



Methodological note

Sustainability report 2023

Methodological note

This section of the Elleci Sustainability Report provides a detailed overview of the methodology used to collect, analyse and present data on our sustainability initiatives and performance. The primary objective of this note is to ensure the transparency and reliability of the reported information, providing stakeholders with a comprehensive understanding of the context and processes behind the data presented in the document.

The Sustainability Report has been prepared with the main objective of providing detailed and transparent information on our economic, environmental and social performance. Through this document, we aim to clearly and accurately communicate the actions we have taken, the impacts of our activities and the strategies we have adopted to continuously improve our sustainability performance. The Sustainability Report adheres to a set of guiding principles and a structured framework to ensure the integrity and reliability of the reported information. This includes adherence to the principles of transparency, completeness, comparability and accounta-

bility, as well as adherence to internationally recognised sustainability reporting guidelines. This document was prepared using the latest versions of the Global Reporting Initiative (GRI) Standards, in particular GRI 1 - Foundation 2021, GRI 2 - General Disclosures 2021 and GRI 3 - Material Topics 2021. The double materiality assessment was conducted according to the determination process defined in GRI Standard 3. Therefore, material topics were first identified, followed by an assessment of the potential and actual impacts in order to effectively prioritise them. Moreover, in view of the significant developments in sustainability reporting, introduced by the Corporate Sustainability Reporting Directive (CSRD) 2022/2464/EU, the impact materiality assessment has been supplemented by an assessment of the so-called "financial materiality", which considers the "outside-in" dimension of the organisation's dealings with the external context. The analysis was conducted according to the ESRS Sustainability Reporting Principles - Annex I to Delegated Regulation EU 2023/2772 and in particular

according to Chapter 3 - ESRS1 Double Materiality. Data for the sustainability report was collected through a structured process based on primary and secondary sources. Information was obtained from various company figures and departments, including operations, human resources, environmental management and stakeholder relations. The collected data were subjected to rigorous internal verification to ensure their accuracy and reliability, before being externally audited by independent bodies. The economic, financial and operational data refer exclusively to Elleci SpA. The environmental data also refer to the group companies within the Elleci district (see Elleci Company - Sustainability Report 2023). With regard to air emissions, the information sources available at the date of publication of this document were used. In particular, the publications and databases of the Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA, Higher Institute for Environmental Protection and Research) were used to calculate the environmental indicators, including: the

National Inventory Report 2024 - Italian Greenhouse Gas Inventory 1990-2022, the Common Reporting Format 2023, and the Emission Factors dataset for electricity production and consumption in Italy - 28.02.2024. For the calculation of greenhouse gas emissions associated with the use of each fossil fuel (unit tCO₂e), the AR6-IPCC Sixth Assessment Report was used as the reference.

The following conversion factors were used to determine energy consumption in accordance with GRI 302: Natural Gas reported on the energy supplier's invoice; Petrol 0.03456 GJ/l; Automotive diesel 0.03708 GJ/l; Genset diesel 0.0349976 GJ/l.

Sustainability performance indicators were selected according to their relevance to the company and stakeholders, and their ability to accurately reflect our economic, environmental and social impact.

The social indicators, specifically the total number of employees, representation, turnover and related characteristic data, were calculated based on absolute numbers. Therefore, neither

FTE nor AWU calculation criteria were assumed for this representation. Lastly, all information reported in the sustainability report is subject to an internal audit and a voluntary review process by a third party, Redi Cert S.r.l., to ensure its accuracy and reliability. The Sustainability Report 2023 was not subject to limited assurance.

The report is published annually. The report is published in Italian and English and is available online at: <https://www.elleci.com/company/sustainability/>

Reporting Period
01.01.2023 - 31.12.2023

Based Year - baseline for identifying the ESG targets
2021

Edited by
Elleci S.p.A.
Red Ring S.r.l.

Graphic Design
Alkemy S.p.A.

Internal contact person
Francesca Dei Giudici

sustainability@elleci.it

GRI content index

Elleci S.p.A. has reported the information included in this GRI content index for the period from 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

Statement of use	Elleci S.p.A. submitted a report in compliance with GRI Standards for the period 1 January 2023 - 31 December 2023.
GRI 1 used	GRI 1 - Foundation - version 2021
Relevant GRI industry standard	N.A.

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organisational details	Elleci Company				
	2-2- Entities included in the organisation's sustainability reporting	Annex – Methodological note				
	2-3 Reporting period, frequency and contact point	Annex – Methodological note				
	2-4 Restatements of information	Annex – Methodological note				
	2-5 External assurance	<i>This report is not subject to external certification</i>				
	2-6 Activities, value chain and other business relationships	Elleci Company <i>Elleci district</i> <i>Value chain</i> <i>Materials</i> <i>Kitchen</i> <i>solution Bath</i> <i>solution Elleci in the world</i> <i>Governance</i> <i>Governance model</i>				
	2-7 Employees	<i>Social Employment trends</i> Annex – Note				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
		Methodological				
	2-8 Workers who are not employees		2-8	Not applicable	The number of workers who are not employees analysed during the reporting period was not relevant. To foster the growth of a sustainable community, Elleci promotes the internal development and integration of its employees as a pillar of its corporate vision.	
	2-9 Governance structure and composition	Governance <i>Governance model</i>				
	2-10 Nomination and selection of the highest governance body	Governance <i>Governance model</i>				
	2-11 Chair of the highest governance body	Governance <i>Governance model</i>				
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance <i>Governance model</i>				
	2-13 Delegation of responsibility for managing impacts	Governance <i>Governance model</i>				
	2-14 Role of the highest governance body in sustainability reporting	Governance <i>Governance model</i>				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	2-15 Conflicts of interest	Governance <i>Governance model</i>				
	2-16 Communication of critical concerns		2-16	Confidential information	This information is categorised as confidential and cannot be publicly disclosed.	
	2-17 Collective knowledge of the highest governance body		2-17	Partial information / not available	One of our objectives in terms of Sustainable Governance is the establishment of a Sustainability Committee. This committee will have various responsibilities, including those stated in point 2.17.	
	2-18 Evaluation of the performance of the highest governance body		2-18 2-19 2-20	Partial information / not available	The structuring of a remuneration and performance enhancement policy for members of the governing body and senior management is being examined.	
	2-19 Remuneration policies					
	2-20 Process to determine remuneration					
	2-21 Annual total compensation ratio		2-21	Confidential information	This information is categorised as confidential and cannot be publicly disclosed.	
	2-22 Statement on sustainable development strategy	Introduction <i>Letter to Stakeholders</i> Governance <i>Sustainability Management</i>				
	2-23 Policy	Governance				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	commitments ¹	<i>Governance model</i>				
	2-24 Embedding policy commitments ¹	Governance <i>Governance model</i>				
	2-25 processes to remediate negative impacts ¹	Governance <i>Governance model</i>				
	2-26 Mechanisms for seeking advice and raising concerns	Governance <i>Whistleblowing Governance model</i>				
	2-27 Compliance with laws and regulations ²		2-27	Not applicable	The control system implemented for our production process ensures our compliance with national and international standards and product regulations.	
	2-28 Membership associations		2-28	Not applicable	Elleci is a member of Unindustria – Union of industrialists and enterprises. However, given the singularity of our business, membership to national and international associations/ organisations is not deemed strictly necessary.	
	2-29 Approach to stakeholder engagement	Governance <i>Governance model Stakeholder engagement</i>				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	2-30 Collective bargaining agreements ³		2-30	Not applicable	In the national regulatory context, the application of National Collective Bargaining Agreements (CCNL) is mandatory. Therefore, all of our employees are covered by these agreements.	
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Introduction <i>ESG priorities</i> Methodological note				
	3-2 List of material topics	Introduction <i>ESG priorities</i>				
Economic performance						
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	Governance <i>Operations & Economics highlights</i>	201-1 a, ii-iii 201-1 b	Partial information / not available	The Sustainability Report includes the main economic data deemed significant for Ellecì. Specifically, revenue, the EBITDA and cost of raw materials, services and personnel. Additional financial data are publicly available in the 2023 corporate financial statement.	
	201-2 Financial implications and other risks and opportunities due to climate change	Introduction <i>ESG priorities</i>				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	201-3 Defined benefit plan obligations and other retirement plans		201-3	Not applicable	Elleci employees can freely stipulate alternate benefit and retirement plans. With regard to this issue, the organisation gives its operators total freedom to determine the best conditions for their pension integrations without setting limits or restrictions thereon.	
	201-4 Financial assistance received from government	Governance <i>Tax and legal strategy</i>				
Market presence						
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		202-1	Not applicable	Elleci, in compliance with the requirements of the Collective Bargaining Agreement, adopts a standardised remuneration policy based on the tasks and levels covered by its internal staff.	
	202-2 Proportion of senior management hired from the local community	Governance <i>Governance model</i>				
Indirect economic impacts						

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Elleci Company <i>Value chain Elleci district</i>				
	203-2 Significant indirect economic impacts	Social <i>Community</i>				
Procurement practices						
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	Governance <i>Stakeholder engagement Sustainability Management</i>				
Anti-corruption						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Governance <i>Anti-corruption</i>				
	205-2 Communication and training about anti-corruption policies and procedures		205-2 205-3	Partial information / not available	The Organisation, Management and Control Model 231 addresses the issue of anti-corruption, outlining the generally expected conduct and response in the event of irregularities in this regard. However, as there have been no cases of irregular behaviour to date, it was deemed reasonable to omit this information from the report.	
	205-3 Confirmed incidents of corruption and actions taken					
Anti-competitive behaviour						

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
GRI 206: A n t i - competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		206-1	Not applicable	As there have been no cases of anti-competitive behaviour to date, it was deemed reasonable to omit this information from the report.	
Tax						
GRI 207: Tax 2019	207-1 Approach to tax	Governance <i>Tax and legal strategy</i>				
	207-2 Tax governance, control, and risk management	Governance <i>Tax and legal strategy</i>				
	207-3 Stakeholder engagement and management of concerns related to tax	Governance <i>Tax and legal strategy</i>				
	207-4 Country-by-country reporting	Governance <i>Governance model</i>	207-4 b, c	Partial information / not available	The economic results are publicly available and reported in the 2023 corporate financial statement.	
Materials						
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Environmental <i>Materials</i>				
	301-2 Recycled input materials used	Environmental <i>Materials</i>				
	301-3 Reclaimed products and their packaging materials		301-3	Partial information / not available	As at today, no end-of-life product/packaging reclamation practices are in place.	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
Energy						
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environmental <i>Energy</i> Annex - Methodological note				
	302-2 Energy consumption outside of the organisation		302-2	Partial information / not available	It was not possible to specifically analyse information concerning consumption outside of the organisation. However, we have implemented an ESG data collection process upstream and downstream of our value chain, aimed at determining the requested consumption data.	
	302-3 Energy intensity	Environmental <i>Energy</i>				
	302-4 Reduction of energy consumption		302-4	Partial information / not available	There were no significant reductions in corporate energy consumption. However, as of 2024, a process of ecological transition has begun, as better described in the section Energy – Technological focus.	
	302-5 Reductions in energy requirements of products and services		302-5	Partial information / not available	Elleci has begun a major overhaul of its chemical formulas, aiming	

GRI Standard	Disclosure	Section / Notes	Omission		GRI Standard
			Omitted Requirements	Reason	
					to significantly contribute to the targets of the Road to 2030.
Water and effluents					
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Environmental <i>Acqua – Road to 2030 Water cycle</i>			
	303-2 Management of water discharge-related impacts	Environmental <i>Water – Current analysis</i>			
	303-3 Water withdrawal	Environmental <i>Water – Current analysis</i>			
	303-4 Water discharge	Environmental <i>Water – Current analysis</i>			
	303-5 Water consumption	Environmental <i>Water – Current analysis</i>			
Biodiversity					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		304-1 304-2 304-3 304-4	Not applicable	Elleci has no significant impact on local biodiversity. However, a pollinator re-population initiative has been proposed and will be implemented in 2024/2025 to protect biodiversity.
	304-2 Significant impacts of activities, products and services on biodiversity				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	304-3 Habitats protected or restored					
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations					
Emissions						
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Emissions				
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Emissions				
	305-3 Other indirect (Scope 3) GHG emissions		305-3	Partial information / not available	It was not possible to analyse specific information relating to Scope 3 GHG emissions. However, we have implemented an ESG data collection process upstream and downstream of the value chain aimed at determining the requested emission data.	
	305-4 (GHG) emissions intensity	Environmental Emissions				
	305-5 Reduction of GHG emissions		305-5	Partial information / not available	Elleci has embarked on an important path to reduce its GHG emissions, called Road	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					2030. Starting from 2024, we anticipate a marked improvement in our environmental performance, testifying to our commitment. We shared and formalised our transition plan in 2023; therefore, no data are available for the reporting period.	
	305-6 Emissions of ozone-depleting substances (ODS)		305-6 305-7	Partial information / not available	GHG emission reporting included the main pollutants measured for the company’s internal and external organisational context (CO ₂ , CH ₄ , N ₂ O). Data on other harmful substances are not available / not reliable.	
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions					
Waste						
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Introduction <i>ESG priorities</i>				
	306-2 Management of significant waste-related impacts	Introduction <i>ESG priorities</i> Elleci Company <i>Certi ications⁴</i>				
	306-3 Waste generated	Environmental <i>Waste</i> <i>Waste produced</i>				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
		Waste management				
	306-4 Waste diverted from disposal	Environmental Waste Waste produced Waste management				
	306-5 Waste directed to disposal	Environmental Waste Waste produced Waste management				
Supplier environmental assessment						
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria		308-1 308-2	Partial information / not available	We have embarked on an important path towards sharing our sustainability policies with our entire supply chain (upstream/ downstream). Starting in 2024, a program for monitoring sustainability-related issues together with key corporate stakeholders will begin (see Governance - Sustainability Management).	
	308-2 Negative environmental impacts in the supply chain and actions taken					
Employment						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social Employment trends				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		401-2 401-3	Partial information / not available	Elleci has made an important commitment through the Road to 2030 project, which aims to redefine support for key aspects of employee wellness, such as work-life balance, shared parenting and maternity leave (see Social – Road to 2030). Therefore, no meaningful data are available for the 2023 reporting period.	
	401-3 Parental leave					
Labour/Management relations						
GRI 402: Labour/ Management relations 2016	402-1 Minimum notice periods regarding operational changes		402-1	Not applicable	Elleci applies national reference standards guaranteed by the Collective Bargaining Agreement; therefore, this disclosure does not apply to the specific context.	
Occupational health and safety						
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Elleci Company <i>Certifications</i> Governance <i>Organisational chart</i>				
	403-2 Hazard identification, risk assessment, and incident investigation	Elleci Company <i>Certifications</i> Social <i>Health and safety Training</i>				

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	403-3 Occupational health services		403-3	Partial information / not available	The occupational health services policy adopted by Elleci has been analysed and shared within the practices and procedures of the ISO 9001:2015 management system. There will be significant developments in this area through the Road to 2030 program, as described in more detail under Social – New social policies.	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Elleci Company <i>Certifications</i> Social <i>Health and safety Training</i>				
	403-5 Worker training on occupational health and safety	Elleci Company <i>Certifications</i> Social <i>Health and safety Training</i>				
	403-6 Promotion of worker health		403-6	Partial information / not available	A major program is in place to promote employee health services and programs. The program, better described in the section Social – New social policies	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					will be implemented starting from 2024.	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Elleci Company <i>Certifications</i> Social <i>Health and safety Training</i>				
	403-8 Workers covered by an occupational health and safety management system	Elleci Company <i>Certifications</i> Social <i>Health and safety</i>				
	403-9 Work-related injuries	Social <i>Health and safety</i>				
	403-10 Work-related ill health		403-10	Not applicable	No data relevant to the disclosure in question were found.	
Training and education						
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee		404-1 404-2 404-3	Partial information / not available	In the 2023 report, Elleci provided overall data on the training provided to its employees over the three-year period 2021–2023. Many hours of training, however, are provided mainly through on-the-job type training, which have not been reported to date as they were not recorded in the reporting forms	
	404-2 Programs for upgrading employee skills and transition assistance programs					
	404-3 Percentage of employees receiving regular performance and career development					

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					reviews. In the Sustainability Report 2024, we will also include the information pursuant to 404-3, which is not currently reported in the Sustainability Report 2023.	
Diversity and equal opportunity						
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Social <i>Employment trends</i> <i>Gender equality</i> <i>Governance</i> <i>Governance model</i>	405-1 a, ii-iii 405-1 b, iii	Not applicable	Other diversity indicators are not applicable to the business context.	
	405-2 Ratio of basic salary and remuneration of women to men		405-2	Confidential information	This information is categorised as confidential and was not disclosed in this report.	
Non-discrimination						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		406-1	Not applicable	Other diversity indicators are not applicable to the business context.	
Freedom of association and collective bargaining						
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		407-1	Partial information / not available	We have embarked on an important path towards sharing our sustainability policies with our entire supply chain (upstream/ downstream). Starting from 2024, a program will be implemented to monitor	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					sustainability-related issues with key corporate stakeholders (see Governance – Sustainability Management).	
Child labour						
GRI 408: Child labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour		408-1	Partial information / not available	We have embarked on an important path towards sharing our sustainability policies with our entire supply chain (upstream/ downstream). Starting in 2024, a program for monitoring sustainability-related issues together with key corporate stakeholders will begin (see Governance – Sustainability Management).	
Forced or compulsory labour						
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour		409-1	Partial information / not available	We have embarked on an important path towards sharing our sustainability policies with our entire supply chain (upstream/ downstream). Starting from 2024, a program will be implemented to monitor sustainability-related matters with key corporate stakeholders	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					(s e e Governance – Sustainability Management).	
Security practices						
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures		410-1	Not applicable	This disclosure is not applicable to the corporate context as there are no security personnel as defined in 410-1.	
Rights of indigenous peoples						
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		411-1	Not applicable	Not applicable to corporate context.	
Local communities						
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social Community				
	413-2 Operations with significant actual and potential negative impacts on local communities		413-2	Partial information / not available	There were no operations with significant impacts on local communities. Regardless, we remain committed to monitoring these operations and, if their impacts become significant, they will be included in subsequent sustainability	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
					reports.	
Supplier social assessment						
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria		414-1 414-2	Partial information / not available	We have embarked on an important path towards sharing our sustainability policies with our entire supply chain (upstream/ downstream). Starting in 2024, a program for monitoring sustainability-related issues together with key corporate stakeholders will begin (see Governance – Sustainability Management).	
	414-2 Negative social impacts in the supply chain and actions taken					
Public policy						
GRI 415: Public policy 2016	415-1 Political contributions		415-1	Not applicable	Not applicable to corporate context.	
Customer health and safety						
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		416-1 416-2	Partial information / not available	Our products are subject to strict monitoring with regard to product health and safety issues. A	

GRI Standard	Disclosure	Section / Notes	Omission			GRI Standard
			Omitted Requirements	Reason	Explanation	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services				In this respect, our products are GreenGuard and NSF certified as outlined in the Elleci Company – <i>Materials</i> section. No incidents of nonconformity were recorded in the reporting year.	
Marketing and labelling						
GRI 417: Marketing and labelling 2016	417-1 Requirements for product and service information and labelling	Elleci Company <i>Materials</i>				
	417-2 Incidents of non-compliance concerning product and service information and labelling		417-2 417-3	Not applicable	No nonconformities as defined by 417-2,3 were recorded in the reporting year.	
	417-3 Incidents of non-compliance concerning marketing communications					
Customer privacy						
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		418-1	Not applicable	No claims pursuant to 418-1 were recorded in the reporting year.	

Remarks

1. For more information, see the Elleci SpA Code of Ethics (<https://www.elleci.com/it/>)
2. No cases of non-compliance with laws and regulations pursuant to 2-27 were recorded
3. All Elleci employees are employed under National Collective Bargaining Agreements
4. In this context, reference is specifically made to Environmental certification ISO 14001:2015. Elleci uses this management system to monitor, analyse and supervise waste matters, and, if necessary, implement corrective processes. The Sustainability Report 2023 mentions only the key findings of this management process.



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