically tested.

SHADES OF GREEN - AMOENIA

The Amoenia amenities line, launched by **ALLEGRINI** in 2024, represents excellence in the cosmetics industry certified according to the Cosmos Organic and Cosmebio standards, which attest to the use of natural and organic ingredients and the adoption of sustainable and transparent production processes.

The product range includes shampoo, bubble bath, liquid soap, and hand and body lotion, all formulated with raw materials of plant origin, such as sweet almond oil, shea butter, aloe vera juice, and barley water, sourced from certified organic farms. The focus on sustainability also extends to the packaging, made of recycled and recyclable plastic, with refillable clear dispensers designed to optimize functionality and reduce environmental impact.

The Amoenia line embodies **ALLEGRINI**'s commitment to combining cosmetic efficacy, dermatological safety and environmental sustainability, offering ideal solutions for the hospitality sector that requires certified products that are both personal and environmentally friendly.



ALLEGRINI plans to further expand its range of sustainable products by introducing **innovative powdered and water-free solutions**, including solid cleansing pills for the face that transform into a nourishing mousse when in contact with water. For **ALLEGRINI**, certifications, both mandatory and voluntary, are an additional drive for continuous improvement. Below, all product and company certifications obtained and renewed by the company over time are summarized.



Ecolabel certification:

An Ecolabel issued by the European Union that identifies products with a reduced environmental impact in their life cycle, from production to usage and subsequent disposal



Cosmos Organic certification:

International standard certifying that products meet the strict criteria for organic and natural cosmetics



Halal certification:

Guarantees that the products comply with the ethical and sanitary standards of Islamic doctrine



Eco Bio Cosmetics Certification:

Mark guaranteeing that formulations are made with organic ingredients and are free of harmful to humans chemicals, animals and the environment



UNI EN ISO 22716 - Good Manufacturing Practices (GMP) - Guidelines on Good Manufacturing Practices:

The standard establishes requirements for the production, control, storage and distribution of cosmetics, with the aim of ensuring product safety and protecting consumer health



ISO 9001:2015 - Quality Management System:

Legislation directed at optimizing processes and ensuring the quality of products and services offered



ISO 45001: 2018 - Occupational Health and Safety Management System:

Legislation that provides a framework for identifying risks and managing occupational health and safety in order to prevent the occurrence of accidents or injuries and promote safer and healthier working conditions



Gender Equality Certification - according to the guidelines contained in the UNI/PdR 125:2022 reference practice:

attests to the commitment to equal opportunities and fair working conditions and professional development for all employees, regardless of gender

To ensure operational excellence and compliance with quality standards, **ALLEGRINI** constantly invests in the **training of its employees**. In 2024, 33,5 hours of training were provided involving 53 employees on GMP in cosmetic departments, with the aim of strengthening operational skills and raising staff awareness of critical procedures to prevent product contamination and ensure that high quality and safety standards are maintained throughout the production process.

As part of the implemented quality management system, **ALLEGRINI** continues to closely monitor complaints received. In 2024, 61 complaints related to quantitative and qualitative non-conformities of products were registered; despite the increase from 2023, higher-grade complaints were significantly reduced (about -57%). Moreover, even in 2024, there were no cases of non-compliance for end-user health and safety.

DESCRIPTION	UNIT OF MEASUREMENT	2022	2023	2024
Number of complaints related to quantitative and qualitative non-conformities of products	No.	62	54	61
Number of complaints related to end-user health and safety nonconformities	No.	0	0	0

Regarding external information and product labeling, 6 cases of non-compliance were recorded in 2024.

Quality and safety oversight also extends to the supply chain. In the General Conditions of Purchase, **ALLEGRINI** requires all suppliers to ensure regulatory compliance, the absence of undeclared hazardous substances, and the provision of complete technical documentation (e.g. MSDSs, certifications, REACH declarations). In addition, the company reserves the right to conduct audits of suppliers to verify their compliance with quality and contractual standards. In line with the objective of establishing business relationships with partners who share the same values, **ALLEGRINI** has set the goal of preparing a Code of Conduct for Suppliers, in which the ethical, environmental and social principles they must adhere to are formalized.



PRODUCT QUALITY AND SAFETY. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Product quality and safety	<ul style="list-style-type: none">- Launch of the new Amoenia amenities line, certified Cosmos Organic and Cosmebio- Employee training to ensure the quality and safety of products for end consumers- Implementation of ECOLABEL certifications on some product lines- Monitoring of complaints and nonconformities with the aim of identifying critical issues in a timely manner and activating corrective actions	<ul style="list-style-type: none">- Continue with the development of powdered, “water-free” and reduced packaging products- Expanding the range of Ecolabel-certified products- Promote internal technical training on quality, product safety, and compliance management- Extend the application of the nonconformity management system to new business areas and product categories- Initiate more structured document audits against strategic suppliers- Consolidate and develop the retail channel- Launch of a new line of dispensers

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Complaints	Number of complaints related to quantitative and qualitative non-conformities of products	No.	61
Complaints	Number of complaints related to end-user health and safety nonconformities	No.	0
Labeling	Number of cases of non-compliance of external information and product labeling	No.	6
Marketing	Non-compliance incidents concerning marketing communications	No.	0
Complaint management system	Number of employees hours invested in handling complaints and nonconformity situations related to health and safety, quality, and product conformity	Hours	176,5
Good Manufacturing Practices Training	Total number of training hours provided to employees	Hours	33,5



06

ETHICAL CORPORATE GOVERNANCE



6.1 RESPONSIBLE SUPPLY CHAIN MANAGEMENT

Attention to environmental, social, and governance criteria in the processes of selecting, evaluating, and maintaining supplier relationships

To support the path to sustainable development, **ALLEGRINI** has been integrating the principles of environmental sustainability, social responsibility and ethics into governance even in its relationships with its suppliers for some years now. To this end, the company requires the acknowledgement and formal acceptance of the contents of the Code of Ethics and the Organization, Management and Control Model from all suppliers, supplementing these requirements through specific contractual clauses. This approach ensures transparency, integrity and regulatory compliance throughout the supply chain, consolidating a governance framework that supports business relationships based on shared responsibility and adherence to the highest ethical and environmental standards.

Consistent with this approach, **ALLEGRINI** continued to **map the sustainability performance of its suppliers** through the administration of the questionnaire, developed in previous years, which integrates several thematic areas, such as environmental management, human rights protection, occupational safety and management transparency. The company's intended goal is to translate the data collected into a scoring system to objectively assess suppliers' sustainability performance as a variable to be integrated with other key indicators in the process of selecting and managing supply relationships. During 2024, a feasibility analysis was conducted for the possible introduction of digital tools to support this process.

Strengthening these measures is part of a long-term vision to consolidate a supply network aligned with the principles of environmental sustainability and social responsibility, transparency and continuous improvement that the company stands for.

Therefore, in order to continue along the path that has already been traced for a number of years, there are numerous goals that **ALLEGRINI** has set for the future, including:

- the development and sharing of a **Code of Conduct** for suppliers to supplement the contractual clauses regarding the acknowledgement and acceptance of the principles formalized in the Organization, Management and Control Model and the Code of Ethics currently in use;
- **sustainability risk analysis of suppliers** with the support of an external provider.

RESPONSIBLE SUPPLY CHAIN MANAGEMENT. ACTIONS, GOALS AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Responsible supply chain management	<div>- Administration of questionnaires to map suppliers' sustainability performance</div> <div>- Sending requests for acknowledgement and acceptance of the principles contained in the Code of Ethics and the Organization, Management and Control Model</div>	<div>- Prepare the Code of Conduct for suppliers</div> <div>- Continue to map and monitor suppliers' sustainability performance</div> <div>- Start the process of analyzing the sustainability risk of suppliers</div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Supplier evaluation system	Presence of a strategic supplier evaluation system based on criteria of environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	Yes
Code of Ethics and Model of Organization, Management and Control (Legislative Decree. 231/2001)	Acceptance - by new suppliers deemed strategic - of the Code of Ethics and the Organization, Management and Control Model	Yes/No	Yes
External audits	Conducting external supply chain audits with reference to environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	No
Child labor	Activities and suppliers that present a significant risk of child labor incidents	No.	0
Forced or compulsory labor	Activities and suppliers that present a significant risk of incidents of forced or compulsory labor	No.	0



6.2 ETHICS IN GOVERNANCE

Adherence to ethical standards in competition, industry regulations, and protection of privacy in the conduct of all business activities

Corporate management and day-to-day operations are based on a governance model that integrates ethical principles of fairness, transparency and correctness in stakeholder relations. **ALLEGRI**NI has implemented an integrated internal control system designed to ensure compliance with applicable regulations, prevent non-compliant behavior in business operations, and foster the dissemination and application of shared ethical values. This system consists of:

ORGANIZATION, MANAGEMENT AND CONTROL MODEL

(MOG) pursuant to Legislative Decree 231/2001: a system of rules, processes and procedures aimed at preventing crimes and ensuring regulatory compliance. In accordance with the provisions of the aforementioned Decree, a Supervisory Board (SB) has been appointed. The SB is charged with the task of supervising the proper functioning of and compliance with the principles of the Model, as well as proposing its updating.

CODE OF ETHICS: a document summarizing the ethical principles and standards of behavior to which all individuals working within the company, including directors, managers, employees and external collaborators, must conform. It formalizes the commitments made by **ALLEGRI**NI in the conduct of its activities that guide the company's decisions and actions.

During 2024, the **Code of Ethics and the MOG were revised** to ensure their adequacy with respect to regulatory developments and to strengthen their preventive effectiveness with respect to the offenses covered.

To support this system, in 2023, in accordance with Leg. 24/2023 "Whistleblowing Decree," a **portal for whistleblowing reports** has been introduced. Through this portal employees and external parties can send reports on alleged unlawful conduct of which they have become aware or any conduct that does not comply with the provisions of the MOG or **ALLEGRI**NI's Code of Ethics. This tool is a crucial element in promoting **transparency and integrity** within the organization, ensuring the confidentiality of the reporter's identity in the activities of handling the report. To strengthen and spread knowledge of relevant regulations, reporting procedures, and implemented protection measures, in 2024, some employees participated in training on whistleblowing and the MOG.

As a result of **ALLEGRI**NI's focus and commitment to responsible and ethical business management, inspired by the principles of fairness and legality, in 2024 no reports were received through the whistleblowing system. Also, no incidents of non-compliance and/or proceedings and actions in relation to violations of free competition, monopolistic practices or antitrust laws, or incidents of corruption were recorded. In light of the progressive integration of digital technologies into business operational processes, the pursuit of a sustainable development model cannot ignore the implementation of effective measures and the adoption of advanced security systems to protect the privacy and confidentiality of corporate information and data assets. Data management and processing are carried out in accordance with the provisions of Leg. 196/2003 - "Personal Data Protection Code" and the EU Regulation 2016/679, known as the General Data

Protection Regulation (GDPR). **ALLEGRI** has created an e-mail address (privacy@allegri.com), which is available to all those who wish to request information and clarification regarding privacy and the exercise of their rights regarding the processing of personal data.

In order to promote a culture of responsibility and awareness on these issues, 14 hours of training on the topic of personal data management and legislation were provided during 2024, involving 7 employees.

No events involving violations of applicable regulations or access to company data by unauthorized external parties occurred during this fiscal year, and no complaints were received regarding violations of customer privacy and loss of customer data.



ETHICS IN GOVERNANCE. ACTIONS, GOALS, AND KPIS

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Ethics in governance	<div><div>- Updating the Code of Ethics</div><div>- Review of the Organization, Management and Control Model under Leg. 231/2001</div><div>- Delivery of training on whistleblowing and the MOG</div></div>	<div><div>- Continue to promote the dissemination of the ethical principles that Allegrini stands for through the provision of training courses</div><div>- Adoption of a Code of Conduct to be applied to suppliers</div></div>

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Administrators	Number of board meetings	No.			7
Administrators	% average attendance at board meetings	%			100%
Risk of corruption	Total number of transactions assessed as risky for corruption issues	No.			0
Risk of corruption	% of transactions assessed as risky for corruption issues	%			0
Risk of corruption	Total number of verified incidents of corruption against Allegrini or its employees	No.			0
Risk of corruption	Presence of corruption-related lawsuits taken against Allegrini or its employees	Yes/No			No
Organization, Management and Control Model	Presence of an Organization, Management and Control Model pursuant to Leg. 231/2001	Yes/No			Yes
Internal signaling system	Number of reports of violations of the requirements of the Organization, Management and Control Model	No.			0
Code of Ethics	Presence of a Code of Ethics	Yes/No			Yes

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Code of Conduct	Preparation of a code of conduct regarding anti-competitive behavior	Yes/No			Yes
Legal Actions	Number of pending or concluded legal actions regarding anticompetitive behavior and antitrust violations	No.			0
Violations	Number of incidents of violation of free competition, monopolistic practices, antitrust laws, and incidents of active or passive corruption	No.			0
Training in anti-corruption, ethical and anti-competitive behavior, human rights	Total training hours provided to employees, broken down by gender	Hours	80	24	104
Privacy and data management training	Total training hours provided to employees, broken down by gender	Hours	8	6	14
Privacy and data management training	Employees involved in the training activity, broken down by gender	No.	4	3	7
Data breach	Identified incidents of leakage, theft, or loss of customer data	No.			0
Privacy	Complaints received regarding violations of customer privacy	No.			0



07

APPENDIX



ALLEGRINI’S ACTIONS AND GOALS FOR SUSTAINABLE GROWTH

ENVIRONMENTAL SUSTAINABILITY

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Waste Management	<ul style="list-style-type: none">- Improvement of industrial water separation process- Digitization of procedures to optimize paper consumption- Donation of products subjected to ranging to local charities- Installation of 6 water fountains- Offsetting CO2 emissions related to advanced waste management by Omnisyst supplier	<ul style="list-style-type: none">- Further increase the proportion of waste sent for recovery- Continue metal recovery and recycling activities- Implementation of new solutions within water treatment plants to decrease waste from production processes
Energy management and dependence on natural capital	<ul style="list-style-type: none">- Energy consumption monitoring- Implementation of maintenance and cleaning of the photovoltaic system- Optimization of production cycles- Reorganization of office layout	<ul style="list-style-type: none">- Increase the share of electricity generated from renewable sources- Business layout improvement and plant insulation- Adoption of smart solutions for continuous monitoring of renewable energy production

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Water resource management	<ul style="list-style-type: none">- Efficiency of industrial water separation process through product analysis and optimization of chemical and physical characteristics- Reduction in consumption of water used for tank washing- Monitoring of water consumption	<ul style="list-style-type: none">- Continue on the path taken for efficient management of the water resource
Combating climate change	<ul style="list-style-type: none">- Emergency Plan update to incorporate extreme weather event scenarios	<ul style="list-style-type: none">- Include environmental risk assessment in decision-making processes- Acquire ISO 14001 certification of the environmental management system

SOCIAL RESPONSIBILITY

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Growth of corporate staff	<ul style="list-style-type: none">- Delivery of numerous training courses to employees- Organizing a training and awareness-raising meeting in collaboration with the Italian League for the Fight Against Cancer (LILT)- Collaboration with Fondazione Libellula to organize a training meeting on the topic of gender equality and combating discrimination- Participation in events that promote employee socialization and team building	<ul style="list-style-type: none">- Expand the content of non-mandatory training provided to employees- Continue with collaborations and health awareness activities.

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Employee health and safety	<ul style="list-style-type: none">- Updating the Risk Assessment Document (DVR)- Differentiation of uniforms in the production department- Delivery of training courses to employees on occupational health and safety- Organizing health prevention and awareness initiatives	<ul style="list-style-type: none">- Continue to provide training to employees on occupational health and safety- Implementation of further revisions to the health protocol- Arrange additional medical examinations to support employee health and safety
Diversity, equity and inclusion	<ul style="list-style-type: none">- Delivery of training courses on the topic of gender equality	<ul style="list-style-type: none">- Continue the training activities already started in the coming fiscal years- Update DVR to include specific harassment risk analysis- Organize training courses dedicated to inclusive language and leadership skills development
Product quality and safety	<ul style="list-style-type: none">- Launch of the new Amoenia amenities line, certified Cosmos Organic and Cosmebio- Employee training to ensure the quality and safety of products for end consumers- Monitoring of complaints and nonconformities with the aim of identifying critical issues in a timely manner and activating corrective actions	<ul style="list-style-type: none">- Continue with the development of powdered and "water-free" and reduced packaging products- Expanding the range of Ecolabel-certified products- Promote technical training internally on quality, product safety, and compliance management- Extend the application of the nonconformity management system to new business areas and product categories- Initiate more structured document audits against strategic suppliers- Consolidate and develop the retail channel- Launch of a new line of dispensers

ETHICAL CORPORATE GOVERNANCE

MATERIAL TOPIC	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Responsible supply chain management	<ul style="list-style-type: none">- Administration of questionnaires to map suppliers' sustainability performance- Sending requests for acknowledgement and acceptance of the principles contained in the Code of Ethics and the Organization, Management and Control Model	<ul style="list-style-type: none">- Prepare the Code of Conduct for suppliers- Continue to map and monitor suppliers' sustainability performance- Initiate the supplier sustainability risk analysis process
Ethics in governance	<ul style="list-style-type: none">- Updating the Code of Ethics- Review of the Organization, Management and Control Model under Leg. 231/2001- Delivery of training on whistleblowing and the MOG	<ul style="list-style-type: none">- Continue to promote the dissemination of the ethical principles that Allegrini stands for through the provision of training courses- Adoption of a Code of Conduct to be applied to suppliers



ALLEGRINI'S KPI FOR SUSTAINABLE GROWTH

ENVIRONMENTAL SUSTAINABILITY

WASTE MANAGEMENT

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Waste	Total amount of waste generated	kg	1.486.014
Non-hazardous waste	Total amount of non-hazardous waste generated	kg	243.984
Hazardous waste	Total amount of hazardous waste generated	kg	1.242.030
Waste	Total amount of waste generated destined for recovery	kg	296.114
Non-hazardous waste	Total amount of non-hazardous waste generated destined for recovery	kg	224.724
Hazardous waste	Total amount of hazardous waste generated destined for recovery	kg	71.390
Waste	Total amount of waste generated destined for disposal	kg	1.189.900
Non-hazardous waste	Total amount of non-hazardous waste generated for disposal	kg	19.260
Hazardous waste	Total amount of hazardous waste generated for disposal	kg	1.170.640
Non-hazardous waste	% of non-hazardous waste produced destined for recovery	%	75,89%
Hazardous waste	% of hazardous waste generated destined for recovery	%	24,11%
Non-hazardous waste	% of non-hazardous waste produced destined for disposal	%	1,62%
Hazardous waste	% of hazardous waste generated destined for disposal	%	98,38%

ENERGY MANAGEMENT AND DEPENDENCE ON NATURAL CAPITAL

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Electricity	Total electricity consumption	kWh	4.167.359
Electricity from renewable sources	Electricity generated from renewable sources	kWh	597.372
Natural gas	Natural gas consumption	Scm	304.565
Energy intensity ratio	Total annual energy consumption/ turnover	GJ per million euros	788,50

WATER RESOURCE MANAGEMENT

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Water resource	Total water consumption	m ³	27.264
Wastewater	Wastewater withdrawn from the disposer	m ³	861

COMBATING CLIMATE CHANGE

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Emissions	Direct greenhouse gas emissions (Scope 1)	tCO ₂	693,54
Emissions	Indirect greenhouse gas emissions (Scope 2)	tCO ₂	842,50

SOCIAL RESPONSIBILITY

GROWTH OF CORPORATE STAFF

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Employee training	Total training hours provided to employees, broken down by gender	Hours	1.697	1.460,25	3.157,25
Employee training	Total training hours provided to employees, broken down by gender and professional category	Training hours for executive	53	0	53
		Training hours for managers	495	246	741
		Training hours for office workers	571,5	1.080,25	1.651,75
		Training hours for production workers	577,5	26,5	604
		Training hours for apprentices	0	83	83
Training of interns	Total training hours provided to interns, broken down by gender	Intern hours	0	8,5	8,5
Employee training	Average number of training hours, broken down by gender	Hours	18,45	29,21	19,02
Employee training	Average number of training hours, broken down by gender and professional category	Training hours for executives	26,50	0,00	26,50
		Training hours for managers	41,25	30,75	37,05
		Training hours for office workers	31,75	32,73	32,39
		Training hours for production workers	9,79	4,42	9,29
		Training hours for apprentices	0,00	27,67	20,75

EMPLOYEE HEALTH AND SAFETY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Occupational health and safety management system	Presence of an occupational health and safety management system	Yes/No			Yes
Occupational health and safety management system	Involvement of employees in the occupational health and safety management system	Yes/No			Yes
Workers covered by an occupational health and safety management system	Number of employees covered by an occupational health and safety management system	No.			142
Workers covered by an occupational health and safety management system	% of employees covered by an occupational health and safety management system	%			100%
Risk assessment	Presence of a system/procedure for assessing hazards and risks in the workplace	Yes/No			Yes
Medical prevention in the workplace	Presence of a medical service system that contributes to the identification and elimination of workplace hazards and risks	Yes/No			Yes
Occupational health and safety training	Total training hours provided, broken down by gender	Hours	597,5	159,5	757

EMPLOYEE HEALTH AND SAFETY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Occupational health and safety training for employees	Total training hours provided to employees, broken down by gender and professional category	Training hours for executives	0	0	0
		Training hours for managers	113	30	143
		Training hours for office workers	166,5	98	264,5
		Training hours for production workers	318	11	329
		Training hours for apprentices	0	4	4
Occupational health and safety training	Total training hours provided to interns and coordinated and continuous collaborators, broken down by gender	Training hours for interns	0	16,5	16,5
Occupational accidents	Total accidents at work	No.			2
Occupational accidents	Total occupational accidents with serious injuries	No.	0	0	0
Occupational accidents	Rate of work-related injuries with serious consequences (excluding deaths)	No.	0	0	0
Occupational accidents	Number of cases of occupational diseases	No.	0	0	0
Occupational accidents	Number of deaths as a result of work-related injuries and illnesses	No.	0	0	0
Occupational accidents	Occupational injury death rate	No.	0	0	0

DIVERSITY, EQUITY AND INCLUSION

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Characteristics of the workforce	Number of employees, broken down by gender	No.	92	50	142
Gender equality training	Total training hours provided to employees, broken down by gender	Hours	188,5	125,5	314
Gender equality training	Total training hours provided to employees, broken down by gender and professional category	Training hours for executives	8	0	8
		Training hours for managers	43,5	35	78,5
		Training hours for office workers	24,5	73,5	98
		Training hours for production workers	112,5	12,5	125
		Training hours for apprentices	0	4,5	4,5
Gender pay gap	Gender pay gap unadjusted	%			- 0,16%
Non-discrimination	Incidents of discrimination reported	No.			0

PRODUCT QUALITY AND SAFETY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Complaints	Number of complaints related to quantitative and qualitative non-conformities of products	No.	61
Complaints	Number of complaints related to end-user health and safety nonconformities	No.	0
Labeling	Number of cases of non-compliance of external information and product labeling	No.	6
Marketing	Incidents of non-compliance concerning marketing communications	No.	0
Complaint management system	Number of staff hours invested in handling complaints and nonconformity situations related to health and safety, quality, and product conformity	Hours	176,5
Good Manufacturing Practices Training	Total number of training hours provided to employees	Hours	33,5

ETHICAL CORPORATE GOVERNANCE

RESPONSIBLE SUPPLY CHAIN MANAGEMENT

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Supplier evaluation system	Presence of a strategic supplier evaluation system based on criteria of environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	Yes
Code of Ethics and Model of Organization, Management and Control (Legislative Decree. 231/2001)	Acceptance by new suppliers deemed strategic of the Code of Ethics and the Organization, Management and Control Model	Yes/No	Yes
External audits	Conducting external supply chain audits with reference to environmental sustainability, social responsibility and ethics in corporate governance	Yes/No	No
Child labor	Activities and suppliers that present a significant risk of child labor incidents	No.	0
Forced or compulsory labor	Activities and suppliers that present a significant risk of incidents of forced or compulsory labor	No.	0

ETHICS IN GOVERNANCE

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Administrators	Number of board meetings	No.			7
Administrators	% average attendance at board meetings	%			100%
Risk of corruption	Total number of transactions assessed as risky for corruption issues	No.			0
Risk of corruption	% of transactions assessed as risky for corruption issues	%			0
Risk of corruption	Total number of verified incidents of corruption against Allegrini or its employees	No.			0
Risk of corruption	Presence of corruption-related lawsuits taken against Allegrini or its employees	Yes/No			No
Organization, Management and Control Model	Presence of an Organization, Management and Control Model pursuant to Leg. 231/2001	Yes/No			Yes
Internal signaling system	Number of reports of violations of the requirements of the Organization, Management and Control Model	No.			0
Code of Ethics	Preparation of the Code of Ethics	Yes/No			Yes

ETHICS IN GOVERNANCE

VARIABLE	KPI	UNIT OF MEASUREMENT	2024		
			GENRE		TOTAL
			M	F	
Code of Conduct	Preparation of a code of conduct regarding anti-competitive behavior	Yes/No			Yes
Legal Actions	Number of pending or concluded legal actions regarding anticompetitive behavior and antitrust violations	No.			0
Violations	Number of incidents of violation of free competition, monopolistic practices, antitrust laws, and incidents of active or passive corruption	No.			0
Training in anti-corruption, ethical and anti-competitive behavior, human rights	Total training hours provided to employees, broken down by gender	Hours	80	24	104
Privacy and data management training	Total training hours provided to employees, broken down by gender	Hours	8	6	14
Privacy and data management training	Employees involved in the training activity, broken down by gender	No.	4	3	7
Data breach	Identified incidents of leakage, theft, or loss of customer data	No.			0
Privacy	Complaints received regarding violations of customer privacy	No.			0



GRI CONTENT INDEX

This Sustainability Report is prepared in accordance with the GRI Standards. The following table details the principles applied, highlighting their specific implementation within this document.

GRI STANDARD		REFERENCE IN THE REPORT
GRI 2. GENERAL DISCLOSURE		
2. General Disclosure	1. The organization and its reporting practices	18-19, 25
2. General Disclosure	2. Activities and workers	14-16, 20-21
2. General Disclosure	3. Governance	18-19, 54-57
2. General Disclosure	4. Strategy, policies and practices	3, 10-12
2. General Disclosure	5. Approach to stakeholder engagement	9, 23
GRI 3. MATERIAL TOPICS		
3. Material topics	3-1. Process of determining material themes	7-8
3. Material topics	3-2. List of material topics	7-8
3. Material themes	3-3. Management of material topics	
TOPIC STANDARDS		
201. Economic performance	201-1. Directly generated and distributed economic value	23
205. Anticorruption	205-2. Communication and training on anti-corruption regulations and procedures	54-55
205. Anticorruption	205-3. Confirmed incidents of corruption and measures taken	54, 56
206. Anti-competitive behavior	206-1. Legal actions related to anticompetitive behavior, trust activities, and monopolistic practices	54, 57
302. Energy	302-1. Internal energy consumption within the organization	30-31, 64
303. Water and effluents	303-3. Water consumption	33-34, 64
303. Water and effluents	303-4. Water discharge	33-34, 64

GRI STANDARD		REFERENCE IN THE REPORT
303. Water and effluents	303-5. Water consumption	33-34, 64
305. Emissions	305-1. Direct greenhouse gas (GHG) emissions (Scope 1)	35-36, 64
305. Emissions	305-2. Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	35-36, 64
306. Waste	306-1. Waste generation and significant waste-related impacts	27-28
306. Waste	306-2. Management of significant waste-related impacts	27-28
306. Waste	306-3. Waste generated	27-29, 63
306. Waste	306-4. Waste not sent to landfill	27-29, 63
306. Waste	306-5. Waste sent to landfill	27-29, 63
403. Occupational health and safety	403-1. Occupational health and safety management system	41-44, 66-67
403. Occupational health and safety	403-2. Hazard identification, risk assessment, and accident investigation	41-42
403. Occupational health and safety	403-3. Occupational health services	41-42
403. Occupational health and safety.	403-5. Worker training on occupational health and safety	41-44, 66-67
403. Occupational health and safety	403-6. Promotion of workers' health	41-42
403. Occupational health and safety	403-8. Workers covered by an occupational health and safety management system	43, 66
403. Occupational health and safety	403-9. Occupational accidents	44, 67
403. Occupational health and safety	403-10. Occupational disease	44, 67
404. Training and education	404-2. Employee skills upgrading and transition assistance programs	39-40, 65
405. Diversity and equal opportunity	405-1. Diversity in governance bodies and among employees	20, 45-46, 68
406. Non-discrimination	406-1. Incidents of discrimination and corrective measures taken	45-46, 68

GRI STANDARD		REFERENCE IN THE REPORT
408. Child labor	408-1. Activities and suppliers that present a significant risk of child labor incidents	53, 70
409. Forced or compulsory labor	409-1. Activities and suppliers that present a significant risk of incidents of forced or compulsory labor	53, 70
416. Customer health and safety	416-2. Incidents of noncompliance regarding health and safety impacts of products and services	49-50, 69
417. Marketing and labeling	417-2. Incidents of noncompliance concerning labeling and information on products and services	49-50, 69
417. Marketing and labeling	417-3. Incidents of non-compliance concerning marketing communications	49-50, 69
418. Customer privacy	418-1. Founded complaints regarding customers' privacy and loss of their data	55, 72



BRIDGING TABLE BETWEEN MATERIAL TOPICS AND GRI STANDARDS

For each of the material topics covered, the GRI principles applied and their references within this document are given.

MATERIAL TOPICS	GRI STANDARD OF REFERENCE	REFERENCE IN THE REPORT
Waste Management	GRI 306. Waste	27-29
Energy management and dependence on natural capital	GRI 302. Energy	30-32
Water resource management	GRI 303. Water and effluents GRI 404. Training and education	33-34
Combating climate change	GRI 302. Energy GRI 305. Emissions	35-37
Growth of corporate staff	GRI 404. Training and education	39-40
Employee health and safety	GRI 403. Occupational health and safety GRI 404. Training and education	41-44
Diversity, equity and inclusion	GRI 404. Training and education GRI 405. Diversity and equal opportunity GRI 406. Non-discrimination	45-46
Product quality and safety	GRI 404. Training and education GRI 416. Customer health and safety GRI 417. Marketing and labeling	47-50
Responsible supply chain management	GRI 408. Child labor GRI 409. Forced or compulsory labor	52-53
Ethics in governance	GRI 205. Anticorruption GRI 206. Anti-competitive behavior GRI 404. Training and education GRI 418. Customer privacy	54-57

SUSTAINABILITY

REPORT

2024



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