

Impact Report 2023

TECMA SRL UNIPERSONALE SOCIETÀ BENEFIT
PART OF TECHNICONCONSULT GROUP



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Letter from members to stakeholders

Techniconsult Firenze Srl amended its corporate statute in December 2022, thus becoming a Benefit Company. The transformation into a Benefit Company was intended to represent a formal, public and transparent step to further demonstrate the company's total adherence to the principles of sustainability. In Techniconsult, even before the transition to Benefit Corporation, aspects such as division of profits, employee welfare, as well as attention to the environment were already applied.

“We understood that we were already on the right path: that of Sustainability.”

From this perspective, the need arose to address the market with the right approach, actively responding to the aspects of Sustainability, promoting a way of working oriented towards the well-being of workers and the protection of the environment and in line with the principles of our operating customers. in the 'Life Science' field. Techniconsult Firenze Srl Benefit Company is currently experiencing a period of change and strong growth, not only on an economic and staff level, but also due to the size of the projects managed, concerning important works mainly in the pharmaceutical sector. The goal is to consolidate our presence in the Life Science sector at a global level nationally and to promote our growth

in the international pharmaceutical scenario in the medium term. With the transition to Benefit Corporation, our corporate vision and mission has not changed but has been strengthened even more **concept of attention to worker well-being and customer satisfaction**, formally defining common benefits at an Environmental, Governance and Social level.

In the **May 2023** we have published the first document of **Impact Report**, defining and sharing ours **COMMON OBJECTIVE PURPOSE** for 2023. The list of activities in which the company committed to intervene concerned the areas of **GOVERNANCE, ENVIRONMENT, WORKERS and CUSTOMERS**. During 2023 we worked to achieve good results, creating and promoting a dynamic working environment where people can develop skills and grow professionally, where every worker actively participates in changing society and brings added value.

On an environmental level, the establishment of a **Sustainability department** it allowed us to conceive, plan and implement sustainable objectives and strategies not only internally for the company but also oriented towards our customers, through the study of energy efficiency solutions

and consultancy on environmental aspects.

In 2024 the issue of achieving the **B Corp certification**, with the finalization of the BIA and the sending of the questionnaire with a view to receiving the audit for accreditation, in case of

positive outcome. In the coming years the market will be increasingly focused on ESG issues and our challenge is to accommodate the change and be ready. A future in which the corporate modus operandi does not include integration with Sustainability is unthinkable.

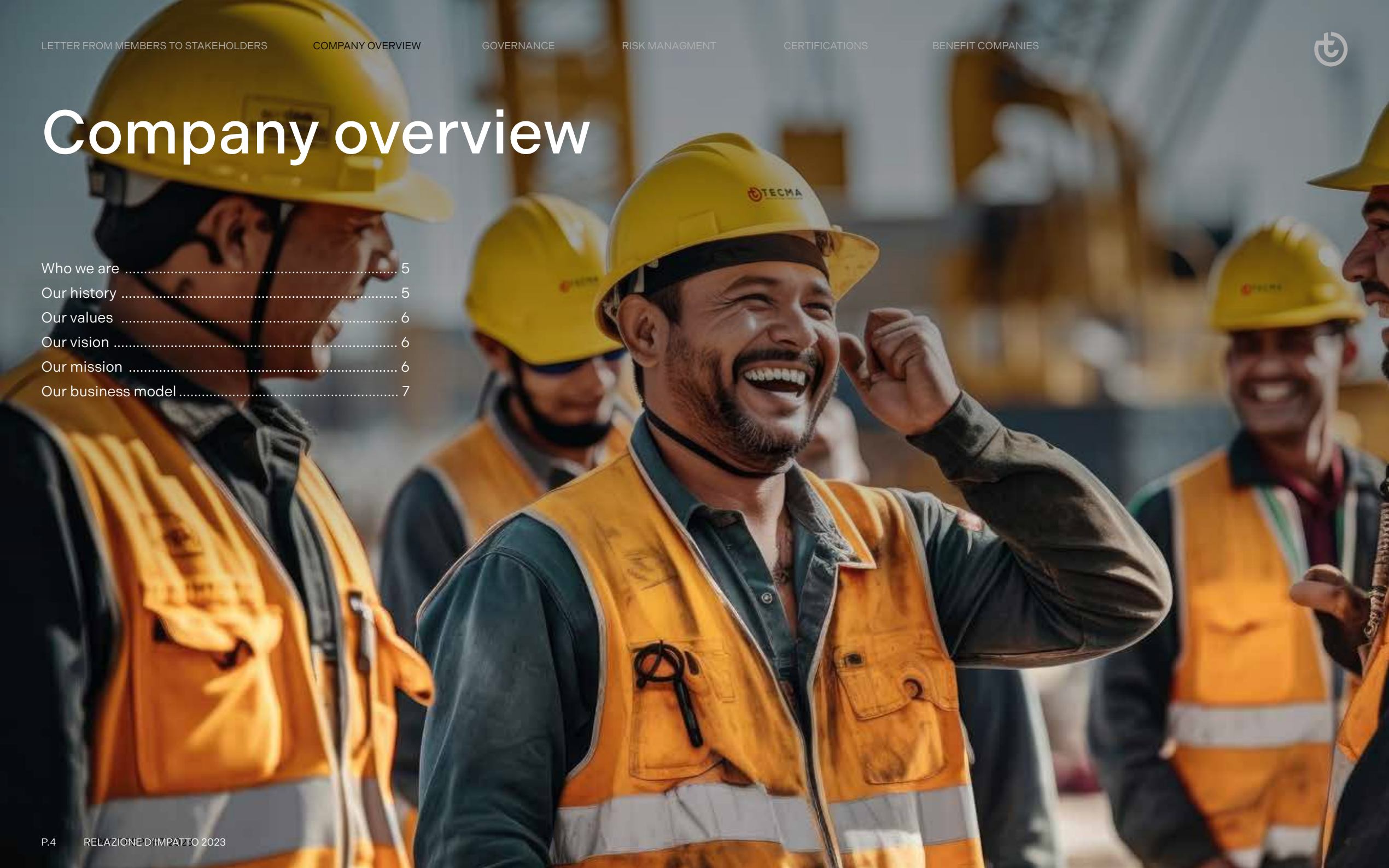


Rosario Lo Presti, Pier Angelo Galligani e Salvatore Galati



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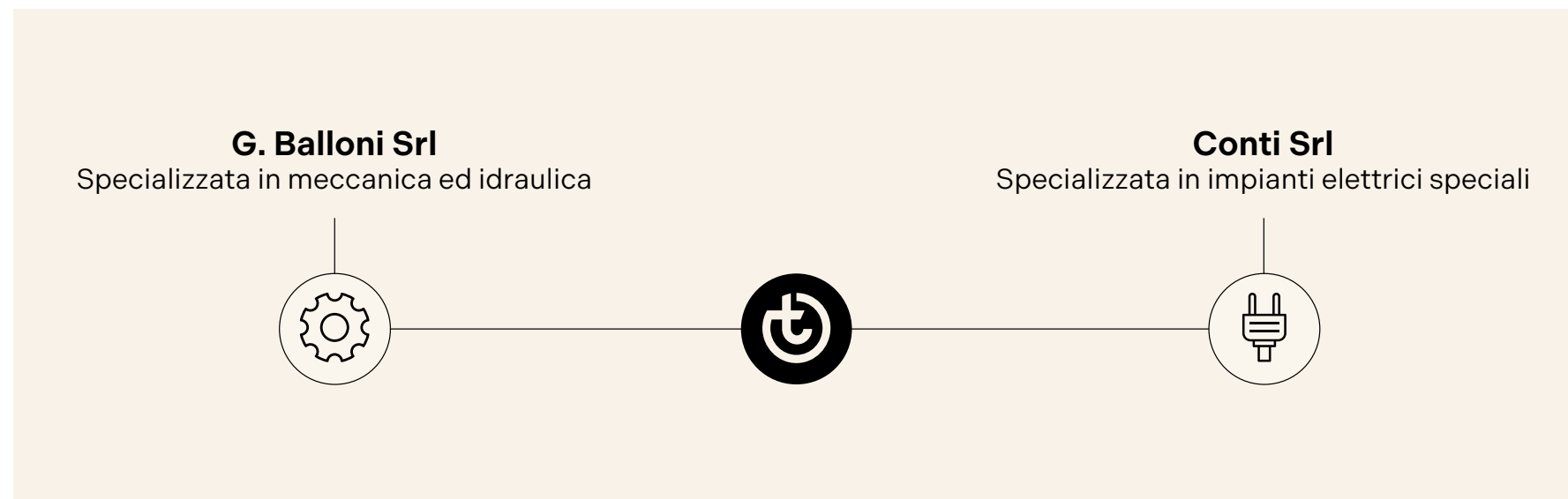
Who we are

Tecma Srl Unipersonale Società Benefit, 100% controlled by Techniconsult Firenze Srl Società Benefit, was founded in 2016 following the acquisition of two companies specialized in the plant engineering sector, and offers construction, general contracting and maintenance services for the Life Science industry.

Tecma Srl Società Benefit together with Techniconsult Srl Società Benefit and AQE Srl is part of the Techniconsult Group which offers integrated services in the pharmaceutical sector. The Group's will is to continue to develop its skills, internally, through the growth of the group, the development of new business units and the creation of new companies, and externally, through the definition of strategic commercial agreements with other complementary entities in the sector, united with the aim of creating a network of coordinated companies capable of covering all phases of the life cycle of a plant in the Life Science sector.

Our history

In July 2016 the following companies were purchased by Techniconsult Firenze Srl Società Benefit:



The Group is determined to continue to broaden its range of expertise, internally by growing its group, developing new business units and creating new companies and externally by entering into strategic commercial agreements with other complementary organisations, which share the objective of build a network of coordinated actors that covers the entire life cycle in an industrial plant dedicated to Life Sciences, and beyond.

We became a Benefit Company on 19 December 2022 and “we did it not because it was fashionable but because we realized that our ways of doing things and our actions were and will always be in line with the principles of Benefit Companies”, declares one of the members founders of Techniconsult Firenze Srl Benefit Society, *Rosario Lo Presti*.



Our Values

The aspect that differentiates us on the market is our soul, our values; we are a living organism that adapts to the customer's needs at all times and believes in growth through skills. We share the following values:

- Ethics
- Inclusion
- Diversity
- Sustainability
- Professionalism
- Innovation
- Respect
- Passion
- Flexibility

Values that are transformed into quality and the pursuit of excellence, pursuing with rigor, but at the same time with great flexibility, the development of a tailor-made service to our Customers.

The founding members of TC have always believed in the social role of the TC Group, placing People and the Planet at the center of their work, in addition to Profit, starting from our territory.

Our vision

“Side by side, we lay the foundations to improve the quality of life.”

Our main objective is to guarantee peace of mind to the customer and become their trusted partner during the entire life cycle of a project: from initial consultancy, to design, assistance, procurement, construction site management, to completion of the works, to Start-up, Commissioning and Qualification activities and plant maintenance.

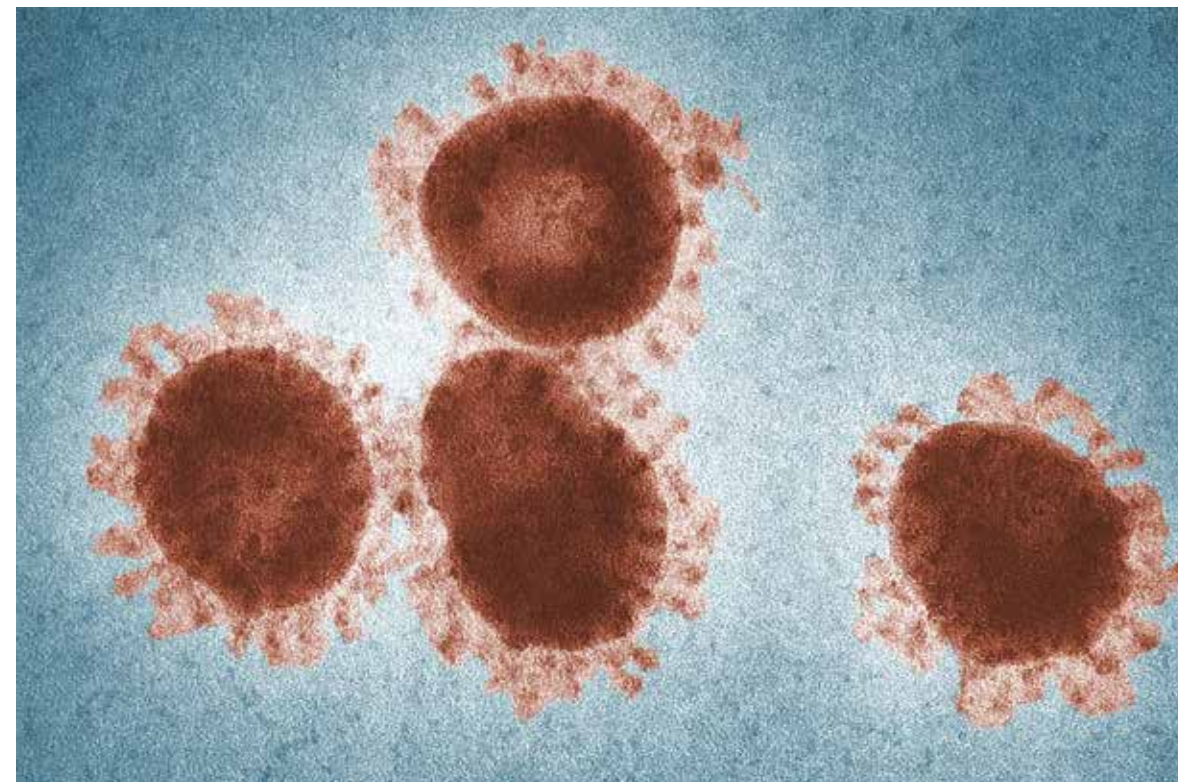
“Quality, continuous innovation and complete integration in the services provided to the customer constitute our winning mix”

**Pier Angelo Galligani,
founding partner.**

La nostra mission

We aim to offer our clients efficient and high-quality systems, as well as maintenance services that minimize the burden of management with innovative technological solutions. The passion we put into what we

do is the fundamental aspect that helps to build and consolidate relationships of mutual trust with our clients, creating true long-term partnerships.



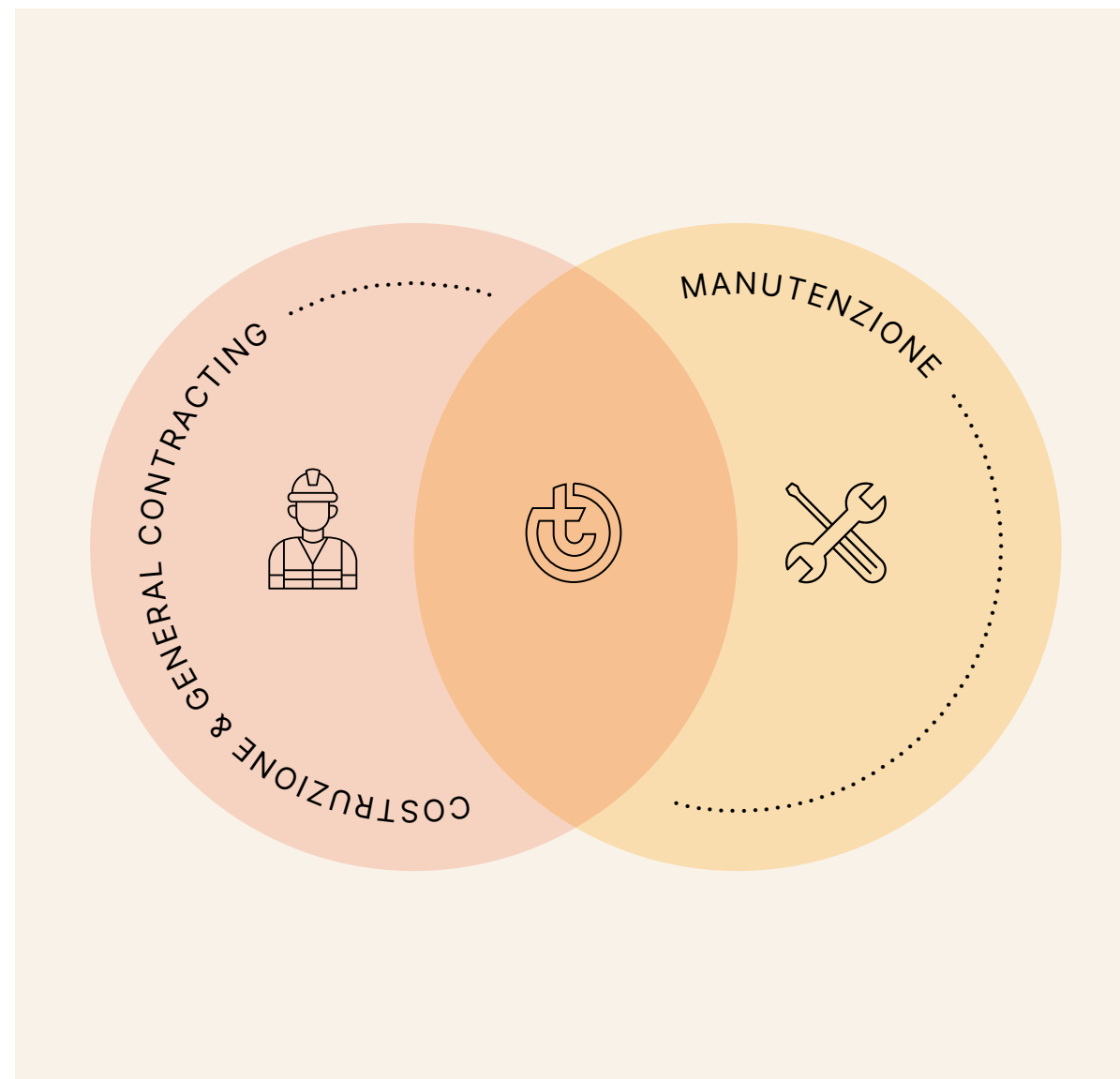


Our business model

ThereValue Proposition of the Group has as its core the concept of «Partnership» with the customer.

The Group, with a team of department managers with decades of experience in the pharmaceutical sector, offers its partners construction and maintenance services, guaranteeing high quality and safety. Thanks to its strong know-how, highly qualified staff as well as the integration with Techniconsult Firenze Srl, the Group has managed to obtain an important position in the Italian market. The company has an important national territorial coverage with offices in various regions of Italy which allows it to be able to serve new customers. The service offering is based on integrated services, with a continuous expansion of the catalog of opportunities.

There **Value Chain** business of the Group is characterized by activities and services offered in the field of construction of industrial plants, General Contracting activities and maintenance activities.





OUR BUSINESS MODEL

The main activities carried out by each department are summarized below:

Construction & General Contracting

Tecma is able to offer services of:

- Construction of systems with own personnel
- Turnkey services

Both for the revamping of existing systems and for the construction of new systems. Tecma has an internal team of specialized workers dedicated to the construction of the following systems:

- Clean utilities
- HVAC
- Black Utilities
- Electrical and special systems

In addition to the in-house construction of the systems, Techniconsult Group also offers a “turnkey” service that satisfies all the needs connected to the life cycle of a system and guarantees the customer complete peace of mind, safety and efficiency.

A synergistic approach that is based on one shared engineering vision, on a full integration of skills and processes and on the use of innovative technologies capable of managing all information, workflows and resources relating to the plant.

An integration that guarantees greater efficiency to the entire process, an increase in the reliability of the systems, a reduction in costs and above all the total serenity of the Customer who, thanks to the provision of a “turnkey” service, is relieved of any worry.

Maintenance

Tecma has the skills for correct maintenance management in the pharmaceutical sector of thermal power plants, refrigeration plants, production/storage and distribution plants PW WFI/ PS, compressed air systems, air conditioning systems, extraction and ventilation systems, piping, water and sanitary systems, fire prevention systems, transformation cabins, electrical systems, special systems, fire detection systems etc.

Quality Global Service is a service offered by Tecma that integrates:

- Commissioning/start-up, troubleshooting and maintenance to ensure a more efficient service
- Preventive and corrective maintenance
- Management, compilation and archiving of documentation for all systems

The main advantages are:

- Improvement of service quality through know-how integration
- Optimization of maintenance costs
- Optimization of intervention times
- Optimization of maintenance administrative management costs
- Single point of contact



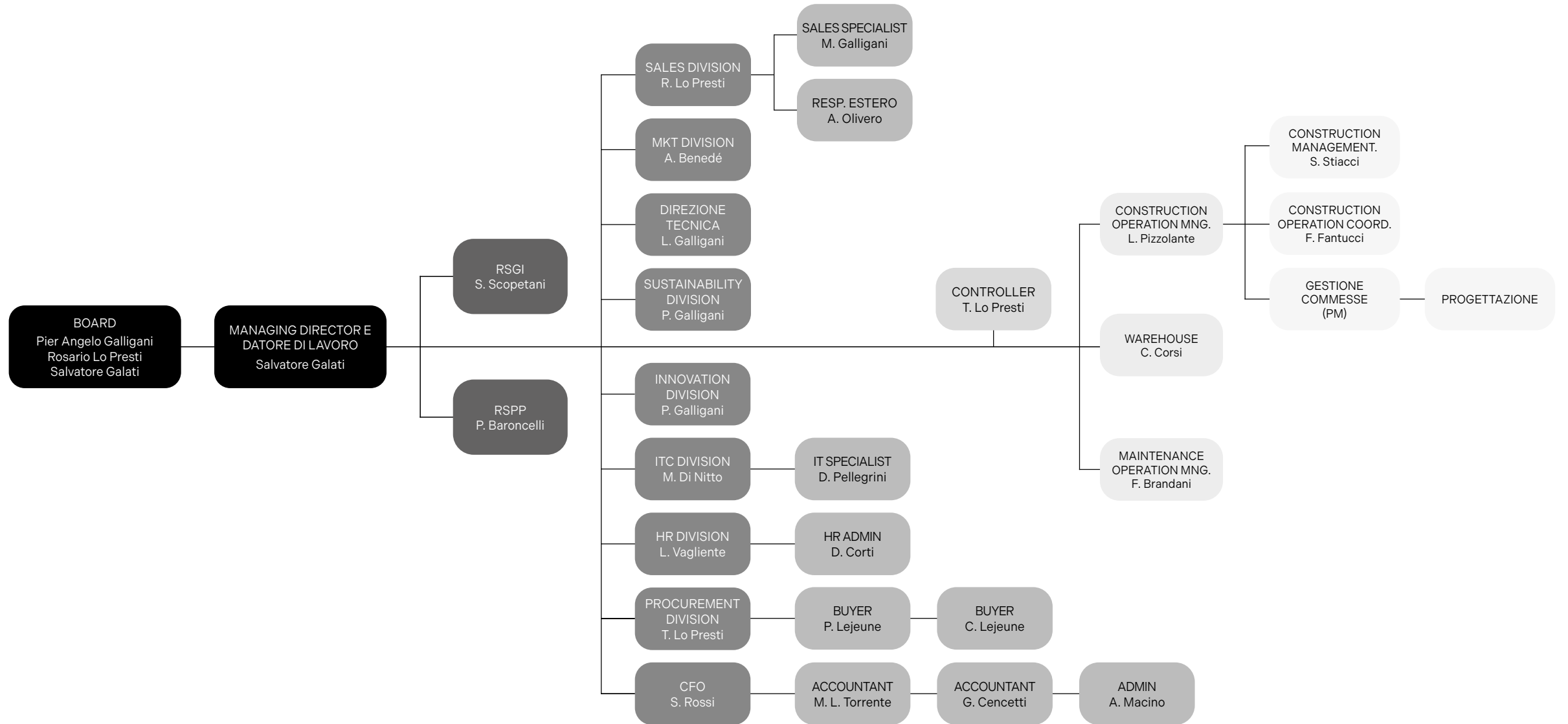


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Organization chart





Board of Directors

The current Administrative Body, appointed by the Shareholders' Meeting, is regulated according to the Statute and is made up of a Board of Directors made up of 3 members:

- Pier Angelo Galligani, President of the Board of Directors
- Rosario Lo Presti, Director and legal representative
- Salvatore Galati, Councilor

Consistent with regulatory requirements, the company has an impact manager, engineer Pier Angelo Galligani, who reports to the Board of Directors and is responsible for defining the strategies of the common benefit management plan, monitoring and reporting of its implementation, as well as the definition of the annual objectives in line with the objectives of the common benefit expressed in the statute, and the drafting of the impact report.

Tecma operates in a variety of continuously and rapidly evolving institutional, economic, political, social and cultural contexts. The companies of the group carry out their activities in compliance with the law, within a framework of fair competition, with honesty, integrity, correctness and good faith, respecting the legitimate interests of customers, employees, shareholders, commercial and financial partners and of the communities in which the company is present with its activities.

Due to the complexity of the situations in which Tecma finds itself operating, it is important to clearly define the set of values that Tecma recognises, accepts and shares and the set of responsibilities that Gruppo Techniconsult assumes internally and externally.



For this reason, a uniform Group CODE OF ETHICS will be drawn up at the end of March 2024 (hereinafter also Code), the observance of which by Techniconsult and Tecma employees is of fundamental importance for the proper functioning, reliability and corporate reputation, factors that constitute a decisive asset for the success of the company.

A SUPPLIER CODE OF CONDUCT is being developed to ensure that its suppliers adhere to high standards of safe working conditions, fair and respectful treatment of employees and ethical practices.

From this perspective, the company is also preparing a POLICY for SUSTAINABLE

PURCHASES, defining simple but important rules for the choice of resources, products and services that are primarily oriented towards environmental protection.

Tecma adheres voluntarily to the MODEL 231 pursuant to Legislative Decree no. 231/200 to provide for the set of rules, control measures and sanctioning systems implemented by the Group companies to prevent the commission of crimes (the so-called "predicate crimes") by subjects, natural persons, who, various capacities, operate in the name or on behalf of the same. The model will be finalized by May 2024 and approved by June 2024. Subsequently, the SB (Supervisory Body) will be chosen and appointed to monitor the correct application of the model.



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Risk management

Tecma has equipped itself with a risk management model in order to guarantee optimal identification, measurement, management and monitoring of corporate risks.

The Board, in coordination with the Quality department of the Techniconsult group, has carried out an assessment of the context and risks/opportunities for the year 2023. I believe it is of fundamental value to identify the risks associated with certain strategic and operational choices and make decisions on the methods through to deal with these risks.

The company intends not to emphasize an extremely 'insurance' vision of risk but rather a more managerial vision to deal with risk proactively.

The mapping of company risks involves a careful evaluation of business processes, market positioning and the organizational model.

Furthermore, the company undertakes to determine the ESG risk factors by developing a holistic, broad and concrete vision of the impact that the various business processes can have on the ecosystem in which the business comes to life, with a preliminary analysis assessment of all issues potentially involved using risk verification and mitigation criteria.





Certifications

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Certifications

Tecma is equipped with an integrated ISO 9001 and 45001 certification system, accredited by the Dasa-Rägister SpA certification body for the following activities: Installation and maintenance of industrial systems for the transfer of pure and technical fluids intended for the pharmaceutical sector. Maintenance of air treatment and thermo-hydraulic systems. Installation and maintenance of electrical systems.



ISO 9001:2015 CERTIFIED SYSTEM CERTIFICATION
 BODY DASA-RÄGISTER SPA



ISO 45001:2018 CERTIFIED SYSTEM
 CERTIFICATION BODY DASA-RÄGISTER SPA

Quality policy

On 6 February 2023, Techniconsult Firenze Srl Società Benefit and Tecma Srl Unipersonale Società Benefit formalize in the document “Quality policy” is the set of actions and strategies developed by the organization to achieve quality objectives.





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Framework of Benefit Companies and our statute, the purposes of common benefit as per the statute

With the minutes of the Shareholders' Meeting of 19 December 2022, the statutory amendment for the conversion of Tecma Srl into a Benefit Company was unanimously approved. With the resolution, as integrated into its new social object, the desire to pursue objectives, in addition to economic profit, also with social purposes is made explicit, generating positive impacts on people, the community and the environment in which it operates. In particular, the company intends to pursue as specific objectives of common benefit those of:

- Provide internal training plans on transversal subjects in order to promote professional development, stimulate their creativity and bring out their talents, so that they can contribute to finding solutions to the challenges of sustainable development, in full respect of human and workers' rights;
- Adopt motivational procedures for its collaborators, also monitoring employee satisfaction through formal feedback processes;
- Give its employees and collaborators the opportunity to undertake career and growth paths within the company;
- Also promote, both internally and among customers and suppliers, a climate of mutual trust, in which it is natural to freely make one's talents, ideas and skills available for the benefit of the professional growth of fellow collaborators and for the progress of the company.
- Provide for the possibility of annually implementing staff incentive plans, including through profit sharing or providing variable bonuses or benefits based on the profits made by the company, in compliance with the sector regulations in force at the time;
- Adopt business models with a strong ethical social impact, which encourage the involvement of employees and collaborators in policies, implementing targeted welfare actions;
- Guarantee a healthy and comfortable working environment, with efficient internal spaces, increasing the corporate well-being of collaborators and their inclusiveness;
- Strengthen digital transformation, also with a view to improving working conditions, encouraging smart working and remote work, implementing highly innovative technological systems, which can reduce the ecological footprint due to travel and commuting;
- Use, within the scope of its social objectives and its activities, technological tools and solutions that favor the best use of resources, creating a lower impact on the environment, territories and communities;
- Implement, as well as propose to implement to its stakeholders, customers in particular, the use of solutions, products, machinery and systems that promote lower resource consumption and energy efficiency, with limited impact on the environment, territories and communities;
- Collaborate and carry out the activity in synergy with stakeholders, such as organisations, foundations and suppliers, even those in economic difficulty, to contribute in a sustainable way to their development as well as encouraging the exchange of skills;
- Prioritize the supply of the activity with raw materials and semi-finished products from producers and suppliers who promote a fair and sustainable economy, which protects people and the environment, with a view to energy efficiency;
- Incentivize suppliers to improve their social or environmental performance through contractual terms, pricing or other means;
- The administrative body and the shareholders of the company, where possible, are professionally committed to establishing and strengthening relationships in harmony with customers, suppliers and the community of the area in which they operate, whose protection and improvement they feel is an integral part of their mission. The company interacts in a fair and civil manner with competitors, suppliers, customers, civil society and the public administration. In defining the nature and quality of its products and services, the company undertakes not only to respect its contractual obligations, but also to evaluate the effects of the products themselves on the wellbeing of the people for whom they are intended;
- Implement ethical-social impact models in order to prevent all forms of corruption and crime and promote legality actions, also guaranteeing business transparency;
- Disseminate and promote sustainable projects or programs with a strong impact on the environment, territory and community.



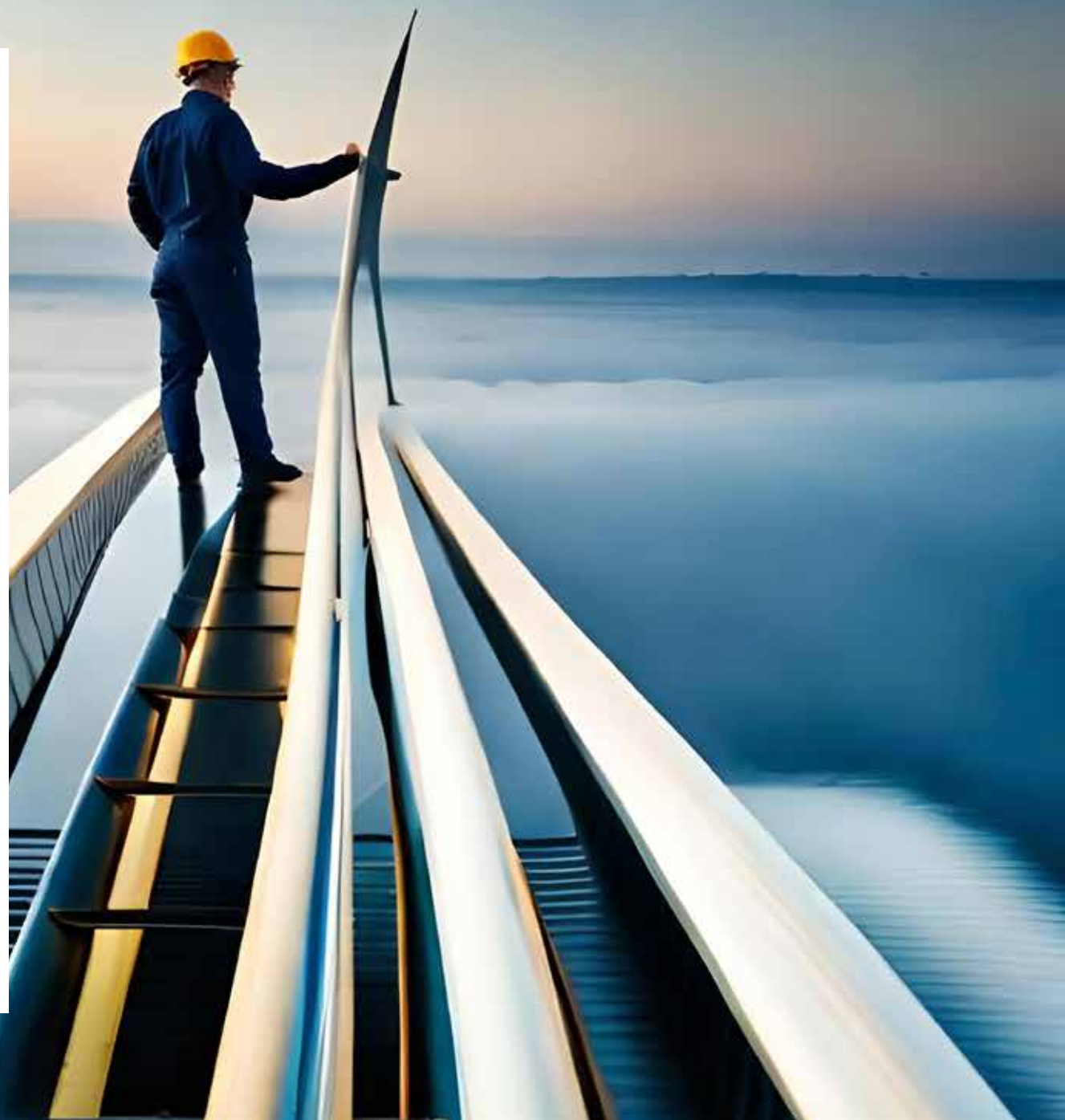
What it means to be a Benefit Corporation

To be Society Benefits it means maintain there own vocation entrepreneurial and pursue objectives of common benefit in the socio-environmental context of reference, through the improvement of positive impacts or the reduction of negative ones. The objectives of common benefit are the “what” Tecma Srl Società Benefit aims to achieve, what it aspires to in order to provide the maximum positive effect on the community and the environment.

Actions of common benefit, on the other hand, are “how” our company wants to achieve its objectives, its ideas, how it puts into practice what it has codified in the statute, the pragmatic aspect of common benefit. The actions are planned and monitored during the exercise, in order to be able to be

reported at the end of each year.

The peculiarity of being a Benefit Company is to annually measure and communicate transparently the results achieved, progress and future commitments through the impact assessment which illustrates the value generated by the company towards society. These elements, explained in the report, are mandatory requirements with respect to law 28 December 2015, n. 208 which established Benefit Companies in Italy. The impact report that Benefit Corporations are required to draw up will be attached to the financial statements every year.





Purpose of common benefit: specific objectives 2024

The second impact report drawn up by Tecma for 2024, following that of May 2023, contains a first statement describing the degree of achievement of the objectives planned for 2023, describing the result achieved, if the objective has been achieved, rescheduled or suspended. The common benefit purposes planned for 2024 are then listed.

The common benefit purposes set out in the statute and grouped into the various impact areas are:

Human resources impact area:

Provide internal training plans on transversal subjects in order to promote professional development, stimulate their creativity and bring out their talents, so that they can contribute to finding solutions to the challenges of sustainable development, in full respect of human and workers' rights; Adopt motivational procedures for its collaborators, also monitoring employee satisfaction through formal feedback processes; Give its employees and collaborators the opportunity to undertake career and growth paths within the company; Provide for the possibility of annually implementing staff

incentive plans, including through profit sharing or providing variable bonuses or benefits based on the profits made by the company, in compliance with the sector regulations in force at the time; Guarantee a healthy and comfortable working environment, with efficient internal spaces, increasing the corporate well-being of collaborators and their inclusiveness; Strengthen digital transformation, also with the aim of improving working conditions, encouraging smart working and remote working, implementing highly innovative technological systems, which can reduce the ecological footprint due to travel and commuting.

Area of impact continuous innovation towards the sustainability of processes, business models and corporate practices in order to minimize negative impacts on people, the biosphere and the territory:

Also promote, both internally and with customers and suppliers, a climate of mutual trust, in which it is natural to freely make one's talents, ideas and skills available for the benefit of the professional growth of colleagues/collaborators and for the progress of the company; Adopt business models with a strong ethical social impact, which encourage the involvement of employees

and collaborators in company policies, implementing targeted welfare actions; Strengthen digital transformation, also with the aim of improving working conditions, encouraging smart working and remote working, implementing highly innovative technological systems, which can reduce the ecological footprint due to travel and commuting; Implement ethical social impact models in order to prevent all forms of corruption and crime and promote legality actions, also guaranteeing corporate transparency.

Area of impact development of the local communities in which the company operates:

Supply the business with raw materials and semifinished products from suppliers who promote a fair and sustainable economy, which protects people and the environment, with a view to energy efficiency; Disseminate and promote sustainable projects or programs with a strong impact on the environment, territory and community.

Area of impact: Promote a conscious and sustainable way of conducting business of business also with collaborative and participatory dialogue with stakeholders

Use, within the scope of its social objectives and its activity, technological tools and solutions that favor the best use of resources, creating a lower impact on the environment, Implement, as well as propose to implement to its stakeholders, customers in particular, the use of design solutions and systems that promote lower consumption of resources and energy efficiency, with limited impact on the environment, Incentivize suppliers to improve their social or environmental performance; The administrative body and the shareholders of the company, where possible, are professionally committed to establishing and strengthening relationships in harmony with customers, suppliers and the community of the area in which they operate, whose protection and improvement they feel is an integral part of their mission. The company interacts in a fair and civil manner with competitors, suppliers, customers, civil society and the public administration. In defining the nature and quality of its products and services, the company undertakes not only to respect its contractual obligations, but also to evaluate the effects of the products themselves on the wellbeing of the people for whom they are intended.



RESULT OF THE COMMON BENEFIT OBJECTIVES 2023. DEFINATION OF THE SPECIFIC COMMON BENEFIT OBJECTIVES 2024.

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2023	OBJECTIVE 2024
Workers	Welfare / Quality of work	The company offers training on soft skills	The company trained employees on leadership and English language skills.	Continue training on soft skills.
Workers	Welfare / Quality of work	The company will obtain the necessary information via a questionnaire distributed to employees	The company distributed the questionnaire to employees obtaining a percentage greater than 50% on the quality of work and the environment.	Re-submit the questionnaire.
Workers	Welfare / Economic well-being of workers	The company will offer scholarships to the children of its employees in specific agreements.	The company has adopted internal regulations shared with employees to reward the scholastic performance of employees' children.	Maintain the validity of the Regulation.
Workers	Welfare / Workers' well-being	The company aims to create an inclusive working environment in which each person is free to work satisfactorily.	The company has created a working group of people dedicated to sharing an inclusive work culture.	Continue the group work.
Workers	Welfare / Economic well-being of workers	The company aims to reward employee performance through the measurement of KPI's.	The company has drawn up a regulation for rewarding performance through MBO.	Carry the initiative forward.
Workers	Welfare / Quality of work	The company will sponsor and encourage participation in health and well-being activities during the working week (e.g. walking programs)	Unrealized activity.	The company will propose group activities during working days for the well-being of staff.
Governance	Welfare / Quality of work	The company incorporates specific formal training into the general training of new workers and managers; All supervisors and managers receive training on how to convey social and environmental objectives to workers and how to implement performance reporting mechanisms.	For 2024, the action to be implemented for the training sector will be redefined	



RESULT OF THE COMMON BENEFIT OBJECTIVES 2023. DEFINATION OF THE SPECIFIC COMMON BENEFIT OBJECTIVES 2024.

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2023	OBJECTIVE 2024
Governance	Welfare / Economic well-being of workers	The company will integrate social and environmental performance into its decision-making process	The company has adopted strategies aimed at increasing the well-being of its employees (e.g. flexible working hours policy or scholarship regulations for employees' children), as well as planning the implementation of energy improvement and emissions reduction solutions for its offices (users with Green contracts, boiler replacement with reversible heat pump).	Monitoring the correct implementation of actions implemented or planned in the social and environmental fields. Implementation of new ESG activities.
Governance	Wellbeing at Work / Quality of work	The company will annually verify any conflict of interest for managers and members of the board of directors with an annual questionnaire	The objective is set for 2024 with a view to finalizing the 231 model.	In the context of monitoring compliance with model 231 and the code of ethics, the performance of internal audits by the SB regarding conflicts of interest is evaluated.
Governance	Transparency / Fight against corruption	The company carries out actions for monitoring and reporting the anti-corruption program	The objective is set for 2024 with a view to finalizing the 231 model.	In the context of monitoring compliance with model 231 and the code of ethics, the performance of internal audits by the SB on anti-corruption issues is evaluated
Governance	Transparency / Fight against corruption	The company undertakes to define and disseminate (intranet) an anti-corruption policy	For 2024, the action to be implemented in the prevention of corruption will be redefined. The topic of corruption will be formally mentioned and managed in the 231 model and in the code of ethics.	Management of the anti-corruption issue through formalization of the code of ethics and subsequent training for workers
Governance	Wellbeing at work / Quality of work	The company will annually verify any conflict of interest for managers and members of the board of directors with an annual questionnaire	Monitoring will be done with SB audits in the 231 area	Continuous monitoring with ODV
Governance	Wellbeing at work / Quality of work	The company will implement financial control mechanisms	The objective is set for 2024 with a view to finalizing the 231 model.	In the context of monitoring compliance with model 231 and the code of ethics, the performance of internal audits by the SB on the subject of conflicts of interest is evaluated
Environment	Innovation / Improvement of energy efficiency	The company will adopt practices to promote the energy efficiency of company structures.	The policy for the rational use of energy in offices is being defined.	Continuous monitoring of the rational use of energy in offices.



RESULT OF THE COMMON BENEFIT OBJECTIVES 2023. DEFINATION OF THE SPECIFIC COMMON BENEFIT OBJECTIVES 2024.

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2023	OBJECTIVE 2024
Environment	Sustainability / Reduction of the environmental footprint	The company will implement water conservation methods in most corporate offices and facilities.	Following the monitoring, minimal water consumption was highlighted and the absence of losses justifying the replacement of existing systems	Continuous monitoring of water consumption in offices and company facilities.
Environment	Sustainability / Reduction of the environmental footprint	The company monitors energy consumption and quantifies energy from low-impact renewable sources.	70% of the electricity purchased for the main office comes from certified renewable sources.	Continuous monitoring of greenhouse gas emissions and % reduction in energy consumption.
Environment	Sustainability / Energy efficiency and reduction of the environmental footprint	The company is committed to implementing efficiency and energy saving measures in most company facilities. Programmable thermostat for air conditioning, timer, presence sensors, walls protected from sunlight, double glazed windows for natural light, compact fluorescent lamps, presence sensors, intensity regulators, direct lighting (based on to the activity).	The document called "Environmental sustainability objectives 2024-2025" was drawn up and distributed which reports, in addition to the objectives set in terms of environmental sustainability, also the strategies designed to achieve the aforementioned.	Continuous monitoring of greenhouse gas emissions and % reduction in energy consumption
Environment	Sustainability / Reduction of the environmental footprint	Establish a written policy that promotes the use of environmentally friendly products and practices in remote workers' virtual offices (recycling, etc.) with guidelines for sustainability practices for remote work	The document called "Sustainability policy for remote working" has been drawn up and distributed	Application of the "Remote Work Sustainability Policy".
Environment	Sustainability / Reduction of the environmental footprint	The company regularly monitors and records water consumption and also defines specific reduction objectives compared to previous situations (for example a 5% reduction in consumption compared to the reference year).	Following monitoring, minimal water consumption was highlighted. Therefore, also considering the exclusively domestic use of water in the various company premises, it is not considered necessary to implement any reduction measures.	The company continues to monitor water consumption.
Environment	Sustainability / Reduction of the environmental footprint	The company is committed to adopting an EPP (green preferable purchasing) policy for non-toxic office supplies and cleaning products.	The document called "Sustainable Purchasing Policy" has been drawn up and distributed	The company continues its commitment to purchasing office supplies and sustainable products.
Environment	Sustainability / Energy efficiency	The company monitors consumption and has set absolute reduction objectives, independent of its growth.	The consumption relating to each energy carrier is monitored and recorded.	The document called "Environmental sustainability objectives 2024-2025" was drawn up and distributed, which reports the consumption reduction objectives for the years indicated.



RESULT OF THE COMMON BENEFIT OBJECTIVES 2023. DEFINATION OF THE SPECIFIC COMMON BENEFIT OBJECTIVES 2024.

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2023	OBJECTIVE 2024
Environment	Sustainability / Reduction of the environmental footprint	The company undertakes to replace taps to save water, e.g. with timing mechanisms	Following the monitoring of water consumption, the absence of leaks and/or malfunctions justifying the replacement of existing systems was highlighted	The company continues to monitor water consumption.
Environment	Sustainability / Reduction of the environmental footprint	The company undertakes to implement programs or policies to reduce the ecological footprint due to workers' travel/commuting through economic incentives to use public transport, carpooling or cycling when commuting between home and work.	Measures were taken to raise staff awareness regarding the efficient use of company vehicles used for travel.	Drafting policies for optimizing the use of company means of transport and monitoring of vehicles by discipline heads and project managers.
Environment	Sustainability / Reduction of the environmental footprint	The company is committed to having an environmental management system (EMS) that covers waste production, energy consumption, water use and carbon dioxide emissions	Following the monitoring carried out on water, energy consumption and greenhouse gas emissions and the consequent strategic planning, it was not deemed necessary to implement an environmental management system.	The objectives and strategies have been set in the document called "Environmental sustainability objectives 2024-2025".
Environment	Sustainability / Reduction of the environmental footprint	Sustainability policy statement documenting the company's commitment to the environment.	The document called "Sustainability Policy" was drawn up and distributed	Application of the "Sustainability Policy".
Environment	Sustainability / Reduction of the environmental footprint	The company uses renewable energy	From July 2023, all electricity purchased is produced exclusively from certified renewable sources and all greenhouse gas emissions resulting from the combustion of natural gas are offset	The company continues to purchase energy from certified renewable sources.
Community	Innovation / Organization and process	The company undertakes to keep the list of preferred local suppliers and distributors in each plant and the preference of local suppliers updated: Annually update the list of preferred local suppliers and distributors in each plant review the purchasing management procedure by inserting preference for local suppliers	The objective is reformulated for 2024.	Definition of a supplier code of conduct and in the qualification area, positive evaluation for suppliers who adhere to the principles of sustainability.
Community	Welfare / Quality of work	The company will conduct pay equity analysis by gender, race/ethnicity or other demographic factors and has implemented policies or plans to improve this metric (if applicable)	The objective is reformulated for 2024.	
Community	Welfare / Quality of work	The company will conduct pay equity analysis by gender, race/ethnicity or other demographic factors and has implemented policies or plans to improve this metric (if applicable)	Formal commitment regarding charitable donations (e.g. 1% for the Planet)	The company will continue with charitable donations for people or associations in need.



Methodological note

There Note methodological Andkey of interpretation of the impact report.

This is the second impact report of Tecma Srl. As a Benefit Company, we are required by law to report our activities to stakeholders, informing how we achieve our objectives of common benefit. The impact assessment is carried out with the international standard B Impact Assessment (BIA) of the non-profit organization B Lab which allows the impact of society to be measured through a number on a scale of values from 0-200 points.

This tool allows you to quantitatively and rigorously evaluate the social and environmental impact generated by the company. The BIA is carried out via an online platform in which a company is asked to provide qualitative and quantitative information through a specific questionnaire. The questions return an overall score on a scale ranging from 0 to 200. Once the analysis is completed, companies that have exceeded 80 points can choose to obtain the certification. This threshold represents the

breakeven point between what the company takes from society and the environment compared to what it returns, moving from a purely extractive model to a regenerative one. The BIA standard corresponds to the characteristics envisaged in Annex 4 and to the contents and areas of analysis defined in Annex 5, paragraph 378, art. 1, Law no. 208/2015, namely:

1) Corporate governance: identifying the degree of transparency and responsibility

of the Company in the pursuit of objectives of common benefit, with particular attention to the purpose of the Company, the level of involvement of stakeholders, the degree of transparency of the policies and practices adopted by the Company;

2) Workers: analyzing relationships with employees and collaborators in terms of wages and benefits, training and personal growth opportunities, quality of the working environment, communication internal, flexibility and safety at work;

3) Other stakeholders: identifying the relationships between the Company and its suppliers, the territory and local communities in which it operates, voluntary actions, donations, cultural and social activities and any support action for local and community development own supply chain;

4) Environment: identifying the impacts of society, with a life cycle perspective of products and services, both in terms of use of resources, energy, raw materials, production processes, logistics and distribution processes, use and consumption and end of life.

The B Score immediately allows us to understand what the Company's "strengths" are and which areas could be subject to improvement. The reporting period to which this document refers begins on 01 January 2023 and ends on 31 December 2023.



Impact Report 2023

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Thank you.

