TOGETHER, WITH STYLE

Methodological note

Sustainability report 2024

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 accountability, 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 (cfr. Elleci Company – Sustainability Report 2024).
With regard to atmospheric emissions, the information sources available on the date of publication of this document were used. In particular, the publications and databases of the Italian National Institute for Environmental Protection and Research (ISPRA) were used to calculate the environmental indicators, including: the report National Inventory Report 2025– Italian Greenhouse Gas Inventory 1990-2023, the Common Reporting Format 2024, the dataset Emission factors for electricity production and consumption in Italy – 07.05.2025. To calculate the greenhouse gas emissions associated with the use of each fossil fuel (unit of measurement tCO2e), reference calculation AR6- Sixth Assesment Report IPCC was used. The following conversion factors were used to determine energy consumption, in accordance with GRI 302: Natural gas obtained from the energy supplier's invoice statement; Petrol 10.7 kWh/l; Diesel fuel for motor vehicles 9.6 kWh/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 economic indicators presented in this document have been extracted from the 2024 financial statements. It is noted that the breakdown of costs and revenues by geographical area refers to the classification adopted in the 2024 statutory financial statements and may not coincide with any alternative representations prepared for commercial or marketing purposes. The geographical assumptions used are as follows: the Far East includes Malaysia, Singapore, Thailand, Vietnam, India, Japan, Australia and New Zealand; Turkey (limited to the Istanbul area) is considered part of Europe; the Middle East includes Iran, Iraq, Oman, Syria, Saudi Arabia, Yemen, Lebanon and Turkey (excluding Istanbul); finally, China, Hong Kong and South Korea are included in the Asia area. The indicators attributable to the Social chapter, in particular the total number of employees and related representations, turnover and other characteristic data related to this area, were determined by calculating the absolute number. For this representation, neither FTE nor ULA calculation criteria were used. The reporting criterion adopted results in a difference of 5 units compared to the value reported in the "Employment Data" section of the 2024 Financial Statements. The 2024 Sustainability Report has not been 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
01.01.2024 – 31.12.2024

Based Year – baseline for identifying the ESG targets
2021

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

Graphic Design
Elleci S.p.A. Marketing Dept.

GRI content index

Elleci S.p.A. has reported the information mentioned in this GRI content index for the period from 1 January 2024 to 31 December 2024 with reference to the GRI Standards.

Statement of use	Elleci S.p.A. has submitted a report in accordance with GRI Standards for the period 01 January 2024 – 31 December 2024.
GRI 1 used	GRI 1 - Core Principles - 2021 version
Relevant GRI Industry Standards	N/A

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
General Disclosure						
GRI 2: General Disclosure 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 point of contact	Annex – Methodological Note				
	2-4 Review of information	Annex – Methodological Note				
	2-5 External assurance	*This report is not subject to external Certification.*				
	2-6 Activities, value chain and other business relationships	Elleci Company *Elleci District* *Value chain* *The materials* *Kitchen solution* *Bath solution* *Elleci worldwide* Governance				

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
		Governance model				
	2-7 Employees	Social *Hiring trends* Annex – Methodological Note			The total number of employees and related representations, turnover and other characteristic data related to this area, were determined by calculating the absolute number. For this representation, neither FTE nor ULA calculation criteria were used. The reporting criterion adopted results in a difference of 5 units compared to the value reported in the "Employment Data" section of the 2024 Financial Statements.	
	2-8 Non-employees		2-8	Not applicable	The number of non-employees is not significant in the reporting period analysed. In order 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.	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	2-9 Governance structure and composition	Governance *Governance model*				
	2-10 Appointment and selection of the highest governing body	Governance *Governance model*				
	2-11 Chair of the highest governing body	Governance *Governance model*				
	2-12 Role of the highest governing body in controlling impact management	Governance *Governance model*				
	2-13 Delegation of responsibility for impact management	Governance *Governance model*				
	2-14 Role of the highest governing body in sustainability reporting	Governance *Governance model*				
	2-15 Conflicts of interest	Governance *Governance model*				
	2-16 Communication of critical issues		2-16	Confidential information	This information is categorised as confidential and cannot be disclosed publicly.	
	2-17 Collective knowledge of the highest governing body		2-17	Partial/unavailable information	One of the goals set out in the area of Sustainable Governance is the establishment of a Committee responsible for sustainability. This committee will have, among other	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
					responsibilities, that included in point 2.17.	
	2-18 Performance assessment of the highest governing body		2-18 2-19 2-20	Partial/unavailable information	The structuring of a remuneration and performance evaluation policy for members of the governing body and senior managers is currently being analysed.	
	2-19 Rules relevant to remuneration					
	2-20 Procedure for determining remuneration					
	2-21 Total annual remuneration report	Governance *Governance model*	2-21	Confidential information	This information is categorised as confidential and cannot be disclosed publicly.	
	2-22 Sustainable development strategy statement	Introduction *Letter to Stakeholders* Governance *Sustainability Management*				
	2-23 Policy commitment[1]	Governance *Governance model*				
	2-24 Integration of policy commitments[1]	Governance *Governance model*				
	2-25 Processes aimed at remedying negative impacts[1]	Governance *Governance model*				
	2-26 Mechanisms for requesting clarification and raising concerns	Governance *Whistleblowing governance model*				
	2-27 Compliance with laws and regulations[2]		2-27	Not applicable	The control system implemented in our	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
					production allows us to comply with national and international legislation and product regulations.	
	2-28 Membership in associations		2-28	Not applicable	Elleci is associated with Unindustria – Union of Industrialists and Businesses. However, given the unique nature of our business, membership in national and international advocacy associations/organisations is not essential.	
	2-29 Approach to stakeholder engagement	Governance *Governance model* *Stakeholder involvement*				
	2-30 Collective agreements[3]		2-30	Not applicable	Under national legislation, the application of National Collective Labour Agreements (CCNL) is mandatory. Therefore, there are no employees who are not covered by these contracts.	
Material Issues						
GRI 3: Material Issues 2021	3-1 Process for determining material issues	Introduction *ESG priorities* Methodological note				
	3-2 List of material issues	Introduction *ESG priorities*				
Economic performance						

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Governance *Operations & Economics highlights*	201-1 a, ii-iii 201-1 b	Partial/unavailable information	The sustainability report contains the main economic data considered significant for Elleci. In particular, revenue volume, EBITDA and raw material costs. Further financial data is publicly available in the 2024 company financial statements.	
	201-2 Financial implications and other risks and opportunities resulting from climate change	Introduction *ESG priorities*				
	201-3 Obligations relating to defined benefit plans and other pension plans		201-3	Not applicable	Elleci employees may independently enter into alternative benefit and pension plans. The organisation gives its employees complete freedom in this regard, allowing them to establish the best pension integration conditions without imposing any constraints or restrictions on their subscription.	
	201-4 Financial assistance received from the government	Governance *Tax and legal strategy*				
Market presence						

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
GRI 202: Market presence 2016	202-1 Ratio of standard base wages by gender to local minimum wage		202-1	Not applicable	In accordance with the requirements of the National Collective Labour Agreement, Elleci adopts a standardised remuneration policy based on the duties and levels of its internal staff.	
	202-2 Percentage of senior management recruited from the local community	Governance *Governance model*				
Indirect economic impacts						
GRI 203: Indirect economic impacts 2016	203-1 Investments in infrastructure and supported services	Elleci Company *Value chain* *Elleci District*				
	203-2 Significant indirect economic impacts	Social *Community*				
Procurement practices						
GRI 204: Procurement practices 2016	204-1 Proportion of expenditure made with local suppliers	Governance *Stakeholder involvement* *Sustainability Management*				
Anti-corruption						
GRI 205: Anti-corruption 2016	205-1 Operations assessed to determine corruption risks	Governance *Anti-corruption*				
	205-2 Communication and training on anti-corruption regulations and procedures		205-2 205-3	Not significant	The 231 Organisational, Management and Control Model addresses the issue of anti-corruption by specifying	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	205-3 Confirmed incidents of corruption and measures taken				general processes of conduct and control to be followed in the event of irregularities in this area. However, as no irregularities have been recorded to date, it was deemed reasonable to omit this information from the report.	
Anti-competitive behaviour						
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions relating to anti-competitive behaviour, trust activities and monopolistic practices		206-1	Not applicable	As no cases of anti-competitive behaviour have been recorded to date, it was deemed reasonable to omit this information from the report.	
Taxes						
GRI 207: Taxes 2019	207-1 Approach to taxes	Governance *Tax and legal strategy*				
	207-2 Tax governance, control and risk management	Governance *Tax and legal strategy*				
	207-3 Stakeholder engagement and management of tax-related concerns	Governance *Tax and legal strategy*				
	207-4 Reporting by country	Governance *Governance model*	207-4 b, c	Partial/unavailable information	The financial results are publicly available and reported in the 2024 company financial statements.	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
Materials						
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Environmental *Materials*				
	301-2 Recycled input materials used	Environmental *Materials*				
	301-3 Recovered products and related packaging materials		301-3	Partial/unavailable information	To date, no end-of-life recovery activities for products/packaging have been implemented.	
Energy						
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environmental Climate change - *Energy* Annex - Methodological Note				
	302-2 Energy consumption outside the organisation		302-2	Partial/unavailable information	It was not possible to analyse the information relating to the organisation's external consumption in detail. However, we have initiated a process of collecting ESG data upstream and downstream of our value chain, aimed at determining the required consumption data.	
	302-3 Energy intensity	Environmental *Energy*				
	302-4 Reduction in energy consumption	Environmental Climate change *Energy – Technological focus*				

GRI Standard	Disclosure	Location / Notes	Omission: Requirements Omitted	Omission: Reason	Omission: Explanation	GRI Standard
	302-5 Reduction in the energy requirements of products and services		302-2	Partial/unavailable information	Elleci has embarked on a major review of its chemical formulations in order to make a significant contribution to the goals set out in Road 2030.	
Water and effluents						
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Environmental *Water – Road to 2030* *Water cycle*				
	303-2 Management of impacts related to water discharge	Environmental *Water – Analysis of the current situation*				
	303-3 Water withdrawal	Environmental *Water – Analysis of the current situation*				
	303-4 Water discharge	Environmental *Water – Analysis of the current situation*				
	303-5 Water consumption	Environmental *Water – Analysis of the current situation*				
Biodiversity						
GRI 304: Biodiversity 2016	304-1 Owned, leased or managed operational sites in protected areas and areas of high biodiversity value outside protected areas or adjacent to such areas		304	Not applicable	Elleci has no significant impact on local biodiversity.	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	304-2 Significant impacts of activities, products and services on biodiversity					
	304-3 Protected or restored habitats					
	304-4 Species on the national conservation list and the IUCN Red List with habitats in areas affected by operations					
Emissions						
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	Environmental Climate change *Emissions*				
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	Environmental Climate change *Emissions*				
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)		305-3	Partial/unavailable information	It was not possible to analyse the information relating to Scope 3 GHG emissions in detail. However, we have initiated a process of collecting ESG data upstream and downstream of our value chain, aimed at determining the required emissions data.	
	305-4 Greenhouse gas (GHG) emissions intensity	Environmental Climate change *Emissions*				

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	305-5 Reduction of greenhouse gas (GHG) emissions		305-5	Partial/unavailable information	Elleci has embarked on an important journey to reduce GHG emissions, called Road 2030. The emission reduction policies implemented have led to a significant improvement in our environmental performance for the year 2024, demonstrating our commitment.	
	305-6 Emissions of ozone-depleting substances (ODS)		305-6 305-7	Partial/unavailable information	The GHG emissions report includes the main pollutants detected for the internal and external organisational context of the company (CO_2, CH_4, N_2O). Data on other harmful substances are not available/reliable.	
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other relevant air emissions					
Waste						
GRI 306: Waste 2020	306-1 Waste generation and significant impacts related to waste	Introduction *ESG priorities*				
	306-2 Management of significant waste-related impacts	Introduction *ESG priorities* Elleci Company *Certifications*[4]				
	306-3 Waste generated	Environmental Use of resources and circular economy *Waste* *Waste management*				

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	306-4 Waste not sent to landfill	Environmental Use of resources and circular economy *Waste* *Waste management*				
	306-5 Waste sent to landfill	Environmental Use of resources and circular economy *Waste* *Waste management*				
Environmental assessment of suppliers						
GRI 308: Environmental assessment of suppliers 2016	308-1 New suppliers selected using environmental criteria		308-1 308-2	Partial/unavailable information	We have embarked on an important journey to share our sustainability policies with our entire supply chain (upstream/downstream). Starting in 2025, a programme will be launched to monitor sustainability issues with the company's main stakeholders.	
	308-2 Negative environmental impacts in the supply chain and measures taken					
Employment						
GRI 401: Employment 2016	401-1 Hiring of new employees and employee turnover	Social *Hiring trends and new employees*			The total number of employees and related representations, turnover and other characteristic data related to this area, were determined by calculating the absolute number. For this representation, neither FTE nor ULA calculation criteria were used. The	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
					reporting criterion adopted results in a difference of 5 units compared to the value reported in the "Employment Data" section of the 2024 Financial Statements.	
	401-2 Benefits for full-time employees that are not available to fixed-term or part-time employees	Social *New social policies*	401-2 401-3	Partial/unavailable information	Elleci has made a significant commitment to the Road to 2030 project, which aims to redefine support for key elements of corporate welfare, such as support for work-life balance, shared parenting and maternity management (see Social – Road to 2030). Therefore, no significant data is available for the 2024 reporting period.	
	401-3 Parental leave	Social *New social policies*				
Labour management and trade union relations						
GRI 402: Labour management and trade union relations 2016	402-1 Minimum notice periods for operational changes		402-1	Not applicable	Elleci applies the national standards guaranteed by the National Collective Labour Agreement; therefore, this information is not applicable in this context.	
Occupational health and safety						

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Elleci Company *Certifications* Governance *Organisational chart*				
	403-2 Hazard identification, risk assessment and accident investigation	Elleci Company *Certifications* Social *Health and safety* *Training*				
	403-3 Occupational health services		403-3	Partial/unavailable information	The policy adopted by Elleci in the field of occupational health services has been analysed and shared within the practices and procedures of the ISO 9001:2015 management system. In this area, there will be significant developments with the Road to 2030 programme, as described in more detail in the section Social – New social policies.	
	403-4 Worker participation and consultation on occupational health and safety programmes and related communication	Elleci Company *Certifications* Social *Health and safety* *Training*				
	403-5 Training workers on occupational health and safety	Elleci Company *Certifications* Social *Health and safety* *Training*				

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	403-6 Promotion of workers' health		403-6	Partial/unavailable information	A major programme is underway to promote services and programmes for workers' health. The programme is described in more detail in the section Social – New social policies.	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Elleci Company *Certifications* Social *Health and safety* *Training*				
	403-8 Workers covered by an occupational health and safety management system	Elleci Company *Certifications* Social *Health and safety*				
	403-9 Workplace accidents	Social *Health and safety*				
	403-10 Occupational disease		403-10	Not applicable	No data relating to the disclosure in question was found.	
Training and education						
GRI 404: Training and education 2016	404-1 Average number of training hours per year per employee		404-1 404-2 404-3	Partial/unavailable information	In its 2024 report, Elleci reported the overall data relating to the training provided to its employees in the three-year period 2022-2024. However, there are numerous hours of	
	404-2 Employee skills upgrading and transition assistance programmes					

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	404-3 Percentage of employees receiving regular performance and professional development reviews				training, mainly carried out through on-the-job training, which have not been reported to date as they are not recorded in the company's reporting forms.	
Diversity and equal opportunities						
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity in governance bodies and among employees	Social *Hiring trends* *Gender equality* Governance *Governance model*	405-1 a, ii-iii 405-1 b, iii	Not applicable	No other diversity indicators are applicable to the business context.	
	405-2 Ratio between basic salary and remuneration of women compared to men		405-2	Confidential information	This information is categorised as confidential and has not been disclosed in this report.	
Non-discrimination						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective measures taken		406-1	Not applicable	No other diversity indicators are applicable to the business context.	
Freedom of association and collective bargaining						
GRI 407: Freedom of association and collective bargaining 2016	407-1 Activities and suppliers where the right to freedom of association and collective bargaining may be at risk		407-1	Partial/unavailable information	We have embarked on an important journey to share our sustainability policies with our entire supply chain (upstream/downstream). Starting in 2025, a programme will be launched to monitor sustainability issues with	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
					the company's main stakeholders.	
Child labour						
GRI 408: Child labour 2016	408-1 Activities and suppliers showing a significant risk of child labour incidents		408-1	Partial/unavailable information	We have embarked on an important journey to share our sustainability policies with our entire supply chain (upstream/downstream). Starting in 2025, a programme will be launched to monitor sustainability issues with the company's main stakeholders.	
Forced or compulsory labour						
GRI 409: Forced or compulsory labour 2016	409-1 Activities and suppliers showing a significant risk of forced or compulsory labour		409-1	Partial/unavailable information	We have embarked on an important journey to share our sustainability policies with our entire supply chain (upstream/downstream). Starting in 2025, a programme will be launched to monitor sustainability issues with the company's main stakeholders.	
Security practices						

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
GRI 410: Security practices 2016	410-1 Security personnel who have undergone training on human rights practices or procedures		410-1	Not applicable	This disclosure is not applicable to the corporate context as there are no security personnel as defined in point 410-1.	
Indigenous peoples' rights						
GRI 411: Indigenous peoples' rights 2016	411-1 Incidents of violations of indigenous peoples' rights		410-1	Not applicable	Not applicable to the business context.	
Local communities						
GRI 413: Local communities 2016	413-1 Operations involving the local community, impact assessments and development programmes	Social *Community*				
	413-2 Operations with significant actual and potential impacts on local communities		413-2	Partial/unavailable information	No operations with significant impact on local communities were identified. However, we will maintain our commitment to monitoring such operations and, should any significant impacts be identified, they will be reported in subsequent sustainability reports.	
Social assessment of suppliers						
GRI 414: Social assessment of suppliers 2016	414-1 New suppliers selected using social criteria		414-1 414-2	Partial/unavailable information	We have embarked on an important journey to share our sustainability	

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	414-2 Negative social impacts in the supply chain and actions taken				policies with our entire supply chain (upstream/downstream). Starting in 2025, a programme will be launched to monitor sustainability issues with the company's main stakeholders.	
Public policy						
GRI 415: Public policy 2016	415-1 Political contributions		415-1	Not applicable	Not applicable to the business context.	
Customer health and safety						
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of categories of products and services		416-1 416-2	Partial/unavailable information	Our products are subject to stringent controls regarding product health and safety issues. In this regard, our products are GreenGuard and NSF certified, as reported in the sections Elleci Company – *Materials*. No incidents of non-compliance were recorded during the reporting year.	
	416-2 Incidents of non-compliance relating to the health and safety impacts of products and services					
Marketing and labelling						
GRI 417: Marketing and labelling 2016	417-1 Labelling requirements and information on products and services	Elleci Company *Materials*				

GRI Standard	Disclosure	Location / Notes	Omission			GRI Standard
			Requirements Omitted	Reason	Explanation	
	417-2 Incidents of non-compliance concerning labelling and information on products and services 417-3 Incidents of non-compliance concerning marketing communications		417-2 417-3	Not applicable	No non-compliance referred to in points 417-2,3 were found during the reporting year.	
Customer privacy						
GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding breaches of customer privacy and loss of customer data		418-1	Not applicable	No complaints referred to in points 418-1 were found during 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.

elleci

TOGETHER, WITH STYLE

elleci.com