



# Sustainability Report

2024



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Regarding the methodology for applying the regulations and standards used to prepare this Sustainability Report, please consult the Methodological Note at the end of the document.

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# Sustainability Report

2024 ESG Lens

# Summary

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**“Sustainability is not a goal for Task: it is in our DNA. Every technology, every process, every choice is designed to create value while respecting people and the environment.”**

Donato Crisostomo – CEO of Task s.r.l.



# Letter to Stakeholders

| ESRS 2 GOV-4, GRI 2-22

Dear Stakeholders,

I am pleased to present our first ESG Sustainability Report, an opportunity to transparently share who we are, how we operate, and the values that guide our decisions.

For us, sustainability is a concrete commitment: it means managing energy responsibly and putting people at the center. We reduce consumption and emissions, integrate renewable energy, and create a safe, inclusive, and growth-oriented environment. At the same time, governance and integrity are fundamental to our company. The Code of Ethics, Organizational Model 231, and the forthcoming obtaining of the legality rating reflect our commitment to operating with transparency, fairness, and responsibility, ensuring an ethical and safe working environment for everyone.

This report highlights the progress already achieved and the ongoing initiatives, with the goal of continuing to improve in a concrete and responsible manner. We thank all those who contribute every day to making Task a more efficient, mindful, and sustainable company.

Enjoy the reading,

Donato Crisostomo – CEO of Task s.r.l.

## Task Srl – Who we are and what we do

Task Srl is an Italian company operating since 1992 in the industrial automation sector. The company provides specialized technical consulting and distribution of solutions for traceability, field data collection, laser marking, industrial vision systems, sensors, and safety.

For over thirty years, Task has been supporting machine manufacturers, system integrators, panel builders, and end-users, transforming complex operational needs into efficient, reliable, and future-ready production systems.

The company stands out for its consultative approach: every project begins with listening, develops through technical analysis and feasibility tests, and results in a fully integrated solution tailored to the actual needs of the customer and the industrial application.

## The value of Task: technology, solutions, people

Task has always been built on three core elements that represent the company's enduring strengths:

### 1. **Technology – Leveraging the most innovative technology.**

Task selects and integrates cutting-edge technologies with high reliability and flexibility. Applications are built from standard components that are combined and customized according to the specific use and production environment.

The solutions we distribute perform effectively in any industrial setting: from sterile pharmaceutical environments to explosion-risk zones, from low-temperature laboratories to foundries and sectors exposed to aggressive chemical agents. In every technological choice, Task places great emphasis on energy efficiency and waste reduction, always seeking the best balance between performance and sustainability.

### 2. **Solutions – Delivering effective solutions.**

At Task, the customer is always at the center. The company analyzes operational needs, studies the context, and proposes solutions that ensure effectiveness, speed, and economic sustainability.

The heart of our work is consulting: starting with attentive listening, the team conducts in-depth technical analyses, identifies the most suitable implementation methods, configures equipment with dedicated softwa-

re, and supports technical evolution over time. Task thus becomes a strategic partner in the customer's growth journey, contributing to improved performance and operational continuity of their plants.

3. **Key Factor – People as value accelerators.**

The true distinguishing factor of Task is the people who make it up: a multidisciplinary team encompassing sales, technical, customer service, and administrative functions.

The company's strength lies in the know-how gained over more than 30 years of field experience, the ability to apply technologies across diverse production contexts, and constant engagement with multiple brands and solutions.

Technical expertise, determination, and passion are what enable Task to transform technology into tangible value for the customer.

## The Task Method

Task supports machine builders throughout the entire project lifecycle:

- Pre-sales consulting with on-site inspections and feasibility tests,
- Research and development activities plus simulations in our technical laboratory,
- On-site installation and configuration,
- Dedicated training and after-sales support, including direct interventions when needed.

Every machine designed with Task does not merely function: it interacts with the production environment, responds to information, and improves performance over time.







## Five are the fundamental bases on which Task's Mission is founded



### ETHICS

Our approach to work, procedures, and advice is characterized by the will and commitment to act ethically, always with a hand on our conscience. We are not interested in selling the most expensive product; we are interested in offering the best solution to problems, earning our customers' trust, and seeing their satisfaction.



### CONSULTING

Speed of action and the prospect of an immediate, effective solution are a fundamental part of the Task team, which has made consulting its core business.



### PASSION

Passion drives us and makes us deeply believe in what we do. We convey our dedication to our work to our customers through our knowledge and consultative approach. Our mission is not only their satisfaction but, above all, their trust.



### LISTENING

Before taking any action, it is essential to identify the problem to be solved. That's why the Task team is dedicated to careful listening to the customer, in order to fully understand their needs and promptly propose the best solutions.



### FORESIGHT

An industry in constant technological growth, with frequent changes, has required us to always stay on top of things and select the best national and international brands. In this way, we commit to being a trusted point of reference for our customers.

# ESG Overview

## ENVIRONMENT

**97** MWh  
Electricity consumption

**144** mc  
Water consumption

**28.88** ton CO<sub>2</sub>eq  
Scope 1 emissions (direct emissions)

**11.47** ton CO<sub>2</sub>eq  
Scope 2 emissions (indirect emissions from the generation/purchase of electricity)



## SOCIAL

**15**  
Employees as of 31/12

**100%**  
Permanent employees

**50%**  
Female workforce

**0**  
Outgoing turnover



## GOVERNANCE

**80%**

Italian suppliers

**8/10**

Coface risk level

**€7,302,990**

Revenue generated

## Code of Ethics and Organizational Model 231

Present in the company



## CERTIFICATIONS

- IQNET – International Certification Network ISO 9001:2015
- CSQ – Quality System Certification ISO 9001:2015



**>Tsk**  
Find the key



# General Information

ESRS 2

## ORGANIZATION PROFILE

# Strategy, business model and value chain

| ESRS 2 SBM-1, GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-6

Task Srl is a limited liability company specialized in the distribution of electronic equipment for industrial automation, with its registered office in Padua. Founded in 1992, the company has continuously evolved to become a benchmark in the sector, offering not only a wide range of high-quality products but also targeted consulting and effective solutions. The company operates from a single location, which also serves as its registered office, and conducts its activities primarily in the Italian domestic market.

Site	Type of site	ATECO Code	Revenue (€)	Net assets (€)	Employees	Property pledged as guarantee
PADOVA – ZONA INDUSTRIALE NONA STRADA, 47	Registered and administrative office	46.69.99	7,302,99	5,000,000	15	No

A small portion of revenue comes from Italian customers with foreign branches, but the core business remains firmly in the domestic market. The company operates independently, is not part of any corporate group, and defines its own governance policies and development strategies internally. Revenue for the reporting year amounts to €7,302,990.

Task's main area of expertise lies in system integration, plant study and analysis, and the supply of products and solutions for industrial automation, along with full support during the installation and configuration phases. The company is committed to providing tailored consulting services to fully understand customer needs and offer customized solutions.

Task offers a product range that prioritizes certified safety standards and, wherever possible, environmental standards as well, to ensure quality, reliability, and sustainability. Products are selected according to the end-user's specific requirements and, whenever feasible, the company recommends high-energy-performance solutions, highlighting those that are most environmentally and energetically sustainable. This focus stems from market demands and reflects Task's commitment to supporting responsible production choices.

Task does not generate revenue from activities related to controversial sectors such as fossil fuels, coal, tobacco, controversial weapons, or hazardous chemicals.













# Sustainability Targets

ESRS 2 MDR-T



SUSTAINABILITY TARGETS

## Energy



100% electricity supply from renewable sources

SUSTAINABILITY TARGETS

## Own Workforce



Obtaining gender equality certification

SUSTAINABILITY TARGETS

## Governance Certifications



Obtaining the Legality Rating (Rating di Legalità)

SUSTAINABILITY TARGETS

## Governance and Strategy



Disclosure of ESG performance results



Introduction of incentives linked to corporate ESG objectives

## BASIS FOR PREPARATION

## General basis for preparation of sustainability statements

| ESRS 1, ESRS 2 BP-1, GRI 2-22, GRI 3-2

In line with ESRS 1 – General Requirements and, in parallel, GRI Standard 1 – Foundation, the reported information meets the requirements of:

- Relevance,
- Faithful representation,
- Comparability,
- Verifiability,
- Comprehensibility.

[READ MORE](#)

Task demonstrates its commitment to transparency and accountability by voluntarily publishing its Sustainability Report, through which it reports its ESG performance even though it is not subject to the obligations of the CSRD. This document refers to the 2024 financial year.

## Relevant information on the value chain and ESG activities

The company is working to identify, monitor and engage its value chain from an ESG perspective. It has identified the key actions it carries out with respect to the various stakeholders that make up the chain and has taken into account the impacts, risks and opportunities arising from it as part of the double materiality analysis for the purpose of identifying material topics (see table below).

The company undertakes, over the next three years, to collect data arising from its activities toward the value chain and to report the related metrics and results.

Upstream Value Chain		
Key Partners	Key Activities / Material Topics	Involved Functions
<b>Raw Material Suppliers (Key resources)</b>	<ul style="list-style-type: none"> <li>Encourage suppliers to share ESG data and strategies for a more sustainable supply chain</li> <li>Adopt a supplier selection process that, in addition to economic criteria, also considers ethical and sustainability aspects, favoring local partners or those with low-emission logistics</li> </ul>	<b>PURCHASING DEPARTMENT</b>
<b>Investors and Banks</b>	<ul style="list-style-type: none"> <li>Obtain international ESG certifications to demonstrate commitment to environmental risk management and improve reliability in the eyes of investors and financiers</li> <li>Adopt sustainable policies focused on energy efficiency and the use of renewable resources, in order to reduce operating costs and increase long-term competitiveness</li> </ul>	<b>MANAGEMENT, ADMINISTRATION DEPARTMENT</b>
Internal Stakeholders	Key activities directly related to the Company's internal organization for managing ESG topics in relation to the "Value Proposition"	Involved Functions
<b>Owners and Shareholders</b>	<ul style="list-style-type: none"> <li>Schedule periodic meetings with CdA members in order to discuss environmental, social and governance goals together (periodic internal reporting)</li> </ul>	<b>MANAGEMENT</b>
<b>Employees, collaborators and trade unions</b>	<ul style="list-style-type: none"> <li>Implement procedures to reduce accidents and occupational diseases, with periodic training on safety</li> <li>Active listening to improve quality of life at work and corporate well-being</li> </ul>	<b>MANAGEMENT, HR DEPARTMENT, QUALITY DEPARTMENT, ADMINISTRATION DEPARTMENT</b>
<b>Certification and quality bodies</b>	<ul style="list-style-type: none"> <li>Adopt certified environmental standards, reduce the environmental impact of production processes and use sustainable raw materials</li> <li>Compliance with safety and human rights standards</li> </ul>	<b>MANAGEMENT, QUALITY DEPARTMENT</b>
Downstream Value Chain	Key Activities / Material Topics	Involved Functions
<b>Customers</b>	<ul style="list-style-type: none"> <li>Reduce packaging and carbon footprint, promote the circular economy</li> <li>Guarantee safety and quality of products, accessibility, personal data protection and improvement of the user experience</li> <li>Adopt ethical business practices, communicate transparently and comply with privacy and consumer rights regulations</li> </ul>	<b>MANAGEMENT, SALES DEPARTMENT, QUALITY DEPARTMENT</b>

## BASIS FOR PREPARATION

## Disclosures in relation to specific circumstances

### ESRS 2 BP-2

Where deemed significant, data have been presented on a comparative basis with the two previous years. For actions extending into the future, short-term (within one year), medium-term (within five years), and long-term (beyond five years) time horizons have been considered.

In the table below, the information elements that have been included by reference.

Information Elements	Reference ESRS	Page of the Report
List of material topics under RA16	ESRS 2 SBM-3	34
Sustainability Targets and deadlines	ESRS 2 MDR-T	21
Actions to manage material topics	ESRS 2 MDR-A	48

## Metrics for measuring ESG impacts

### READ MORE



Sustainability reports use a range of metrics to assess and monitor an organization's environmental, social, and governance (ESG) impacts. These metrics are based on international standards such as the **Global Reporting Initiative (GRI)**, the **Sustainability Accounting Standards Board (SASB)**, the **Task Force on Climate-related Financial Disclosures (TCFD)**, and the **Greenhouse Gas (GHG) Protocol** for measuring greenhouse gas emissions.

In addition, the **European Sustainability Reporting Standards (ESRS)**, developed under the **Corporate Sustainability Reporting Directive (CSRD)**, provide a regulatory framework for ESG reporting in Europe. The metrics are also aligned with the **United Nations Sustainable Development Goals (SDGs)**, promoting sustainable and responsible business practices.

The link lists the key metrics used to measure impacts in the environmental, social, and governance areas, together with units of measurement and benchmarks.



GOVERNANCE

# The role of the administrative, management and supervisory bodies

| ESRS 2 GOV-1, GRI 2-25

Task has embarked on a dedicated sustainability journey, supported by a team of ESG specialist consultants, thereby introducing the first internal competencies on this topic within the company.

Task is governed by a Board of Directors, the main governing body that ensures strategic oversight and adherence to the principles of transparency, accountability, and integrity, which are fundamental to the company culture and professional ethics.

The Board consists of 3 members, including 1 woman (33% of the total), with an average age over 50, ensuring experience and maturity in strategic decision-making. The age distribution is as follows

Age Groups	Men	Women
Up to 30 years	0	1
30-50 years	0	0
Over 50 years	2	0
Total members of the Board of Directors	2	1

The management of sustainability issues is entrusted to the legal representative. Within the Board of Directors, one member is specifically tasked with collecting the data required for preparing the sustainability report and periodically updating the other members, thereby ensuring ongoing oversight and the integration of ESG topics into strategic decisions.

## GOVERNANCE

# Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

| ESRS 2 GOV-2

The company has adopted a **dedicated platform** for collecting the data required to prepare this Sustainability Report.

The dedicated information system ensures the **robustness and full traceability of the data collection** and consolidation process, including with regard to the double materiality analysis (see Focus on the next page).

The data collection activity involved contributions from all company functions and was supported by a team of experts to ensure proper understanding of the topics.

The use of the platform enables the control body and the **Board of Directors** to monitor the progress of data collection in real time, to conduct an internal assessment of performance across the various sustainability areas, and to compare data over time.

## GOVERNANCE

# Integration of sustainability-related performance in incentive schemes

| ESRS 2 GOV-3, GRI 2-9

The integration of sustainability-related performance in incentive schemes represents a **key element for aligning corporate objectives** with contemporary global challenges. Linking sustainable performance to incentives can help promote behaviors and decisions consistent with responsible and long-term growth, steering company leadership toward the achievement of integrated economic, social, and environmental goals.

At present, the remuneration of the CEO and other members of the governing body is not yet tied to the achievement of ESG objectives. However, the company has expressed its intention to introduce an incentive system linked to such objectives, thereby demonstrating its commitment to more ethical and sustainability-oriented governance.

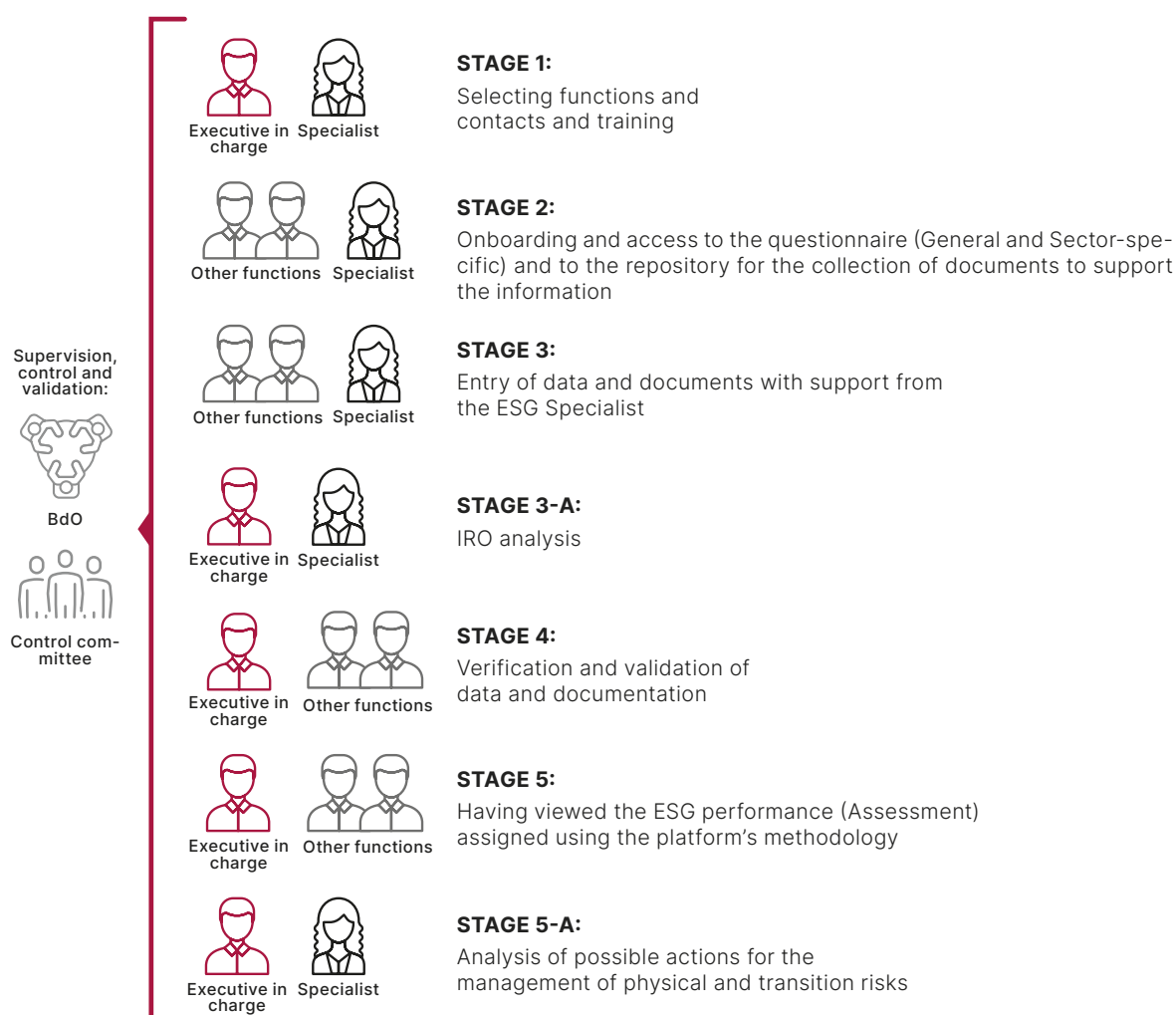


## GOVERNANCE

# Risk management and internal controls over sustainability reporting

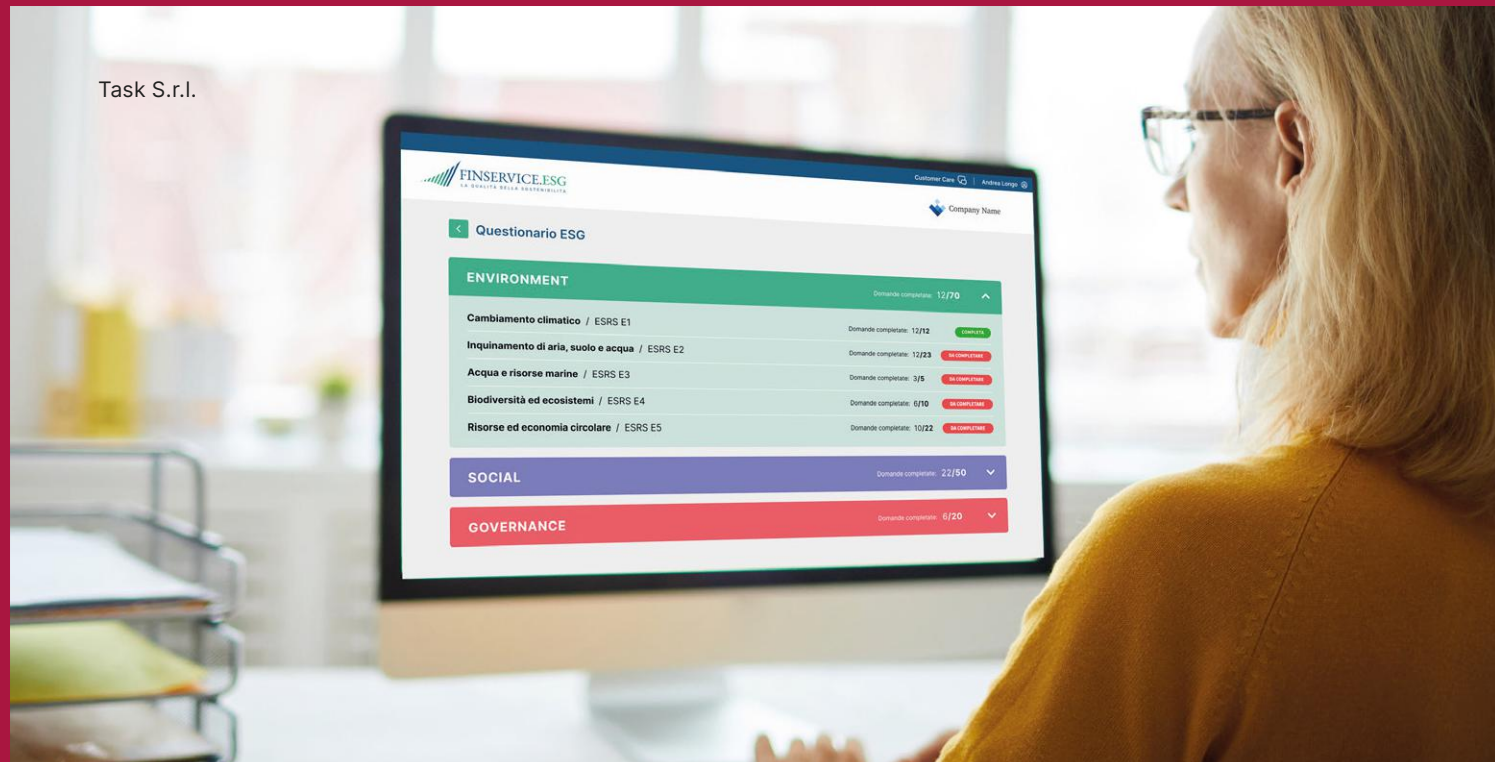
| ESRS 2 GOV-5, GRI 2-5, GRI 201-2

To ensure the effectiveness of internal controls over sustainability reporting, risk management, and the reliability of disclosed information, the company applied the following methodology, enabled by the platform:



The platform is accessible to the internal functions responsible for verification.





TRANSPARENCY AND ACCESSIBILITY OF INFORMATION::

## The data collection process in a dedicated area on the Finservice ESG platform using a methodology validated by RINA

The ESG platform is designed to record data accurately and to guarantee the quality of the information, in accordance with the reporting criteria required by the **CSRD (Corporate Sustainability Reporting Directive)**.

The process is based on the company filling in an ESG questionnaire with the support of an **ESG Specialist**: the questionnaire is divided into two parts, one general and one specific to the company's sector.

The collection of data is accompanied by in-depth analyses and interviews, as well as the creation of a dedicated repository, which collects documentation relating to the various topics (policies, certifications, scores, marketing materials, etc.).

The analysis of double materiality is also conducted using a special tool available on the platform, structured to provide a complete view of the relevance of ESG issues, in terms of impacts, risks and opportunities.

The platform provides an ESG score and performance indicators to guide the company in defining sustainability priorities and objectives to be achieved.

STRATEGY

## Interests and views of stakeholders

| ESRS 2 SBM-2, GRI 2-29

Stakeholders are those who can influence or be influenced by the company.

The company's engagement with its stakeholders is essential for the due diligence process and for assessing material topics. This engagement makes it possible to identify and evaluate actual and potential negative impacts, which are then included in the Sustainability Report.

Task has identified its internal and external stakeholders, whom it will progressively involve in strategic decisions and sustainability initiatives. The first planned activity is the publication of its inaugural ESG report.

[READ MORE](#)



## STRATEGY

## Stakeholder selected by the Company

Stakeholder	Functions involved	Expectations	Activities	Engagement tools	Responses / outcomes
<b>Members and investors</b>	Administration, Finance, Investor Relations	Profitability, Value growth, Transparency	Financial reporting, Shareholder meetings, Periodic meetings	Financial statements, Press releases, Roadshows	Press releases, Roadshows Information sharing, Listening to needs, Setting performance targets
<b>Employees, collaborators, and trade unions</b>	Human Resources, Organization, Industrial Relations	Workplace well-being, Professional development, Protection of rights	Training, Corporate welfare, Dialogue with employee representatives	Intranet, Regular meetings, Workplace-climate surveys	Improved working conditions, Investment in skills development, Openness to dialogue
<b>Suppliers and business partners</b>	Purchasing, Logistics, Quality	Long-term relationships, Fair contract terms, Development support	Supplier evaluation and selection, Capacity-building programs, Collaboration on innovative projects	Meetings and working sessions, Supplier portal, Audits and site visits	Development of strategic partnerships, Shared objectives and best practices, Support for continuous improvement
<b>Customers</b>	Marketing, Sales, Customer Service	Quality products/ services, Satisfying purchasing experience, Attention to needs and feedback	Customer-satisfaction surveys, Loyalty programs, Communication and support channels	Surveys, Focus groups, Customer portal, Social media	Continuous improvement of products/services, Customized experience, Timely handling of complaints
<b>Community and territory</b>	External Relations, Social Responsibility, Environment	Positive community impact, Social-responsibility initiatives	Local development projects, Volunteering, Sponsorships and donations	Public events and meetings, Local media communications, Website and social media	Active community engagement, Support for social and environmental initiatives, Enhancement of the local area
<b>Banking and finance</b>	Administration, Investor Relations	Financial soundness, Repayment capacity, Transparency	Financial reporting, Regular meetings, Financing negotiations	Financial statements, Corporate presentations, Company visits	Sharing of financial information, Demonstrated ability to generate cash flow, Building trust-based relationships
<b>Public bodies and institutions</b>	Legal Affairs, Institutional Relations, Compliance	Regulatory compliance, Project collaboration, Contribution to development	Participation in roundtables, Adherence to industry initiatives, Regulatory alignment	Official communications, Meetings and hearings, Participation in calls and programs	Compliance with laws and regulations, Contribution to sector policy development, Collaboration on shared issues

## STRATEGY

# Material impacts, risks and opportunities and their interaction with strategy and business model

| ESRS 2 SBM-3, GRI 307, GRI 419

Task has held ISO 9001 Quality Management System certification since 1998. It has also obtained a credit rating that certifies the company's economic-financial reliability and sound management. The company is currently engaged in the process to achieve the Legality Rating (Rating di Legalità).

Task adopts a proactive approach to risk management, carrying out periodic analyses to identify, assess, and monitor the main risk factors to which it is exposed. In particular, the analysis covers IT, market, financial, inventory, and liquidity risks.

For this purpose, Senior Management has all the necessary corporate control and forecasting tools at its disposal.

Risk management and mitigation are conducted in a structured manner, consistent with the company's ethical values and focused on prevention and the protection of corporate value.

This process draws on periodic analyses, both within the scope of ISO 9001 (through SWOT Analysis) and for the credit rating, and includes a dedicated risk section within the Quality Management System procedures. This approach reflects the company's commitment to creating a safe, ethical, and prevention-oriented working environment.

Based on the initial analysis, the company conducted an internal assessment of ESG topics, with the support of experts, applying the principle of double materiality. The analysis integrated both the financial dimension and the impact dimension, adopting a medium-term perspective and considering the value chain in two directions:

- **inside-out**, assessing actual or potential negative or positive impacts generated on people or the environment. The impact assessment includes those directly attributable to the company's own operations, as well as those generated along the upstream and downstream value chain, including impacts arising from products, services, and business relationships.
- **Outside-in**: considering issues to be financially material when it is reasonably expected that they may have a significant – direct or indirect – effect on the company's financial position, performance, or economic situation, also taking into account the probability of the event and its magnitude. This includes the potential generation of risks or opportunities capable of influencing the company's development, financial position, results of operations, cash flows, access to finance, or cost of capital. Furthermore, a topic is considered material if its omission, misstatement, or obscuring could reasonably be expected to influence the decisions that the primary users of general-purpose financial information make on the basis of the company's sustainability statement.

## Double relevance principle

### INSIDE-OUT

#### Impact materiality

Assesses the significant impacts—negative or positive, actual or potential—that the company generates on the environment and on people along the entire value chain. The significance of each impact is determined by its severity, scale, irremediable nature, and likelihood of occurrence.



### OUTSIDE-IN

#### Financial materiality

Assesses whether a sustainability topic has, or could reasonably have, significant financial effects on the company, in terms of risks or opportunities that may influence business development, financial and economic performance, cash flows, access to capital, or the cost of financing.

## Time horizon: Short, medium, and long term

Appropriate qualitative and quantitative thresholds, aligned with regulations



Engagement of the company's internal and external stakeholders

## STRATEGY

## The double materiality map

To determine the material topics on which this report will focus, the company carried out a double-materiality (IRO—Impacts, Risks, and Opportunities) analysis. These topics represent priority areas on which the company will concentrate its future actions and investments.

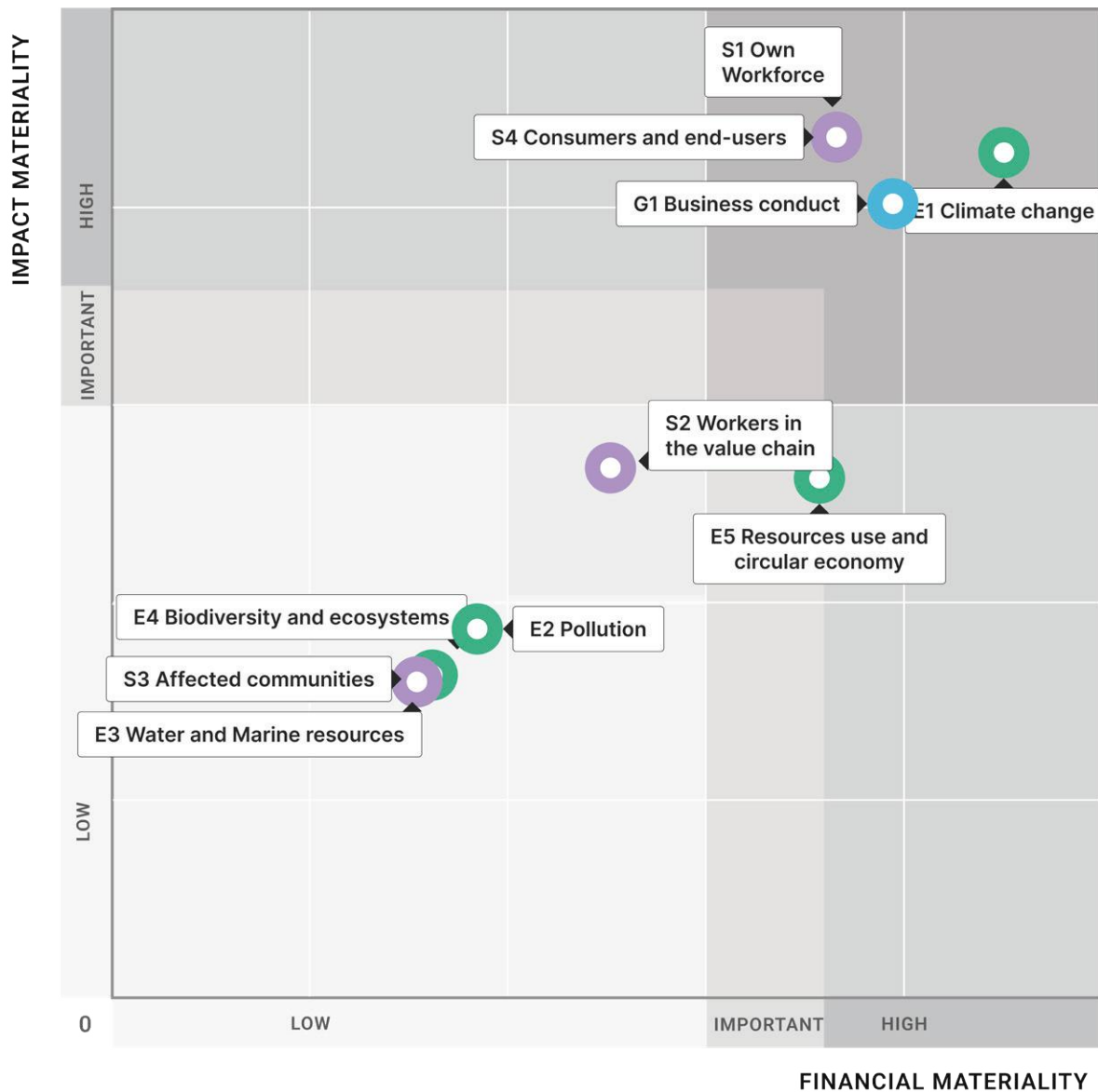
The double materiality map is a graphical representation showing which topics are most relevant for the company, considering two perspectives:

- on the one hand, the effects that the environment and society may have on the company in terms of economic risks or opportunities (financial materiality – X-axis),
- on the other, the effects that the company has on the environment and society (impact materiality – Y-axis).

This map helps define strategic priorities and Sustainability Targets, and to monitor progress over time.

The most important topics are approved by top management and become a reference point for decision-making and corporate communications.





## MATERIAL TOPICS

- Climate change
- Own Workforce
- Consumers and end-users
- Business conduct

## NON-NEGLECTIBLE ISSUES

- Resources use and Circular economy

## NOT RELEVANT ISSUES

- Pollution
- Water
- Biodiversity and ecosystems
- Workers in the value chain
- Affected communities

**LEGEND:** ● Environmental topics ● Social topics ● Governance topics



## The relevant issues and their interactions with the company's strategy and business model

Task Srl operates as a multi-line distributor and specialized consultant in electronic components for industrial automation, a sector where supply chain continuity, technical product reliability, and B2B customer trust represent strategic assets. In this context, **Climate change (ESRS E1)** – with particular reference to electricity consumption – takes on primary importance: optimizing the energy performance of warehouses and logistics systems not only reduces operating costs but also strengthens competitive positioning in a market oriented toward the green transition, while mitigation and adaptation actions to climate change ensure long-term operational resilience.

**Own Workforce (ESRS S1)**, with a focus on working conditions and equality, is strategic for retaining specialized technicians and maintaining high consulting standards.

For **Consumers and end-users (ESRS S4)**, impacts related to information – such as the completeness and clarity of component user manuals – and to product safety consolidate the trust of industrial customers, representing a direct competitive advantage.

**Business conduct (ESRS G1)**, with particular attention to corporate culture, whistleblower protection, management of relationships with suppliers (including payment practices), and the prevention of active and passive corruption, forms the ethical pillar that underpins Task Srl's credibility with partners and institutions.

Finally, **Resource use and Circular economy (ESRS E5)**, focusing on resource inflows and outflows, although not a strategic topic for the sector, is especially close to the company's heart: the responsible management of secondary packaging, end-of-life components, and technical returns reflects a voluntary commitment to operational sustainability and waste reduction, in line with the company's values of efficiency and responsibility.

In the table below, the topics are classified according to the principle of double materiality.

The color coding reflects the level of relevance assigned to each topic:

- Intense color for material topics, associated with significant impacts and/or relevant financial risks;
- Light color for topics currently monitored, which are not a priority but still important for the company;
- Grey color for topics assessed as not relevant for reporting purposes.

MATERIAL TOPICS RELEVANT TO THE COMPANY		
Area / Scope	Impact Materiality	Financial Materiality
ENVIRONMENT		
ESRS E1 Climate change	●	●
ESRS E2 Pollution		
ESRS E3 Water and marine resources		
ESRS E4 Biodiversity and ecosystems		
ESRS E5 Resource use and Circular economy		●
SOCIAL		
ESRS S1 Own Workforce	●	●
ESRS S2 Workers in the value chain		
ESRS S3 Affected communities		
ESRS S4 Consumers and end-users	●	●
GOVERNANCE		
ESRS G1 Business conduct	●	●

not relevant

relevant and strategic issues

Non-negligible topics (voluntary disclosure)

The tables below present the IRO (Impacts, Risks, Opportunities) analysis for the material topics identified by the Company.

For each topic and its related sub-topics, the analysis considers:

- Impact materiality: the actual and potential, positive and negative effects that the organization generates on people, the environment, and society (inside-out perspective);
- Financial materiality: how risks and opportunities related to environmental, social, and governance factors may influence the organization's business model, strategy, and financial performance (outside-in perspective).

This assessment highlights the focus placed on material topics within the Company's strategy, supporting the transition toward a more sustainable and resilient model.

The analysis serves as an operational foundation for defining sustainability strategies, facilitating the identification of actions aimed at mitigating negative impacts, enhancing positive ones, and proactively managing associated risks and opportunities — such as access to sustainable finance instruments, competitive advantages arising from climate innovation, and effects on corporate reputation.

In this way, the organization strengthens its capacity for adaptation and innovation while actively contributing to the ongoing ecological and social transition.

## ESRS E1 - CLIMATE CHANGE

### Impact materiality (Inside out)

Positive impacts	Actual/ Potential	Negative impacts	Actual/ Potential
		<b>Climate change mitigation</b> Energy per warehouses (Scope 2) and transport/furniture (Scope 3 upstream) generate significant emissions that expose the company to regulatory pressure and emission-reduction requests from industrial customers.i.	Potential
<b>Energy</b> LED systems, BMS, predictive maintenance and the preferential use of renewable sources structurally reduce consumption, stabilize costs and free up resources for commercial competitiveness.	Actual	<b>Energy</b> Lighting, air conditioning, and storage systems consume significant amounts of energy, with a direct impact on operating costs, especially in warehouses with environmental control for electronic components.	Potential

### Financial materiality (Outside in)

Opportunity	Time horizon	Risks	Time horizon
		<b>Climate change adaptation</b> PHYSICAL – ACUTE: floods, heat waves or blackouts disrupt warehouse temperatures and transport, causing delays in deliveries and damage to electronic components. PHYSICAL – CHRONIC: increased temperature and humidity compromise the storage of sensitive components and raise consumption for air conditioning in warehouses. TRANSITION – REGULATORY: obligations on infrastructure resilience increase adaptation costs. TRANSITION – MARKET: supply chain disruptions toward more resilient competitors. TRANSITION – REPUTATIONAL: lack of management of emerging risks reduces trust from industrial customers..	Medium term
		<b>Climate change mitigation</b> PHYSICAL – ACUTE: spikes in temperature increase warehouse energy consumption. PHYSICAL – CHRONIC: structural demand for air conditioning and component cooling increases. TRANSITION – REGULATORY: carbon pricing on suppliers and disclosure obligations raise costs for non-compliant suppliers. TRANSITION – TECHNOLOGY: need for retrofits for more efficient components requires investment. TRANSITION – MARKET: customer preference shifts toward lower-emission suppliers, pushing for catalog review. TRANSITION – REPUTATIONAL: missing reduction targets penalizes the ESG rating.	Medium term

## ESRS E1 - CLIMATE CHANGE

### Financial materiality (Outside in)

Opportunity	Time horizon	Risks	Time horizon
<b>Energy</b> PHYSICAL: long-term contracts and demand response stabilize energy expenditure. TRANSITION: self-production from renewables and BMS enable competitive pricing policies and strengthen the reputation for efficiency.	Medio/ lungo periodo	<b>Energy</b> PHYSICAL – ACUTE: price volatility and blackouts compromise operational continuity. PHYSICAL – CHRONIC: high consumption for air conditioning makes energy costs critical. TRANSITION – REGULATORY: obligations on efficiency and smart metering increase complexity. TRANSITION – TECHNOLOGICAL: retrofitting lighting and BMS requires investments. TRANSITION – MARKET: unstable costs limit price competitiveness. TRANSITION – REPUTATIONAL: lack of an energy strategy weakens the ESG rating..	Medium term

## ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY (NON-NEGLIGIBLE TOPICS)

### Financial materiality (Outside in)

Opportunity	Time horizon	Risks	Time horizon
		<b>Resources inflows, including resource use</b> Volatility in raw material prices and minimum recycled-content requirements may generate additional costs and delays in component availability in the medium term.	Medium term
		<b>Deflussi di risorse</b> EPR obligations for WEEE and penalties for non-compliant management increase financial burdens and require stricter processes in the medium term	Medium term



ESRS S1 - OWN WORKFORCE			
Impact materiality (Inside out)			
Positive impacts	Actual/ Potential	Negative impacts	Actual/ Potential
<b>Working conditions</b> Welfare, continuous training and career development paths improve technical productivity, reduce warehouse errors and strengthen the ability to offer customized solutions to industrial customers.	Actual	<b>Working conditions</b> Low average wages and high turnover reduce the quality of technical service, increase training costs and response times to customers, leading to the loss of critical know-how for specialized consulting.	Potential
<b>Equal treatment and opportunities for all</b> Measurable DEI programs increase innovation, sales and the ability to serve diverse markets, thereby strengthening B2B customer loyalty.	Actual	<b>Equal treatment and opportunities for all</b> Risks of discrimination based on gender, age or ethnicity in negotiations and task assignments harm the internal climate and the company's reputation with customers and suppliers.	Potential
Financial materiality (Outside in)			
Opportunity	Time horizon	Risks	Time horizon
		<b>Working conditions</b> Litigation, strikes and shortages of specialized technicians jeopardize orders, project starts and sales performance, generating extraordinary costs in the medium term.	Medium term
		<b>Equal treatment and opportunities for all</b> Legal actions and loss of market share in multi-ethnic areas reduce customer traffic and partnerships with public entities in the medium term.	Medium term

## ESRS S4 - CONSUMERS AND END-USERS

## Impact materiality (Inside out)

Positive impacts	Actual/ Potential	Negative impacts	Actual/ Potential
<b>Information-related impacts for consumers and/or end-users</b> Traceability, verifiable communications, and clear user manuals increase conversion rates, simplify audits, and reduce the risk of disputes.	Actual	<b>Information-related impacts for consumers and/or end-users</b> Inaccurate environmental or social claims, incomplete or incorrect installation/user manuals reduce trust and may be regarded as greenwashing or non-compliant by authorities and customers.	Potential
<b>Personal safety of consumers and/or end-users</b> QA/QC and supplier qualification reduce incidents, returns, and complaints, supporting customer loyalty and brand value.	Actual	<b>Personal safety of consumers and/or end-users</b> Non-compliance of electronic components leads to recalls and possible health hazards, impacting customer traffic and margins.	Potential

## Financial materiality (Outside in)

Opportunity	Time horizon	Risks	Time horizon
		<b>Information-related impacts for consumers and/or end-users</b> Fines and class actions due to incorrect claims or inadequate manuals generate costs and reputational damage in the medium term.	Medium term
		<b>Personal safety of consumers and/or end-users</b> Mass recalls and class actions undermine trust and access to marketplaces, resulting in fines and logistics costs..	Medium term

ESRS G1 - BUSINESS CONDUCT			
Impact materiality (Inside out)			
Positive impacts	Actual/ Potential	Negative impacts	Actual/ Potential
<b>Corporate culture</b> Ethical codes, ESG KPIs and consistent incentives reduce deviations and improve the quality of operational decisions.	Actual	<b>Corporate culture</b> Commercial pressure may encourage unethical practices in procurement and sales, exposing the company to risks of sanctions and reputational damage.	Potential
		<b>Protection of whistle-blowers</b> In the absence of secure channels, violations surface late and amplify economic, legal and reputational impacts.	Potential
<b>Management of relationships with suppliers</b> Fair terms, shared SLIs and collaboration on production plans improve lead times, quality and supply continuity.	Actual	<b>Management of relationships with suppliers</b> Payment delays and unfair practices destabilize the supply chain, reducing quality, availability and delivery reliability in critical periods.	Potential
		<b>Corruption and bribery</b> Multi-country procurement and authorization processes expose the company to corruption risks with severe legal and reputational consequences.	Potential
Financial materiality (Outside in)			
Opportunity	Time horizon	Risks	Time horizon
<b>Corporate culture</b> An impeccable reputation increases investor and partner trust and improves negotiations with landlords and banks.	Medium term	<b>Corporate culture</b> Scandals and sanctions damage the brand, contracts and financial conditions, with high remediation costs.	Medium term
		<b>Protection of whistleblowers</b> Investigations and sanctions for lack of oversight generate compliance costs and loss of trust in the company.	Medium term
<b>Management of relationships with suppliers</b> A resilient supply chain and loyal partners support assortment, favorable negotiations and responsiveness in commercial campaigns.	Medium term	<b>Management of relationships with suppliers</b> Loss of key suppliers, legal actions and supply disruptions generate replacement costs and lost sales.	Medium term
		<b>Corruption and bribery</b> Sanctions (FCPA/UKBA), debarments and exclusion from tenders can affect supply and network development, increasing costs.	Medium term

## IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Description of the processes to identify and assess material impacts, risks and opportunities

ESRS 2 IRO 1  
GRI 2-22, GRI 2-25,  
GRI 3-1

The matrix reflects the company's point of view on the materiality that has been considered both in terms of material impacts, therefore regarding the relevant impacts of the company, negative or positive, actual or potential, on people or the environment in the short, medium or long term, and in terms of financial impacts, i.e. whether the information is material to the primary users of general purpose financial reports in making decisions about providing resources to the entity.

The analysis was developed with the involvement of the Board and the relevant issues included in this report determine the priorities of the sustainability strategy and are explored in this Report.

The analysis is implemented through the consultation of external and internal sources:

**Internal:**

- Annual reports;
- Risk matrix;
- Policies;
- Employee surveys;
- Customer data.

**External:**

- Sustainability Business Model Canvas;
- Sustainability Accounting Standards Board;
- United Nations Human Rights Tool;
- International Labour Organization;
- UN Sustainable Development Goals.

In carrying out the assessment of relevance, the company relied on regular dialogue with stakeholders (IG1, par. 107).

[READ MORE](#)



## IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Disclosure requirements in ESRS covered by the undertaking's sustainability statement

ESRS 2 IRO-2  
GRI 3-3

The current list of material topics by principle is available in the Materiality Matrix in SBM-3.

### ESRS E2 – POLLUTION (AIR, WATER AND SOIL) – NOT RELEVANT ISSUE

In carrying out its operational and production activities, the company neither uses nor generates substances classified as hazardous or potentially harmful to the environment.

### ESRS E3 - WATER AND MARINE RESOURCES – NOT RELEVANT ISSUE

The company site is located in an area with medium-high water stress; however, given the nature of the activities performed, no significant operational risks related to water resource availability have been identified. Water supply is provided through the municipal water network, and consumption is limited to sanitary and hygiene purposes. During the reporting period, the total volume of water withdrawn amounted to 144 m<sup>3</sup>.

### ESRS E4 - BIODIVERSITY AND ECOSYSTEMS – NOT RELEVANT ISSUE

The company's activities have no direct effects on biodiversity or ecosystems. The operational site is located outside protected areas or zones identified as at risk, including those belonging to the Natura 2000 network.

The total area of the company, including offices, facilities and owned properties, is 3,000 sqm. Details on company land use are provided below.

Land use type	Surface area in the reporting year (m <sup>2</sup> )	Surface area in the reporting year -1 (m <sup>2</sup> )	Change (%)
Total impervious (sealed) surface	1,500	1,500	0
Total on-site nature-oriented area	1,500	1,500	0
Total off-site nature-oriented area	0	0	0
Total land use	3,000	3,000	0

**ESRS S2 – WORKERS IN THE VALUE CHAIN – NOT RELEVANT ISSUE**

Suppliers and partners have for years been engaged in advanced sustainability programs and regularly publish their own ESG reports. In addition, 80% of them operate on Italian territory. For these reasons, no further specific analyses are deemed necessary.

**ESRS S3 - AFFECTED COMMUNITIES – NOT RELEVANT ISSUE**

Task does not generate significant impacts on the surrounding community and is committed to building ties with the local area by promoting training programs for students from local schools. Furthermore, Task actively contributes to the dissemination of knowledge and experience in sustainability within its sector.

Among the most recent activities, in September 2025 an technical event was organized for customers, during which high energy-performance products were presented, developed also through the use of artificial intelligence applied to inverters.

## IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Actions and resources in relation to material sustainability matters

ESRS 2 MDR-A  
GRI 2-25

For the company, it is essential to adopt targeted strategies to reduce its impacts while simultaneously promoting a conscious use of resources and integrating sustainability into its daily operations.

Starting from the identification of relevant sustainability issues, the company has outlined a series of actions, projects, and activities aimed at mitigating the effects and risks generated by its operations on ESG aspects.

### CATALOGUING OF PROJECTS ACCORDING TO ESG STANDARDS INTERNATIONAL

The following table lists the Company's projects related to ESG issues and their progress in terms of monitoring. The projects are catalogued according to the ESRS (European Sustainability Reporting Standard), defined by the CSRD (Corporate Social Responsibility Directive) which allows for the identification of the materiality related to the Company's projects. The table also highlights the objectives to be achieved, the resources used and the metrics that will allow the target to be verified.

The in-depth analysis of the projects/actions, represented in the table, is referred to the individual thematic sections.

Scope	Activity	ESRS	Targets	Metrics	Time horizon	Activity status
Climate change	Expansion of the photovoltaic system	ESRS E1-1 Transition plan for climate change mitigation	Increase in self-produced electricity	Energy consumption from renewable sources (%) compared to the previous year's baseline	5 years	In design phase
		ESRS E1-5 Energy consumption and mix				
		ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions				
Own Workforce	Obtaining gender equality certification	ESRS S1-1 Policies related to own workforce	Obtaining gender equality certification	- Compliance with certification criteria - Number of identified gaps and gaps closed	long term	In design phase
Governance	Obtaining the Legality Rating	ESRS G1-1 Corporate culture and Business conduct policies and corporate culture	Achievement of the Legality Rating	Official Legality Rating score	2026/2027	Planned
	Disclosure of ESG results	ESRS 2 SBM-2 Interests and views of stakeholders	Publication of the first ESG report	- Stakeholder engagement in the disclosure process - Number of stakeholder consultations/ views of the Report	2025	In progress
	Introduction of incentives linked to ESG objectives	ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes	Introduction of incentives for the CEO and members of the governing body	- % of variable remuneration linked to ESG KPIs - Number of objectives achieved following the introduction of the incentive system	5 years	In fase di progettazione









# **Environment:** Environmental Information


## MATERIAL TOPICS


# Environmental Information

## Relevant Issues for the Company

ESRS E1	Climate change	Climate change adaptation
		Climate change mitigation
		Energy
ESRS E2	Pollution	Air pollution
		Water pollution
		Pollution of soil
		Pollution of living organisms and food resources
		Substances of concern
		Substances of very high concern
		Microplastics
ESRS E3	Water and marine resources	Water
		Marine resources
ESRS E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss
		Impacts on the state of species
		Impacts on the extent and condition of ecosystems
		Impacts and dependencies on ecosystem services
ESRS E5	Resource use and Circular economy	Resources inflows, including resource use
		Resources outflows related to products and services
		Waste

 Not relevant issues

 relevant and strategic issues, in-depth

 Non-negligible issues (in the context of voluntary disclosure)

## MATERIAL TOPICS

## ESRS E1 - Climate change

## CLIMATE CHANGE - STRATEGY

## Transition plan for climate change mitigation

ESRS E1-1  
GRI 2-25

### Coverage against catastrophic risks

Achieving net-zero emissions and setting emission reduction targets is the 2050 goal established by the Paris Agreement. Within the framework of the Net Zero Programme, the actions that the company implements are crucial to ensure that its strategy and business model are compatible with the transition to a sustainable economy, with the goals of limiting global warming to 1.5°C in line with the Paris Agreement, and achieving climate neutrality by 2050. Companies must address the risks associated with climate change by initiating a transition toward a sustainable business model. This involves considering both the impact of climate change on the company and the company's impact on the climate, in order to embark on a decarbonisation pathway and engage stakeholders in the commitment to the goals of the Paris Agreement signed in 2015.



### Rainwater collection tanks

Task has conducted an analysis of climate change-related risks, with particular focus on transition risks. The assessment revealed that the company does not operate in areas subject to significant physical risks and is not potentially exposed to material impacts, given the service-oriented nature of its activities.

To safeguard operational continuity, the company has nevertheless long maintained insurance coverage against extreme natural events. Furthermore, during the construction of the building, a first-flush rainwater collection tank was installed, designed to mitigate flood risk: the system collects the water, temporarily retains it, and releases it gradually once the rainfall has ceased.

## CLIMATE CHANGE - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Actions and resources in relation to climate change policies

ESRS E1-3  
GRI 2-25, GRI 3-3, GRI  
302-1, GRI 302-4

The issue of climate change represents one of the most significant challenges of our time: it is essential to develop strategies aimed at reducing greenhouse gas emissions, preserving natural resources, and adapting to changes already underway.

The company adopts environmentally sustainable practices, with particular focus on energy efficiency and the reduction of its climate impact. The premises are equipped with a 55 kW photovoltaic system with storage, installed during the building's design phase and operational since 2020. The building is certified energy class A and was designed to integrate the use of renewable sources; it also features heat pumps for heating and cooling, as well as charging stations for electric vehicles.

To monitor and optimize energy consumption in warehouses and logistics areas, the company uses a continuous monitoring system. Dedicated power meters record the consumption of automated warehouses (Modula), lighting systems, air conditioning, and charging stations for material-handling equipment.

In the medium term, the progressive replacement of the company vehicle fleet with electric or hybrid vehicles is planned, with the aim of reducing fuel consumption and direct emissions.

## CLIMATE CHANGE - METRICS AND TARGETS

## Energy consumption and mix

ESRS E1-5  
GRI 302-1

Corporate energy consumption is crucial for assessing the impact in terms of efficiency and its environmental consequences. Implementing a monitoring system makes it possible to identify priority areas for resource optimization and pursue energy efficiency strategies.



**100% energy from  
renewable sources**

During the reporting period, Task recorded a total energy consumption of 97 MWh. Of this amount, 42 MWh were drawn from the grid, while 55 MWh were self-generated through the company's photovoltaic system, covering nearly 60% of total demand. The electricity purchased from the grid is certified as coming exclusively from renewable sources, ensuring that 100% of the electricity used by the company originates from renewable energy and

thereby reducing the emissions impact of external supplies.

Sources	MWh	GJ
<b>Electricity purchased from the grid</b>	<b>42</b>	<b>151</b>
Total electricity purchased from the grid from renewable sources	42	151
Total electricity purchased from the grid from non-renewable sources	0	0
<b>Self-produced electricity from renewable sources</b>	<b>55</b>	<b>196</b>
<b>Total energy consumed within the organization</b>	<b>97</b>	<b>349</b>

The company has also planned an increase in its self-production capacity for electricity. This choice will help strengthen the organization's resilience and further improve its sustainability performance. The presence of smart home automation systems already enables intelligent energy management today, offering additional opportunities for efficiency gains.

#### CLIMATE CHANGE - METRICS AND TARGETS

## Gross Scopes 1, 2, 3 and Total GHG emissions

ESRS E1-6  
GRI 305-1, GRI 305-2

Greenhouse gas (GHG) emissions are commonly classified into different categories known as "scopes" according to the Corporate Accounting and Reporting Standard of the GHG Protocol, an international standard for measuring and managing emissions.

Scope 1 emissions are generated from direct combustion by the organization, such as the burning of natural gas in company facilities and other internal industrial processes, as well as emissions from company-owned vehicles.

Scope 2 emissions are associated with the purchase and use of electricity, steam, heating, or cooling from sources external to the organization. These emissions are produced in the supply chain of the energy carrier used by the company but are not emitted directly on-site.

Direct emissions (Scope 1) arise mainly from the use of fuel for the company vehicle fleet, while no natural gas is used for building heating, which is powered entirely by electricity. A minimal and unquantifiable portion of the car fleet's consumption is covered by electricity produced by the company's photovoltaic system.



The fleet consists of 7 vehicles; the breakdown by type of fuel is shown in the table below.

Fuel Type	N. Vehicles
CNG	1
Euro 6 or higher	1
LPG	0
Diesel	5
Euro 6 or higher	4
Euro 5	1
Petrol	0
Hybrid/Electric	1
Full electric	1

The following table shows the quantification of climate-altering greenhouse gas emissions generated by the company during the reporting period, broken down by scope (Scope 1 and Scope 2) according to the Greenhouse Gas Protocol classification.

In addition to absolute values expressed in tonnes of CO<sub>2</sub> equivalent, emission intensity has also been calculated, i.e. the ratio of emissions to company revenue, expressed in tonnes of CO<sub>2</sub>eq per million euros of revenue.

This indicator makes it possible to assess the organisation's emission efficiency in relation to its production capacity and represents a key element for monitoring the evolution of environmental performance over time.

Emission scope	Emissions (ton CO <sub>2</sub> eq)	Emission intensity (ton CO <sub>2</sub> eq / million € of revenue)
Scope 1 (direct emissions)	28.88	3.95 t CO <sub>2</sub> eq / mln€
Scope 2 (indirect emissions)	11.47	1.57 t CO <sub>2</sub> eq / mln€
Scope 3 (other indirect emissions)	n.d.	n.d.
<b>Total emissions</b>	<b>40.35</b>	<b>5.53 t CO<sub>2</sub>eq / mln€</b>

\*location-based method

## MATERIAL TOPICS

**ESRS E5 - Resource use and Circular economy**

## RESOURCE USE AND CIRCULAR ECONOMY - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

ESRS 2 IRO-1  
GRI 2-25, GRI 301-1

The sustainable use of resources and the adoption of circular economy practices are essential for reducing environmental impact and promoting responsible economic growth. To achieve these objectives, it is crucial to implement processes that identify and assess the impacts, risks, and opportunities related to resource use. Such processes help minimize waste, improve material efficiency, and create new innovation opportunities, thereby contributing to an economic system that values sustainability and resource regeneration.

Task ensures a high level of control and transparency in the management of its marketed products through a traceability system based on serial numbers. This system enables the identification and monitoring of each product throughout the entire logistics cycle, allowing the company to know its destination, verify warranties, and check performance. Thanks to this structured management, the company is able to guarantee quality, traceability, and reliability of supplies.

## RESOURCE USE AND CIRCULAR ECONOMY - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Actions and resources related to resource use and circular economy

E5-2  
GRI 2-25

The company, with regard to resource use and circular economy, monitors:

- resource inflows, including the circularity of inflows of relevant resources, taking into account both renewable and non-renewable resources;
- resource outflows, including information on products and materials;
- waste.

Given the nature of the company's activity — focused on consulting and the distribution of industrial automation solutions — the topic of circular economy has a limited impact on the business model.

Although not directly involved in production processes, the company has adopted initiatives to reduce waste generation and promote material reuse. Wherever technically feasible, decommissioned devices or device components are recovered and reused.

In some cases, however, full reuse management is not autonomous, as the company cannot guarantee safety certification of maintenance without the manufacturer's intervention.

For nine years, a document management system has been in operation, significantly reducing the printing of contractual and administrative documents and promoting the dematerialisation and digitisation of document flows. In addition, the company has implemented cloud-based systems for managing and archiving information, progressively eliminating paper archives.

The commitment to more efficient resource use is also reflected in programmes for the take-back of used or end-of-life products, thereby promoting the extension of the lifecycle of the marketed technological assets.

#### RESOURCE USE AND CIRCULAR ECONOMY - METRICS AND TARGETS

## Resource outflow

E5-5  
GRI 301-3, GRI 306-3



**100% of waste  
destined for  
recovery**

In line with the international "Zero waste to landfill" target, which aims to reduce the amount of waste sent to landfill to 10% by 2035, the company needs to adopt a strategy that rethinks the lifecycle of waste, treating it not as scrap but, wherever possible, as a resource to be reused.

This approach helps offset practices that inevitably involve incineration or landfilling and eliminates or significantly reduces the share of waste requiring disposal. For this purpose, it is essential for the company to monitor data on collected waste and understand how it can be managed.

Task does not generate industrial waste. The waste produced mainly consists of packaging (cardboard and plastic) from material handling and distribution activities. During the reporting period, the total amount of waste generated is estimated at 1.2 tonnes, of which approximately 1.1 tonnes of cardboard and 0.1 tonnes of plastic, all disposed of through separate collection.

Packaging recovered and reused at customers and suppliers is estimated at around 15 tonnes.

All waste produced was sent for recycling or reuse, achieving a recovery rate of 100%.











## **Social:** Informazioni Sociali

MATERIAL TOPICS

Social Information

Relevant Issues for the Company

ESRS S1	Own Workforce	Working conditions
		Equal treatment and opportunities for all
		Other work-related rights
ESRS S2	Workers in the value chain	Working conditions
		Equal treatment and opportunities for all
		Other work-related rights
ESRS S3	Affected communities	Communities' economic, social and cultural rights
		Communities' civil and political rights
		Rights of indigenous peoples
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users
		Personal safety of consumers and/or end-users
		Social inclusion of consumers and/or end-users

## MATERIAL TOPICS

**ESRS S1 - Own Workforce**

## OWN WORKFORCE - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Policies related to own workforce

ESRS S1-1  
GRI 403-1, GRI 408-1,  
GRI 409-1, GRI 412-1

The stability of its workforce, linked to internal welfare policies, is the cornerstone for ensuring high productivity performance.

For this reason, beyond defining the organization's approach to employment and job creation, it is essential to manage all subsequent stages: personnel selection procedures, hiring, employee retention (including related aspects such as working conditions and career opportunities), with a focus on professional growth.

To raise employee awareness, the company implements training programs to provide the necessary instructions for their protection and makes available the tools and equipment needed to ensure a safe working environment.

At the same time, employees are required to take on specific responsibilities and play an active role, contributing directly or through their representatives to the implementation of the company safety system.

Collaboration between employer and employee is essential to guarantee health and safety. This partnership begins with training and extends to the adoption of best practices, in full compliance with national, European, and industry-specific regulations.

Task has always placed great emphasis on people's well-being and the enhancement of human capital. The Company Code of Ethics defines the principles and values that guide the organization and reaffirms the commitment to combating all forms of child and forced labor. The review of social policies is currently in progress, in parallel with the adoption of Organizational Model 231; the publication of a new privacy policy is also planned.

To promote engagement, motivation, and employee retention, the company implements various initiatives: bonuses and profit-sharing, flexible working arrangements, wellness programs, and professional development opportunities. Workspace design has been carried out following individual employee guidelines and preferences, with the aim of creating welcoming, functional environments tailored to diverse operational needs.



### Company Code of Ethics

Internal surveys are also conducted to monitor employee satisfaction levels and perceptions of pay equity, while analyzing any correlations between satisfaction and professional performance.

As part of its welfare initiatives, every employee receives a daily meal voucher, and three employees are provided with a company car for mixed personal/business use.

Task is actively committed to protecting the health and safety of its employees through a structured internal management system.

In addition to complying with legal obligations — including the Risk Assessment Document (DVR), scheduling of periodic medical check-ups, workplace inspections, and mandatory safety training updates — the company has an internal Health and Safety Manager (RSPP) and an appointed Workers' Safety Representative (RLS), ensuring constant oversight of HSE issues.

To support psychological and physical well-being, an internal psychological support service has been available to employees for several years, aimed at monitoring and promoting mental health and intervening in cases of stress or discomfort.

#### OWN WORKFORCE - METRICS AND TARGETS

## Characteristics of the undertaking's employees

ESRS S1-6  
GRI 2-7, GRI 202-2,  
GRI 401-1



**100% permanent  
employees**

All the company's employees are based in Italy, with 90% of the workforce consisting of local workers, a significant feature from the perspective of social responsibility and local development.

The National Collective Labour Agreement (CCNL) applied by Task is the collective agreement for the commerce and services sector. The report provides the number of full-time and part-time employees, broken down by professional category, as of the end of the reference year.

Type of Contract/Classification	Men	Women
Full time	7	4
Executives		
Managers		1
White-collar employees	7	3
Blue-collar workers		
Part-time	1	3
Executives		
Managers		
White-collar employees	1	3
Blue-collar workers		



### Zero turnover rate

The entire workforce is employed under permanent contracts (100%), confirming the company's commitment to ensuring employment stability and continuity. During the reporting year, one new employment contract was activated; details of new hires by age group and gender are provided in the dedicated table..

Age group	Men	Women
Up to 30 years		
30-50 years		1
Over 50 years		
Total new hires		1

The turnover rate is 0%. During the reporting year, no employment contracts were terminated, a figure that reflects a situation of employment stability and the company's ability to maintain long-term relationships with its personnel.



## OWN WORKFORCE - METRICS AND TARGETS

## Characteristics of non-employee workers in the undertaking's own workforce

ESRS S1-7  
GRI 2-8

The company makes use of non-employee workers and collaborators. The table shows the breakdown of non-employee workers by gender and age.

Age group	Men	Women
Up to 30 years	1	
30-50 years		2
Over 50 years		
Total non-employee workers	1	2

## OWN WORKFORCE - METRICS AND TARGETS

## Diversity metrics

ESRS S1-9  
GRI 2-7, GRI 2-8

The gender distribution of the company's employees is provided below.

At the end of the reporting year, the workforce consisted of 8 male employees and 7 female employees. The female presence therefore accounts for approximately 50% of the workforce, highlighting a balanced gender distribution within the company. During the reference period, no employees were hired under apprenticeship contracts.

The breakdown of personnel by age group and gender is shown in the following table.

Age group	Men	Women
Up to 30 years	2	
30-50 years	4	3
Over 50 years	2	4
Total	8	7

## OWN WORKFORCE - METRICS AND TARGETS

## Adequate wages

ESRS S1-10  
GRI 405-2

The issue of adequate wages for employees directly affects motivation, productivity, and overall well-being. Fair compensation not only reflects the value of the work performed but is also a key factor in attracting and retaining talent in an increasingly competitive labor market.

Companies that invest in adequate wages demonstrate a commitment to social responsibility and sustainability, helping to create a positive and inclusive working environment. The company's employees receive an adequate salary in line with applicable benchmark parameters.

Task maintains a remuneration policy focused on fairness and the recognition of skills. All employees are correctly classified according to their duties and level of responsibility as provided for by the applicable collective agreement.

To support talent attraction and retention, the company grants a supplementary amount above the contractual minimums, ensuring compensation that is adequate and consistent with each individual's professional contribution. The aim is to maintain a high level of employee satisfaction, fostering a motivating and merit-based work environment.

## OWN WORKFORCE - METRICS AND TARGETS

## Social protection

ESRS S1-11  
GRI 401-3, GRI 403-1

Employee social protection is a fundamental element for well-being and stability within a company. It refers to the set of measures and policies adopted to ensure the economic security, health, and social support of workers.

The company provides its employees with forms of social protection — through public programs or benefits offered by the company — against loss of income due to major life events (e.g., illness, unemployment from the time the worker is employed by the company, occupational injury and acquired disability, parental leave, retirement).

Task offers forms of social protection to support its employees, supplementing the provisions of the National Collective Labour Agreement (CCNL). Among the measures adopted is the full payment by the employer of wages for single-day sick leave, confirming the company's attention to employee

well-being and economic security. The company also promotes work-life balance by guaranteeing access to parental leave in accordance with current regulations. During the reporting year, no employees took parental leave.

#### OWN WORKFORCE - METRICS AND TARGETS

## Training and skills development metrics

ESRS S1-13  
GRI 404-1, GRI 404-3

Investing in the development of employee skills not only improves individual performance but also helps create a motivating and innovative work environment. The company promotes continuous training programs, demonstrating its commitment to enhancing the capabilities of its employees and fostering their adaptability to market changes.

During the reporting year, employees participated in continuous training activities, a central element for the company's business as it is closely linked to innovation. Training mainly covered technical areas such as AI development, optical reading, and research and development. Starting from 1 January 2025, training is tracked through dedicated registers in order to include the KPI on training hours per employee in ESG monitoring.

At the same time, Task carries out individual performance evaluations, supported by periodic meetings. 90% of employees receive regular evaluations based on specific indicators for each area: operational efficiency for warehouse staff, customer visits and CRM management for the sales department, technical support and R&D activities for the technical office, and data updating and administrative management for the accounting area.

This systematic approach enables the company to monitor results, set objectives, and promote the continuous improvement of skills.

## OWN WORKFORCE - METRICS AND TARGETS

## Health and safety metrics

**| ESRS S1-14**

Continuous monitoring of health and safety metrics for employees is a crucial element for the company. This approach not only ensures worker well-being but also helps create a more productive and motivating work environment.

During the reporting year, no accidents occurred and no occupational diseases related to work activities were recorded. As a result, the company reported no lost working days. This outcome demonstrates the effectiveness of the preventive measures and safety protocols implemented, which help ensure a safe and protected workplace for all employees.

## OWN WORKFORCE - METRICS AND TARGETS

## Compensation metrics (pay gap and total compensation)

**| ESRS S1-16  
GRI 403-1, GRI 403-6,  
GRI 405-2**

Pay metrics represent a crucial element in human resource management within a company. Among these, the gender pay gap and total compensation are key indicators for assessing the fairness and competitiveness of salary policies. The pay gap, which measures salary differences between different employee categories, is an aspect that companies must carefully monitor to ensure a fair and inclusive workplace. On the other hand, total compensation (which includes not only base salary but also bonuses, benefits, and other forms of remuneration) provides a comprehensive view of the value the company places on its employees.

Task periodically monitors pay equity to ensure equal treatment among employees regardless of gender. The pay analysis conducted during the reporting year showed that the average remuneration of female employees is 4.9% higher than that of male employees. This result confirms the company's commitment to promoting fair and merit-based remuneration policies, based on skills, responsibilities, and performance, with no gender discrimination.

## MATERIAL TOPICS

**ESRS S4 - Consumers and end-users**

## CONSUMERS AND END-USERS - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

**Policies related to consumers and end-users**

ESRS S4-1  
GRI 2-6, GRI 416-1

Companies aim to ensure customer well-being by offering safe, high-quality products and services that improve their lives while protecting their data and privacy.

To mitigate potential negative impacts on customers, companies must adopt sustainable practices, ensure transparency and accountability throughout the supply chain, and actively listen to customer feedback in order to adapt business strategies accordingly.

To protect company data, specific operating procedures have been established: from 2025, external professionals with in-depth knowledge of the company have been appointed to monitor all aspects of privacy and data protection, and a dedicated IT manager has been assigned to safeguard digital information, supporting governance and control activities. Task complies with the requirements of the NIS2 Directive, integrating digital resilience, cyber risk management, and information protection into operational processes to ensure service continuity.

**Full traceability**

For certain products, full traceability is guaranteed all the way to the end customer, whereas for other categories (such as batteries or over-the-counter items), traceability can be complex due to varying regulations across countries and ongoing customs updates. The company has implemented a customer evaluation procedure that also includes an analysis of ESG and reputational risks: each customer is assigned a rating that supports risk management and conscious partner selection, contributing to more sustainable and transparent decisions along the supply chain.

During the reporting year, the company recorded no incidents and received no fines related to breaches concerning customers or consumers: zero incidents or sanctions, a result that reflects the effectiveness of the company's policies and control procedures in maintaining high standards of quality, safety, and transparency.











# Governance:

## Governance Information

MATERIAL TOPICS

# Governance Information

## Relevant Issues for the Company

ESRS G1	Business conduct	Corporate culture
		Protection of whistle-blowers
		Animal welfare
		Political engagement and lobbying activities
		Management of relationships with suppliers including payment practices
		Corruption and bribery

Not relevant issues

relevant and strategic issues, in-depth

Non-negligible issues (voluntary disclosure)

## MATERIAL TOPICS

**ESRS G1 - Business conduct**

## BUSINESS CONDUCT - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Corporate culture and Business conduct policies and corporate culture

ESRS G1-1  
GRI 2-22, GRI 3-2

Corporate culture forms the foundation of governance choices aimed at integrating the management of economic, environmental, and social impacts into the company's strategy.

To achieve this integration, the organizational structure and composition must be aligned, adopting policies of social responsibility, launching environmental sustainability initiatives, actively engaging in local social issues, and creating employment opportunities within the community.

These actions not only reduce reputational risks but also generate business opportunities and contribute to the long-term well-being of the entire system.

The company has adopted the Organization, Management and Control Model pursuant to Legislative Decree 231/2001 as a key tool to prevent offenses and ensure a robust governance system in line with the principles of responsibility and transparency. This approach forms the basis for an internal control system focused on compliance and legality in contract management.

The Code of Ethics sets out the values, principles, and rules of conduct that all employees must follow, promoting integrity, fairness, and respect in both internal and external relationships. The Code is currently being updated; it is posted on the noticeboard and will soon be republished on the website to share it with stakeholders and ensure full awareness and application by employees, customers, and suppliers.

Furthermore, to certify its reliability and financial soundness, Task has obtained a credit rating. In parallel, the company plans to obtain the Legality Rating, an additional tool that certifies compliance with high ethical and transparency standards in corporate management and further strengthens Task's commitment to responsible, legality-oriented governance.



### Organizational Model 231 and Legality Rating



## BUSINESS CONDUCT - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Management of relationships with suppliers

ESRS G1-2  
GRI 204-1

The company strives for the continuous improvement of positive impacts and the reduction of negative impacts throughout its entire value chain.

To achieve this objective, it is necessary to monitor the supply chain and identify suppliers that may be at risk because they do not integrate or manage ESG issues within their organizations.

For this reason, assessing the ESG maturity level of its supply chain is particularly important, especially in relations with strategic suppliers.

Task operates within a highly structured and qualified supply chain, working primarily with large multinational leaders in industrial automation, sensors, machine vision, and traceability.

Its partner suppliers have been engaged for years in advanced sustainability programs and regularly publish their ESG reports, providing detailed information on:

- workforce management and protection of human capital;
- governance and ethical business conduct;
- environmental impacts and decarbonisation targets.

Partners of this calibre enable Task to operate within a transparent, traceable supply chain that complies with international standards, while ensuring high quality and sustainability standards throughout the entire supply cycle.

A distinctive feature of Task's procurement strategy is its strong national focus: 80% of suppliers are based in Italy, which strengthens territorial proximity, supports the local economy, and allows for more direct and controlled management of commercial relationships.

With regard to logistics, Task has centralised courier management, reducing the number of routes and consolidating shipments with a limited number of operators. This optimisation has improved route efficiency and reduced transport-related emissions, contributing to the company's sustainability targets.



**80% Italian  
suppliers**

## BUSINESS CONDUCT - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Prevention and detection of corruption and bribery

ESRS G1-3  
GRI 2-26, GRI 205-1,  
GRI 205-2, GRI 205-3

Daily relationships with stakeholders, particularly those of an economic and financial nature, require regulation that enables the company to identify situations at risk of corruption and to adopt targeted procedures to prevent or suppress them.

The company adopts a structured approach to ensure transparency, integrity, and accountability within its governance, with particular attention to preventing corruption and bribery.

Starting from August 2025, the company has formalised a dedicated corporate policy, accompanied by the implementation of a whistleblowing procedure designed for the management and collection of reports of unlawful conduct. To support this initiative, a physical tool has been provided: a suggestion/report box that allows employees to communicate any issues safely, confidentially, and transparently.

All employees receive appropriate information and training on how the reporting mechanisms work, thereby increasing awareness and accessibility of the available tools. These practices represent a key element of the company's prevention policies and help strengthen transparency and trust toward all corporate stakeholders.

## BUSINESS CONDUCT - METRICS AND TARGETS

## Confirmed incidents of corruption or bribery

ESRS G1-4

Corruption, whether active or passive, represents one of the most serious challenges for modern companies, undermining trust and reputation in the market. When corruption occurs, the consequences can be devastating—not only from a legal standpoint but also for the organization's integrity. It is essential that companies adopt strict prevention and monitoring policies, creating a work environment where transparency and ethics are core values. Continuous staff training and the implementation of anonymous reporting systems are essential tools for addressing and preventing such unlawful conduct.

During the reporting year, Task recorded no incidents, legal actions, or sanctions related to violations of laws concerning money laundering or corrup-

tion. This outcome reflects the company's ongoing commitment to maintaining high standards of integrity, transparency, and regulatory compliance, in line with the anti-corruption policies it has adopted.

## BUSINESS CONDUCT - METRICS AND TARGETS

# Payment practices

ESRS G1-6  
GRI 205-1, GRI 205-2

Payment practices within a company must be managed with the utmost care and responsibility. It is essential to implement clear and transparent procedures that ensure legality and ethics in every transaction. Companies must avoid practices that could be interpreted as attempts at corruption or favoritism, ensuring that every payment is justified and properly documented.

Staff training on current regulations and the adoption of rigorous internal controls are essential steps to prevent improper conduct and protect the company's reputation.

Task has implemented internal procedures, including company codes and regulations, aimed at ensuring transparency and fairness in negotiations and payment methods.

In particular, in dealings with public administration entities and large customers, the company operates in full compliance with applicable legal requirements, guaranteeing adherence to deadlines and payment traceability obligations.

With regard to smaller customers, the company sometimes encounters difficulties related to payment timing and procedures, but it maintains a proactive approach to promote clarity, fairness, and punctuality in transactions, fostering commercial relationships based on trust and transparency.

Thanks to these practices, the company strengthens a reliable payment management system that is consistent with the principles of integrity and responsibility, thereby helping to build stakeholder confidence.







# Validated ESG Methodology

For further information:  
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VALIDAZIONE DEL  
“DISCIPLINARE FINSERVICE ESG”  
VALIDATION OF  
“FINSERVICE ESG TECHNICAL RULE”

RINA SERVICES S.p.A., sulla base delle valutazioni condotte dai suoi tecnici, dichiara che il  
*RINA SERVICES S.p.A., on the basis of the assessments carried out by its technical personnel, declares that the*

“DISCIPLINARE FINSERVICE ESG”

Rev.01 del 07/04/2025

dell'Organizzazione  
*of the Organisation*

FINSERVICE ESG S.r.l.

Via Baldassarre Castiglioni, 3 - 46100 - Mantova (MN) - Italia

è finalizzato a descrivere la metodologia sviluppata tenendo in considerazione quanto indicato in specifici documenti normativi di carattere volontario disponibili in ambito ESG quali, CDP, EcoVadis, SFDR, "Dialogo di sostenibilità tra PMI e banche" e quanto indicato nei documenti di riferimento in ambito di rendicontazione obbligatoria e volontaria quali la Direttiva CSRD, gli ESRS, il D.Lgs. 125/2024, il GRI, il SASB e il VSME. Esso fornisce una coerente rappresentazione dei dati e delle informazioni per la gestione dei processi secondo i requisiti in essa definiti.

*It aims to describe the methodology developed taking into account the indications provided in specific voluntary regulatory documents available in the ESG field such as CDP, EcoVadis, SFDR, 'Sustainability Dialogue between SMEs and Banks' and the indications in the reference documents in the field of mandatory and voluntary reporting such as the CSRD Directive, ESRS, Legislative Italian Decree 125/2024, GRI, SASB, and VSME. It provides a coherent representation of information and data for managing processes according to the requirements defined therein.*

Nel Rapporto di validazione N° 2025/CITBO/194 Rev. 03 dell'11/04/2025 e relativi allegati sono riportati i risultati della verifica e una sintesi delle attività svolte e delle evidenze oggettive acquisite. L'attività svolta non comprende la validazione della piattaforma digitale "Finservice ESG" v2025.10.3 su cui è stata implementata la metodologia "Disciplinare Finservice ESG" in versione finale rev.01 del 07.04.2025.

*The validation Report No. 2025/CITBO/194 Rev. 03 dell'11/04/2025 and related annexes, contains the results of the verification and a summary of the activities carried out and of the objective evidence acquired. The activity carried out does not include the validation of the digital platform 'Finservice ESG' v2025.10.3 on which the methodology 'Disciplinare Finservice ESG' in its final version rev.01 on 07.04.2025 has been implemented.*

Data di rilascio/Date of issue: 14/04/2025

Marco Gandini

Head of Lombardy & Emilia-Romagna Certification

Form: SR\_STM-G4 (02-201)

Form: CERTES-02/2015



# ESG Glossary

This appendix lists the acronyms used in the Sustainability Report.



To enable all stakeholders to gain a better and more in-depth understanding of the topics covered in the report, we have included a glossary with the terminology used throughout the document.

To further facilitate consultation, two QR codes have also been provided—one in Italian and one in English—offering additional explanations of the terms and acronyms used in the Sustainability Report.

Acronym	Definition
CDP	Carbon Disclosure Project
CO2	Carbon Dioxide
CSRD	Corporate Sustainability Reporting Directive
GOV-1 Disclosure Requirement	Disclosure Obligation - The Role of Administration, Management, and Oversight Bodies
GOV-5 Disclosure Requirement	Disclosure Requirement - Risk Management and Internal Control Management on Sustainability Reporting
SBM-1 Disclosure Requirement	Disclosure Requirements - Market Position, Strategy, Business Model, and Value Chain
IRO-1 Disclosure Requirement	Disclosure Requirement - Description of Processes to Identify and Evaluate Material Impacts, Risks, and Opportunities
DNSH	Do no significant harm
EFRAG	European Financial Reporting Advisory Group
EMAS	Eco-Management and Audit Scheme
ESRS	European Sustainability Reporting Standards
ESRS 1	European Sustainability Reporting Standard 1: General Requirements
ESRS 2	European Sustainability Reporting Standard 2: General Information
ESRS E1	European Sustainability Reporting Standard E1: Climate Change
ESRS E2	European Sustainability Reporting Standard E2: Pollution
ESRS E3	European Sustainability Reporting Standard E3: Water and Marine Resources
ESRS E4	European Sustainability Reporting Standard E4: Biodiversity and Ecosystems

ESRS E5	European Sustainability Reporting Standard E5: Resource Use and Circular Economy
ESRS G1	European Sustainability Reporting Standard G1: Corporate Conduct
ESRS S1	European Sustainability Reporting Standard S1: Own Workforce
ESRS S2	European Sustainability Reporting Standard S2: Workers in the Value Chain
ESRS S3	European Sustainability Reporting Standard S3: Affected Communities
ESRS S4	European Sustainability Reporting Standard S4: Customers, Consumers, and End Users
EU	European Union
GHG	Greenhouse Gases
GRI	Global Reporting Initiative
IFRS	International Financial Reporting Standards
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
SDGs	Sustainable Development Goals

Table of terms defined by the ESRS	Definition	ESRS
<b>Actions</b>	The actions refer to: 1) actions and action plans (including transition plans) undertaken to ensure that the enterprise achieves its set goals and through which the enterprise seeks to address material impacts, risks, and opportunities; and 2) decisions supporting these actions with financial, technological, human, or other resources.	ESRS 1 General requirements
<b>Stakeholders in the value chain</b>	Value chain actors are individuals or entities upstream or downstream of the value chain. An entity is considered downstream of the enterprise (e.g., distributors, customers) when it receives products or services from the enterprise; it is considered upstream of the enterprise (e.g., suppliers) when it provides products or services used in the development of the enterprise's own products or services.	ESRS 1 General requirements
<b>Administrative, management and supervisory bodies</b>	The governing bodies with the highest decision-making authority in the enterprise, including its committees. If there are no administrative, management or supervisory bodies of the enterprise, the chief executive officer and, if such a function exists, the deputy chief executive officer should be included. In some jurisdictions, governance systems consist of two levels, where supervision and management are separate. In such cases, both levels are included in the definition of administrative, management and supervisory bodies.	ESRS 2 General Information



<b>Affected communities</b>	People or groups living or working in the same area that has been or may be affected by the operations of a reporting enterprise or its value chain. Affected communities can range from those living near the company's operations (local communities) to those living at a distance. Affected communities include both indigenous populations directly and potentially affected.	ESRS S3 Affected communities
<b>Atmospheric pollutants</b>	Direct emissions of sulfur dioxide (SO <sub>2</sub> ), nitrogen oxides (NO <sub>x</sub> ), non-methane volatile organic compounds (NMVOCs), and fine particulate matter (PM <sub>2.5</sub> ) as defined in Article 3, points 5 to 8, of Directive (EU) 2016/2284 of the European Parliament and of the Council; ammonia (NH <sub>3</sub> ) as indicated in that directive; and heavy metals (HM) as indicated in Annex I of that directive.	ESRS E2 Pollution
<b>Corruption</b>	To induce someone dishonestly to act in one's favor by giving them a gift of money or another incentive.	ESRS G1 Business Conduct
<b>Business Model</b>	The system of transforming inputs by the enterprise through its set of business activities into outputs and outcomes aimed at fulfilling the strategic objectives of the enterprise and creating value over the short, medium, or long term. The company may have one or more business models.	ESRS 2 General Information
<b>Trade relations</b>	The relationships that the enterprise maintains with business partners, entities within its value chain, and any other non-state or state entity directly connected to its business operations, products, or services. Business relationships extend beyond direct contractual relationships and include indirect relationships within the enterprise's value chain, beyond the first level, and equity positions in joint ventures or investments in corporate entities.	ESRS 1 General requirements
<b>Carbon dioxide equivalent (CO<sub>2</sub>e)</b>	The amount of carbon dioxide (CO <sub>2</sub> ) emissions that would cause the same integrated radiative forcing or the same temperature change, over a specific time horizon, as a quantity emitted of a greenhouse gas (GHG) or a mixture of GHGs. CO <sub>2</sub> e is the universal unit of measurement used to indicate the global warming potential (GWP) of each greenhouse gas, expressed in terms of the GWP of one unit of carbon dioxide. It is used to assess whether releasing (or avoiding releasing) different greenhouse gases has an equivalent impact on a common basis.	ESRS E1 Climate change
<b>Child labor</b>	Child labor refers to work that deprives children of their childhood, potential, and dignity, and is detrimental to their physical and mental development. It includes work that: i. is mentally, physically, socially, or morally dangerous and harmful to children; and/or ii. interferes with their schooling: depriving them of the opportunity to attend school; forcing them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. For the purposes of this definition, a child is defined as a person under the age of 15 or the completion of compulsory schooling, whichever is higher. There may be exceptions in some countries where economies and educational structures are not sufficiently developed, and a minimum age of 14 years is applied. These exceptional countries are specified by the International Labor Organization (ILO) in response to a special request from the concerned country and in consultation with representative employers' and workers' organizations.	ESRS S1 Own workforce
<b>Circular economy</b>	An economic system in which the value of products, materials, and other resources of the economy is maintained for as long as possible, improving their efficient use in production and consumption, thereby reducing the environmental impact of their utilization, minimizing waste, and the release of hazardous substances throughout their life cycle, including through the application of the waste hierarchy.	ESRS E5 Resource use and Circular economy



<b>Principles of the circular economy</b>	The circular economy is based on three principles, guided by design: (i) Eliminate waste and pollution; (ii) Keep products and materials in use at their highest value; and (iii) Regenerate natural systems.	ESRS E5 Resource use and Circular economy
<b>Climate change adaptation</b>	Climate change adaptation refers to the process of adjusting to actual and expected climate change and its impacts. (based on Regulation (EU) 2020/852)	ESRS E1 Climate change
<b>Climate change mitigation</b>	Climate change mitigation refers to the process of reducing greenhouse gas emissions and containing the increase in global average temperature well below 2°C and pursuing efforts to limit it to 1.5°C above pre-industrial levels, as stipulated by the Paris Agreement. (based on Regulation (EU) 2020/852)	ESRS E1 Climate change
<b>Collective bargaining</b>	Collective bargaining encompasses all negotiations conducted between an employer, a group of employers, or one or more employers' organizations on one side, and one or more trade unions or, in their absence, worker representatives duly elected and authorized by them in accordance with national laws and regulations on the other side, for: determining working conditions and terms of employment; and/or (i) determining working conditions and terms of employment; and/or (ii) regulating relationships between employers and workers; and/or (iii) governing relationships between employers or their organizations and a workers' organization or workers' organizations.	ESRS S1 Own workforce
<b>Consumer</b>	Consumers are individuals who purchase, consume, or use goods and services for personal use, either for themselves or others, and not for resale or commercial purposes. Consumers include both actual and potential end-users.	ESRS S4 Consumers and end-users
<b>Corporate Culture</b>	Corporate culture expresses goals through values and beliefs. It guides the company's activities through the sharing of group conventions and norms, such as values or mission statements or a code of conduct.	ESRS G1 Business Conduct
<b>Corruption</b>	Abuse of entrusted power for private gain, which may be instigated by individuals or organizations. It includes practices such as facilitation payments, fraud, extortion, collusion and money laundering. It also includes the offering or receiving of any gift, loan, reward or other advantage to or from any person as an inducement to do anything dishonest, illegal or a breach of trust in the conduct of the company's business. This may include benefits in cash or in kind, such as free goods, gifts and holidays, or special personal services, provided in order to obtain an improper advantage, or which may involve moral pressure to receive such an advantage.	ESRS G1 Business Conduct

Full glossary :

Italian

English







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