



SIRAL S.p.A.
a socio unico
Società Italiana Raffineria Lubrificanti

2023 Sustainability Report

Vision,
performance,
commitment





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Letter to stakeholders

GRI 2-22

Dear stakeholders,

with this Sustainability Report, Siral S.p.A. highlights the need for a closer focus on social responsibility and sustainability. In today's difficult climate, sharing the Company's renewed commitment to these areas, representative of sustainable development, is even more important.

Ever since it was established, Siral S.p.A. has paid particular attention to social and environmental issues, placing great value on people in all its strategic business decisions. The Company's success is closely linked to its employees, whose job is to turn out products of high technical quality and ensure an adequate level of service.

Despite the very uncertain international environment, every day the Company continues to work for the same goal as always: GROWTH.

Siral S.p.A. promotes a culture based on training, diversity, inclusion and employee safety. Staff training and development, and investment in the prevention of workplace injuries, are tangible examples of our commitment to engaging, developing and safeguarding the safety of our human resources.

The Company is also committed to optimising the use of natural resources and reducing environmental impact along the entire value chain, from production to distribution. Optimising energy and water consumption, and limiting the generation of waste and scrap play a key role in this.

Siral S.p.A. is also active in the area of product sustainability. In this connection, I want to highlight some of our certifications, such as Remade in Italy product certification – for products made from recycled and circular raw materials – and the EU Ecolabel assigned by the Ecolabel Ecoaudit Committee to the most eco-sustainable goods and services with the lowest environmental impact. These certifications are a guarantee for the consumer.

Attention to territorial impacts, respect for traditions to adapt them to the future, constant dialogue with stakeholders and the creation of shared value with employees, suppliers, institutions and local communities are fundamental to the Siral business model.

The continuous pursuit of excellence, the tireless drive to evolve and improve, while remaining true to our principles and values, have always been our distinguishing characteristics. They are the reason why, despite the difficulties and uncertainties of the current period, it has been possible to achieve the solid goals on which Siral S.p.A.'s success is based.

The Sole Shareholder

Dott. Andrea Langella

Dott. Andrea Langella



Methodological note

GRI 2-1 GRI 2-2 | GRI 2-3

This is the first Sustainability Report published by S.I.R.A.L. S.p.A. (herein-after also 'S.I.R.A.L.', 'Siral', 'the Company' or 'the Organisation'); the information it collects and collates is intended to ensure an understanding of the operations of the Company, its performance, its results and the impact produced by its activities and processes.

The Sustainability Report was prepared on a voluntary basis and is not a consolidated Non-Financial Disclosure (NFD); S.I.R.A.L. S.p.A. does not fall within the scope of Legislative Decree no. 254 of 30 December 2016, which, in implementation of Directive 2014/95/EU, requires public-interest entities that exceed specific quantitative thresholds to draw up an NFD.

A selection of the GRI Sustainability Reporting Standards published by the Global Reporting Initiative (GRI) were used in the preparation of this report, in accordance with the "Referenced" reporting option, together with the GRI Oil & Gas Sector Standard. The set of standards used is indicated in the report's GRI index.

The Sustainability Report was drafted in compliance with the general principles established by the GRI Standards, namely: *materiality, inclusiveness, sustainability context, completeness, balance between positive and negative aspects, comparability, accuracy, timeliness, reliability, clarity*.

The selected performance indicators are those set out in the relevant reporting standards. They represent the specific sustainability areas analysed in the report, consistently with the operations of S.I.R.A.L. S.p.A. and the impacts it produces. The indicators were selected on the basis of a materiality analysis of the key topics for the Company and its business sector, as described in the section "Internal materiality analysis".

As part of the Company's sustainability journey, the analysis involved top management, who assessed the topics and assigned a value to each one, based on two different considerations: importance and intervention priority for S.I.R.A.L. S.p.A. The analysis will be developed in greater detail in subsequent periods, through the organisation of one or more stakeholder listening activities and reporting on the Company's contribution to the achievement of the identified objectives. The Sustainability Report is prepared annually.

To enable a time-based comparison of data and an evaluation of S.I.R.A.L. S.p.A.'s performance, the Report presents qualitative and quantitative data for the years 2022 and 2023.

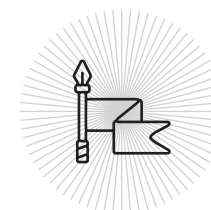
This Sustainability Report is published on the Company's website, at <https://www.siralspa.it/>. For further details on the information set out here, please write to: produzione@siralspa.it e ersiliacepparulo@siralspa.it.

This Sustainability Report has been prepared with the methodological support of





Highlights 2023



2000
Year
of incorporation



NOLA
(Naples)



UNI ISO 9001
UNI ISO 14001
UNI ISO 45001
REMADE IN ITALY



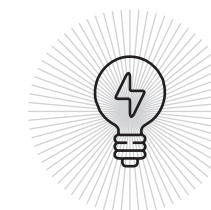
28
employees
at 31.12.2023



36
Countries
served



100%
employees
hired with an open-ended
contract



19,628
kWh
Electricity consumption



88.60
tonnes
Waste generated



6.30
tCO₂e
Emissions generated
(Scope 2)



S.I.R.A.L.: the identity of an authoritative organisation

Experience and professionalism for over forty years

GRI 2-1 | GRI 2-6

S.I.R.A.L. S.p.A., Società Italiana Raffineria Lubrificanti, was established in 2000 to capitalise on the vision and forty years' experience of its founding partner, Andrea Langella, who, over the years, has carefully invested considerable economic and professional resources in its development.

Today Siral is a major manufacturer, one of the leading market players in the development, production and marketing of lubricants, oils, greases and related products for automobiles, motorised vehicles, agricultural and industrial machinery.

In addition to the production and sale of its own products (under the SIROIL brand name), since 2012 the Company has also been active in the blending and packaging of mineral lubricating oils and greases on behalf of third parties through its private label service.

Corporate values

Values underpin business decisions and actions; they encapsulate the ideals and ethical principles that guide corporate behaviour and culture; they define what a company stands for and condition its selection of and relationships with its stakeholders, both internal and external.

Entrepreneurial spirit

An entrepreneurial spirit is one of Siral's distinctive features, along with a spirit of independence. These characteristics enable it to set improvement goals in order to offer products and services aligned with market trends and customers' expectations.

Reliability and transparency

Compliance with customer needs is an indispensable element of Siral's modus operandi, from production and blending requirements to delivery specifications. Every detail plays a crucial part in strengthening the relationship of trust established with customers over time and ensuring that their needs are met.

Innovation and flexibility

Constant attention to the market and innovation are corporate skills to meet a variety of business prerogatives, including: anticipating customer needs, developing cutting-edge products and improving production according to market requirements.

Passion and perseverance

Siral's love for its work allows it to take a proactive approach to entrepreneurial challenges, and to always achieve new goals in the name of creativity and professional expertise.

The site, plant and the production process

GRI 2-6

Located in Nola, in the province of Naples, the Siral factory occupies an area of around 20,000 square metres – half of which is covered – and has a storage capacity of 5,000 tonnes.

The site operates blending, filling and packaging plant and an **in-house laboratory** which conducts R&D activities for the purpose of constantly improving its products.

Blending operations are fully **automated and digitally managed**, keeping production constantly under control. The factory has a production capacity of 60 tonnes. It is equipped with six 25 CBM tanks and three 6 CBM tanks, used for different types of oils, including engine oils, motorcycle oils, hydraulic oils and transmission fluids.

The filling lines, which are fully automated, are organised by type of production, each one handling specific packaging depending on the end products, which include cans, drums, tins and IBCs.

The in-house laboratory is the Siral badge of honour: its R&D work is the driver that enables the Company to achieve high quality standards to guide the subsequent blending, filling and packaging operations. The laboratory is run by highly qualified personnel and equipped with technologically advanced machinery.

Finally, separate mention should be made of the Siral manufacturing process, which is divided into specific stages; it begins with the synthetic or mineral base oil, continues with the blending of additives or polymers – in the tank or mixer – and ends with filling, packaging and labelling operations and the transfer of the products to the company warehouse.

Own-brand or third-party, united by quality. Siral products

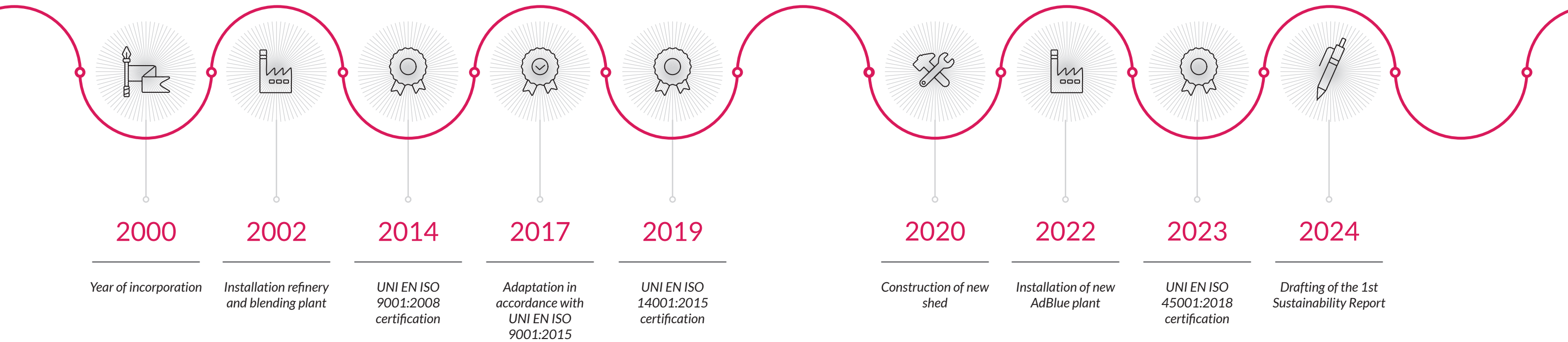
GRI 2-6 | GRI 417-1

Siral offers a wide range of products, both own-brand and private-label, all manufactured to the highest quality standards and with features designed to improve engine performance and durability, as well as fuel economy.

Each Siral product has a label with information about its contents and directions on its safe and proper use and disposal. This reflects the Company's transparent approach to its customers, as well as the attention it pays to the environment, supporting users in the product end-of-life phase.

Siral products can be divided into three macro-categories:

- SIROIL brand products;
- car care products;
- private-label products.



SIROIL brand products

SIROIL is the official brand of S.I.R.A.L. S.p.A., which offers a range of lubricants for automobile engines, motorcycles, commercial, agricultural and hydraulic vehicles, industrial oils, as well as additives, chemicals and greases.

Its products are fuel-economy solutions, which have passed the tests of car manufacturers such as Mercedes-Benz, formerly Daimler, and for Man and Voith engines.

SIROIL products also comply with the directives of:

- **API (American Petroleum Institute)**, the association of manufacturers of base lubricants and additives. API specifications identify three separate categories of lubricants: S - Service (petrol vehicles), C - Commercial (diesel vehicles) and G - Gear (transmissions);
- **ACEA (European Automobile Manufacturers' Association)**, which draws up the observances concerning the choice of engine oil according to performance criteria, usually found in vehicle owner manuals;
- **Low SAPs (Sulphated Ash, Phosphorus and Sulphur)**, i.e., lubricants with a very low sulphated ash, phosphorus and sulphur content, to prevent premature clogging of DPF filters.

SIROIL products are distributed in more than thirty countries around the world, thanks in part to the Company's strategic geographic location close to the ports of Naples and Salerno, which facilitates global distribution.

Car care products

Over the years, Siral has diversified its business strategy by expanding its production to include non-oil products for vehicle maintenance and care.

Siral's car care products include a number of different lines, including trigger, car wash, garage and additives, which in turn consist of: cleaning products, products for the protection of interior and exterior car parts, lubricants, degreasers and injector additives.

Private-label products

The term private label identifies Siral's contract manufacturing service, an integral part of the Siral offer. The Company blends and packages oils and lubricants for third parties, and can also personalise products according to specific customer preferences regarding shape, colour, graphics, packaging, thanks to its in-house marketing department.

The Parts project

GRI 2-6

The Parts project stems from the owner's desire to diversify the business in order to offer customers high-quality products for specific needs.

The project objectives are:

- production of a range of vehicle care products;
- distribution on the Italian market through digitalised processes and advanced technologies, authorised distributors and a single logistics platform;
- completion and launch of an e-commerce platform providing tables to help distributors and customers compare products and offers from other competitors;
- territorial promotion of the project with regular meetings organised to share objectives and partnerships.

Market and network: the distribution organisation

GRI 2-6

S.I.R.A.L. is an impressive presence on both the national and the international market. Its products – designed, developed and manufactured in Italy – are distributed in 36 countries worldwide, thanks to a widespread distribution system of authorised dealers and tied agents.

The effectiveness of the Siral distribution organisation is reflected in the size of its turnover, which is equally divided between the domestic and the international market.

Continuous improvement as a business objective

Digitalisation and automation are pivotal aspects in the evolution of Siral, which has always focused on continuous improvement in both processes and products. This led the Company, in 2023, to embark on a major **process digitalisation** drive intended to perfect output and the end product, ensure continuous improvement of product quality and raise productivity by reducing production downtime.

To succeed in this endeavour, Siral is constantly engaged in R&D work to cut processing times and product burning times.

Digital transformation and process automation

Between 2022 and 2023, Siral launched a number of innovative projects for the digitalisation of management control, the implementation of automation in its factory, and the adoption of Industry 4.0 technology.

In the area of management control, it introduced a new management software called **Team System**. This tool enables continuous monitoring of warehouse inventories, determination of product costs, issuance of documents and management of production orders. The system is designed to guarantee production safety through automation, in order to prevent and limit any potential processing errors. Each activity is tracked, in terms of individual contributions, making it possible to evaluate production performance and compute production costs.

In addition, an **automated warehouse** managed by a robot capable of picking and placing products on the shelves according to memory criteria has been implemented. When an order needs to be filled, the robot picks the products, places them on pallets and prepares them for shipment, providing precise information on their location in the factory and optimising delivery times.

In the factory, an important plant automation project is currently underway for **automatic management of product flows** from the storage tanks to the production lines. The system is run from a control room, which provides a detailed view of the plant layouts, including automatically controlled pumps and solenoid valves.

A further major project is the **interconnection of machinery** with the Industry 4.0 management system. This will allow real-time production monitoring to facilitate calculation of line performance, evaluation of times and determination of output quantities. Interconnection will greatly improve the overall efficiency of the production process.





S.I.R.A.L. and
sustainability:
from **awareness** to
daily **commitment**

Responsible choices for common growth

Sustainability is an opportunity for companies that decide to align their business decisions with ESG (Environment, Social, Governance) criteria; it gives them an opportunity to analyse their performance in these areas, but also their limits; it is also a chance to investigate sector trends and related business risks, and at the same time to identify action necessary for common growth, of benefit to the company, but also to the community, the stakeholders and all the entities involved.

These are the reasons why S.I.R.A.L. S.p.A. decided to embark on a **new path consisting of responsible and transparent actions**, reflected in specific operations and illustrated through the reporting of its sustainability performance.

This Sustainability Report, drawn up voluntarily by the company, is a fundamental part of this journey. The report gives Siral the opportunity to tell internal and external audiences about its ESG activities, how it intends to act in the future to improve its performance, and how it chooses to contribute to the sustainable development goals of the United Nations' 2030 Agenda.

Stakeholder mapping and engagement, and materiality analysis, are activities conducted as part of sustainability reporting. They involve, respectively, surveys to identify the stakeholders to be monitored, and their interests with respect to the Company, and the definition of the material topics of importance to Siral. Both activities are described in the following pages.

A company's commitment to integrating sustainability criteria into its business decisions is also measured through the management systems it implements to organise its business processes and operations responsibly and safely. This alone is not enough, of course: the company needs to improve over time, to certify the socio-environmental validity of its products/services for compliance with international standards and bodies; it has to identify existing gaps and remedy them appropriately to ensure that all actions carried out in this area are effective and transparent.

In the last few years, Siral has made significant progress on this front and is committed to continuing in this direction to remain as a point of reference for its customers.

Management systems and product certifications

Over the years, Siral has implemented various management systems in order to organise its resources and ensure effective quality, environment, and occupational health and safety management, while continuing to improve its performance.

Specifically, Siral adopted the following voluntary certification schemes:

- UNI EN ISO 9001
Quality Management System;
- UNI EN ISO 14001
Environmental Management System;
- UNI EN ISO 45001
Occupational Health and Safety Management System.

These systems were subsequently merged into the Integrated Quality, Environment and Safety Management System.

The Company has also chosen to play its part in terms of **product sustainability**, adopting the technical specifications of the *ReMade in Italy* label for different product families, including engine lubricants, transmission and gearbox oils, industrial oils and hydraulic oils.

The *ReMade in Italy* label is a product certification attesting to the use of recycled materials and the resulting environmental impacts. Based on a traceability scheme, it provides a transparent attestation of the product content sourced from material recovery processes.



The guaranteed quality of Siral processes and products

GRI 2-6

Quality is a fundamental driver of the Siral business model, an essential guarantee that the Company's products are the result of constantly evolving processes and procedures designed to achieve high quality standards. Process digitalisation is the most recent and significant advance on this front; a bold and deliberate choice made by the Company to support the work of its highly qualified employees and thus boost productivity.

The Siral Quality Management System demonstrates the importance the Company attaches to continuous improvement and customer satisfaction. **The System is certified for compliance with the UNI EN ISO 9001:2015 standard**, which specifies the necessary requirements for organisations to improve their ability to provide products and services that always conform to regulations and meet customer needs.

The Quality Management System is intended to help organisations schematise their processes, starting with an analysis of the context, risks and opportunities. In addition, the definition of specific KPIs makes it possible to establish measurable, achievable and significant objectives tied to specific time frames. The measurement of objectives is essential to ensure the continuous improvement of the System.

The Integrated Management System

The adoption of specific management systems led the Company to adopt an Integrated Quality, Environment and Safety Management System compliant with the requirements of the voluntary UNI EN ISO 9001:2015, UNI EN ISO 45001:2018 and UNI EN ISO 14001:2015 standards.

The purpose of the Integrated Management System is to guarantee that the Organisation's processes meet customer requirements and improve worker health and safety and the management of environmental issues. Siral has drawn up a single document to ensure these topics are managed in a holistic, integrated manner: the integrated policy.

Objectives of the integrated policy

The integrated policy sets out the objectives that Siral intends to pursue through integrated management of quality, the environment and occupational health and safety.

1. to implement the Organisation's executive and managerial activities with the aim of reducing the margin of error and taking operational opportunities to ensure high quality standards, customer satisfaction and full compliance with regulatory obligations;
.....
2. to introduce and formalise a corporate culture based on the values of attention to environmental impacts, with particular reference to the control of consumption and resources;
.....
3. to pursue continuous improvement in workplace health and safety conditions, in accordance with regulations and voluntary standards;
.....
4. to improve processes, including through the prevention of non-conformities, incidents, injuries, work-related ill health, and damage to the environment, people, the community and the company;
.....
5. to implement a system for analysis of the risks and opportunities involved in the various process activities;
.....
6. to reduce environmental impacts, including use of systems for assessing, selecting and raising awareness of suppliers;
.....
7. to guarantee consultation with workers and their representatives on workplace health and safety, through forms of internal and external communication that foster cooperation and coordination among all interested parties;
.....
8. to ensure compulsory and voluntary legislative compliance with respect to the standards adopted in the Integrated Management System.
.....

Sustainable agriculture project

The *Sustainable Agriculture* project demonstrates S.I.R.A.L.'s commitment to sustainability and an increasingly circular economy.

Its purpose is the development of environment-friendly lubricants, specifically designed to meet all the performance requirements of agricultural machinery (engine oils, multifunctional oils, hydraulic oils, antifreeze fluids and greases). The Company aims to formalise a collaboration agreement with Coldiretti, Italy's national confederation of owner farmers and the country's largest agricultural representative association, since it already supplies many Italian agricultural consortia, including companies linked to or controlled by Coldiretti.

With the technical development of these products and the support of the EcoLabel attesting to lubricant biodegradability, the agreement will promote industrial synergy initiatives between the partners, pooling facilities, assets and expertise, and, more generally, promoting sustainable agriculture that aims to optimise energy consumption.

In addition, a patent application has been filed for lubricating oils for harvesters, with the aim of developing a non-toxic and, above all, environment-friendly product.

Sustainable building project

The project was created to promote the production of oils containing a certain level of regenerated base lubricant, for the supply of lubricants intended for environmental and energy sustainability operations in buildings. The Company's active participation and agreements with various public and/or private entities will help reduce environmental impacts.

The building maintenance operations will require the use of construction vehicles and machinery, which need biodegradable oils and/or oils with regenerated base lubricants. For the former, Siral has developed an EcoLabel product line; for the latter, it has ReMade inItaly® certification attesting to the recycled content in each product type.

Internal materiality analysis

GRI 3-1 | GRI 3-2 | GRI 3-3

Material topics are topics that represent an organisation's most significant impacts on the economy, environment, and people, and substantially influence stakeholder assessments and decisions.

Topics defined as material are those that, on the one hand, are perceived as significant by stakeholders, since they can influence their decisions, expectations and actions and, on the other hand, can generate significant economic, social and environmental impacts on the company's operations.

In order to identify its material topics (or ESG issues), with the support of external consultants Siral conducted a materiality analysis consisting of a series of steps involving management and technical managers.

In the context of the Sustainability Report, material topics play a key role, since their identification and selection determine the standards adopted for reporting purposes.

The materiality analysis was organised in the following steps:

1. a sector benchmark analysis, conducted in accordance with the relevant Ateco economic activity classification code;
2. a SASB (Sustainability Accounting Standards Board) analysis and Materiality Map, for the **Oil & Gas – Refining & Marketing** sector;
3. interviews with top management and company representatives on management of the business, sensitive questions for the Company and significant issues;
4. validation of the materiality issues by top management and company representatives;
5. stakeholder mapping.

With the help of external consultants, top management analysed ESG issues relevant to its business sector. These issues were further examined in terms of their importance to the Company and intervention priority. The materiality analysis process gave Siral greater awareness and understanding of its material topics, i.e., **six topics that will be covered in depth in this first Sustainability Report.**

The reporting of material topics will be expanded over the next few years, consistently with their monitoring by Siral and the gradual development of the Company's business.

The correlation between material topics and the SDGs

The ESG topics Siral identified as being of material significance were subsequently correlated with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda. This means that **the Company undertakes to take action on these topics and also to contribute – to the extent possible – to meeting the global challenges relating to sustainability.**

The table below shows Siral's six material topics and their correlation with the SDGs.

SDGs



Material topics - corresponding SDGs

ENVIRONMENTAL

Waste management 12 - 13

SOCIAL

Data privacy and security 9

Product and service quality and safety 8 - 9 - 12 - 16

Occupational health and safety 3 - 8 - 16

GOVERNANCE

Innovation, research and development 9 - 12 - 13

Customer satisfaction 12

Stakeholder mapping and engagement

GRI 2-29

There is a mutual interaction between a company and its stakeholders, because while it is true that the company's operations, products, services and actions may have a significant impact on its stakeholders, it is equally true that in developing its processes and business offer and managing its operations, every business takes account of the needs, tendencies and requirements – including regulatory requirements – of its stakeholders.

Stakeholders, therefore, are individuals, entities or groups with whom a company engages, develops and maintains relations in the course of its business, in order to understand their needs and plan its strategic decisions accordingly.

These relationships become valuable opportunities to share knowhow and resources and work together to generate value. For this reason, Siral pays close attention to the concerns of its stakeholders and seeks proactively to avoid potential risks and negative impacts by maintaining a fruitful dialogue with stakeholders, nurturing existing relationships and expanding its network of relationships.

To achieve its aims, Siral analysed the interests of its stakeholders and its methods of engagement.

Stakeholder engagement is essential to understand expectations, interests and opinions. Vigilant, positive engagement helps the Company define its objectives with greater awareness and facilitates decision-making.

The analysis of Siral's stakeholder interests and engagement methods showed that engagement varies according to the stakeholders concerned; it mainly takes the form of face-to-face meetings and technical and/or commercial assistance (service conferences, sponsorship events or events for research projects), whose frequency – monthly, quarterly, six-monthly or annual – is fairly constant.

The table below shows the main categories of stakeholders with whom Siral engages, together with their interests with respect to the Company.



Trade Unions

- Respect for workers' rights
- Welfare and well-being at work
- Remuneration policy



Certification bodies

- Regulatory compliance
- Maintaining quality, environmental and occupational health and safety standards



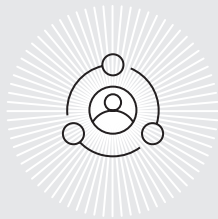
Suppliers of goods and services

- Continuous improvement of product and service quality
- Economic performance



Universities

- Research and development of new products and responsible production processes



Partners and shareholders

- Economic performance
- Profitability
- Worker well-being



Management

- Regulatory compliance
- Correct industrial and business management



Local authorities

- Proper management of operating licences



Employees

- Training and skill development
- Remuneration policy
- Welfare and well-being at work



Customers

- Product and service quality
- Economic performance



Cultural and sports associations

- Support and evidence of the represented brand



Distributors

- Product and service quality
- Economic performance



Governance and corporate Compliance

Corporate governance bodies

GRI 2-9 | GRI 2-10 | GRI 2-11 | GRI 405-1

S.I.R.A.L. is a company limited by shares with an organisational structure based on a traditional model. Its governance bodies are the Board of Directors (BoD) and the Board of Statutory Auditors, whose members are appointed by the shareholders' meeting.

The **Board of Directors** consists of four members and serves as the Company's executive body; it is vested with full ordinary and extraordinary administrative powers and may perform all acts it deems appropriate to achieve the corporate purpose, with the exception of those reserved by law to the shareholders' meeting.

The **Board of Statutory Auditors** supervises the activities of the directors, for the primary purpose of ensuring that all responsibilities are carried out in compliance with the law and the articles of association. Appointed by a resolution of the shareholders' meeting, the Board of Statutory Auditors consists of five members; its composition reflects the commitment to ensure diversified and competent representation in the performance of its control functions.

Siral's governance includes two additional figures: the **Sole Shareholder**, Andrea Langella, and the **Special Attorney**, Carlo Franchini.

In 2023, all positions were held by men whose average age was in the over-50 bracket, accounting for 67% of the governance bodies.

Board of Directors

Role
Vincenzo Frulio Chair Board of Directors
Salvatore Papaluca Director
Roberto Maglio Director
Gianluca Fatone Director

Board of Statutory Auditors

Role
Ernesto Izzo Chair Board of Statutory Auditors
Giuseppe Terracciano Statutory auditor
Maurizio Corciulo Statutory auditor
Tommaso Ianniello Alternate
Enrico Adamo Alternate



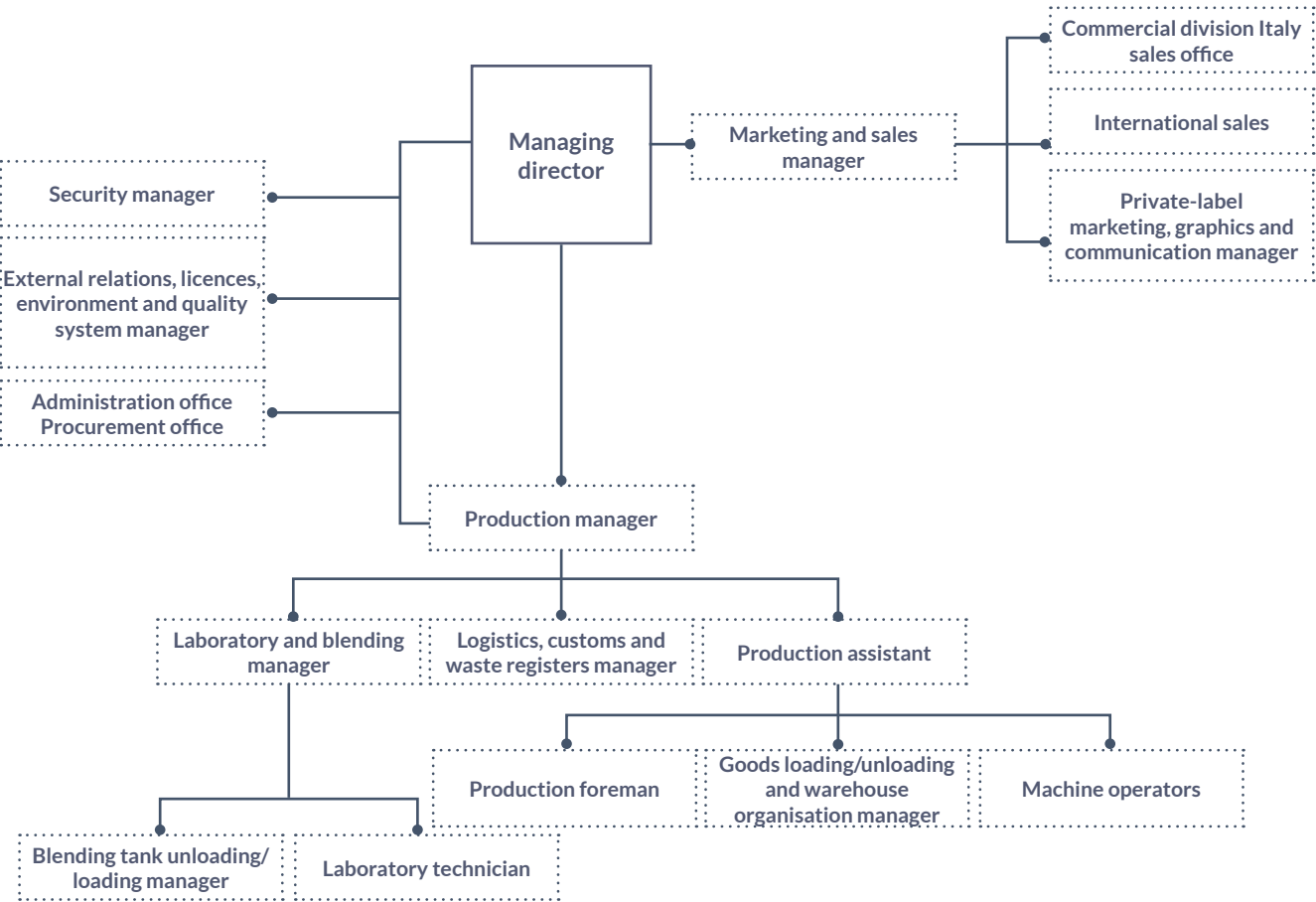
Details about the composition, gender and age of Siral's governance bodies are provided below.

2023				
Governance bodies	Women	Men	Other	Total
by gender				
Board of Directors	0	4	0	4
Board of Statutory Auditors	0	5	0	5
Total	0	9	0	9

2023				
Governance bodies	<30 years	30-50 years	>50 years	Total
by age bracket				
Board of Directors	0	2	2	4
Board of Statutory Auditors	0	1	4	5
Total	0	3	6	9

Organisation chart

As at 31.12.2023, the organisational structure, roles, and functional and hierarchical reporting lines were as follows.



Economic performance: value generation and distribution

GRI 201-1 | GRI 201-4

In carrying out its business activities, Siral operates in accordance with the criteria of economic responsibility and in compliance with the relevant laws and regulations.

This section details the economic value generated by the Company and distributed to stakeholders in 2022-2023. The information is based on the profit and loss account for accounting year 2022; the separate financial statements from which the 2023 figures are taken had not been approved at the time of writing.

In 2023, Siral generated economic value of € 23,797,559, an increase of 4% from € 22,904,756 in 2022. Economic value generated refers to the value of production, which considers net revenues from the sale of services, changes in product inventories, other revenues and income. Economic value generated by Siral consists of revenues from sales and services for 96% (93% in 2022) and the remainder from other revenues and changes in product inventories.

Economic value distributed by the Company to stakeholders in 2023 was € 20,031,420, a decrease of about 8% compared with 2022 (€ 21,722,567). Economic value distributed takes into account costs reclassified by stakeholder category and any dividends distributed during the year. The table below sets out the distribution among the various stakeholders of value generated; it shows that the Company distributes 91% of value generated to suppliers and the remainder to: public authorities, banks and providers of finance, and employees.

Economic value retained by Siral in 2023 amounted to € 3,724,396 (€ 1,182,189 in 2022); value retained is the difference between economic value generated and economic value distributed and includes: depreciation and amortisation of tangible and intangible assets, provisions, reserves, profits, deferred tax assets/liabilities and value generated and distributed that cannot be allocated to stakeholders.

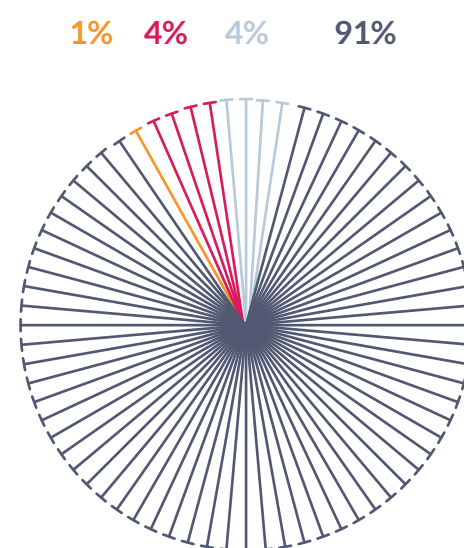
Finally, with regard to 2023 earnings, Siral recorded a profit of € 2,469,585 – a 46% increase over the previous year (€ 1,689,287) – and net revenues of € 23,394,437, a 6% increase over € 22,145,222 in 2022.

VALUE OF PRODUCTION

Revenues from sales and services	96%
Change in work in progress, semi-finished products and finished goods	-2%
Other revenues	2%

ECONOMIC VALUE DISTRIBUTED

Suppliers	91%
Human resources	4%
Public authorities	4%
Banks and other providers of finance	1%



Direct economic value generated and distributed	2022	% of tot.	2023	% of tot.
Economic value generated and received	22,904,756	100.0%	23,797,559	103.9%
Economic value generated	22,610,540	98.7%	23,481,536	99%
Economic value received	294,216	1.3%	316,023	1%
Economic value distributed	21,722,567	94.8%	20,073,163	84.3%
Suppliers	19,735,773	86.2%	18,529,014	77.9%
Directors and auditors	70,646	0.3%	56,413	0.2%
Human resources	931,459	4.1%	1,096,314	4.6%
Banks and other providers of finance	142,376	0.6%	234,072	1.0%
Public authorities	827,293	3.6%	115,606	0.5%
Local community	15,020	0.1%	41,743	0.2%
Economic value retained	1,182,189	5.2%	3,724,396	15.7%

Government financial assistance

During 2022, Siral received financial assistance from the Italian government and public authorities, amounting to € 719,258.

The contributions were used to improve employee skills and knowhow, and above all to optimise the production process and the tools used.

Contributions for investment, research and development and other contributions	2022
Tax credit on investments in southern ItalySOUTH	€ 187,399
Tax credit on Industry 4.0 Plan training	€ 36,635
Tax credit on investments in Industrial Plan 4.0	€ 271,862
Tax credit on investments under Law 160/2019	€ 2,927
Tax credit on R&D	€ 9,211
Industry 4.0 Plan contribution	€ 150,896
Tax credit on investments under Law 178/2020	€ 9,106
Tax credit on Special Economic Zones under Lgs.Decree 91/2017	€ 41,595
Energy bonus tax credit	€ 9,627
Total	€ 719,258

Compliance: a distinguishing feature

GRI 2-27 | GRI 416-2 | GRI 417-2 | GRI 417-3 | GRI 418-1

Acting in compliance with laws and regulations is an indispensable principle for Siral, a distinctive characteristic of its market operations which anticipates any obligations.

In the two-year period 2022-2023 covered by this report, there were no significant instances of non-compliance with laws and/or regulations. The Company received no fines nor were restrictions imposed by regulators, governments or public bodies relating to its operations or activities.

Similarly, there are no outstanding disputes or incidents of non-compliance with regulations and/or self-regulatory codes concerning the health and safety impacts of products and services. Furthermore, there are no cases of non-compliance with regulations and/or voluntary codes concerning labelling and information on products and services. Marketing communications – including advertising, promotions and sponsorship – comply with regulations and voluntary codes.

The importance Siral attaches to compliance is also reflected in the absence of complaints on incidents of privacy violations, leaks, theft or loss of customer or supplier data.

Customer relations: built on mutual exchanges

The attention a company pays to its customers can be seen in its ability to understand and listen to their needs, and to provide solutions that meet their expectations.

This ability is integral to the approach adopted by Siral, which successfully identifies the needs of potential customers and stakeholders, and converts them into requirements to guide its in-house research for the development of new products and/or services, or the optimisation of existing solutions.

All this is made possible by the skills of Siral's customer service agents, who are as attentive to the needs expressed by customers when an offer is being made as they are to the collection of feedback following the use of products. Constant attention makes it possible to perceive the level of customer satisfaction with products and services, to take up any suggested improvements and to build a relationship of trust with customers.



Research and innovation

The constant need to anticipate market demand and innovate products and processes drives S.I.R.A.L. S.p.A. to enter into cooperation agreements with different entities.

The Company is currently collaborating with a motorcycle manufacturer on a research project to identify a suitable oil for prototypes of engines under development. The main challenge is to develop oils with extraordinary resistance to extremes of friction and temperature. Exclusively for research purposes, the Siral product range includes hydraulic oils with a specific formulation. In addition, the Company has filed an application to obtain Ecolabel certification for the eco-sustainability of the oils and their positive impact on the environment.

The EU Ecolabel, the European Union's green quality mark, identifies products and services with high performance standards and a reduced environmental impact throughout their life cycle. It is a voluntary ecolabel scheme with ISO 14024 Type I backing based on scientifically established criteria, and it requires certification by an independent body¹.

During the Covid-19 pandemic, Siral conducted another important project in collaboration with a student from the University of Naples Federico II who was researching their dissertation. The project led to the development of a sanitising product and investigated legal questions relating to cosmetics. The sanitising product was then produced by Altigien, a trusted Siral partner, who drew up the Product Information File (PIF).

1. Cf. <https://www.isprambiente.gov.it/it/attivita/certificazioni/ecolabel-ue>.



Environment and natural resources

Measuring to learn and improve

As part of the responsibility journey undertaken by S.I.R.A.L. S.p.A. for sustainability-oriented growth, the Company measures its environmental performance in order to achieve a gradual improvement over time.

Compatibly with the material topics identified in this first Sustainability Report, Siral reports on electricity and water consumption, GHG emissions attributable to its operations (Greenhouse Gases - Scope 2) and the amount of waste produced.

Corporate energy consumption

GRI 302-1

An analysis of the data for 2023 shows that **electricity from the grid** was the only energy carrier used by the Company, whose consumption amounted to **70.66 GJ (Gigajoules - 19,628 kWh)**. The figure for 2022 was 110.62 GJ, indicating a **decrease in energy consumption of approximately 37% in 2023**.

The reduction in energy consumption is closely linked to the installation of photovoltaic panels and the optimisation of production times and machine efficiency (through the installation of inverters and the implementation of new, higher performance machines).

Electricity is used to power production processes and in the administrative offices where business activities are carried out.

The table below shows the composition of the Organisation's internal energy consumption for 2022 and 2023, deliberately expressed in GJ as indicated by the GRI 302-1 standard.

Internal energy consumption in the Organisation (GJ)	2022	2023
Electricity purchased		
Electricity purchased from non-renewable sources	110.62	70.66
Total electricity purchased from non-renewable sources	110.62	70.66
Total energy consumption in the Organisation	110.62	70.66



Analysis of Greenhouse Gas (GHG) emissions

GRI 305-2

Companies that align their business model with sustainability principles have the opportunity to demonstrate the action they take to combat climate change, while focusing on a highly strategic and competitive approach.

Reducing harmful air emissions is one of the Sustainable Development Goals of the 2030 Agenda (Goal 13 - Climate action); a goal that can only be achieved by companies measuring emissions attributable to their business activities and taking effective action to limit them over the years.

Under the GHG Protocol, emissions are classified as direct (Scope 1) and indirect (Scope 2): direct emissions arise from sources inside the organisation or controlled by it; indirect emissions come from imported energy sources, such as electricity purchased from the grid.

Scope 1

Direct GHG emissions generated by the company's operations

- combustion from fixed/stationary sources (consumption of natural gas used for heating or in the production process);
- combustion from mobile sources (fuel consumption to transport employees and for goods transportation inside and outside factories);
- refrigerant gas leaks.

Scope 2

Indirect GHG emissions from energy:

- indirect emissions from imported energy (electricity taken from the grid)

In 2023 S.I.R.A.L. S.p.A. produced **6.30 tonnes of CO₂e**, a decrease from the previous year's figure of 9.9 tonnes of CO₂e.

Measurement of the Organisation's Scope 2 emissions in 2023 found that the only energy carrier used by the company was electricity purchased from non-renewable sources.

In accordance with the GRI 305-2 standard, the data on Siral's emissions in the years covered by this report are set out below. The conversion factors² used are shown in the footnote.

Scope 2 GHG emissions – tCO ₂ e	2022	2023
Electricity purchased	9.86	6.30
Total Scope 2 - tCO ₂ e	9.86	6.30
Reduction in energy consumption		37%

Marginal water consumption

GRI 303-5

At Siral, the production cycle does not involve the use of water, so measurement of its consumption shows marginal use of water, for secondary activities such as sanitation services.

Water consumption is shown in megalitres (MI), for the years under review.

Water consumption (MI)	2022	2023
Total water consumption	0.65	0.54
Total water consumption	0.65	0.54

Calculation of company waste

GRI 306-3

Siral's production cycle generates different types of waste, consisting mainly of **packaging made from paper, cardboard, metal and mixed materials**. The table shows the composition of waste produced in 2023.

Non-hazardous waste accounts for 98% of the waste produced by the Company, with the largest share of 35% consisting of mixed-material packaging.

In 2023, Siral produced **88.60 tonnes** of waste, consisting entirely of non-hazardous waste and only **2% of hazardous waste**.

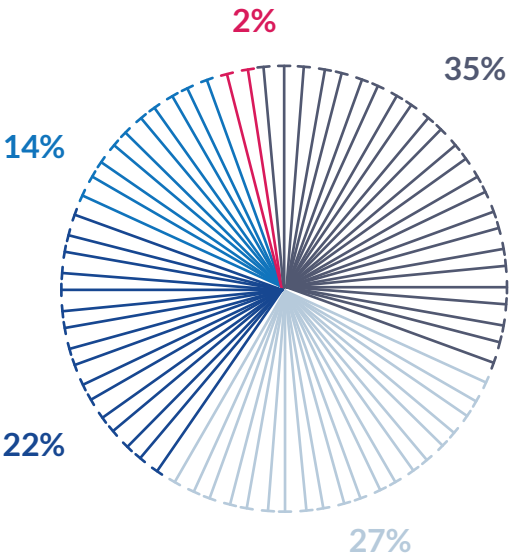
As required by GRI 306-3, the table shows the EWC code of Siral waste – hazardous and non-hazardous – and weight in tonnes.

Waste produced (tonnes)	EWC Code	2023
Hazardous waste		
Lead batteries	160601	1.81
Total		1.81
Non-hazardous waste		
Paper and cardboard packaging	150101	23.55
Metal packaging	150104	12.65
Mixed-material packaging	150106	31.20
Iron and steel	170405	19.39
Total		86.79
Grand total		88.60



WASTE GENERATED IN 2023

Mixed-material packaging	35%
Paper and cardboard packaging	27%
Iron and steel	22%
Metal packaging	14%
Lead batteries	2%



2. Source of the conversion factors used:
electricity: Ecoinvent 3.9.1 electricity, high voltage, production mix | electricity, high voltage | Cutoff, U.



People, territory and local community



A remarkable sense of belonging, based on respect and dedication

Siral considers its employees an essential resource in achieving business success, which is why it is actively committed to **protecting and promoting the value of its people** in order to foster the development of each individual's professional skills and knowhow, and at the same time increase and improve its assets and competitiveness.

The creation and preservation of a healthy and proactive working environment play an indispensable role in this, to be guaranteed and maintained through respect for people's rights, protection of equal opportunities and guaranteed growth paths based on merit and skills that consolidate the level of professionalism of each individual.

Over the years, **Siral has created a deep sense of belonging with its people**, which it continues to nurture today so that everyone can work in a diligent, efficient and responsible manner, in accordance with the organisational model and for the ultimate goal of increasing the value carefully built up over time.

In 2023, taking advantage of the renovation work on its premises, the Company decided to have a mural painted near the employees' dining room, asking them to indicate words and short phrases to be put on the mural together with their handprints. A small gesture that exemplifies the relationship built up by the owners over the years with the staff.

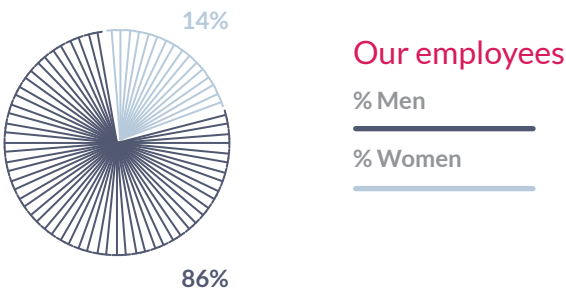
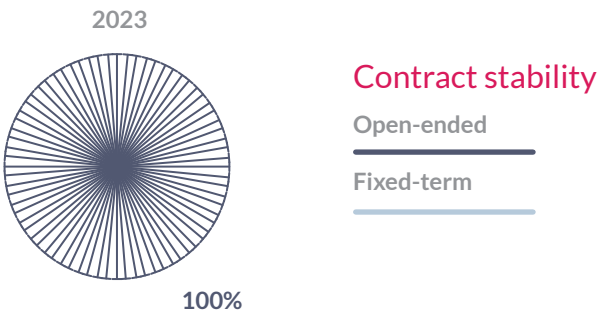
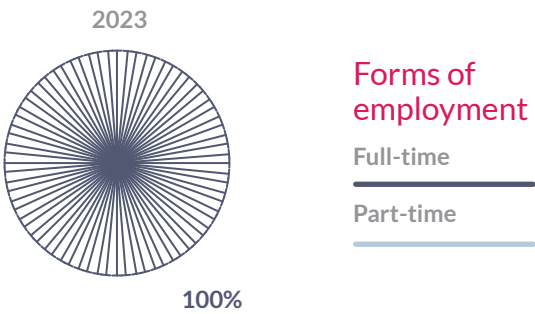
Siral attaches great importance to its employees and collaborators, because they are a characteristic and distinctive element, its resource of greatest value. Their well-being is crucial for them to be happy in their work and together achieve the Company's goals.

Company personnel: composition and classification

GRI 2-7 | GRI 2-8 | GRI 2-30 | GRI 405-1

In 2023, Siral's workforce consisted of 30 workers, of whom **28 were employees and 2 were external workers (with internship contracts)**. Of total employees, 24 were men, accounting for 86%, and 4 were women, accounting for 14%. One employee was from the protected categories.

The CCNL national collective agreement for the Chemicals Industry Lubricants and LPG Sector is the employment contract for 100% of employees, all of whom have open-ended full-time contracts.



As required by the GRI, the table below provides a breakdown of Siral human resources by gender, form of employment, type of contract, geographical area, professional category and age group.

Employees by gender	2023
Women	4
Men	24
Total	28

Employees by type of contract and gender	2023
Open-ended	28
Women	4
Men	24
Fixed-term	0
Women	0
Men	0
Total	28

Employees by form of employment and gender	2023
Full-time	28
Women	4
Men	24
Part-time	0
Women	0
Men	0
Total	28

Employees by professional category	2023
Women	4
White-collar workers	4
Men	24
Senior managers	1
Junior managers	1
White-collar workers	8
Blue-collar workers	14
Total	28

Workers who are not employees	2023
Interns	2
Total	2

Parental leave

GRI 401-3

During 2023, parental leave was requested by 1 person who returned to work at the end of the leave; the request was made by a male employee. In 2023, the return-to-work rate³ was 100%.

Individual and collective protection

Occupational health and safety is a top priority for Siral. The Company considers continuous in-depth analysis of work-related risks to be vital to prevent, limit and counteract possible dangers.

Building an occupational health and safety culture through information and training activities has an essential role in enabling implementation of a prevention strategy. Proper management of the question must also be supported by responsible attitudes and behaviour by everyone in the Organisation.

The Company is committed to preserving the physical and mental integrity of all its people, so that they work in a welcoming and healthy environment that fosters their growth and the opportunity for change, always bearing in mind the goal of synergetic and positive growth.

Occupational health and safety: from the Management System to training

GRI 403-1 | GRI 403-2 | GRI 403-8

Siral S.p.A. runs an Occupational Health and Safety Management System certified for compliance with the international UNI ISO 45001:2018 standard. The system also complies with the relevant Italian legislation, specifically Lgs.Decree no. 81 of 9 April 2008 and the regulations referred to therein.

The Health and Safety Management System covers all workers, including interns; it refers to activities carried out in the production facilities and external areas subject to control and monitoring of occupational risks and safety. All offices are equipped with fire extinguishers, emergency lighting and ergonomic chairs.

3. Return-to-work rate:

$$\frac{\text{total number of employees who returned to work after parental leave}}{\text{Total number of employees who should have returned to work after parental leave.}} \times 100$$

The production and logistics areas have fire prevention systems, as well as adequate notices warning of potential hazards.

As required by the aforementioned legislation, Siral has drawn up a risk assessment document pursuant to article 17.1(a) of Lgs.Decree 81/08. The template for the risk assessment document covers all risks to worker health and safety, including risks to groups of workers exposed to particular hazards, the risks of work-related stress pursuant to the European agreement of 8 October 2004, the risks to pregnant workers pursuant to Lgs.Decree no. 151 of 26 March 2001, as well as risks connected with gender differences, age and origin from other countries.

The risk assessment was based on an in-depth analysis of hypothetical injuries and work-related ill health, in order to assess the current state of employees' working conditions and their improvement over time.

The methodology used for the risk analysis involved: the identification of risks and opportunities related to processing cycles, the identification of hazards and exposed workers, employees' tasks, the machinery and equipment provided, the working environment and the injury prevention trend.

The risk assessment therefore considers the type of work carried out in the production unit and situations determined by systems such as the workplace, facilities and equipment used, materials and products involved in processes.

Residual exposure risks were identified through the above process and the Company's experience.

The risks identified by the Company are as follows:

- risks from structural deficiencies in the workplace;
- risks from safety deficiencies on machines and equipment;
- risks from electrical safety deficiencies;
- risks from fire and/or explosions;
- risks related to physical, chemical, biological agents.

The final essential step was the drafting of an **improvement programme** setting out organisational and/or technical measures to be taken to eliminate and reduce potential risk factors. The measures include:

- training and information on the safe management of production-related processes;
- monitoring the maintenance of machinery and tools;
- constant assessment of workplaces (e.g., suitable microclimatic and lighting conditions);
- observation of the correct and constant use of personal protective equipment (PPE).

Worker participation and consultation

The communication flow between Siral and its employees involves all professional figures and everyone in the company. The first point of contact for issues raised by employees is the foreman, who in turn reports the health and safety problem to the Integrated Management System Manager (IMSM).

An analysis and assessment is then conducted to detect any risk and/or hazard, and corrective or preventive action is taken through training and/or operational measures, with the intervention of qualified personnel from inside or outside the Organisation.

Health and safety training

GRI 403-5 | GRI 403-3

The Company provides regular training updates for management personnel, including courses on first aid.

In 2023, all personnel received mandatory health and safety training in accordance with article 37 of Lgs. Decree no. 81 of 9 April 2008.

A total of 360 hours of training were provided, divided into general and specific training, with 12 workers participating in general training for a total of 96 hours, and 18 employees participating in specific training for a total of 264 hours. The training covered 30 workers, 28 employees and 2 interns.

The table below details mandatory training provided by Siral during 2023.

2023		
Type of training	No. of training hours	No. of employees involved
Health and safety - general training	96	12
Health and safety - specific training	264	18
Total	360	30

Work-related injuries and ill health

GRI 403-9 | GRI 403-10

No instances of work-related injuries or ill health were recorded during 2023. This demonstrates the Company's commitment to promoting a culture of health and safety, an essential factor in protecting its human assets.



Support for the territory and local community

Siral's social approach is characterised by constant and transparent support for a variety of entities and associations. Throughout its history, Siral has accommodated the requests of the local community, meeting the needs of sports, religious and social organisations, including schools.

Its activities reflect a commitment that certainly has great room for improvement, but in the meantime provides effective and real support.

SIROIL, the Siral brand, is the main sponsor of SS Juve Stabia, a B-division football team from the city of Castellammare di Stabia (Naples) founded in 1907 by the Weiss brothers. During the 2018/2019 football season, Siral owner Andrea Langella became president of the team.

The Company also sponsors other sports events, national tennis tournaments, supertourism and takes part in many charity events.

In 2023, Siral made financial donations to several clerical associations, churches and sanctuaries in the Campania region. The beneficiaries included:

- the O.D.V. V.A.L.S.I. - Volontari Amici Lourdes Santuari Italiani; an association that supports people in difficulties through a daily programme of activities including cooking, drawing, theatre;
- the parish of San Francesco di Paola in Ottaviano (Naples);
- the Shrine of San Giuseppe Vesuviano (Naples);

- the Shrine of Our Lady of the Rosary in Pompei (Naples);
- the group of Missionary Franciscan Sisters of Assisi present in Ottaviano (Naples).

The company has also set up a project for disabled guests visiting the factory, to make the facility accessible for anyone with motor disabilities. The initiative will be particularly most beneficial for students from vocational institutes who are often involved in discussion events. The project started in 2023 and will be further developed during 2024.





S-312

In identifying and implementing specific transparent actions to improve its corporate performance, S.I.R.A.L. S.p.A. follows a path that guides it as it plans its next objectives. These objectives reflect the Organisation's desire to strengthen its commitment to environmental, social and governance issues so that it can continue to be a point of reference for its internal and external stakeholders.

ESG targets: actions planned for the future

ENVIRONMENTAL

- Introduction and implementation of data collection systems for water consumption (e.g. management);
- introduction of metering systems for self-produced and self-consumed energy from the photovoltaic system.

SOCIAL

- Implementation of personnel skills development activities;
- introduction of questionnaires to assess employee well-being;
- implementation of new training activities;
- support for new projects of social interest.

GOVERNANCE

- Implementation of stakeholder engagement practices;
- implementation of research, development and quality projects.

GRI content index

Declaration of use: S.I.R.A.L. S.p.A. has reported the information indicated in this GRI content index for the period [01/01/2023 – 31/12/2023] with reference to the GRI Standards.

Used GRI 1: GRI 1: Foundation 2021

Disclosure no.	OIL & GAS	General disclosure	Index references
GRI Sustainability Reporting Standard 2021 General			
2-1		Organisational details	Methodological note Experience and professionalism for over forty years
2-2		Entities included in the organisation's sustainability reporting	Methodological note
2-3		Reporting period, frequency and contact point	Methodological note
2-6		Activities, value chain and other business relationships	Experience and professionalism for over forty years The site, plant and the production process Own-brand or third-party, united by quality. Siral products The Parts project Market and network: the distribution organisation The guaranteed quality of Siral processes and products
2-7		Employees	Company personnel: composition and classification
2-8		Workers who are not employees	Company personnel: composition and classification
2-9		Governance structure and composition	Corporate governance bodies
2-10		Nomination and selection of the highest governance body	Corporate governance bodies
2-11		Chair of the highest governance body	Corporate governance bodies
2-22		Statement on sustainable development strategy	Letter to stakeholders
2-27		Compliance with laws and regulations	Compliance: a distinguishing feature



Disclosure no.	OIL & GAS	General disclosure	Index references
2-29		Approach to stakeholder engagement	Stakeholder mapping and engagement
2-30		Collective bargaining agreements	Company personnel: composition and classification
3-1		Process to determine material topics	Internal materiality analysis
3-2		List of material topics	Internal materiality analysis
3-3		Management of material topics	Internal materiality analysis
GRI Sustainability Reporting Standard 2021 Economic			
201-1	11.14.2 11.14 Economic impacts 11.21.2 11.21 Payments to governments	Direct economic value generated and distributed	Economic performance: value generation and distribution
201-4	11.21.3 11.21 Payments to governments	Financial assistance received from government	Economic performance: value generation and distribution
GRI Sustainability Reporting Standard 2021 Environmental			
302-1	11.1.2 11.1 GHG emissions	Energy consumption within the organisation	Corporate energy consumption
305-2	11.1.6 11.1 GHG emissions	Energy indirect (Scope 2) GHG emissions	Analysis of Greenhouse Gas (GHG) emissions
303-5	11.6.6 11.6 Water and effluents	Water consumption	Marginal water consumption



Disclosure no. OIL & GAS		General disclosure	Index references
306-3	11.5.4 11.5 Waste 11.8.2 11.8 Asset integrity and critical incident management	Waste generated	Calculation of company waste
GRI Sustainability Reporting Standard 2021 Social			
401-3	11.10.4 11.10 Employment practices 11.11.3 11.11 Non-discrimination and equal opportunity	Parental leave	Parental leave
403-1	11.9.2 11.9 Occupational health and safety	Occupational health and safety management system	Occupational health and safety: from the Management System to training
403-2	11.9.3 11.9 Occupational health and safety	Hazard identification, risk assessment and incident investigation	Occupational health and safety: from the Management System to training
403-3	11.9.4 11.9 Occupational health and safety	Occupational health services	Health and safety training
403-5	11.9.6 11.9 Occupational health and safety	Worker training on occupational health and safety	Health and safety training

Disclosure no. OIL & GAS		General disclosure	Index references
403-8	11.9.9 11.9 Occupational health and safety	Workers covered by an occupational health and safety management system	Occupational health and safety: from the Management System to training
403-9	11.9.10 11.9 Occupational health and safety	Work-related injuries	Work-related injuries and ill health
403-10	11.9.11 11.9 Occupational health and safety	Work-related ill health	Work-related injuries and ill health
405-1	11.11.5 11.11 Non-discrimination and equal opportunity	Diversity of governance bodies and employees	Corporate governance bodies Company personnel: composition and classification
416-2		Incidents of non-compliance concerning the health and safety impacts of products and services	Compliance: a distinguishing feature
417-2		Incidents of non-compliance concerning product and service information and labelling	Compliance: a distinguishing feature
417-3		Incidents of non-compliance concerning marketing communications	Compliance: a distinguishing feature
418-1		Substantiated complaints concerning breaches of customer privacy and losses of customer data	Compliance: a distinguishing feature



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