

SUSTAINABILITY REPORT 2025

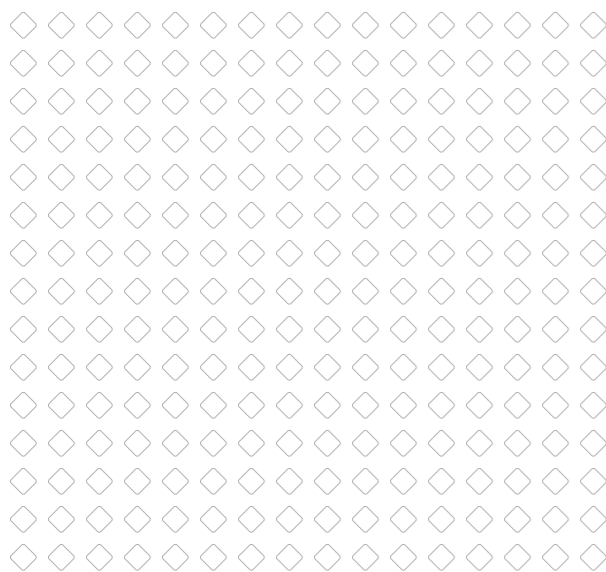


Steriline S.r.l. has prepared this Sustainability Report on a voluntary and individual basis, covering the reporting period from 1 January 2025 to 31 December 2025. The document has been drawn up in accordance with the **VSME - Voluntary Sustainability Reporting Standard for non-listed SMEs**, Option A, in line with European Commission Recommendation (EU) 2025/1710.



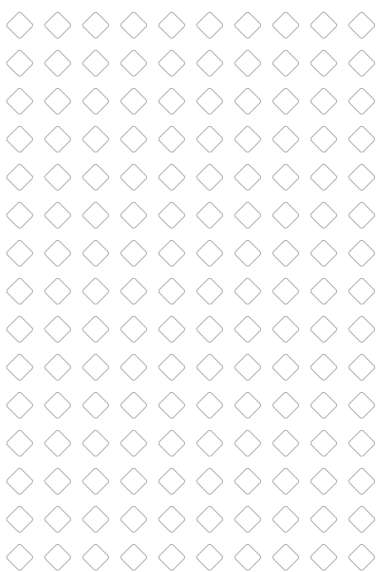
SUSTAINABILITY
REPORT
—
2025

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GRI 2-22
Statement on sustainable
development strategy

LETTER TO STAKEHOLDER

Dear Stakeholder,

The year 2025 was characterised by a global context undergoing profound transformation, with no shortage of difficulties caused by persistent geopolitical and trade uncertainty. Investments remained cautious and, in advanced economies, demand slowed. Furthermore, the rise in tariffs helped to curb export growth. The global market for injectable and ophthalmic drug packaging, however, continued to grow, supported by structural factors such as the rise in biological medicines, increasingly stringent regulations regarding sterility assurance and the constant technological innovation.

Within this backdrop, Steriline's investments in internationalisation in two of the sector's key markets—India and North America—proved to be strategic. In 2025, we took significant steps towards sustainable development. The company continued with determination on its path of product innovation and process automation, strengthening the integration of artificial intelligence into its solutions, thanks in part to the acquisition of all shares in ISS Srl, a company specialising in machine vision, robotics and artificial intelligence. During the reference year, the first factory building at the new production hub in Como also became operational, marking a strategic milestone in the development and expansion of the industrial infrastructure,

as well as in continuing to invest in technological modernisation, improving the energy efficiency of our facilities, and adopting solutions with a low environmental impact. At the same time, 2025 marked a turning point in our sustainability journey. We have, in fact, successfully completed almost all the initiatives set out in the 2023–2025 Three-Year Plan, achieving concrete results in line with the defined objectives. This journey has enabled us to strengthen the foundations upon which to build a new phase of development. It is upon these foundations that the new Sustainability Plan takes shape, structured within the 2030 Roadmap, which now serves as the strategic guide for our commitment. A more structured, measurable and integrated approach within corporate decision-making processes, based on clear objectives, quantitative targets and performance indicators, geared towards creating long-term value. We hope you enjoy reading this and would like to take this opportunity to thank those who contribute daily to the achievement of our objectives: employees, partners and stakeholders, whose active involvement is an essential element in creating sustainable value over time.

Gerardo Fumagalli
Ilaria Fumagalli
Federico Fumagalli





HOW TO NAVIGATE THE 2025 SUSTAINABILITY REPORT

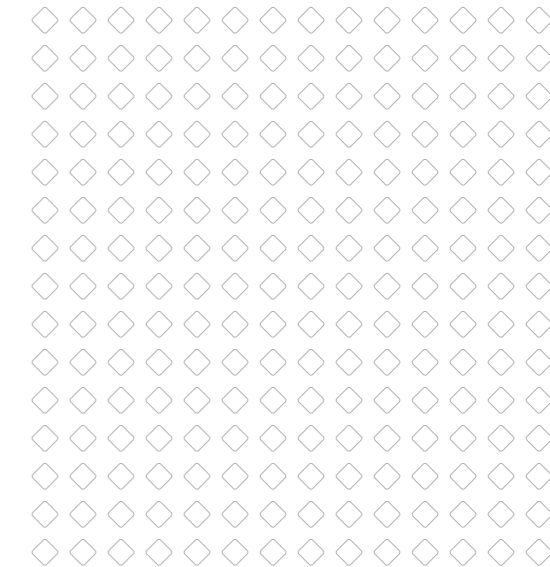
This report is designed to meet the information needs of various stakeholders. According to your interests, you can go straight to the sections that are most relevant to you.

01 **If you want to find out who we are**
What you'll find: identity, purpose, values, business model, ownership structure
Go to: Chapter 1 – An identity that creates value

02 **If you want to understand our sustainability strategy**
What you'll find: corporate strategy, priority themes, ESG targets
Go to: Chapter 2 – Sustainability as a driver of growth

03 **If you want to know what we've actually done**
What you'll find: governance, environmental and social initiatives, 2025 results, 2026 commitments
Go to: Chapter 3 – Translating strategy into tangible value

04 **If you're looking for data, figures and methodologies**
What you'll find: methodological notes, double materiality, GRI indicators, datasets
Go to: Appendix



HIGHLIGHTS OF THE 2025

BUSINESS

68.500.000€
Turnover

174
Customers served

700
Installations

PEOPLE

248
Employees
14,5% women
85,5% men
The proportion of women is **4% higher** than in 2024

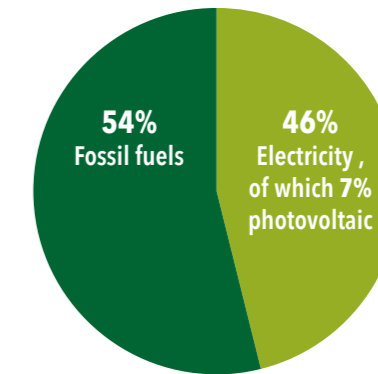
3600
Training hours

ENVIRONMENT

46%
energy from electricity, of which

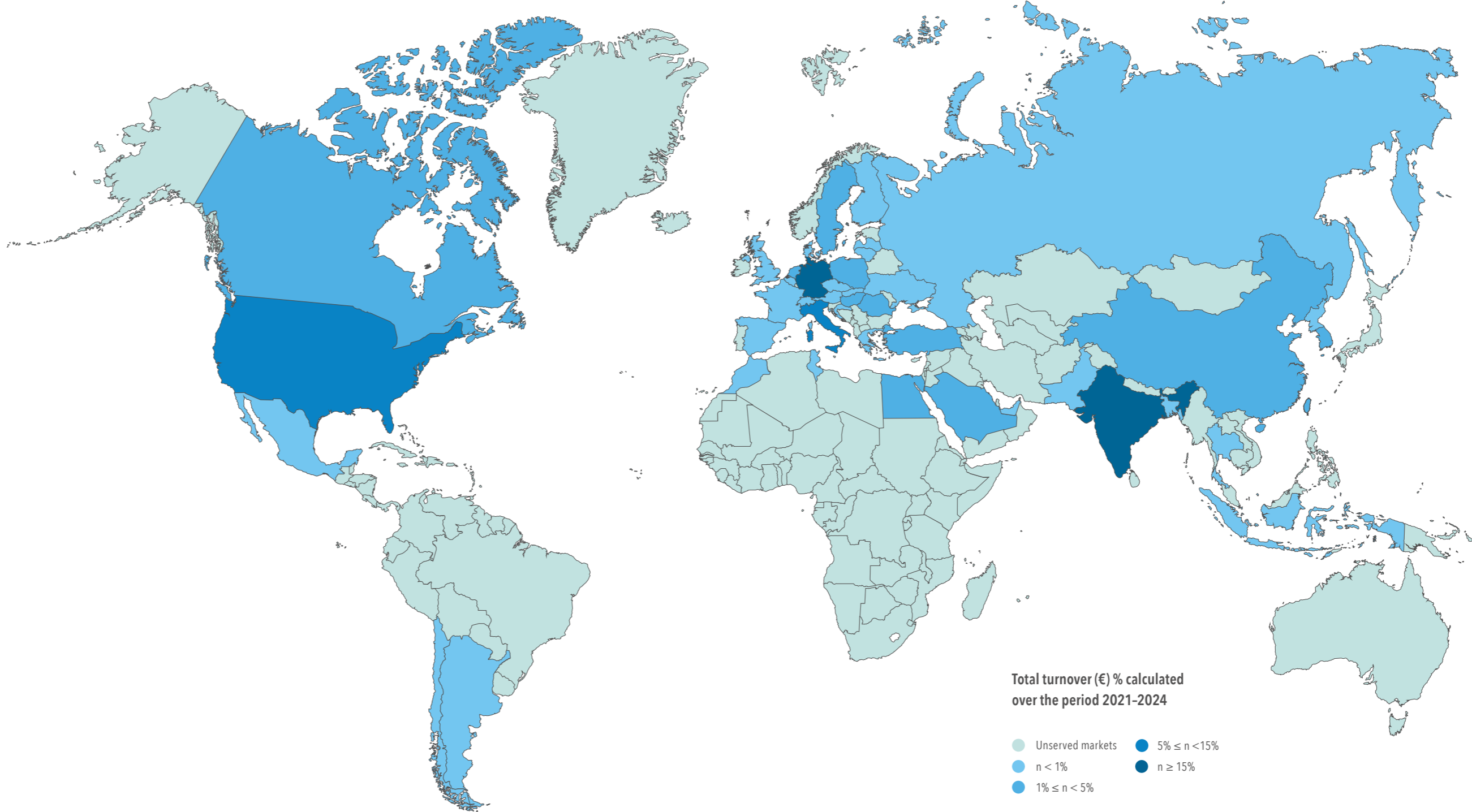
7%
self-generated from photovoltaic
Gross Scope 1 and 2 GHG emissions (location-based):
245 tCO₂eq (-10% compared to the previous year)

54%
energy from fossil fuels



MARKETS SERVED

STERILINE, a company with an international focus, exports its products worldwide, accounting for over 90% of its turnover. The main markets served are Europe, with a strong focus on Germany, India and North America, thanks in part to the presence, in the latter two regions, of recently opened local branches to better serve strategic and rapidly expanding markets.



AN IDENTITY THAT CREATES VALUE

Steriline's history marks the starting point of a growth journey founded on technical expertise, entrepreneurial continuity and for innovation. Vision, mission and values are not merely statements of principle, but guide strategic decisions and the organisational model. The ownership structure and governance support this evolution, reinforcing value creation that extends across the entire value chain and through constant dialogue with stakeholders.



During 2025, Steriline continued the process begun the previous year aimed at strengthening and fully integrating the company's renewed strategic identity. Following the update of the Vision and Mission in 2024, which was developed through a process of analysing the company's history, organisational context and future prospects, management worked to translate these strategic guidelines into concrete actions and behaviours across the organisation.

Particular attention was paid to consolidating the role of department heads, who were called upon to act as cultural facilitators and points of reference in promoting the company's values. Through opportunities for discussion, alignment and knowledge-sharing, their role in guiding teams towards objectives consistent with the new strategic direction was strengthened. The process has fostered greater internal awareness of the company's direction, helping to enhance organisational coherence, a sense of belonging and clarity regarding shared objectives.

VISION

We aim to be the global benchmark for cutting-edge solutions in aseptic filling, supporting key players in the pharmaceutical industry with reliable and innovative technologies, designed to ensure continuity and safety in the drug manufacturing process.

MISSION

Together with our global network, we support our customers in their business challenges with a continuous presence from the design phase right through to ongoing support to meet every production requirement and need. By combining the creativity and flexibility in our DNA with a solid process structure, we aim for excellence in solutions, products and services, helping to build a safer and healthier world.

At Steriline, we foster genuine relationships with colleagues, partners and customers: each of us is an ambassador for innovation and shared growth. Our team is the beating heart of the company: we foster an environment open to discussion, encourage new ideas and support personal and professional development.

We believe that only by growing together, with passion and commitment, can we make a positive impact on the world.

VALUES

SPECIALISATION

CREATIVITY AND FLEXIBILITY

RELIABILITY

PASSION AND COMMITMENT

INNOVATION

COOPERATION



HISTORY

Steriline was founded to design and manufacture washing machines and depyrogenation tunnels for the pharmaceutical industry.

1989

Steriline produces the first isolators for aseptic filling lines.

2001

Opening of Steriline's new headquarters in Como (3,400 m²).

2009

Steriline obtains ISO 9001:2008 certification and in 2018 ISO 9001:2015.

2015

Steriline expands its production area with a further 2000 m²

2017

Steriline North America is founded to support expansion in the North American market.

2019

The project to expand and consolidate all production activities into a single hub in Como is approved.

2022

The generational handover at the helm of Steriline is completed.

2024

1993

Steriline moves its offices and production facilities to a new site, which will double in size in 1995.

2007

Launch of the first complete filling line under isolators.

2013

Steriline enters into a partnership with the Politecnico for research and development projects.

2016

Market launch of the first robotic application for aseptic filling under isolators.

2018

Steriline undergoes significant expansion through the acquisition and integration of strategic suppliers.

2021

In just six months, Steriline delivers the first vaccine filling line to tackle the challenge of COVID-19.

2023

Steriline Asia is established, based in Mumbai, for product sales and customer support.

2025

The first warehouse at the new production hub in Como becomes operational.

OWNERSHIP STRUCTURE AND OPERATIONAL FACILITIES

The registered office and main operational headquarters are located at **Via Tentorio 30, Como**. This site houses the main management and staff functions, including Management, Administration, Management Control, Sales and Project Management, as well as electrical and software design, customer support and travel planning.

The same site also houses the Time & Methods, ICT and Human Resources departments, as well as the production area dedicated to the commissioning of the lines built and to conduct Factory Acceptance Tests (FAT) in the presence of customers.

An extension of the main site is located at **31 Via Tentorio**, where metalworking and machine assembly take place. The site also houses the documentation and validation, logistics and the purchasing department. Part of the warehouse is also located at this site.

In the municipality of **Lurate Caccivio**, there is a further production site housing the mechanical design department and a large area dedicated to machinery assembly. The departments at this site will be relocated in 2026 to the new production hub on Via Tentorio.

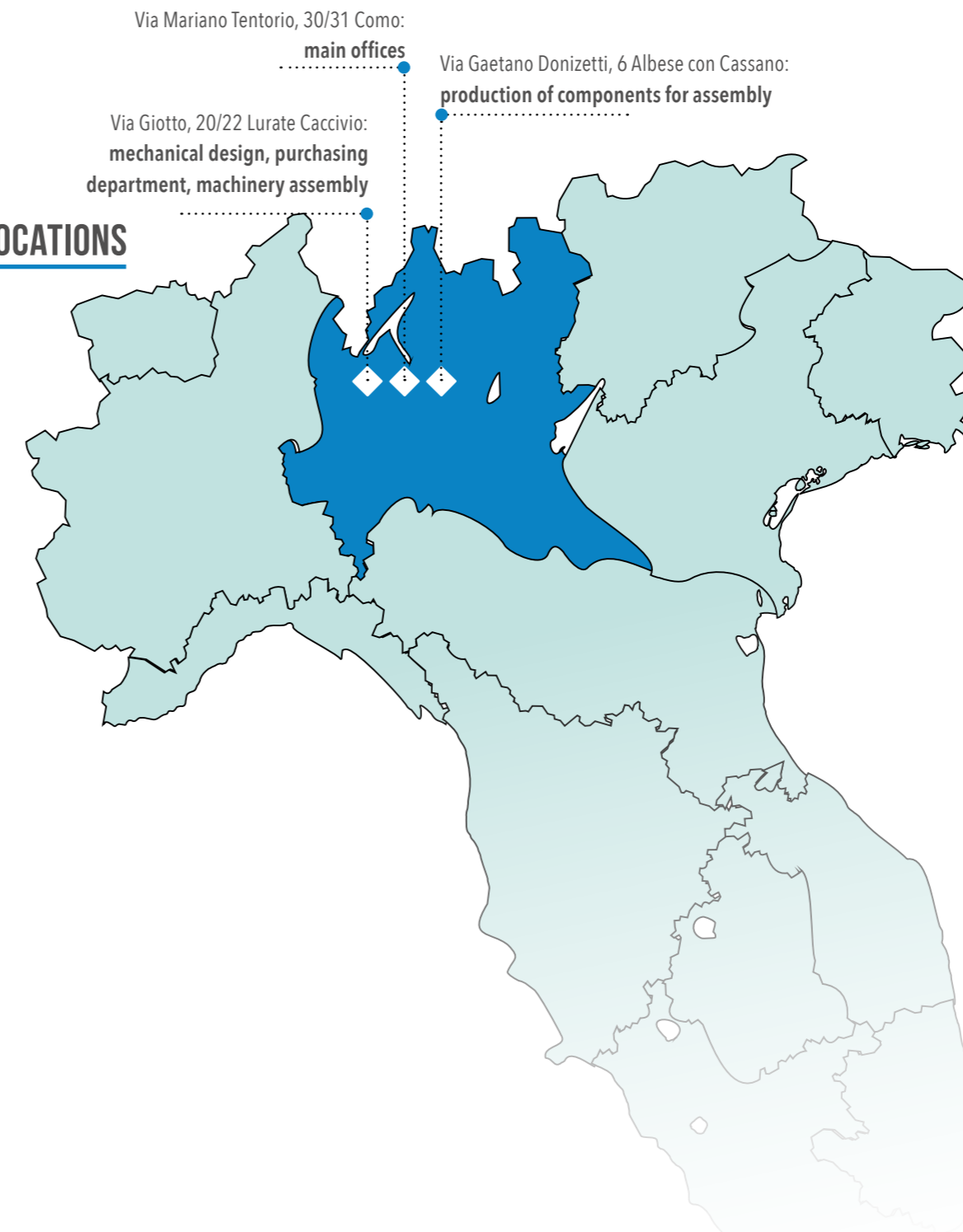
During 2025, the mechanical workshop, which specialises in the production of components using CNC machines to support the Group's manufacturing activities, **was relocated to the hub on Via Tentorio**, vacating the Albese con Cassano site.

In terms of ownership, **Steriline's** shares are divided as follows:

- 4.472% Ilaria Fumagalli
- 4.472% Federico Fumagalli
- 8.226% Fumagalli Holding srl
- 8.32% Enrica Doni
- 26.51% Gerardo Fumagalli
- 48% Optima International GmbH

ITEM	DATA
Company name	Steriline S.r.l.
Legal form	Limited liability company (Lt.d)
VAT number	01900170133
Registered office	Via Mariano Tentorio 30, 22100 Como (CO), Italia
ATECO code	28.29.30 - Manufacture, installation and modification of industrial machinery and plant, including chemical and pharmaceutical machinery
NACE Code (Rev 2.1)	28.29
Total Assets (2025)	145.525.454
Revenue from sales and services (2025)	59.480.887
Total employees	248

OTHER LOCATIONS



GRI 2-1 Organisational details
GRI 2-2 Entities included in the organisation's sustainability reporting
VSME B1

HOW WE CREATE VALUE

Steriline generates value through an integrated industrial model that covers the entire value chain, from the procurement of critical components to to the installation and after-sales support of aseptic filling systems.

In-house design, the integration of mechanical, electrical and software expertise, and structured quality control at every stage of the process enable us to transform raw materials and semi-finished products into complete, high-tech production lines for the leading players in the global pharmaceutical industry.

The operating model is geared towards ensuring our customers' production continuity, the reliability of our solutions, and the continuous improvement of technical and organisational performance.

VALUE CREATED FOR CUSTOMERS, PEOPLE AND THE LOCAL COMMUNITY

FOR CUSTOMERS, Steriline offers reliable, flexible and innovative solutions capable of ensuring production continuity, safety and waste reduction in a highly regulated sector such as the pharmaceutical industry.

FOR PEOPLE, the company values specialist technical skills, invests in training and promotes a working environment focused on safety, well-being and professional development.

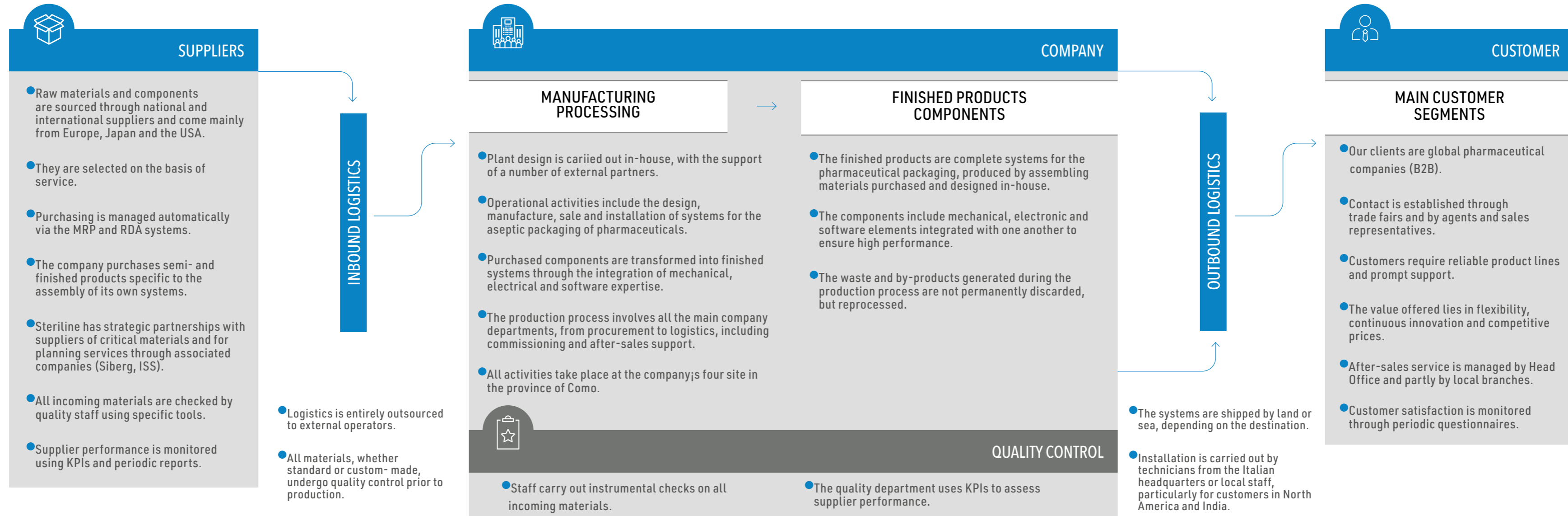
FOR THE ENVIRONMENT AND THE LOCAL COMMUNITY, Steriline is progressively integrating sustainability into its business model through investments in energy efficiency, solar power systems, carbon footprint monitoring, logistics optimisation and structured waste management.

The integration of ESG principles into the operating model, reinforced by the adoption of the principle of double materiality and the analysis of impacts, risks and opportunities, enables Steriline to align its strategy towards the creation of lasting value that is shared and consistent with stakeholder expectations and the evolution of the European regulatory framework.



VALUE CREATION

The diagram highlights the main relationships and flows that characterise Steriline's business model, emphasising the points of integration between suppliers, internal operations and the end customer. Key elements such as quality, traceability, safety and process control are monitored at every stage. The approach adopted also allows for the structured integration of ESG aspects, promoting a more informed approach to the management of impacts, risks and opportunities throughout the entire supply chain and strengthening the resilience of the industrial model in the medium to long term.



INTERNATIONAL PRESENCE AND DEVELOPMENT IN STRATEGIC MARKETS

Throughout 2025, Steriline consolidated its **international presence** through a structured programme of participation in key events for the pharmaceutical and biotechnology industry in Europe, North America, Asia, North Africa and other strategic markets. Trade fairs, conferences and technical workshops provided important opportunities to engage with customers, partners and stakeholders, helping to strengthen existing relationships and develop new opportunities for collaboration. These initiatives also enabled the company to showcase its technological expertise and promote innovative solutions in response to market developments and the growing needs of the global pharmaceutical sector.

Among the most significant events, the Group's participation in **Interphex in New York** provided a major international showcase for the presentation of advanced technologies dedicated to aseptic filling, confirming Steriline's position as **a leading global technology partner**.

During the year, the Group also took part, either directly or through local agents, in numerous international events in **Asia and North Africa**, further strengthening its visibility in emerging and high-potential markets.

These included Asia Pharma Expo in Bangladesh, MAGHREB PHARMA Expo in Algeria, COPHEX in South Korea, CIPM in China, BIO Asia-Taiwan in Taipei and Pharmaconex in Cairo. Participation in these events helped to consolidate dialogue with local operators and stakeholders, fostering new commercial opportunities and confirming the growing interest in the technological solutions developed by Steriline.

In this context, **India** remains a strategic market for the Group. In 2025, Steriline reached its **100th installation** of a complete aseptic filling line in the country, demonstrating the progressive consolidation of its presence in one of the most dynamic markets for the global pharmaceutical industry. This result reflects an ongoing commitment to developing long-term relationships with local customers and partners, as well as the ability to offer reliable and innovative technological solutions.

The participation in **CPHI & PMEC India** provided a further opportunity to engage with industry stakeholders, helping to strengthen dialogue with the local market and further consolidate the company's position in the country.



SUSTAINABILITY AS A DRIVER OF GROWTH

For Steriline, sustainability is an integral part of its industrial strategy and decision-making processes. The adoption of a structured approach, based on double materiality analysis and the assessment of impacts, risks and opportunities, enables the identification of ESG priorities relevant to the business model.

The definition of the ESG Plan translates these priorities into concrete objectives, measurable targets and operational actions, in line with stakeholders' expectations and the relevant regulatory framework. A path geared towards creating lasting, resilient and responsible value.



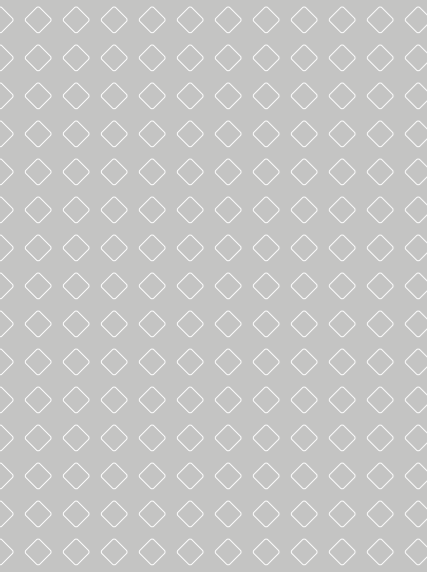
INTEGRATING SUSTAINABILITY INTO CORPORATE STRATEGY

For **Steriline**, sustainability is not a separate area from business operations, but a structural element of its **development model**, closely integrated with its industrial strategy and its responsibility towards the pharmaceutical sector and the regions in which it operates. As a designer and manufacturer of aseptic filling lines, Steriline contributes daily to **the safety and quality of global pharmaceutical production**, supporting companies committed to protecting people's health.

The sustainability strategy is integrated with the company's mission: to develop reliable, innovative and technologically advanced solutions capable of ensuring production continuity, safety and precision in sterile packaging processes. In this context, sustainability acts as a **strategic lever** guiding industrial, organisational and investment decisions, with the aim of generating **shared value in the medium to long term**.

In pursuing this path, Steriline has adopted a **structured approach** to defining its ESG priorities, based on a double materiality analysis and ongoing dialogue with key stakeholders – customers, suppliers, employees, technology partners and financial institutions. This process enables the identification of the most relevant issues, both in relation to the impacts generated along the value chain and with regard to the risks and opportunities that may influence the company's ability to create value over time.

The material issues identified form the basis for defining the **ESG Plan**, which translates the sustainability vision into concrete objectives, operational actions and monitoring indicators. A journey that reinforces Steriline's role as a **strategic technology partner** for the pharmaceutical industry and as a responsible player in the transition towards increasingly innovative, safe and sustainable production models.



DOUBLE MATERIALITY AND THE STAKEHOLDERS' ENGAGEMENT

In recent years, Steriline has launched a structured **double materiality analysis** process, integrating the assessment of the company's impacts on the environment and on the company (an 'inside-out' perspective) alongside an analysis of external sustainability factors that may influence its economic and financial performance (an 'outside-in' perspective).

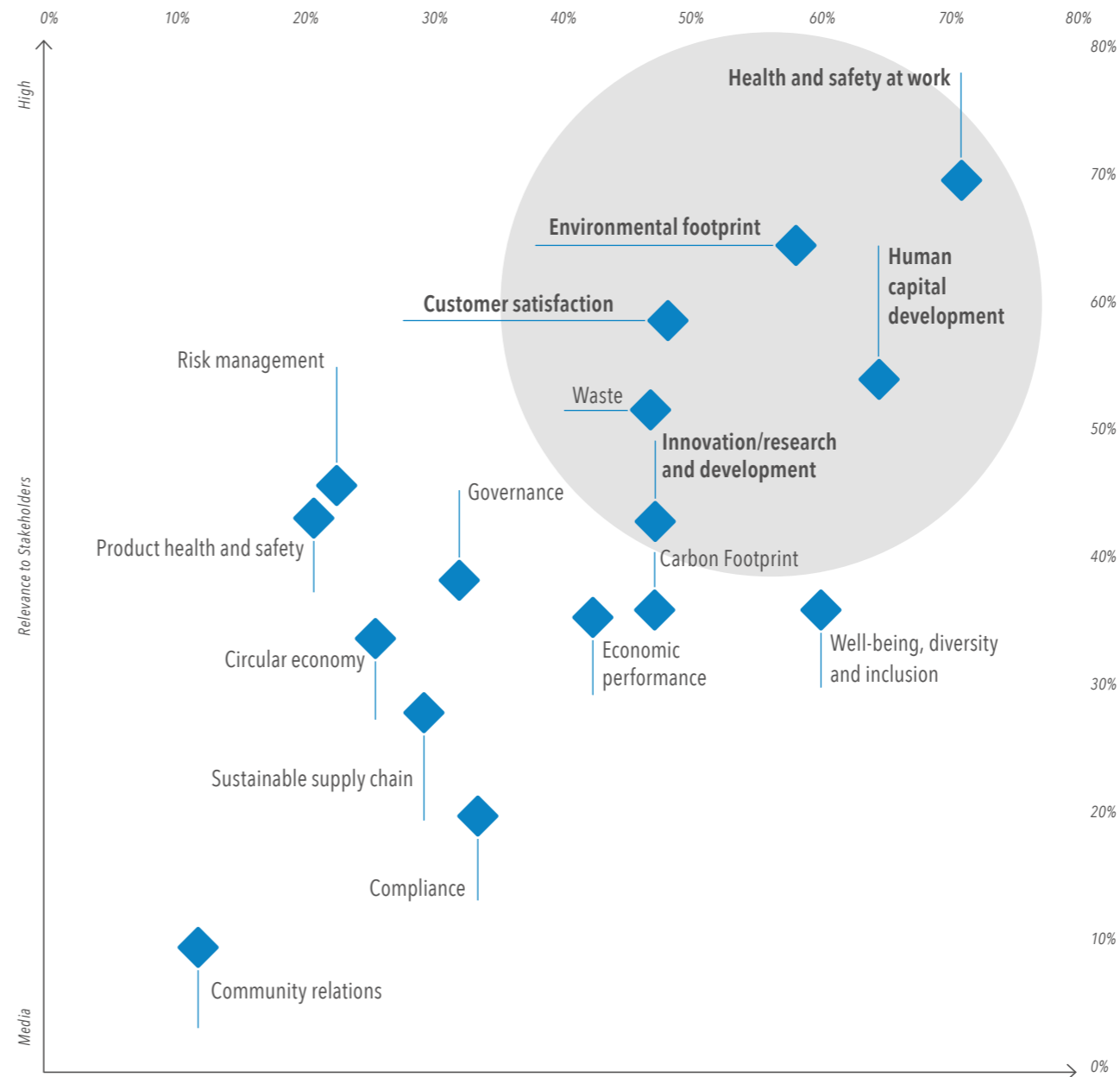
The first application of the process took the form of an IRO (Impacts, Risks and Opportunities) analysis, developed in line with existing management systems and risk assessment activities. This analysis enabled the identification of the ESG issues most relevant to Steriline's business model, highlighting the areas where the main impacts are concentrated and the risks and opportunities that may influence the company's ability to create value in the medium-long term.

This step provided a fundamental basis for the development of the ESG Plan, guiding the definition of strategic objectives and targeted actions aimed both at capitalising on emerging opportunities and mitigating potential negative effects along the value chain.

In the next updating cycle, the analysis will be further consolidated and subjected to a structured consultation with stakeholders, in order to validate the identified priorities and incorporate any additional perspectives. This process will enable Steriline to strengthen an integrated strategic approach, capable of combining industrial competitiveness, social responsibility and environmental protection within a framework of creating lasting and shared value.



GRI 2-29 Approach to stakeholder engagement
GRI 3-1 Process for determining material topics
GRI 3-2 List of material topics



For further information the methodology used in conducting the materiality analysis, please refer to page 66.

FROM MATERIAL TOPICS TO GOALS

The double materiality analysis described above identified the priority (material) topics for Steriline, based on the significance of the impacts generated along the value chain and the associated risks and opportunities to the competitive and regulatory environment in which the company operates.

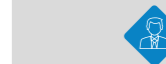
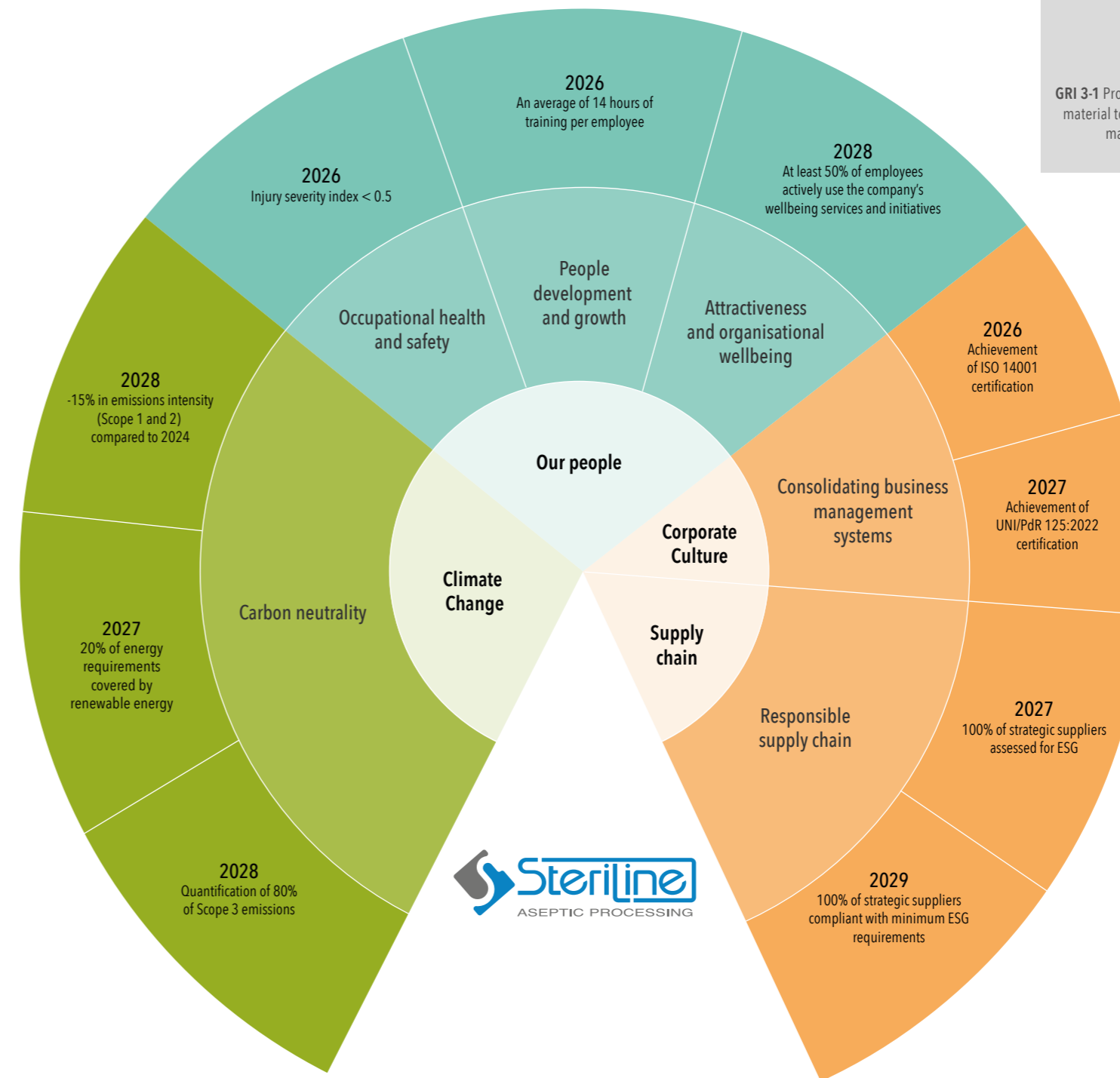
During 2025, Steriline evolved its approach to sustainability planning, moving from a three-year plan structured around material topics, objectives and actions, to a strategic roadmap more focused on measurability and performance monitoring.

The new Plan provides, for each material topic, the definition of strategic objectives, quantitative targets and (KPI's) with the aim of strengthening the capacity to guide, assess and report on results over time.

This evolution allows for the sustainability more effectively into corporate decision-making processes, promoting management focused on continuous improvement and long-term value creation.

The roadmap has been developed in line with stakeholder expectations and in alignment with the (SDGs), guiding

Steriline's path towards responsible, innovative and sustainable growth in the medium to long term.



GRI 3-1 Process for determining material topics GRI 3-2 List of material topics



ENVIRONMENT



GRI 3-3 Management of material issues

MATERIAL TOPIC

STRATEGIC GOAL

TARGET

KPI

E



Climate Change

Carbon neutrality

To progressively reduce the carbon footprint of the company's activities and the supply chain through energy efficiency, the use of renewable sources and the monitoring of emissions throughout the value chain.

2028:

-15% in emissions intensity (Scope 1 and 2) compared to 2024.

2027:

20% of energy requirements met by renewable energy.

2028:

Quantification of 80% of Scope 3 emissions.

(Scope 1 and 2 in tCO₂e) / (thousands of annual working hours) compared to the base year

kWh self-generated from solar panels; % of energy demand met by renewable sources

No. of significant Scope 3 categories mapped at 100% / Significant Scope 3 categories

SOCIAL INITIATIVES



GRI 3-3 Management of material issues

MATERIAL TOPIC

STRATEGIC GOAL

TARGET

KPI

S



Our people

Health and safety at work

To promote a safe working environment, preventing risks and accidents gradually.

2026:

Accident severity index below 0.5.

Injury severity index

Personal development and growth

Developing skills and career development pathways to enhance people's potential and support the company's development.

2026:

Average of 14 hours of training per employee.

Average training hours per person;
% of employees involved;
training investment / staff costs.

Attractiveness and organisational wellbeing

Strengthening attractiveness, inclusion and organisational wellbeing.

2028:

At least 50% of employees actively use the company's wellbeing services and initiatives.

% of usage of corporate wellbeing services and initiatives.

GOVERNANCE



GRI 3-3 Management of material issues

GOVERNANCE

MATERIAL TOPIC	STRATEGIC GOAL	TARGET	KPI
 <p>Supply chain</p>	<p>Responsible supply chain Strengthening the sustainability of the supply chain through ESG assessment of suppliers and the introduction of minimum sustainability standards.</p>	<p>2027: 100% of strategic suppliers assessed for ESG</p> <p>2029: 100% of strategic suppliers compliant with minimum ESG requirements</p>	<p>% of strategic suppliers assessed for ESG</p> <p>% of strategic suppliers achieving minimum score</p>
 <p>Corporate culture</p>	<p>Consolidating corporate management systems Strengthen management systems and corporate governance through the adoption of certified systems and the clear definition of processes and responsibilities, ensuring a structured management of environmental, health and safety issues. Promote an inclusive corporate culture, focused on equity, on the promotion of diversity and on equal opportunities throughout an individual's career.</p>	<p>2026: Achieve ISO 14001 certification</p> <p>2027: Achieve UNI/PdR 125:2022 certification</p>	<p>No. of formalised processes/procedures;</p> <p>% of women in key roles Gender pay gap</p>

TRANSLATING STRATEGY INTO TANGIBLE VALUE

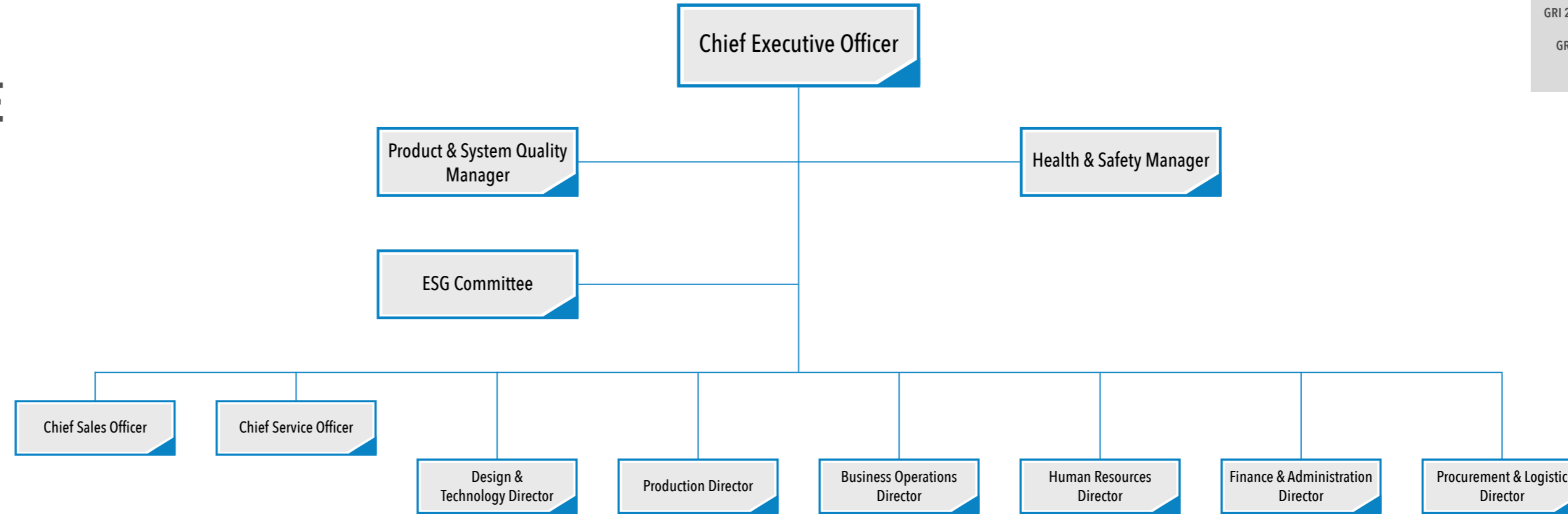
The strategic priorities identified are implemented through concrete initiatives and projects in the environmental, social and governance spheres. The integration of ESG principles into operational processes enables us to monitor performance, improve efficiency and enhance transparency towards stakeholders. The activities described in this chapter demonstrate the company's commitment to combine technological innovation, social responsibility and organisational strength, with a view to continuous improvement and sustainable development in the medium to long term.



RESPONSIBLE GOVERNANCE AND SHARED VALUES

For Steriline, sound governance is an essential prerequisite for operating in a highly regulated sector such as sterile environment technologies. Precision, traceability and reliability are essential requirements and demand a governance system based on accountability, integrity and strategic vision.

Over the last few years, the company has strengthened the integration of ESG factors into decision-making processes, consolidating tools for control, performance monitoring and risk management. Customer satisfaction is considered a key indicator of the quality of governance, through systematic listening of feedback and the continuous improvement of internal processes.



GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body

CORPORATE GOVERNANCE

Steriline's governance model is based on a clear and formalised organisational structure, with a Board of Directors led by the Chairman, Gerardo Fumagalli, the company's founder.

In 2024, the generational handover was completed with the appointment of Ilaria Fumagalli as Chief Executive Officer and Federico Fumagalli as Chief Sales Officer, ensuring continuity and strategic development.

At the start of 2025, the governance structure was further expanded with the introduction of the role of Chief Service Officer, to support the growth of the After Sales division.

The management structure includes, amongst others, the Design & Technology, Production, Business Operations, Finance & Administration, Human Resources, Procurement & Logistics, Health & Safety and Quality, as well as an ESG Committee dedicated to overseeing sustainability issues.

This structure ensures a clear allocation of responsibilities and effective coordination between strategic direction and operational management.

CORPORATE POLICIES

Steriline promotes a business ethic based on the highest standards of integrity, fairness and responsibility. The company's code of conduct sets out the principles, values and responsibilities that guide behaviour in relations with the market, with the people who work for the company and with all stakeholders, fostering a climate of trust, transparency and mutual respect.

The company encourages staff to act in line with the mission and corporate values, in full compliance with current regulations and the requirements applicable to the relevant sector. Adherence to ethical principles is not limited to formal compliance with the rules, but translates into a professional approach based on integrity, accountability for decisions, individual responsibility and

The quality policies and management systems adopted serve as operational tools to support risk prevention, performance monitoring and the continuous improvement of processes. In this context, product safety, the protection of workers' health and well-being, and the reliability of the solutions offered to customers constitute strategic priorities, consistent with the company's commitment to sustainable, long-term management.



CERTIFICATIONS

Steriline has adopted a Quality Management System certified in accordance with the ISO 9001:2015 (TÜV Thüringen Italia) for the design, manufacture, installation and technical support of machines and lines for aseptic processing.

The company designs and manufactures products that comply with cGMP (Current Good Manufacturing Practices) regulations and GAMP guidelines, relating to good automated manufacturing practices and the validation of computerised systems.

These certifications represent a strategic safeguard supporting the quality, safety and reliability of processes, contributing to continuous improvement and strengthening the company's credibility in the international market.



TÜV Thüringen Italia:
Certified to ISO 9001:2015 for the design, manufacture, installation and technical support of machines and lines for aseptic processing.



cGMP:
compliance with Good Manufacturing Practice.



GAMP:
Good Automated Manufacturing Practices. This is the most recent and most up-to-date tool for best practices in the design and validation of IT systems.



21 CFR PART 11:
Regulations on the legal equivalence of electronic documents, compared to traditional paper-based documents.



FROM STRATEGY TO RESULTS

The table below presents the governance objectives, the actions planned for 2025 and the results achieved. Further details regarding the most significant initiatives or the results with the greatest impact are provided in the detailed pages and boxes.



AREA	TOPIC	GOALS	PLANNED ACTIVITIES	PROGRESS TOWARDS THE OBJECTIVE	RESULTS
G	Customer satisfaction	Continuous improvement of tools and processes for Customer Satisfaction	Full implementation of customer engagement processes, targets and analysis tools (in-person questionnaire, feedback collection)	100% annual target	Active and improved process; on-site feedback collection.
			Training and skills focused on quality and customer satisfaction	100% annual target	Enhanced processes and dedicated skills
	Innovation and research and development	Consolidating internal systems and expertise for innovation	Maintaining and developing partnerships with universities/centres /technical/colleges	~80% annually	Partnerships established (ITS Como and Bergamo)
			Continuous innovation (3D printing) and development of components/materials	~80% annually	Adoption of new material / development progress
			Robotisation/automation projects (prototypes and applications)	~75% annually	Prototype launched
			ISO 56000 assessment (innovation management system)	100% (assessment completed)	Cost-benefit analysis carried out with negative outcome (decision not to proceed)

FURTHER READING

ECO-DESIGN AND OPTIMISATION OF MATERIAL USE THROUGH 3D PRINTING

Steriline promotes the adoption of **eco-design** solutions through the use of **3D printing** for the production of components, with the aim of reducing the material intensity of components whilst maintaining the required functional performance and compliance with applicable regulatory requirements.

Designing with **lightweight structures** allows material to be used only where necessary, optimising the use of resources throughout the production cycle. A comparison with traditional machine tool manufacturing shows how components produced via 3D printing have an average weight of approximately **22%** of that of solid-machined parts.

The reduction in the amount of polyethylene used leads to a consequent decrease in the environmental impacts associated with the production of the raw material, helping to limit **emissions** during the component's production phase.

This initiative forms part of a broader approach focused on **resource efficiency** and the continuous improvement of technical solutions, in line with the principles of eco-design and the company's commitment to reducing environmental impacts throughout the value chain.

ENERGY EFFICIENCY IN DEPYROGENATION PROCESSES

Steriline develops technological solutions aimed at improving **the energy efficiency** of production processes, including the three-belt system (**Tribelt**) used in depyrogenation tunnels. This configuration optimises energy requirements by concentrating thermal energy exclusively on the product, eliminating the need to heat the conveyor system.

Comparative analyses carried out on applications involving 20 cc glass bottles show a **38% reduction in energy consumption** compared with traditional tunnels, whilst maintaining the same operational performance.

Improved energy efficiency generates tangible benefits throughout the entire system lifecycle, including:

- **lower operating costs** for the customer;
- a reduction in **indirect emissions** associated with electricity consumption;
- increase of **overall efficiency of the production process**.

The technological evolution of thermal processes represents a strategic lever for integrating industrial performance and operational sustainability, contributing to the development of **less energy-intensive** solutions and the improvement of environmental performance throughout the plant's lifecycle.

STRATEGIC EVOLUTION AND STRENGTHENING OF TECHNOLOGICAL INNOVATION

During 2025, Steriline further consolidated its innovation strategy through the acquisition of **ISS – Innovative Security Solutions**, a company specialising in machine vision, advanced robotics and **artificial intelligence**. ISS, founded as a spin-off from **the Politecnico di Milano**, is a centre of excellence in the development of solutions for 3D robotic guidance and intelligent automation. The integration of ISS into the Group is the natural progression of a long-standing collaboration and reflects a strategic decision aimed at enhancing complementary expertise.

This move strengthens technological innovation capabilities, improves the efficiency of production processes and supports the development of advanced solutions for aseptic filling. In an industrial landscape characterised by increasing digitalisation and automation, Steriline continues its commitment to leading the evolution of the sector, anticipating market needs and contributing to the definition of **new production standards**.

This initiative forms part of a long-term vision focused on creating sustainable value, in which technological integration, specialist expertise and responsible industrial development are key drivers for solid and resilient growth.



ENVIRONMENTAL PROTECTION

The table summarises the environmental objectives, the actions planned for 2025 and the results achieved.
The most significant projects and results are explored in detail on specific pages or in dedicated boxes, to provide a more detailed overview.



AREA	TOPIC	GOALS	PLANNED ACTIVITIES	PROGRESS TOWARDS THE GOAL	RESULTS
E	Environmental footprint – Manage and mitigate the environmental impacts of our activities	ISO 14001 Environmental Management System	Consolidation of the EMS, completion of the audit process and preparation of evidence/documentation for certification	~95% over 3 years (in the final stages)	System implemented and operational; certification process nearing completion (technical audit/certification timelines)
		Combating climate change	Investments for the gradual reduction of emissions (e.g. solar panels); progress on new buildings/systems (e.g. heat pumps)	~40–50% over 2 years	Progress on design and plant engineering for emissions reduction; planning of energy-related measures linked to site development
			Optimisation of logistics (also through the rationalisation of space and processes)	~50% over 3 years	Establishment of a strategy to reduce logistical inefficiencies; focus on 'high-level' actions (less micromanagement)
		Waste management	Continuous improvement; evaluation of waste reduction solutions (e.g. reusable cloth service with collection–washing–return)	100% over 3 years (ongoing)	Separate waste collection established in departments and use of dedicated bins; launch of trial for reuse/recovery of consumables (rags)

FURTHER READING

CIRCULAR ECONOMY AND SUSTAINABLE MATERIAL MANAGEMENT

Steriline adopts a sustainable management model for the technical textiles used in production processes, based on principles of **reuse and circularity**. Technical rags and cloths are collected, subjected to washing processes with reduced environmental impact and subsequently reintroduced into the production cycle, contributing significantly to **the reduction of waste** and the consumption of primary resources.

The use of advanced washing technologies allows resource use to be optimised, including through the **reuse of water** across multiple cycles and the adoption of high-performance wastewater treatment systems capable of achieving purification levels of up to **99.8%**. This approach reduces the overall environmental impact compared to single-use models, limiting emissions and improving energy and water efficiency.

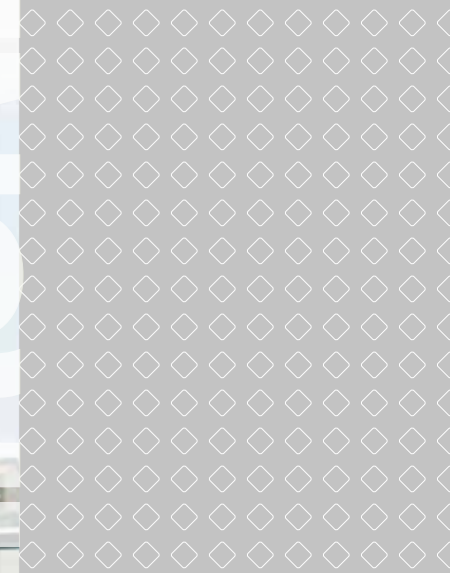
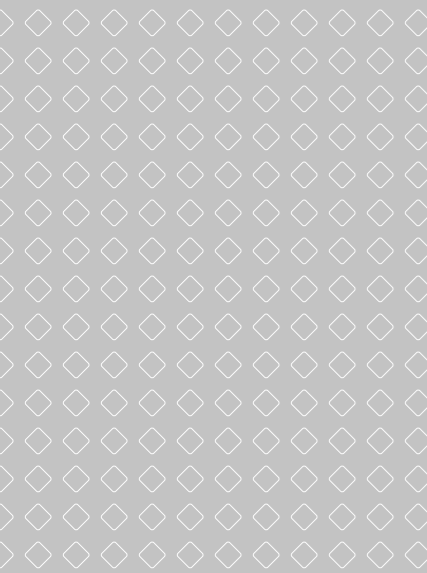
The initiative forms part of a broader strategy for **responsible resource management**, in line with the principles of the circular economy and consistent with the requirements of **ISO 14001 environmental certification**, contributing to the continuous improvement of the company's environmental performance.

DEVELOPMENT OF SELF-GENERATION FROM RENEWABLE SOURCES

In 2025, the Company took a new step on its path towards greater energy sustainability, with the installation of a **photovoltaic system** on the roof of Building 'C' at the new production hub at Via Tentorio, with a total capacity of **200 kWp**.

The project involved the installation of **460 panels**, arranged in 23 strings and managed by two inverters, with the aim of progressively increasing the share of self-generated energy from renewable sources.

Although the system has already been installed, it had not yet become operational by the end of the reporting period. Its planned commissioning in **2026** will mark a further step forward the Company's journey, with expected benefits in terms of **reduced energy consumption** and associated emissions.



FURTHER READING

CLIMATE CHANGE

Throughout 2025, Steriline continued its structured programme to monitor the **organisation's carbon footprint**, further strengthening its commitment to conscious and proactive management of climate-changing emissions.

In 2025, the **third report** was completed, covering the calendar year 2025, prepared in accordance with the criteria of the **GHG Protocol – Corporate Accounting and Reporting Standard**. The analysis included direct emissions (**Scope 1**) and indirect emissions resulting from purchased electricity (**Scope 2**).

Total emissions for 2025 amount to **245.4 tonnes of CO² equivalent**, representing a **17.5% reduction** compared with the previous year. This result is mainly attributable to a decrease in energy consumption, both electricity and to the use of natural gas, resulting from the initial efficiency measures implemented and more careful management of energy requirements.

This improvement represents a first concrete sign of the effectiveness of the initiatives undertaken and forms part of a broader strategy, consistent with the medium-long term set out in **the Sustainability Plan** and the corporate roadmap, which guide the decarbonisation process.

In this context, Steriline continued in 2025 to implement structural and plant engineering measures aimed at the progressive decarbonisation of its operations. Among these of particular significance is the operational launch of the **new production hub in Como**, designed with energy-efficient technological solutions, including systems based on heat pumps to reduce the use of natural gas.

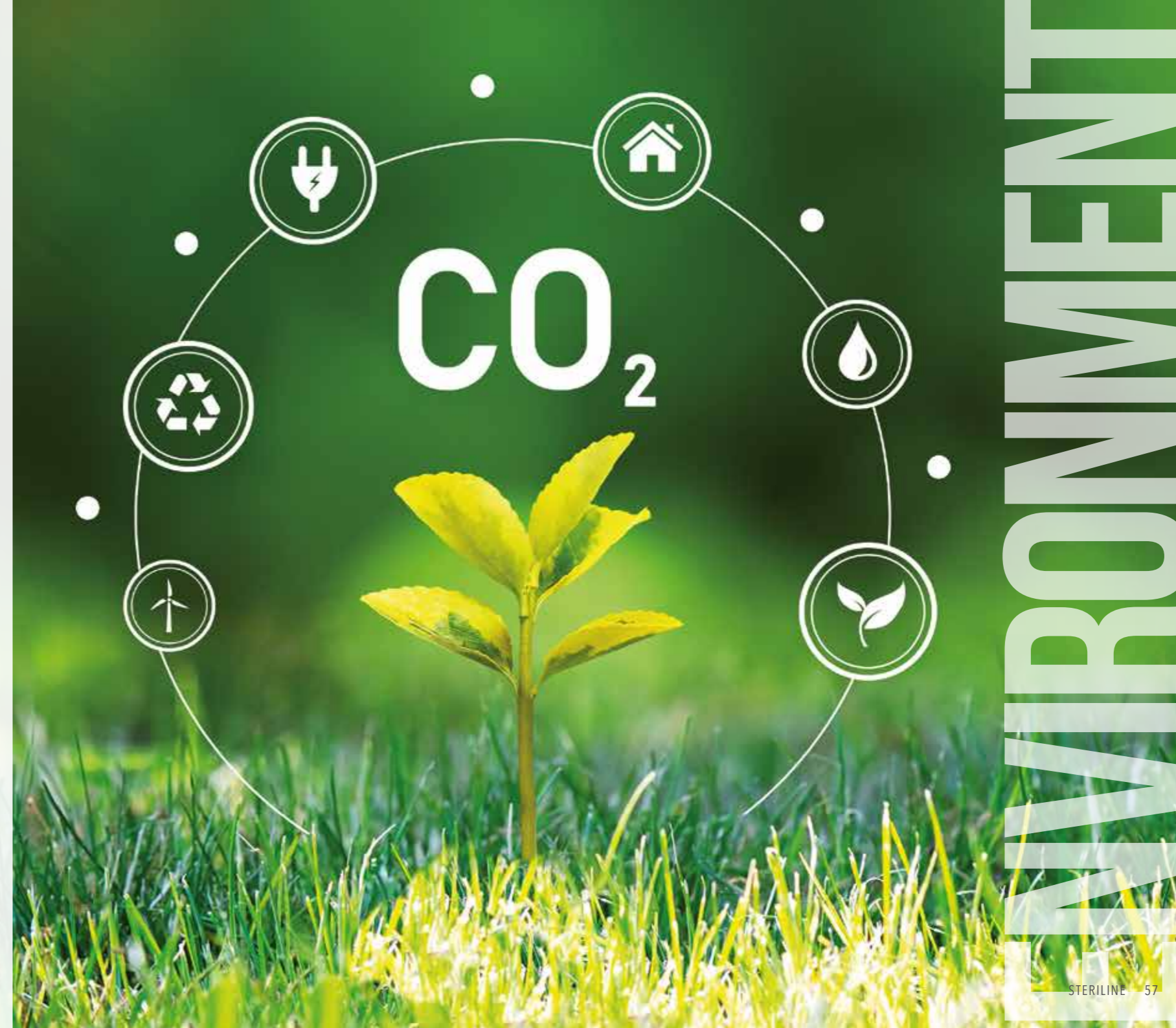
At the same time, the company has strengthened its commitment to increasing energy from renewable sources through the installation of a **new 200 kWp photovoltaic system**, which complements the existing one. Although the system had not yet become operational at the end of the reporting period, its planned commissioning in 2026 will contribute significantly to reducing energy consumption from fossil fuels and associated emissions.

During 2025, the photovoltaic system already in operation enabled the production of **91.6 MWh of energy from renewable sources**, making a tangible contribution to meeting the company's energy needs.

These initiatives form part of an **integrated approach to energy sustainability**, which also includes the continuous improvement of processes, the optimisation of resource consumption and the gradual consolidation of a structured environmental management system, in line with the path towards **ISO 14001 certification**.

The annual reporting process, held annually, remains a **strategic tool** for monitoring environmental performance and guiding future business decisions, in line with the objective of reducing the carbon footprint across the entire value chain.

The full Carbon Footprint 2025 document can be accessed via the QR code opposite.



PEOPLE, SOCIETY AND THE LOCAL AREA

The table illustrates the goals related to people, the actions planned for 2025 and the results achieved. Further details on the most significant initiatives and key results are presented in dedicated pages or boxes.



AREA	TOPIC	GOALS	PLANNED ACTIVITIES	PROGRESS TOWARDS THE OBJECTIVE	RESULTS
S	Health and safety in the workplace	Consolidation of internal resources and skills	In-house skills training	100% annual target	Skills/certifications achieved (e.g. internal trainer)
		Ongoing monitoring and updating of processes and procedures	Path to ISO 45001 certification (cost-benefit and feasibility assessment)	0% over 3 years (assessment not initiated/completed by 2025)	Cost-benefit assessment not carried out in 2025 (focus on ISO 14001)
			Ongoing investment in sites: training, PPE, risk analysis; work on plant/equipment (e.g. extraction systems, overhead cranes, emergency equipment)	100% annual target	Update of risk analysis across the company; measures and equipment implemented/enhanced (e.g. defibrillator, technical work on plant safety)
	Human capital development	Focus on staff professional development	Investments in training (e.g. coaching, training workshops, language training)	100% annual target	Training initiatives and development programmes implemented
		Focus on staff wellbeing	Extension of MBO systems and performance-related bonuses	100% annual target (completed)	System launched and implemented (extension completed)
			Welfare consolidation and dedicated services (including via platforms)	100% annual target	New, more comprehensive welfare platform adopted; satisfaction/adoption level already high

IN-DEPTH ANALYSIS

HEALTH AND SAFETY FOR THE COMMUNITY

In 2025, Steriline strengthened its commitment to **health and safety** by extending its initiatives to the local community through the installation of a **semi-automatic external defibrillator (AED)** at its headquarters in Como. The device has been made available not only to employees and staff, but also to the citizenry, as part of shared responsibility and support for the local area.

The equipment, located in a clearly visible and accessible outdoor location, forms part of the **"Heart-Safe Company"** project, aimed at improving the capacity to respond in the event of sudden cardiac arrest. To support the initiative, Steriline has launched **training courses** for some of its staff, with the aim of ensuring a timely and effective response in emergency situations.

The defibrillator is also equipped with **connectivity** systems for **remote monitoring** and is integrated into the main AED geolocation applications, making it a practical first-aid device that is easily identifiable by the local community.

The initiative forms part of the company's broader commitment to promoting **wellbeing**, prevention and safety, contributing to the creation of **social value** and the strengthening of ties with the local area.

COMMUNITY ENGAGEMENT AND PROMOTION OF SOCIAL INCLUSION

During the 2025 Christmas period, Steriline launched an initiative of **openness and inclusion** aimed at the Penna Nera Social Cooperative in Como, welcoming its members to the company headquarters for a moment of sharing and conviviality.

The initiative helped to **open up the company's premises** to the local community, transforming them into a place for socialising and participation, helping to strengthen the bond between the company and the local community.

Through this gathering, Steriline reaffirms its commitment to supporting the social fabric in which it operates, promoting values of **inclusion, collaboration and closeness** to voluntary organisations and community service groups.

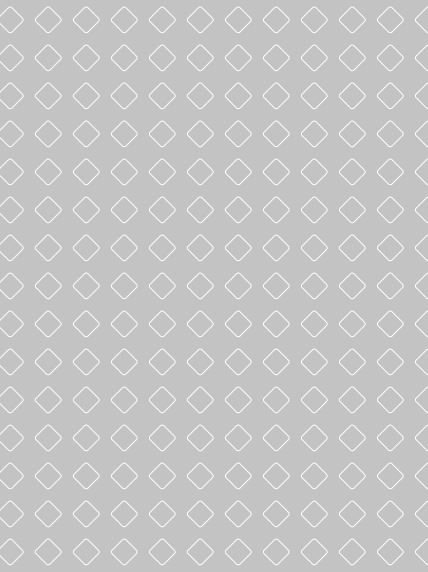
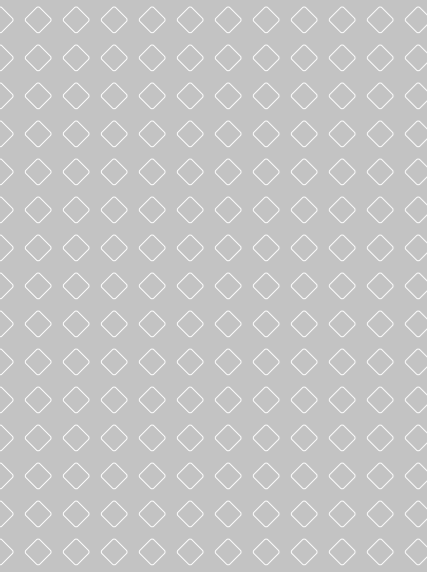
The initiative forms part of a broader approach focused on **corporate social responsibility**, aimed at generating shared value and contributing to the well-being of the communities in which it operates.



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APPENDIX

Methodological note and scope of reporting
 Double Materiality Analysis Methodology
 GRI Content Index
 Glossary



METHODOLOGICAL NOTES AND REPORTING SCOPE

This document is a flexible tool that supports the company over time in improving its approach to sustainability and to organise information progressively, taking into account strategic priorities and stakeholder expectations.

General criteria for preparation

This Sustainability Report has been prepared on a **voluntary** basis in accordance with the **VSME** standard (Voluntary Sustainability Reporting Standard for non-listed SMEs), in compliance with European Commission **Recommendation (EU) 2025/1710**. Specifically, the company has adopted Option A (**Core Module**) of the standard, providing the required disclosures to facilitate the management of sustainability related issues and meet the needs of its stakeholders.

Comparability and international standards

In order to promote transparency and **comparability at an international level**, the company presents a structure based on VSME with a good level of interoperability with the **GRI Standards** (Global Reporting Initiative). In line with the EFRAG-GRI interoperability agreement, the company declares that it has drawn up the report "**with reference**" to the GRI Standards.

Scope and reporting period

The reporting period for the information contained in this document is the financial year ended on 31 December 2025.

The scope of the sustainability report mainly includes and in formation relating to activities carried out in Italy. Consequently, the offices in Asia and America are excluded from the reporting.

The data and information are reviewed and updated annually in the light of the most recent information.



DOUBLE MATERIALITY ANALYSIS METHODOLOGY

As part of the process of progressively integrating ESG factors into its business model, Steriline has begun to evolve its methodological approach, introducing the principle of double materiality in line with international best practice and with the guidelines of the European Sustainability Reporting Standards (ESRS). This process builds on the materiality analysis carried out in previous financial years, which enabled the company to identify the priority ESG issues for the company and to define the 2030 Roadmap.

The analysis was divided into several phases, which involved:

- mapping and assessing the environmental and social impacts generated by the organisation, distinguishing between current and potential, positive and negative impacts;
- an analysis of the risks and opportunities associated to ESG factors, taking into account both internal elements and external dynamics, including regulatory and market factors;
- the identification of material issues, selected based on their relevance to the company's strategy and to value creation in the medium to long term.

The impacts were analysed by considering their main characteristics, including their scope, probability of occurrence and, in the case of negative impacts, the degree to which they can be reversed.

From 2024, Steriline has embarked on an initial process of integrating the principle of double materiality, through the adoption of the IRO (Impacts, Risks and Opportunities), in line with ESRS standards.

The analysis highlighted, on the one hand, the impacts generated by the organisation on the environment and society (impact materiality perspective) and, on the other, the ESG factors that can influence economic and financial performance (financial materiality perspective).

The results represent an initial application of this approach and form the basis for a gradual strengthening of the model in future reporting cycles.

The process was developed taking into account the main stakeholder categories, including customers, suppliers, employees and shareholders, based on the information available and the evidence gathered in previous financial years

The approach adopted represents an initial phase of alignment with the requirements of the Corporate Sustainability Reporting Directive (CSRD). The results will be progressively refined, including through internal validation processes and greater integration into strategic planning systems. From the coming financial years onwards, the analysis will be further developed and presented using a structured double materiality matrix, capable of highlighting with increasing clarity the relationships between impacts, risks, opportunities and strategic priorities.

GRI CONTENT INDEX

GRI Standard	GRI Disclosure	VSME Standard	Page
GRI 2 - General Disclosures - 2021 Version	2-1 Organisational details	VSME B1	21
	2-2 Extents included in the organisation's sustainability reporting	VSME B1	21
	2-7 Employees	VSME B1; B8	10, 72
	2-8 Non-employees	C5	72
	2-9 Governance structure and composition		44, 45
	2-11 Chair of the highest governing body		44, 45
	2-22 Statement on the sustainable development strategy		7
	2-27 Compliance with laws and regulations	VSME B11	75
	2-29 Approach to stakeholders' engagement		32
	2-30 Collective agreements	VSME B10	73
GRI 3 - Material topics - 2021 version	3-1 Process for determining material topics		32, 33, 34, 35
	3-2 List of material topics		32, 33, 34, 35
	3-3 Management of material issues		Da 36 a 41
GRI 302: Energy - 2016 version	302-1 Energy consumption within the organisation	VSME B3	70
	302-3 Energy intensity	VSME B3	70

GRI Statement of Use	Steriline S.r.l. has reported the information listed in this GRI content index for the period from 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI Use 1	GRI 1- Core Principles - 2021 version
VSME Statement of Use	Steriline S.r.l. hereby declares its use of the core module (Option A) of the VSME standard

GRI Standard	GRI Disclosure	VSME Standard	Page
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	VSME B6	70
GRI 304-1: Biodiversity	Operational sites owned, leased or managed in protected areas and areas of high biodiversity value outside protected areas or near such areas	VSME B5	
	306-3 Waste generated	VSME B7	71
GRI 306: Waste 2020	306-4 Waste not sent to landfill	VSME B7	71
	306-5 Waste sent to landfill	VSME B7	71
GRI 401: Employment 2016	401-1 New Hires and Staff Turnover	VSME B8	72
GRI 403: Occupational Health and Safety 2018	403-9 Accidents at work	VSME B9	73
	403-10 Occupational disease	VSME B9	73
GRI 404: Training and education 2016	404-1 Average number of training hours per year per employee	VSME B10	74
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity within governance bodies and among employees	VSME B8	72
	405-2 Ratio of base salary and remuneration of women to men		74
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective measures taken		75
	417-2 Cases of non-compliance relating to labelling and information on products and services		75
GRI 417: Marketing and Labelling 2016	417-3 Incidents of non-compliance relating to marketing communications		75
	GRI 418: Customers' privacy - 2016 version	418-1 Valid complaints regarding breaches of customer privacy and loss of customer data	75

COMPANY'S PERFORMANCE

GRI 302-1; 302-3 Energy and greenhouse gas emissions - VSME B3				
Energy consumption	2023	2024	2025	Unit of measurement: MWh
Natural gas	645,3	656,2	573,3	
Petrol	27,9	22,4	52,6	
Diesel	40,5	62,4	59,6	
Automotive natural gas (CNG)	1,6	5,9	8,4	
Total energy from fuels consumed*	715,3	746,9	693,9	
Purchased electricity (without guarantees of origin)	484,9	592,5	495,5	
Electricity purchased (with guarantees of origin)	105,0	80,9	91,6	
Total electricity consumed	589,9	673,4	587,2	
Total energy consumption	1.305,3	1.420,3	1.281,1	
Total renewable energy	105,0	80,9	91,6	
Total non-renewable energy	1.200,3	1.339,4	1.189,4	

*Conversion factors taken from: "Table of National Standard Parameters" 2025 (ISPRA).

GRI 302-1; 302-3 Energy intensity based on net revenue - VSME B3				
	2023	2024	2025	
Total energy consumption/Net revenue	23,8	26,6	22,9	MWh/MLN€
Total energy consumption / Thousands of hours worked per year	3,5	3,6	3,0	MWh/Hours

GRI 303-3; 303-4; 303-5 Water - VSME B6				
	2023	2024	2025	
Water abstraction	5.300,0	4.318,0	4.702	Unit of measurement: m³

GRI 306-3; 306-4; 306-5 Resource use, circular economy and waste management - VSME B7				
Waste sorted by material	2023	2024	2025	Unit of measurement: kg
Total waste generated	190.612,00	221.054,00	183.560,00	
Mixed packaging	24.495,00	41.485,00	7.220,00	
Cardboard	11.917,00	16.139,00	17.940,00	
Miscellaneous metals	64.560,00	49.370,00	70.700,00	
Wood	52.380,00	67.240,00	51.820,00	
Glass	37.260,00	46.820,00	33.900,00	
Cables			1.980,00	
TOTAL	131,0	190,4	220,8	

GRI 306-3; 306-4; 306-5 Waste categorised by hazard level and destination - VSME B7				
	2023	2024	2025	Unit of measurement: kg
Total hazardous waste			4.920,00	
Total non-hazardous waste			178.640,00	

GRI 304-1 Proximity to areas of biodiversity sensitivity - VSME B5		
Address	Total area	Within or near a biodiversity-sensitive area
Via Mariano Tentorio 30, Como*	6.230	No
Via Mariano Tentorio 21, Como	17.060	No
Via Mariano Tentorio 31, Como	5.030	No

* approximately 1.5 km from the Spina Verde Regional Park and approximately 1 km from the Albate Marsh

GRI 304-1 Land use - VSME B5				
	2023	2024	2025	Unit of measurement: m²
Total waterproofed area			28.320	
Total nature-oriented area on site			15.500	
Total nature-oriented area off-site				
Total land use			43.820	

COMPANY'S PERFORMANCE

GRI 2-7a; 401-1 Workforce - General characteristics - VSME B8				
General characteristics of the workforce	2023	2024	2025	2025 %
Total employees	215	237	248	
Contract				
Permanent employees	212	221	248	100,0%
Fixed-term employees	3	16	0	0,0%
Full-time employees	205	224	235	94,8%
Part-time employees	10	13	13	5,2%
Gender				
Men	184	201	212	85,5%
Women	31	36	36	14,5%
Country of employment contract				
Italy	215	237	248	
North America	2	5	10	
India	20	21	23	
Rotation				
New recruits	31	36	20	
Employees who have left the company	15	14	9	
Employee turnover rate	7%	6%	4%	%

GRI 2-8; 405-1 Other (general) workforce characteristics - VSME C5					
Management level	2023	2024	2025	2025 %	Number at the end of the period
Employees (women) at management level	1	1	3	37,5%	
Male employees at management level	3	3	5	62,5%	
Ratio of women to men at management level	0,3	0,3	0,6	100,0%	

GRI 2-8; 405-1 Other (general) characteristics of the workforce - VSME C5										
Employees	2023			2024			2025			Number at the end of the period
	women	men	total	women	men	total	women	men	total	
Managers	1	3	4	1	3	4	3	5	8	
Middle managers	0	6	6	0	6	6	0	7	7	
Employees	31	87	118	30	96	126	34	97	131	
Qualified workers	0	87	87	0	105	105	2	104	106	
Non-employee Workers										
	2023			2024			2025			
							women	men	total	
Work placements/ Internships		2			7		2	4	6	
Temporary agency Workers		21			9		0	4	4	

GRI 403-9; 403-10 Workforce - Health and Safety - VSME B9				
Employees	2023	2024	2025	Annual headcount
Reportable work-related accidents*	2	4	2	
Number of hours worked in a year by all employees	368.191	395.880	431.269	
Rate of recordable work-related accidents (Accidents/Hours worked) × 200,000	1,1	2,0	0,9	
Main types of injury	cuts and fractures	cuts and fractures	cuts and fractures	
Number of days lost due to accidents	17	142	10	
Number of deaths due to workrelated injuries and illnesses	0	0	0	

*In addition, in 2025 there were 2 COMMUTING ACCIDENTS resulting in a total of 13 days' absence, excluded from the table in accordance with standard practice as they were not work-related.

GRI 2-30 Workforce - Salary, collective negotiation and training - VSME B10			
Collective agreements	2023	2024	2025
Total percentage of employees covered by agreements out of the total	100%	100%	100%
National Collective Agreements (CCNL) used within the company	Metalworking industry	Metalworking industry	Metalworking industry

COMPANY'S PERFORMANCE

GRI 404-1; 404-3 Salary, collective negotiation and training - VSME B10					
	2023	2024	2025		
Training					
Average training hours	18,2	10,9	14,0	Total hours	
Total training hours	3.920	2.620	3.595		
of which compulsory training	350	350	640		
Training by gender					
Men	1.290	1.900	2.696		
Women	425	720	899		
Training by topic					
Health and Safety Training	400	540	880		
Cybersecurity training	500	/	1.030		
Team-building and communication training	/	160	/		
Technical Training	815	1.920	1.673		
Training for employees on waste reduction and correct waste sorting	/	/	12		

GRI 405-2 Salary, collective negotiation and training - VSME B10				
	2023	2024		2025
Remuneration relative to the minimum wage				
Total percentage of employees earning a wage equal to or higher than the national minimum wage or the minimum wage under collective bargaining	100%	100%		100%

GOVERNANCE METRICS

COMPLIANCE WITH LAWS AND REGULATIONS

Over the last three years, there have been 0 significant instances of convictions or fines following breaches of laws or regulations, particularly with regard to the following points:

VSME B11 Convictions and fines for active and passive corruption

GRI 406-1 Incidents of discrimination and corrective measures taken

GRI 417-2 Incidents of non-compliance regarding product and service information and labelling

GRI 417-3 Non-compliance incidents regarding marketing communications

GRI 418-1 Substantiated complaints regarding breaches of customer privacy and loss of customer data

GRI 2-27 Compliance with laws and regulations



GLOSSARY

Double materiality analysis: a process that identifies material issues by considering both the company's impacts on the environment and society, and the ESG risks and opportunities that influence its economic and financial performance.

ESG (Environmental, Social, Governance): refers to the sustainability dimensions against which an organisation's activities are assessed, not only from an economic and governance perspective, but also from an environmental and social perspective.

Global Reporting Initiative (GRI): an international non-profit organisation established to define standards for reporting on organisations' sustainability performance.

Governance: The individuals or bodies (e.g. the Board of Directors or a corporate trustee) responsible for overseeing the strategic direction of an organisation and its obligations regarding accountability and administration.

Greenwashing: the practice of fraudulently communicating one's sustainability credentials.

ESG Plan: a strategic tool that translates material issues and objectives of common benefit into targets, actions and monitoring indicators.

Sustainability Report: a concise communication tool that illustrates how the company is committed to sustainability issues and measures its performance in this regard.

SDGs (Sustainable Development Goals): 17 United Nations goals to be achieved by 2030. These goals serve as guidelines to contribute to global development, promote human well-being and protect the environment.

Stakeholders: bodies, organisations or individuals who may be affected by the organisation's activities, products and services, or who have the ability to influence the organisation's decisions.

Stakeholder engagement: a structured process of listening to and engaging in dialogue with stakeholders, useful for identifying ESG priorities and improving business decisions.

Shared Value: a business model in which a company's pursuit of financial success and competitive advantage incorporates environmental and social decisions and strategies.

VSME (Voluntary Sustainability Reporting Standard for SMEs): a voluntary European standard that guides SMEs in reporting ESG information in a simplified manner.





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