

Sustainability Report

Year 2025



L'APROCHIMIDE

AZIENDA PRODOTTI CHIMICI
MINERALI E DERIVATI

Produced by





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Organization Profile and

GRI 2-1 • GRI 2-2 • GRI 2-6

Aprochimide is an Italian company that has been active since 1965 in the distribution of basic chemicals, raw materials, and minerals for over twenty industrial sectors. Headquartered in Muggiò (MB), it operates both nationally and internationally, ensuring comprehensive, customer-focused service. Over time, it has built a business model based on reliability, flexibility, and a focus on the continuous availability of materials, carefully selecting suppliers and products to maintain high quality standards.

Its history is marked by steady growth and a gradual expansion of the sectors it serves, ranging from detergents to cosmetics, from rubber to ceramics, from paints and coatings to construction, food, and glassware. It boasts a robust logistics infrastructure with large, company-owned warehouses that ensure on-time deliveries.

With a focus on sustainability, the company invests in innovation, process quality, and the development of an in-house testing laboratory to ensure products that are increasingly controlled and responsible.

This report pertains to the organizational structure of the following company entities:

- Headquarters and main warehouse: Viale della Repubblica, 74 – 20835 Muggiò (MB);
- secondary warehouse: Via Vigevano, 16 – 20835 Muggiò (MB). The company's sales are primarily focused on direct sales in the domestic, local, and international markets.



Sustainability is an integral part of our business model and our development strategies.

Aprochimide has long incorporated ESG principles into corporate decision-making processes, operational management, and stakeholder relations, with the primary goal of generating long-term value. Through structured initiatives and an approach focused on , we are committed to reducing the environmental impact of our activities, promoting social responsibility, and ensuring high standards of ethics, transparency, and governance.

Marco Sadino, CEO - Claudio Sadino, Chairman of the Board

Aprochimide S.r.l.



and reporting information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results regarding environmental, social, and governance sustainability in a dedicated report, generated semi-automatically by the Synesgy View platform.

The Sustainability Report was prepared based on the questionnaire administered to L'Approchimde S.r.l. by Synesgy. This tool enabled the identification of the company's ESG performance metrics for the period 01/01/2025–31/12/2025.



Synesgy is a **licensed software and tools partner** of the GRI at the global level. This ensures that the use of the statements contained in the Report complies with GRI standards.

The standards are designed to provide a comprehensive, comparable, and credible picture of an organization's material topics, their impacts, and how they are managed.

The Sustainability Report is therefore aligned with the GRI Sustainability Reporting Standards, updated in accordance with the recent revisions effective January 1, 2023, as well as with the ESRS included in the new CSRD. The latter are the European Sustainability Reporting Standards (ESRS), adopted by the European Commission on July 31, 2023, as a common framework for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

On September 25, 2024, the Italian transposition decree, Legislative Decree 2024/125, officially entered into force. The ESRS are highly aligned with the GRI standards.

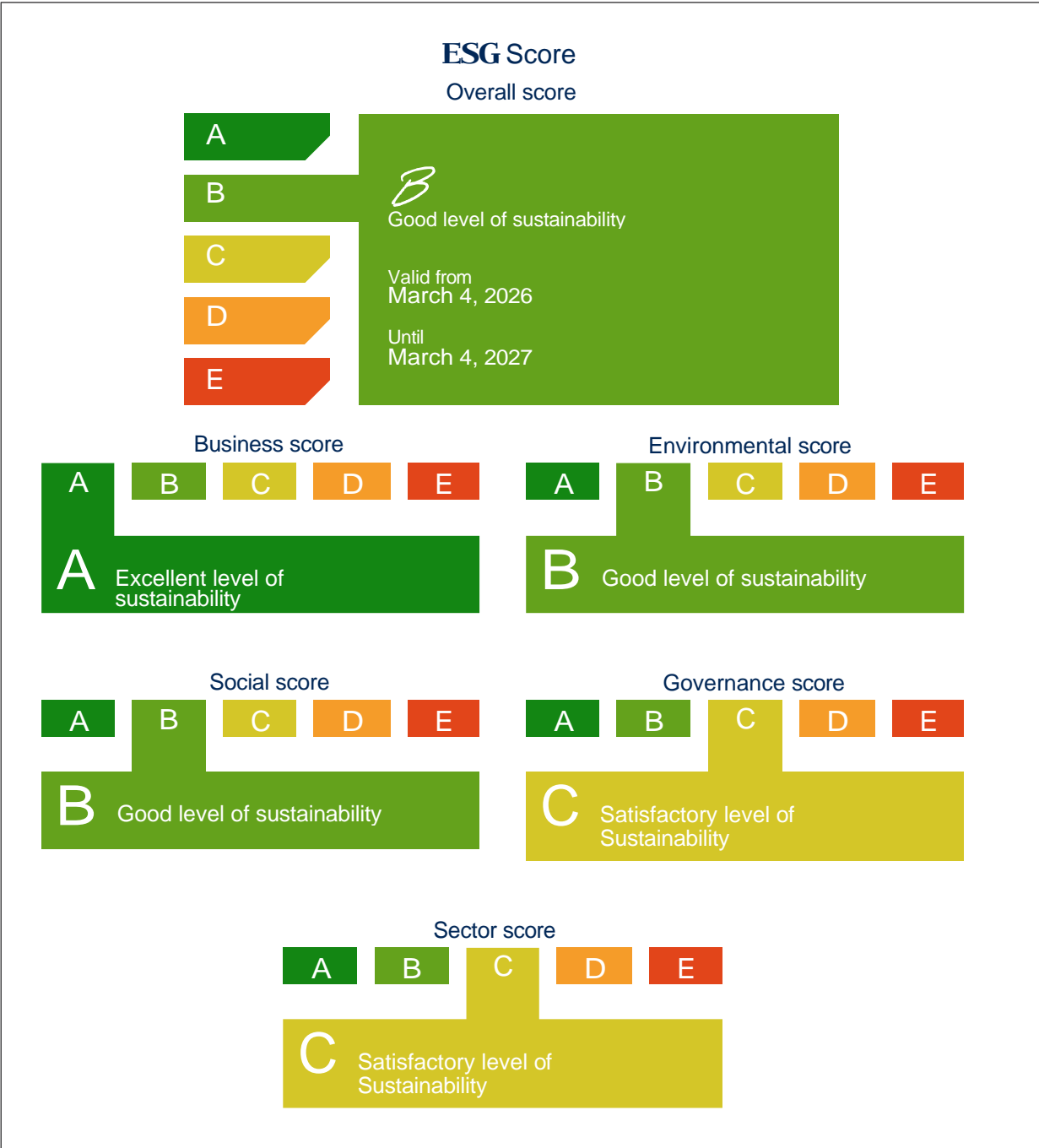
- ✔ **GRI Sustainability Reporting Standards**
- ✔ **ESRS European Sustainability Reporting Standards**

For unlisted SMEs that do not fall within the scope of the Corporate Sustainability Reporting Directive (CSRD), EFRAG has developed a Voluntary Standard (VSME) that encourages and guides them in reporting their ESG performance. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies; however, it is proportionate and takes into account the fundamental characteristics of micro, small, and medium-sized enterprises.

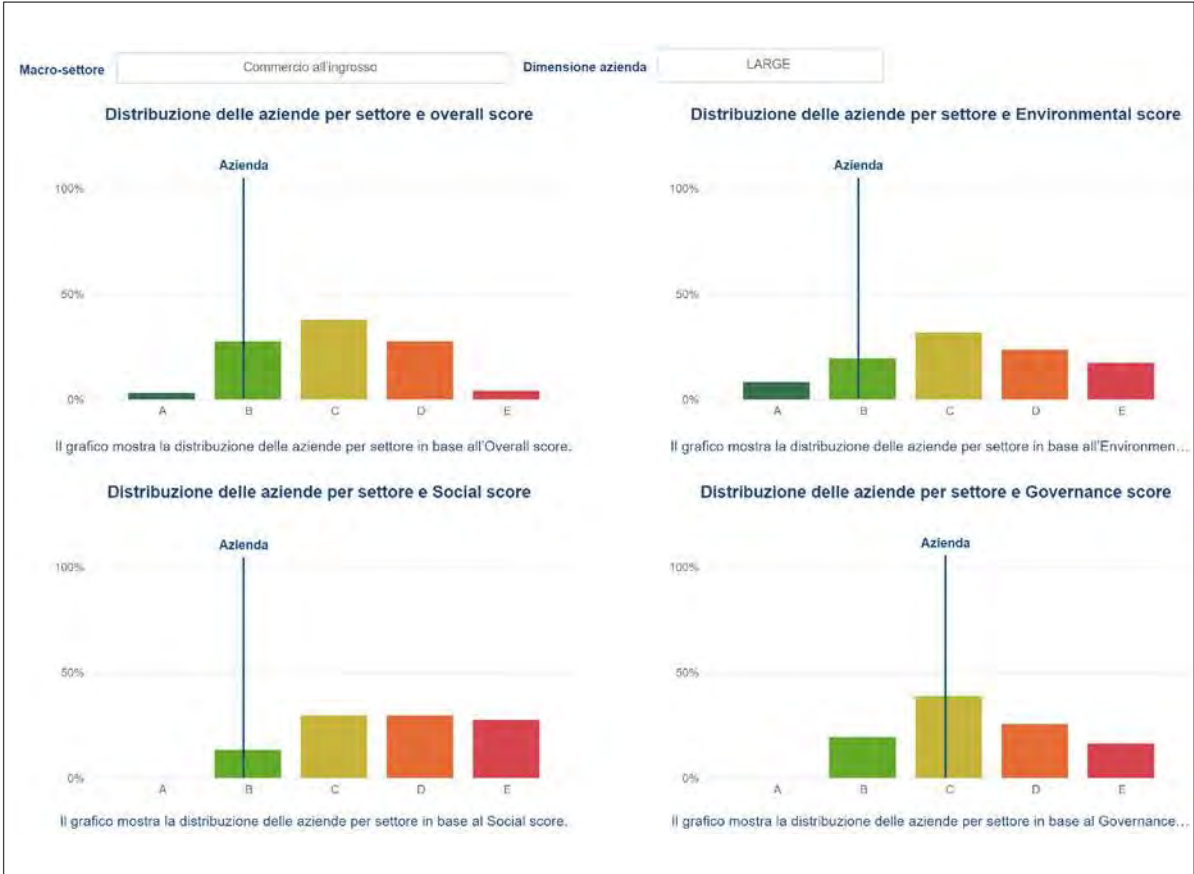
By completing Synesgy, SMEs are therefore also compliant with the voluntary regulations included in the VSME Standard.

This statement is published on the L’Aprochimide S.r.l. website at www.aprochimide.it. You may request information by emailing mailbox@aprochimide.it.

The Sustainability Report was developed by Synesgy View.



Benchmark Statistics



Why was it important for L'Aprochimide S.r.l. to complete the Synesgy questionnaire?

- ✔ **It allowed the company to create a virtuous cycle with its customers, suppliers, and all stakeholders**
- ✔ **It is a questionnaire that can be used in all recognized banking networks, as it is based on international measurement criteria (GRI and ESRS)**
- ✔ **Data is shared in real time**
- ✔ **It relies on a platform that enables data collection in just a few moments**
- ✔ **It is developed by CRIF, an internationally recognized player**
- ✔ **It enables the automatic generation of this report thanks to integration with the Synesgy View platform**

Stakeholder , and Engagement

GRI 2-29

ESRS 1

Based on the European Sustainability Reporting Standards (ESRS), stakeholders are those who can influence the company or be influenced by the company.

The goal of strengthening a **sustainable business model** entails, in addition to a commitment to improving the adoption of sustainable business practices, the need to **engage with stakeholders** directly or indirectly involved in the company’s operations.

The ability to understand and assess the needs and expectations of stakeholders is particularly important in terms of **sharing common goals and achieving shared added value**—value that can lead both to an improvement **in the quality of life and well-being of stakeholders and to greater efficiency and legitimacy for the company**. By listening to and engaging with local stakeholders, it is possible to create the conditions for guiding the **company’s sustainability strategies** by defining objectives in the common interest.

Within the ESRS General Requirements, the company’s main stakeholders are divided into two groups:

- ✔ Stakeholders involved: individuals or groups whose interests are or could be affected by the company’s activities and its direct and indirect business relationships along the value chain (identified in the table with **C for “Involved”**);
- ✔ The users of sustainability disclosures: the primary users of general financial reporting and others, including business partners, civil society, and public administrations (identified in the table with **an "F" for "Users"**).

The stakeholder engagement system includes activities, tools, channels, and methods of engagement that take into account the **diverse profiles and needs of stakeholders** and the overall structure of the institutional system.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	C	Assemblies, dedicated meetings, workplace climate surveys, and internal surveys; internal communication tools (press reviews, intranet, company email, internal social networks, etc.); group activities and training sessions.
Suppliers	C	Selection procedures, meetings, and site visits; definition and sharing of standards; questionnaires; co-design; dedicated portals.
Affected communities	C/F	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Customers	C	Direct sales or sales meetings and visits; market research and customer satisfaction surveys; tests and focus groups; social media and the company website; dedicated meetings and industry events.
Unions	F	Support and dialogue initiatives, exchange of communications.

The Double- s Materiality Matrix

GRI 2-9

ESRS 1 • ESRS 2

Once the key stakeholders for the company have been identified, the next step is to prioritize the issues of greatest relevance to them and to the company.

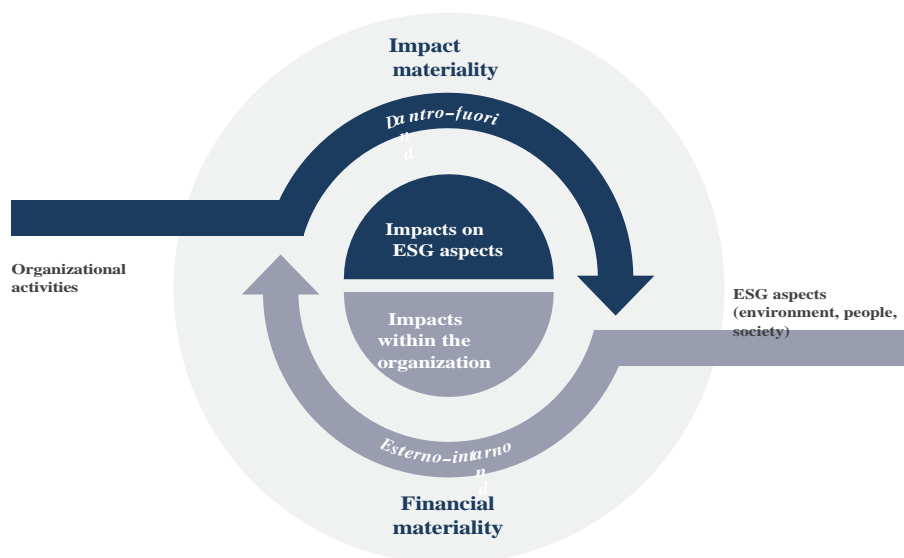
The materiality analysis process is conducted in accordance with the guidelines set forth in the 2021 GRI Universal Standards, particularly “GRI 3: Material Issues 2021” and similarly the guidance contained in ESRS1, which defines a sustainability issue **as material from an impact perspective** when it concerns actual or potential negative or positive effects on people and the environment in the short, medium, or long term.

Current European reference standards call **for a dual materiality approach**.

This term refers to the process of assessing “Inside-out” (Impact Materiality) and “Outside-in” (Financial Materiality) impacts. While the former identifies the impacts—actual or potential—generated by the organization and its value chain on the outside world, the latter considers the risks and opportunities that may influence value creation, strategy, economic and financial performance, and the company’s positioning in the short, medium, or long term.

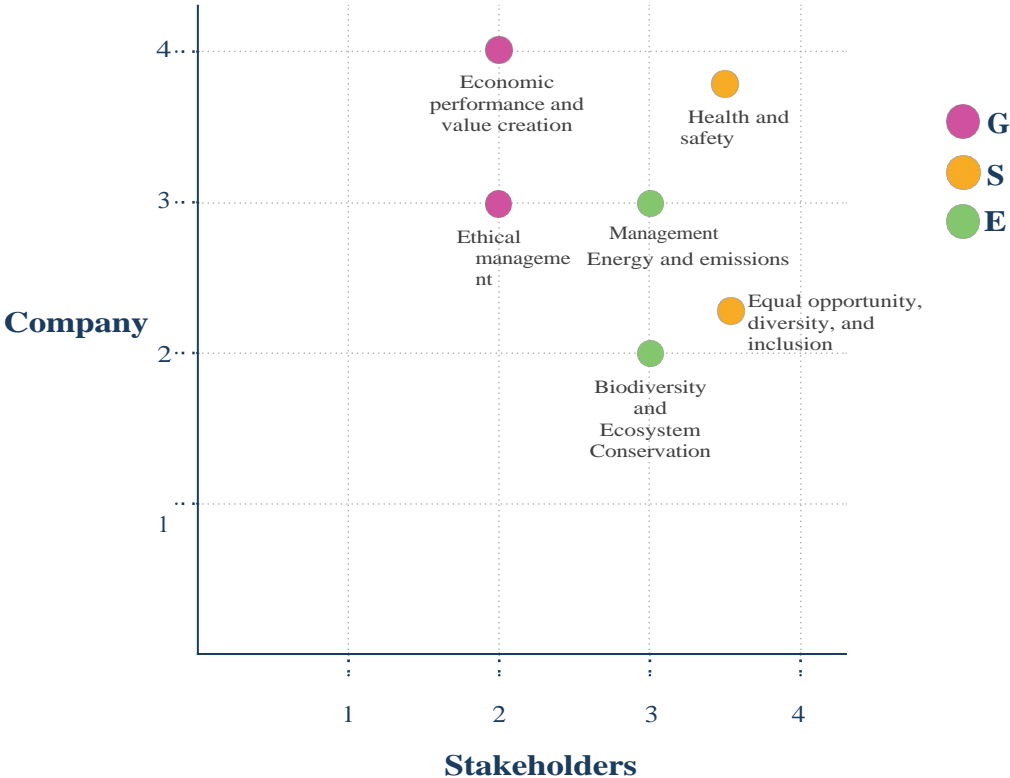
More immediately, the dual materiality approach addresses two questions:

- ✔ **Financial materiality:** How can ESG factors affect the organization’s financial and operational stability?
- ✔ **Impact materiality:** How can the organization’s choices and activities affect the environment and society?

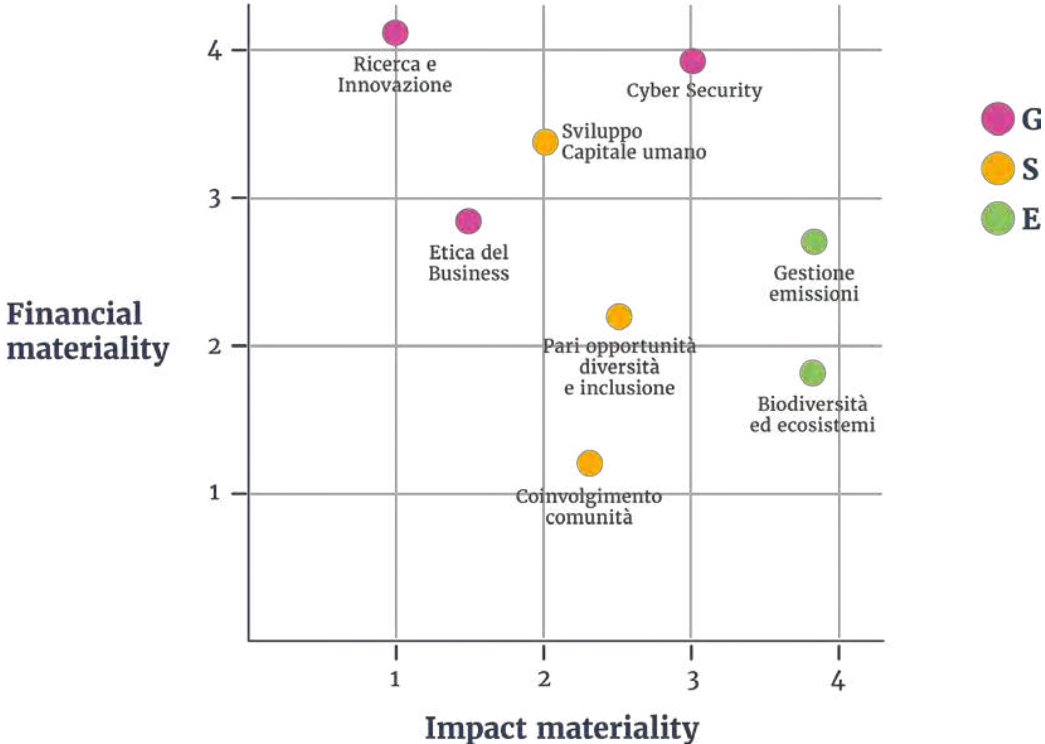


This analysis is visually represented in a matrix that provides an immediate overview of the material issues deemed highly relevant to stakeholders and the company, and how these issues may have positive or negative implications for the company’s external environmental and social impact, as well as its economic impact.

Below is an example of identifying the most common material themes:



Specifically, as an application example for the company L’Aprochimide S.r.l. (service sector), here is another example of a materiality matrix tailored to the relevant macro-sector:



INNOVATION
& INFRASTRUCTURE



1 NO POVERTY



8 DECENT WORK
& ECONOMIC
GROWTH



2 ZERO HUNGER



7 AFFORDABLE
& CLEAN ENERGY



4 QUALITY
EDUCATION



3 GOOD HEALTH
& WELL-BEING



6 CLEAN WATER
& SANITATION



5 GENDER

SDGs: UN Sustainable Development Goals



On **September 25, 2015**, the governments of **193 UN member states** signed the **2030 Agenda for Sustainable Development**.

An action plan approved by the UN General Assembly, which includes 17 specific Sustainable Development Goals, framed within a broader action plan that includes a total of 169 targets.

The 17 Goals commit governments and nations, but also every single company. ESG principles outline what companies must do.

Environmental

- ✓ Fossil fuel dependency
- ✓ High water footprint ✓
- Complicity in deforestation
- ✓ Waste disposal

Social

- ✓ Conflicts with local communities
- ✓ Attention to employee health and safety
- ✓ Protection of diversity
- ✓ Healthy interpersonal relationships among employees

Governance

- ✓ Bonuses that are disproportionate to employees' salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore branches for the purpose of tax evasion

Aprochimide S.r.l. and the SDGs

The Synesgy questionnaire enabled L’Aprochimide S.r.l. to map material issues and themes within the realm of sustainability, thereby highlighting the most significant achievements during the reporting year in question and providing its stakeholders with an immediate—and, above all, certified—overview of its operations, as it aligns with internationally recognized standards. The awareness-building process initiated has led to the identification of a virtuous path taken by L’Aprochimide S.r.l., as evidenced by the alignment of its actions with 8 of the 17 SDGs (Sustainable Development Goals) recognized by the United Nations.



03 - Health and Well-being: Ensure health and well-being for all.



04 - Quality Education
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



05 - Gender Equality
Achieve gender equality and empower all women and girls.



07 - Affordable and Clean Energy
Integrate low-impact solutions into production cycles through the use of sustainable energy sources.



08 - Decent Work and Economic Growth
Promote full and productive employment, decent working conditions, and foster sustained economic growth.



09 - Industry, Innovation, and Infrastructure
Resilient infrastructure, sustainable industrialization, and innovation.



12 - Responsible consumption and production
Ensure sustainable consumption and production patterns.



13 - Climate Action
Promote actions at all levels to combat climate change.

The mapping of key issues using Synesgy and its 26 material factors—linked to ESG areas—based on this analysis has launched a genuine awareness-building process that engages all stakeholders through multiple communication channels.





Environment



Management of Environmental Impacts

**GRI 1 • GRI 2-12 • GRI 2-25 • GRI 2-29 • GRI 3-1 • GRI 3-2 • GRI 3-3
ESRS 2 SBM-3 • ESRS 2 IRO-1**

Organizations are inherently entities that generate environmental impacts, either through their daily activities or due to their relationships with stakeholders.

For this reason, it is essential to identify and assess the main sources of impact—such as CO₂ emissions and the consumption of natural resources—and then work to monitor and reduce their intensity.

The involvement of all stakeholders, from employees to the supply chain, is essential for fostering a corporate culture focused on sustainability and environmental responsibility, which is indispensable for achieving concrete and lasting improvements.

Aprochimide monitors its environmental sustainability performance using specific quantitative indicators. In this context, incentives are provided to employees who use public transportation or low-impact vehicles to commute to work.

The company operates in accordance with an environmental management system and complies with the regulatory requirements of additional environmental impact assessment tools, such as Life Cycle Assessment and Carbon Footprint, in addition to adhering to environmental certifications such as EcoLabel and Ecocert.

Aprochimide also invests in initiatives focused on sustainable innovation in logistics processes.

These include the installation of two photovoltaic systems with a combined nominal output of 60 kW (40 kW + 20 kW).

The company is also able to collect and analyze environmental data related to its operations, with the aim of supporting performance monitoring and identifying new opportunities for improvement.

Measures to reduce the environmental footprint of the company and its operations are being implemented through:

- the wholesale replacement of all outdoor lighting with LED systems during 2024;
- light sensors that use dimmers to adjust the optimal amount of light at workstations;
- automatic adjustment of window shades to reduce solar heat in offices.



Materials

GRI 301-2

The selection of sustainable materials is a key element in managing the company's environmental impacts. In particular, the procurement, production, and transportation of raw materials significantly affect the overall environmental footprint of products throughout their lifecycle.

For this reason, the company promotes, where possible, the use of recycled materials and the recovery of resources within its operational activities, contributing to the reduction of virgin raw material consumption.

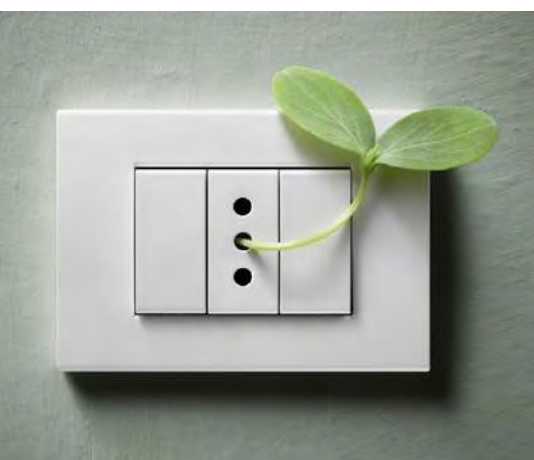
Aprochimide uses recycled materials, such as the pallets used in logistics and goods handling operations.

Energy

GRI 2-12 • GRI 2-29 • GRI 3-2 • GRI 3-3 • GRI 302-1 • GRI 302-4 • GRI 302-5
ESRS E1-3 • ESRS E1-4 • ESRS E1-5 • ESRS 2 SBM-3 • ESRS 2 IRO-1

A company's energy consumption is a key indicator that significantly influences not only its social and environmental performance but also its economic performance. Knowing how to take action to improve the energy efficiency of its facilities, offices, production lines, and machinery is essential for achieving positive impacts across all pillars of sustainability.

Aprochimide conducts its operations using an energy management system designed to monitor and optimize energy consumption. During the reporting period, the company recorded electricity consumption at its facilities totaling 159,766 kWh.



159,766 kWh Annual electricity consumption

The company operates photovoltaic renewable energy production facilities, contributing to the reduction of energy use from fossil fuels. In 2025, self-generated energy covered 50% of total energy needs.

During the years 2020, 2024, and 2025, Aprochimide carried out energy efficiency measures totaling €130,000.

These measures have made it possible to estimate a 16% reduction in energy consumption in 2025 compared to the previous year.

The company invests in initiatives focused on sustainable innovation in logistics processes, particularly in the introduction of innovative systems to improve the energy efficiency of goods management processes.

The data analysis and collection systems used by the company are capable of providing information regarding energy consumption.

The company implements measures to optimize and/or reduce the environmental footprint of its operations and/or the materials and equipment used, for example from an energy perspective (e.g., LED lighting in facilities).

The company has energy supply agreements that provide for an energy mix with a lower environmental impact (e.g., energy from renewable sources).

As confirmation of the company's commitment to energy efficiency and reducing its environmental impact, its buildings have obtained third-party certifications related to their energy class, which is rated A4.

Water and Wastewater

GRI 303-2 • GRI 303-5
ESRS E3-4

Sustainable management of water resources and wastewater is crucial for reducing a company's environmental impact. First and foremost, it is important to monitor water consumption and implement reduction strategies, such as the use of high-efficiency technologies and wastewater recycling.

To limit pollution, wastewater must be properly treated before discharge, in compliance with environmental regulations. Additionally, it is beneficial to develop a water risk management plan that includes measures to address water crises or contamination. Companies can also collaborate with local communities to promote sustainable practices and minimize the impact on natural water bodies, contributing to the conservation of resources for future generations.

The company, which is purely commercial in nature, does not use water in its work processes and has no production systems that require water.

The management of runoff from roofs and parking lots is handled in full compliance with current local regulations, including the separation of drainage systems and the removal of impurities.

The amount of water consumed in a year in the company's offices is 1,298 m³.

The data analysis and collection systems used by the company are capable of providing information regarding the amount of water consumed and/or reused.



Emissions

GRI 305-1
ESRS E1-6

A company's management of emissions is essential for reducing its environmental impact and combating climate change. The first step is to measure greenhouse gas (GHG) emissions resulting from production activities, transportation, and energy consumption, using specialized tools such as Life Cycle Assessment.

Subsequently, the company can adopt reduction strategies, such as optimizing industrial processes, using renewable energy, and implementing low-emission technologies.



Investing in carbon capture and storage (CCS) systems and promoting emissions offsetting through reforestation projects or carbon credits can further mitigate the impact. Transparency in emissions reporting and adherence to international regulations such as the Paris Agreement help demonstrate a commitment to sustainability and strengthen stakeholder trust.

The company's fleet consists of:

Diesel	3
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These vehicles consist of two commercial cars and a truck used for local deliveries. The entire fleet of goods-handling vehicles is all-electric, reflecting the fact that Aprochimide promotes initiatives aimed at reducing emissions by partially generating the necessary energy through renewable sources.

The company complies with the regulatory requirements of additional environmental impact assessment tools, particularly the Carbon Footprint.

Waste

GRI 301-3 • GRI 306-1 • GRI 306-2 • GRI 306-3 • GRI 417-1
ESRS E5-1 • ESRS E5-5

Within the framework of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including soil, air, water, and ecosystems. This context encompasses the issue of waste, which may be generated by the organization's own activities, but may also be generated by entities upstream and downstream in the organization's value chain.

Proper waste management therefore begins with reduction at the source, minimizing waste production. It is essential to sort waste by type (recyclable, hazardous, organic) and ensure proper disposal in accordance with applicable regulations. Promoting the recycling and reuse of materials helps reduce environmental impact. Adopting a waste management plan and raising employee awareness are fundamental to a sustainable and responsible approach.

The total waste produced by the company over the past year amounts to 2.52 tons.



2.52 tons of waste produced in a year

The company implements separate collection of the following at its facilities:

- plastic;
- glass;
- electronic equipment;
- paper.

The products offered are accompanied by appropriate labeling and information regarding the disposal of additional packaging: in fact, detailed instructions are provided for disposal and regarding their environmental impact.

At sorting centers and within its own facilities, the company plans to designate specific areas for the separate collection of waste generated during all stages of goods handling.





People



Employment

**GRI 1 • GRI 2-7-a • GRI 2-7-b • GRI 2-12 • GRI 2-29 • GRI 2-30-a • GRI 3-1 • GRI 3-2 • GRI 3-3 • GRI 401-1 • GRI 401-2 • GRI 403-9 • GRI 405-1 • GRI 405-2
ESRS 2 SBM-3 • ESRS 2 IRO-1 • ESRS S1-6 • ESRS S1-9 • ESRS S1-11 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16**

One of the key stakeholders for an organization's success is undoubtedly its workforce. Sustainable workforce management involves striking a balance between employee well-being, business growth, and positive social impact. First and foremost, it is essential to promote safe and healthy working conditions, ensuring respect for human rights and labor regulations. Investing in continuous training and skill development enables employees to adapt to technological changes and grow professionally. Diversity and inclusion must be prioritized, creating a fair and inclusive work environment. It is important to promote physical and mental well-being, including through work-life balance and flexible work policies. Finally, ongoing dialogue between management and the workforce, combined with transparency, helps build trust and strengthen employee engagement with the company's sustainable goals.

Aprochimide monitors its sustainability performance in the area of social management (including employee management) using specific quantitative indicators.

The company conducts its business by implementing a system for managing the health and safety of its employees.

Number of employees (including interns and trainees) by professional category (women):

Middle management	4
Employees	14

Number of employees (including interns and trainees) by occupational category, men:

Managers	2
Office workers	5
Laborers	6

The percentage difference in annual base pay between men and women by occupational category is 3%.

The average age of employees is between 30 and 50 years.

The percentage of employees with part-time contracts out of the total workforce is 9%. In 2025, there were no workplace accidents.

The total average number of hours worked over the past year was 55,043. Over the past year, the company created 3 new jobs.



**3 new jobs
created in
the last year**



The company applies the National Collective Bargaining Agreement for the retail sector.

The organization publishes its EDI policy on its website, which addresses discrimination based on gender, race, religion, sex, or sexual orientation, as well as human rights management, at the link <https://aprochimide.it/esg/>.

In terms of employee benefits, the company offers its staff:

- a welfare allowance for education, family care, and healthcare expenses;
- a dedicated welfare officer;
- productivity bonuses;
- partnerships with local businesses (fuel vouchers/grocery vouchers/discounts);
- life and accident insurance policies;
- flexible hours/remote work

The company conducts a regular survey to measure employee satisfaction.

Training

GRI 401-1 • GRI 403-5 • GRI 404-1 • GRI 404-2
ESRS S1-13

Staff training in a sustainability-focused company is crucial for integrating responsible practices and fostering a culture of sustainability. The training process must include courses and workshops on topics such as energy efficiency, waste management, responsible resource use, and emissions reduction. It is important to raise employees' awareness of the environmental impact of company activities and actively involve them in green initiatives, such as recycling or adopting eco-friendly behaviors. Training must also foster the development of technical skills related to sustainable innovation and responsible supply chain management.

Finally, encouraging participation in ongoing professional development programs ensures that employees are prepared to contribute to the company's long-term sustainability goals.

The number of hours dedicated to training courses over the past year was 379.



379 hours of training in the past year

Throughout the year, one of the main topics covered in the training provided was:

- occupational health and safety;
- privacy (formerly GDPR);
- internal procedures and the implementation of new regulations;
- environmental issues.

The company employs and supports the training of certified specialists in the field of sustainability, particularly experts in the management of integrated quality systems.





Suppliers, Local Communities, and Customers



Local communities and virtuous initiatives

GRI 203-1

A sustainable company must consider the impact of its activities not only on the environment, but also on people and the surrounding communities. Collaborating with local communities is essential for promoting equitable economic development by creating jobs, investing in infrastructure, and supporting social initiatives.

Companies can contribute to the sustainable growth of communities through corporate social responsibility (CSR) programs, supporting educational, cultural, or environmental projects. Furthermore, they must be transparent and open to dialogue, involving communities in decisions that affect them, and respecting local traditions and resources. This approach not only strengthens social bonds but also enhances the company's reputation and builds trust.

The relationship that the company establishes with local communities is therefore crucial, such that the community does not merely endure the company's operations but becomes a true stakeholder with a significant influence on operational and development decisions.

Investments, innovation, technological development, and the pursuit of quality are fundamental elements of economic strategies, as they create a genuine multiplier effect that benefits a wide range of stakeholders, including local communities.

Projects on sustainability-related topics were carried out in schools and within the community.

In addition, donations, sponsorships, and contributions totaling approximately €17,490 were made to benefit the local community.

Customer Relations

GRI 2-25 • GRI 416-1

A company's relationships with its customers must be based on transparency, trust, and accountability. A sustainable company is committed to clearly communicating its values and the actions it takes to reduce its environmental and social impact through verified labels, certifications, and detailed reporting. Customer education plays a key role: the company must raise awareness among its customers about the benefits of sustainable products or services, encouraging informed choices. Offering high-quality, safe products with a long lifespan and produced ethically strengthens the relationship with customers.

It is essential to listen to customer feedback and involve them in environmental or social initiatives, building an active and responsible community. Consistency between business practices and marketing helps to build long-term trust and loyalty.

The company has a privacy and data security policy in place.

To monitor and control the status of products intended for sale/distribution, the company uses specialized technologies for tracking incoming goods.

To monitor and manage the condition of products intended for sale or distribution, Aprochimide has an inventory monitoring plan that ensures products that have been in stock the longest are sold or shipped first, thereby reducing the risk of spoilage and/or deterioration associated with prolonged storage.





Suppliers and Procurement Practices

GRI 204-1 • GRI 414-1

With a view to continuously improving impacts and mitigating negative ones, the organization will be encouraged to select suppliers who share the same environmental and social values, ensuring they comply with ethical standards, labor laws, and environmental regulations.

The quality of the finished product, in fact, stems from the commitment that every stage of the production cycle—and therefore every company involved—brings to its work.

The lead organization is also responsible for guiding its supply chain toward the adoption of sustainable best practices through the exchange of best practices, targeted investments in training, and the use of dedicated scoring platforms.

Building long-term partnerships with suppliers, based on transparency and continuous improvement, helps strengthen the overall sustainability of the business.

The company uses a supplier evaluation system:

% of suppliers assessed for environmental certifications	100
% of suppliers assessed for social certifications (health and safety)	100
100% of suppliers evaluated for geographic proximity	100

#newlifetoplastic



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plast
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PLASTICS AND RUBBER INDUSTRY

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e della Cooperazione Internazionale



FIERA MILANO

Aprochimide

Tagliato il traguardo dei 60 anni ora l'azienda di Muggiò in





Leadership and Governance

10 anni: insegue nuove sfide



- A sinistra gruppo di dipendenti durante la festa organizzata a Milano. In alto (da sinistra) Marco, Claudio e Lorenzo Sadino



Governance

**GRI 2-9-a • GRI 2-9-c
ESRS 2 GOV-1**

A company committed to adopting sustainable practices should be guided and governed by a leadership model that integrates sustainability into strategic decisions, fostering alignment between economic objectives and environmental and social responsibilities.

A key aspect is the establishment of a board of directors that includes experts in environmental and social issues who develop policies and procedures to promote transparency and reporting regarding the company's environmental and social impact.

Implementing sustainability-related risk management practices allows for the anticipation and mitigation of potential negative impacts. Finally, establishing measurable goals and periodic reporting enables progress monitoring and ensures accountability, contributing to a sustainability-oriented corporate culture.

The corporate governance body consists of a Board of Directors comprising two members.

Women make up less than 33% of the governing body. The average age of the governing body is over 50.

The company is a member of trade associations such as AccICC (Confcommercio) and Assolombarda Monza.



Professional Ethics

GRI 1 • GRI 2-22 • GRI 204
ESRS 2 SBM-3 • ESRS 2 IRO-1

Professional ethics in the workplace refers to a set of principles and values that guide the behavior of employees and managers in their daily interactions. It involves compliance with legal regulations, but goes beyond that to include moral standards that promote integrity, transparency, and accountability. A strong code of ethics establishes clear expectations for how to handle complex situations, such as conflicts of interest, unethical business practices, and the handling of confidential information. Professional ethics encourages fairness and equity in relationships with colleagues, customers, and suppliers, helping to create a positive and productive work environment. Furthermore, strong professional ethics enhances the company's reputation and stakeholder trust, positively influencing customer satisfaction and loyalty.

Aprochimide has an enterprise risk management system in place, which includes environmental and social risks.

The company implements sustainability initiatives and/or has a formalized sustainability mission and/or strategy to manage the economic, social, and environmental impacts resulting from its activities. In particular, the company's mission takes into account environmental and social factors, which are also considered in its long-term strategy.

The company has appointed a dedicated sustainability officer.

The company tracks product characteristics and the geographic location of production.

Regulatory Compliance

**GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23 • GRI 307
ESRS 2 SBM-3 • ESRS 2 MDR-P • ESRS 2 IRO-2 • ESRS 2 BP-1 • ESRS 2 BP-2**

An organization's compliance refers to the ability of its governing bodies to ensure that operations meet specific performance metrics or universally recognized standards. In this context, obtaining certifications that attest to the high level of compliance of a business activity, sector, or procedure serves as a guarantee to stakeholders and those directly or indirectly involved in the company's value chain, with a view to reducing or mitigating negative impacts on specific sustainability-related issues—including social, environmental, and economic aspects.

The company will publish its results regarding environmental and social sustainability in a dedicated report starting in 2025.

Aprochimide has internal controls in place, specifically an Internal Audit Function and a Compliance Function.

The company has a code of ethics that also addresses sustainability issues (including governance, social, and environmental aspects), which can be viewed at <https://aprochimide.it/esg/>.

Aprochimide S.r.l. operates in compliance with the internally implemented quality management system.

Regarding the European Commission's goal of ensuring that all packaging in the EU is reusable or recyclable by 2030, the company has implemented or plans to implement an aligned business plan.



Business Plan and European Commission Goal: Reusable Packaging by 2030

Anti-Corruption and Fiscal Governance

GRI 2-12 • GRI 2-29 • GRI 3-2 • GRI 3-3
ESRS 2 SBM-3 • ESRS 2 IRO-1

In the course of its operations, the company comes into contact with a wide range of parties, whose interests may not always be compatible or aligned with one another.

It is therefore essential to regulate these aspects in order to establish clear and transparent practices that can prevent misunderstandings from arising in situations where corruption is a risk. Through clearly defined organizational models and internal/external procedures for mapping these risks, the company implements a series of strategies and initiatives designed to reduce, and ultimately eliminate entirely, the possibility of corruption occurring.

Tax governance, on the other hand, involves the responsible management of tax obligations, ensuring compliance with regulations and transparency practices.

The company conducts its business by implementing a system for the management and prevention of corruption.



nd Synesgy's recommended actions



Business and Corporate Governance

- Increase the representation of women on corporate governing bodies.
- Implement a Risk Management Function for the company's internal controls.
- Obtain certifications attesting to the proper management of key issues for the company (e.g., regarding the environment, energy, employee health and safety, and the quality of its products/services).



Water, Energy, and Waste

- Prioritize electricity suppliers that generate power primarily from renewable sources.
- Measure the company's emissions related to air pollution to understand its environmental impact and identify appropriate improvement actions.
- Calculate the carbon footprint of a key product or service to understand its environmental impact and identify appropriate improvement actions.
- To ensure the recycling/recovery of waste, adopt practices and procedures to reuse one's own or third-party waste materials.

Environmental Certifications

- Adopt ISO 14001 certification for environmental management.
- Adopt ISO 50001 certification for energy management systems.



Human Resources Management, Certifications, and Regulations

- Consider adopting the guidelines set forth in the UNI EN ISO 45001 standard regarding occupational health and safety management.
- Evaluate the possibility of adopting the guidelines set forth in ISO 26000 regarding corporate social responsibility.
- Consider including family benefits such as daycare, summer camps, and scholarships in the company's employee benefits program.



Regulatory Certifications

- Adopt ISO 37001 certification for the anti-bribery management system.
- Evaluate the possibility of obtaining nationally and/or internationally recognized certifications for its processes.



Relationships with Stakeholders and the Local Community

- Initiate collaborative processes with the supply chain as well as with entities outside the sector and the supply chain.
- Evaluate the possibility of joining cooperatives, protection consortia, and/or producer organizations.
- Assess the social and environmental impacts of its supply chain.
- Collaborate with your supply chain to promote and ensure the sustainability of your product offerings in accordance with nationally and/or internationally recognized voluntary protocols and standards.

GRI - Key Concepts

Key Concepts (GRI 1, Section 2, Page 8)

Understanding the basic concepts of sustainability reporting is essential for those who collect and prepare information for reporting, as well as for those who read such information using GRI standards. The main concepts are:

- ✔ **Impacts:** The consequences of an organization's activities on economic, environmental, and social systems, including human rights. These impacts can be direct or indirect, short-term or long-term, and may occur within or outside the organization. It is important to consider the organization's entire value chain when assessing its impacts.
- ✔ **Material topics:** Determined through a due diligence process that takes into account the organization's impacts, stakeholder expectations, and the context in which it operates. Material topics must be relevant (significant to the organization and its stakeholders), comprehensive (covering all of the organization's significant impacts), and comparable (allowing for comparison between organizations over time and across sectors).
- ✔ **Due diligence:** A continuous process that includes identification (recognizing and understanding the organization's potential impacts), assessment (severity and likelihood of such impacts), prevention and mitigation (developing and implementing measures to avoid or minimize negative impacts), and monitoring and reporting (monitoring the effectiveness of the measures taken and reporting on progress made).
- ✔ **Stakeholders:** Identification of individuals or groups who may be positively or negatively affected by an organization's activities

Requirements for reporting in accordance with GRI Standards (GRI 1, Section 3, Page 11)

Reporting in accordance with GRI Standards enables an organization to provide a comprehensive overview of its most significant impacts on the economy, the environment, and people—including those related to human rights—and how these impacts are managed. This enables users of this information to make assessments and informed decisions regarding the organization's impacts and its contribution to sustainable development.

Reporting Requirements in Relation to the GRI Standards (GRI 1, Section 3, Page 11)

An organization may prepare a report in relation to the GRI Standards when it is unable to meet all the reporting requirements necessary to comply with the GRI Standards. Over time, the organization should transition to reporting in accordance with the GRI Standards to provide a comprehensive overview of its most significant impacts on the economy, the environment, and people, including those on human rights.

In addition, an organization may prepare a report using the GRI Standards if it uses some or parts of their content to report information on specific topics and for specific purposes, such as compliance with climate change reporting regulations.

Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)

Reporting principles are fundamental to achieving high-quality sustainability reporting. The principles guide the organization in ensuring the quality and accuracy of the information presented. There are eight reporting principles:

- ✔ **Accuracy:** The organization must report accurate information with sufficient detail to allow for an assessment of its impacts.
- ✔ **Balance:** The organization must report information objectively, providing a fair representation of its positive and negative impacts.
- ✔ **Clarity:** The organization must present information in a way that is understandable and accessible.
- ✔ **Comparability:** The organization must select, compile, and report information consistently to enable an analysis of changes in its impacts over time.
- ✔ **Completeness:** The organization must provide sufficient information to enable an assessment of its impacts during the reporting period.
- ✔ **Sustainability Context:** The organization must report information regarding its impacts within the broader context of sustainable development.
- ✔ **Timeliness:** The organization must report information regularly and make it available in a timely manner to enable data users to make decisions.
- ✔ **Verifiability:** The organization must collect, record, complete, and analyze data so that the information can be examined to determine its quality.

Additional recommendations for reporting (GRI 1, Section 5, Page 25) An organization should align its sustainability reporting with regulatory and statutory reporting, particularly financial reporting. There are various ways to enhance the credibility of an organization's sustainability reporting, including:

- ✔ **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) assessing the adequacy of financial controls for sustainability.
- ✔ **External verification:** Examples include (i) verifying the quality and credibility of information and (ii) a verification process accessible to the public.
- ✔ **Stakeholder engagement:** Examples include (i) soliciting feedback and (ii) seeking advice on the data to be reported.

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Statement of Use

Aprochimide S.r.l. has reported in accordance with the GRI Standards for the period January 1, 2025–December 31, 2025.

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Aprochimide S.r.l.

Viale Repubblica, 74

20835 Muggiò (MB)

mailbox@aprochimide.it

www.aprochimide.it

