

IMPACT REPORT 2024

TECMA UNIPERSONALE SRL SOCIETÀ BENEFIT
PART OF TECHNICONCONSULT GROUP



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The original language release (italian) is the official and authorized version of the release. This translation is only a means of assistance and should be compared with the original language text, which is the only version of the text that will be legally valid.

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LETTER FROM MEMBERS TO STAKEHOLDERS

Tecma Srl amended its corporate bylaws in December 2022, officially becoming a Benefit Corporation. This transformation into a Benefit Corporation was intended as a formal, public, and transparent step to further demonstrate the company's full commitment to sustainability principles. Even before becoming a Benefit Corporation, Tecma was already implementing practices such as profit sharing, employee welfare, and environmental awareness.

“We had already realized we were on the right path: the path of Sustainability.”

With this in mind, the company felt the need to approach the market with the right mindset, actively addressing sustainability issues, promoting a way of working focused on employee well-being and environmental protection, and aligning with the values of our clients operating in the Life Sciences sector. Tecma Srl Benefit Corporation is currently experiencing a period of transformation and strong growth—not only economically and in terms of workforce—but also in the scale of the projects managed, which mainly involve significant work in the pharmaceutical sector. Our goal is to consolidate our presence in the national Life Sciences sector and to promote our growth in the international pharmaceutical landscape in the medium term.

With the transition to a Benefit Corporation, our company's vision and mission have not changed, but the focus on employee well-being and customer satisfaction has been further strengthened, formally defining common benefits in the Environmental, Governance, and Social areas.

In May 2023, we published our first **Impact Report**, outlining and sharing our Common Benefit Objectives for 2022. This year marks the publication of our third Impact Report.

The list of activities the company committed to covered the areas of **Governance, Environment, Workers, and Clients**.

In the following years, we worked to achieve strong results, creating and promoting a dynamic work environment where people can develop skills and grow professionally, where every employee actively contributes to the company's evolution and adds value.

On the environmental front, the establishment of a **Sustainability Department** enabled us to design, plan, and implement sustainable goals and strategies not only internally but also for our clients, through the development of energy efficiency solutions and environmental consulting.

Since 2024, we have begun working toward obtaining B Corp certification. The completion of

the BIA and submission of the questionnaire took place in March 2025, and the audit for accreditation is planned to be carried out within the year, pending a positive outcome.

In the coming years, the market will increasingly focus on **ESG topics**, and our challenge is to

embrace this change and be ready for it. A future in which corporate operations do not integrate sustainability is simply unthinkable.



ROSARIO LO PRESTI, PIER ANGELO GALLIGANI E SALVATORE GALATI

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 FOUNDING MEMBERS, ROSARIO LO PRESTI

WHO WE ARE

Tecma S.r.l. Unipersonale Benefit Corporation, wholly owned by Techniconsult Firenze S.r.l. Benefit Corporation, was established in 2016 following the acquisition of two companies specialized in industrial plant engineering. Today, Tecma provides construction, general contracting, and maintenance services tailored to the Life Sciences industry.

Together with Techniconsult S.r.l. Benefit Corporation and AQE S.r.l., Tecma is part of the Techniconsult Group, which delivers integrated services for the pharmaceutical sector. The Group is committed to continuous growth—both internally, by expanding its team, developing new business units, and founding new companies, and externally, by forming strategic partnerships with complementary organizations. The shared goal is to build a coordinated network of companies capable of managing every phase of a plant’s life cycle within the Life Sciences sector.

OUR STORY

In July 2016, Techniconsult Firenze S.r.l. Benefit Corporation acquired two specialized companies, laying the foundation for what would become Tecma.

Since then, the Group has remained focused on expanding its expertise—internally by strengthening its workforce and launching new business initiatives, and externally by forging strategic alliances with like-minded partners. The aim is to create a cohesive ecosystem of professionals and companies that can support the full life cycle of industrial facilities in the Life Sciences field—and beyond.

G. Balloni Srl
Specialized in mechanical and hydraulic systems



Conti Srl
Specialized in special electrical systems



With these acquisitions, a new entity was established under the name **TECMA**, operating under the direction and organizational structure of Techniconsult.



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 provide continuous support to the customer and become a trusted partner throughout the entire life cycle of a project: from initial consultancy, to design, to procurement assistance, to construction site management, to construction of the works , to Start-up, Commissioning and Qualification activities and plant maintenance.

OUR MISSION

The experience in the pharmaceutical sector has brought Techniconsult an important added value: respecting rigid and high safety standards for the definition of the plant layout, the identification of material and personnel flows, the verification of compliance with European cGMPs and FDA requirements.

The passion we put into what we do is the fundamental aspect that contributes to consolidating relationships of mutual trust with our Customers, creating real long-term partnerships.

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

PIER ANGELO GALLIGANI,
FOUNDING PARTNER.



OUR BUSINESS MODEL

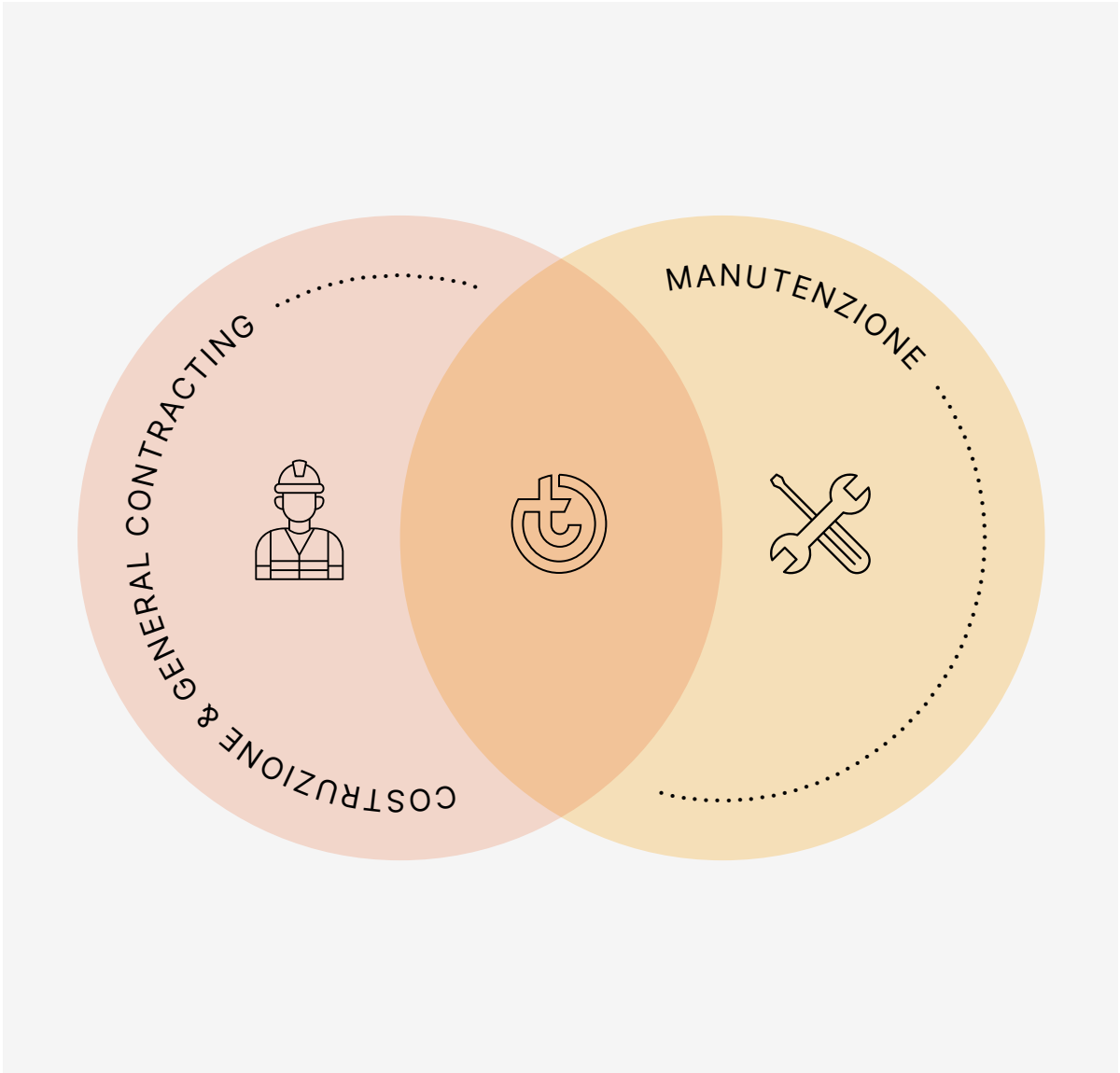
The **Group's Value Proposition** at the heart of the Group's value proposition lies the concept of **partnership with the client**.

Backed by a team of department heads with over a decade of experience in the pharmaceutical sector, the Group offers its partners construction and maintenance services, ensuring high quality standards and a strong focus on safety.

Thanks to its deep expertise, highly qualified personnel, and integration with Techniconsult Firenze S.r.l., the Group has secured a prominent position in the Italian market.

With a strong national presence and offices across various regions of Italy, the company is well-positioned to serve new clients. Its service offering is based on integrated solutions, with a continuously expanding portfolio of opportunities.

The Group's industrial value chain is built around activities and services in the construction of industrial plants, general contracting, and maintenance operations.





OUR BUSINESS MODEL

Below is a summary of the main activities carried out by each department:

Construction & General Contracting Tecma offers a wide range of services, including:

- In-house installation of systems by its own specialized personnel
- Turnkey project delivery



These services cover both the revamping of existing systems and the construction of new facilities. Tecma’s internal team of skilled technicians is dedicated to the installation of:

- Clean Utilities
- HVAC Systems
- Black Utilities
- Electrical and Special Systems

In addition to in-house system construction, the Techniconsult Group provides comprehensive turnkey solutions that address every phase of a plant’s life cycle. This approach ensures clients peace of mind, safety, and operational efficiency. The Group’s synergistic model is built on a shared engineering vision, full integration of skills and processes, and the use of innovative technologies to manage all plant-related data, workflows, and resources. This integration enhances overall process efficiency, increases system reliability, reduces costs, and—most importantly—frees the client from operational concerns by delivering a fully managed, worry-free solution.

Maintenance

Tecma has the expertise to manage maintenance activities in the pharmaceutical sector, including:

- Boiler and chiller plants
- Production, storage, and distribution systems for PW-WFI/PS
- Compressed air systems
- HVAC systems
- Extraction and ventilation systems
- Piping
- Plumbing and sanitary systems
- Fire protection systems
- Power substations
- Electrical and special systems
- Fire detection systems, and more

Quality Global Service Tecma’s Quality Global Service integrates:

- Commissioning/start-up, troubleshooting, and maintenance to ensure maximum efficiency
- Preventive and corrective maintenance
- Management, compilation, and archiving of all plant documentation

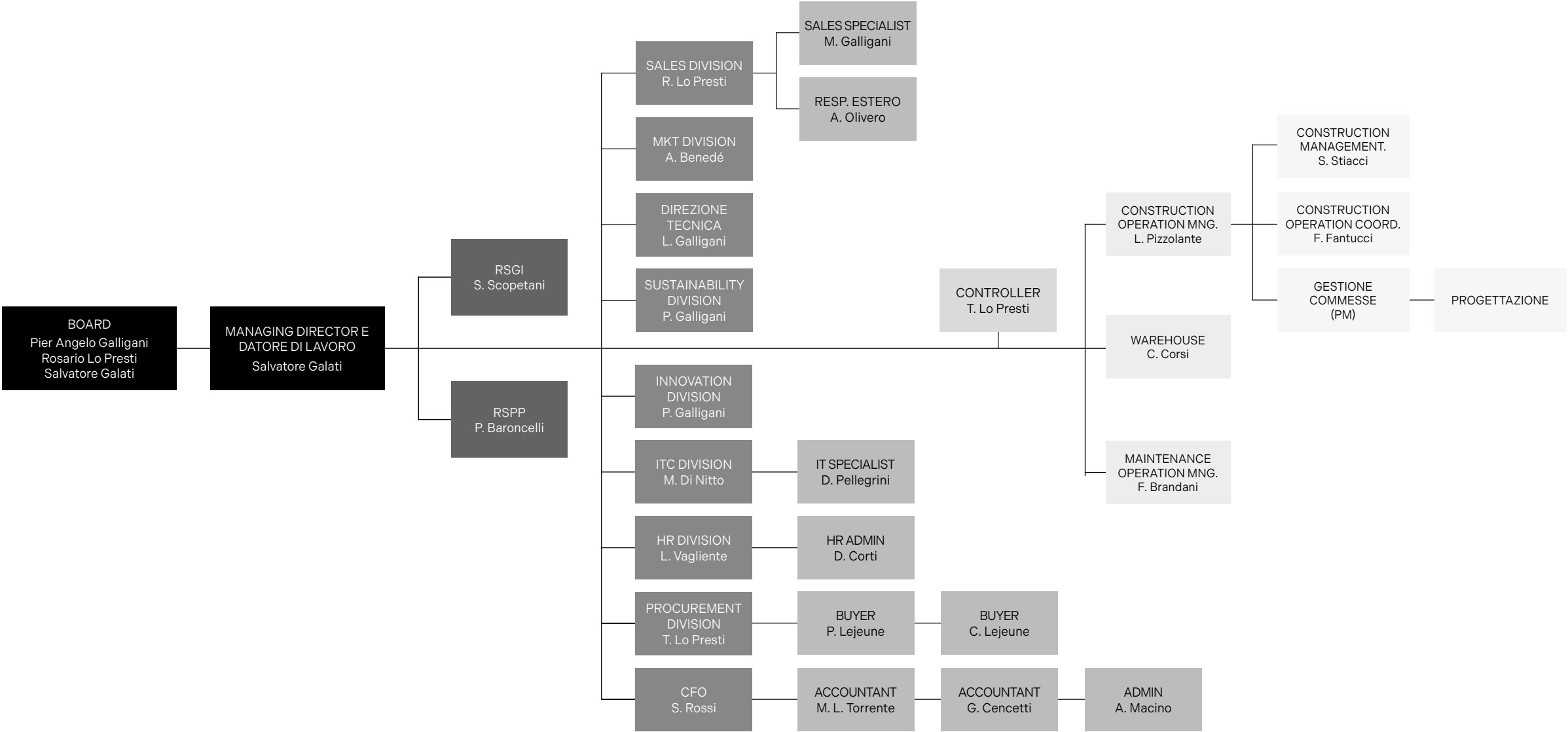


Key benefits include:

- Improved service quality through integrated know-how
- Optimized maintenance costs
- Reduced response times
- Streamlined administrative management of maintenance
- A single point of contact for the client



ORGANIZATION CHART





BOARD OF DIRECTORS

The current Board of Directors, appointed by the Shareholders' Meeting and governed by the company's bylaws, is composed of three members:

- Pier Angelo Galligani, Chairman of the Board
- Rosario Lo Presti, Board Member and Legal Representative
- Salvatore Galati, Board Member

In compliance with legal requirements, the company has appointed an Impact Officer, Engineer Pier Angelo Galligani, who reports to the Board of Directors. He is responsible for defining the strategies of the common benefit management plan, monitoring and reporting on its implementation, setting annual objectives aligned with the company's benefit purposes as outlined in the bylaws, and drafting the annual Impact Report.

Tecma operates in a wide range of institutional, economic, political, social, and cultural contexts that are constantly and rapidly evolving. The companies within the Group conduct their activities in full compliance with the law, within a framework of fair competition, and with honesty, integrity, fairness, and good faith—respecting the legitimate interests of clients, employees, shareholders, business and financial partners, and the communities in which the company operates.

Given the complexity of the environments in which Tecma operates, it is essential to clearly define the

set of values that Tecma recognizes, accepts, and promotes, as well as the responsibilities that the Techniconsult Group assumes both internally and externally.

For this reason, in July 2024, the Group adopted the Organizational Model 231 and published a unified Group Code of Ethics (hereafter referred to as the Code). Compliance with this Code by Tecma employees and stakeholders is fundamental to ensuring the company's proper functioning, reliability, and reputation—key assets for long-term success.

Tecma has voluntarily adopted Model 231, in accordance with Legislative Decree No. 231/2001, to establish a set of rules, control measures, and sanction systems aimed at preventing the commission of crimes (so-called “predicate offenses”) by individuals acting on behalf of or in the interest of the company.

A Supplier Code of Conduct is currently under approval, aimed at ensuring that all suppliers adhere to high standards regarding safe working conditions, fair and respectful treatment of employees, and ethical business practices.

In this context, the company has also developed a Sustainable Procurement Policy, which outlines simple yet important guidelines for selecting resources, products, and services with a primary focus on environmental protection.



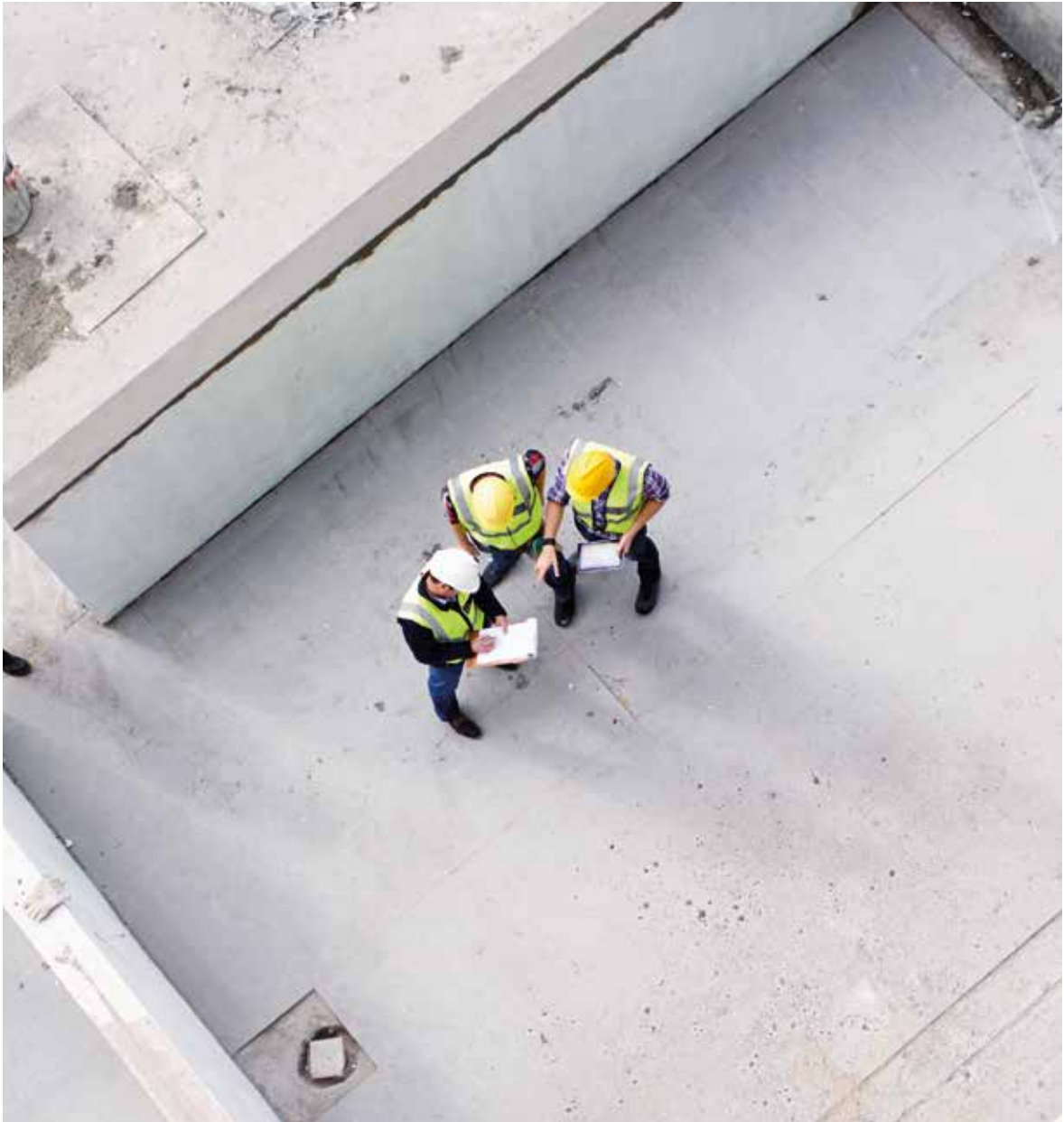
RISK MANAGEMENT

Tecma has implemented a risk management model to ensure the effective identification, assessment, management, and monitoring of business risks.

In 2024, the Board of Directors, in coordination with the Quality Department of the Techniconsult Group, conducted a comprehensive assessment of the business context and related risks and opportunities. The company considers it essential to identify the risks associated with strategic and operational decisions and to define appropriate strategies for addressing them. Rather than adopting a purely “insurance-based” view of risk, Tecma promotes a proactive and managerial approach to risk management.

The company’s risk mapping process involves a thorough evaluation of business processes, market positioning, and organizational structure.

Furthermore, Tecma is committed to identifying ESG-related risk factors by developing a broad, holistic, and practical understanding of how its business processes may impact the surrounding ecosystem. This includes a preliminary analysis of all potentially relevant issues, using clear criteria for risk assessment and mitigation.





ECOVADIS BRONZE MEDAL

Tecma has confirmed its alignment with the sustainability principles promoted by EcoVadis, earning the Bronze Medal.

The EcoVadis methodology evaluates a three key pillars: policies, actions and initiatives, and KPIs, with the goal of assessing the quality of a company’s sustainability management system—understood as responsible conduct with attention to environmental and social impact. EcoVadis assesses how companies manage their economic, social, and environmental impacts, and how they engage with both internal and external stakeholders, across four main areas: Environment, Labor & Human Rights, Ethics, Sustainable Procurement

Tecma has implemented an integrated certification system in accordance with ISO 9001 and ISO 45001, accredited by the certification body Dasa-Rägister S.p.A. for the following scope of 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



SOA CERTIFICATION

This year, Tecma obtained the SOA (Società Organismi di Attestazione) Certification, issued by DASA RÄGISTER S.p.A., for the following categories: Category OG1 – Class III-BIS, Category OS28 – Class IV, Category OG11 – Class IV, Category OS30 – Class II, Category OS3 – Class III

This certification is particularly important as it is authorized by ANAC (the Italian National Anti-Corruption Authority) and serves as official proof that a company meets the necessary requirements to carry out public works contracts.



Tecma is now SOA certified

CQOP SOA
COSTRUTTORI QUALIFICATI OPERE PUBBLICHE

POLITICA QUALITÀ

On February 6, 2023, Techniconsult Firenze S.r.l. Benefit Corporation and Tecma S.r.l. Unipersonale Benefit Corporation formalized, in the document “Quality Policy,” the set of actions and strategies developed by the organization to achieve quality objectives.

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 DOES IT MEAN TO BE A BENEFIT CORPORATION

Being a Benefit Corporation means maintaining a strong entrepreneurial spirit while pursuing common benefit objectives within the relevant social and environmental context. This is achieved by enhancing positive impacts or reducing negative ones. The common benefit objectives represent the “what”—what Tecma Srl Unipersonale Benefit Corporation aims to achieve, its aspirations to generate the greatest possible positive impact for society and the environment. The common benefit actions, on the other hand, represent the “how”—how the company intends to realize its goals and ideas, and how it puts into practice what is outlined in its bylaws. This is the pragmatic side of the benefit approach. These actions are planned and monitored throughout the year and are reported at the end of each fiscal year.

A key feature of being a Benefit Corporation is the annual measurement and transparent

communication of results, progress, and future commitments through an impact assessment. This assessment illustrates the value the company generates for society. These elements, detailed in the Impact Report, are mandatory under Italian Law No. 208 of December 28, 2015, which established Benefit Corporations in Italy.

The Impact Report must be prepared annually and attached to the company’s financial statements.



SPECIFIC OBJECTIVES FOR EACH COMMON BENEFIT PURPOSE – 2024

Tecma's third Impact Report for 2024, following the one published in May 2023, presents an initial overview describing the degree to which the objectives planned for 2024 have been achieved. It also outlines the common benefit purposes planned for 2025.

The common benefit purposes, as stated in the company's bylaws and grouped by impact area, are as follows:

Impact Area: Human Resources, Tecma aims to implement internal training plans on cross-disciplinary topics to promote professional development, stimulate creativity, and help individuals express their talents so they can contribute to solving sustainable development challenges, while fully respecting human and labor rights. The company also intends to adopt motivational procedures for its collaborators and monitor employee satisfaction through formal feedback processes. Employees and collaborators will be given opportunities

to pursue career paths and grow within the company. Additionally, Tecma plans to implement annual incentive schemes, including profit-sharing or performance-based bonuses and benefits, in accordance with applicable regulations. The company is committed to ensuring a healthy and comfortable work environment with efficient internal spaces, enhancing employee well-being and inclusivity. Digital transformation will be strengthened to improve working conditions, promote smart and remote working, and introduce highly innovative technological systems that reduce the ecological footprint associated with travel and commuting.

In the area of continuous innovation toward the sustainability of processes, business models, and corporate practices, Tecma seeks to minimize negative impacts on people, the biosphere, and the territory. The company promotes a climate of mutual trust both internally and with clients and suppliers, where sharing talents, ideas, and skills is natural and contributes to professional growth and business progress. Business

models with strong ethical and social impact will be adopted to encourage employee and collaborator engagement in corporate policies, supported by targeted welfare initiatives. Digital transformation will also be reinforced to improve working conditions and reduce environmental impact through smart and remote working. Ethical-social impact models will be implemented to prevent corruption and criminal behavior, promote legality, and ensure corporate transparency.

In the area of local community development, Tecma is committed to sourcing raw materials and semi-finished products from suppliers that promote a fair and sustainable economy, protecting both people and the environment, with a focus on energy efficiency. The company also aims to promote and support sustainable projects and programs with a strong impact on the environment, territory, and local communities.

In the area of promoting a conscious and sustainable way of conducting business, Tecma intends to use technological tools and solutions that optimize resource use and

reduce environmental impact, in line with its social mission and business activities. The company will also propose and encourage the adoption of project solutions and systems among stakeholders—especially clients—that promote lower resource consumption and greater energy efficiency, with minimal environmental impact. Suppliers will be encouraged to improve their social and environmental performance. The company's management and shareholders are committed, wherever possible, to establishing and strengthening relationships with clients, suppliers, and the local community, whose protection and development are considered integral to Tecma's mission. The company engages fairly and respectfully with competitors, suppliers, clients, civil society, and public institutions. In defining the nature and quality of its products and services, Tecma not only fulfills its contractual obligations but also evaluates the impact of its offerings on the well-being of the people they are intended for. prodotti stessi sul benessere delle persone a cui sono destinati.



RESULTS OF THE 2024 COMMON BENEFIT OBJECTIVES AND DEFINITION OF THE 2025 SPECIFIC COMMON BENEFIT GOALS

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2024	OBJECTIVE 2025
Workers	Welfare / Quality of work	The company provides training on cross-functional skills.	The company has provided training to employees focused on leadership development and English language enhancement.	For 2025, a training program for young talents is planned, aimed at strengthening both technical skills and soft skills.
Workers	Welfare / Quality of work	It will collect the necessary information through a questionnaire distributed to employees.	A questionnaire was distributed to employees, resulting in a response rate above 50%, particularly regarding work quality and the work environment.	The questionnaire will be reissued.
Workers	Welfare/ Economic well-being of workers	The company will offer scholarships to employees' children through specific agreements.	An internal policy was established and shared with employees to reward the academic performance of their children.	The validity of the internal regulation will be maintained.
Workers	Welfare/ Economic well-being of workers	It aims to create an inclusive work environment where everyone is free to work in a fulfilling and satisfying way.	The company has formed a working group dedicated to promoting and sharing an inclusive workplace culture.	The goal is to maintain the inclusive working group.
Workers	Welfare/ Benessere economico dei Workers	The company is committed to rewarding employee performance through the measurement of KPIs.	A formal regulation has been introduced to reward employee performance through Management by Objectives (MBO).	The initiative will continue, with the aim of finalizing performance objectives.
Workers	Welfare / Quality of work	It will act as a sponsor and encourage participation in health and wellness activities during the workweek (e.g., walking programs).	One planned activity was not carried out.	The company will propose group activities during working days to promote employee well-being. Additionally, a team-building day has been established.
Governance	Welfare / Quality of work	The company incorporates specific formal training into the general onboarding process for new workers and managers. All supervisors and managers receive training on how to communicate social and environmental goals to workers and how to implement performance reporting mechanisms.	In 2024, training on Legislative Decree 231 was provided to department heads, with a specific focus on social responsibility aspects.	For 2025, the company plans to provide training for all employees on social and environmental topics.
Governance	Welfare/ Economic well-being of workers	Finally, the company will integrate social and environmental performance into its decision-making processes.	The company has adopted strategies aimed at enhancing employee well-being, such as flexible working hours and scholarship programs for employees' children. Additionally, it has planned the implementation of energy efficiency improvements and emission reduction measures at its facilities, including switching to green utility contracts and replacing the boiler with a reversible heat pump.	Monitoraggio continuo della corretta implementazione delle azioni attuate o programmate in ambito sociale e ambientale. Implementazione di nuove attività in ambito ESG.



RESULTS OF THE 2024 COMMON BENEFIT OBJECTIVES AND DEFINITION OF THE 2025 SPECIFIC COMMON BENEFIT GOALS

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2024	OBJECTIVE 2025
Governance	Welfare / Quality of work	The company will conduct an annual conflict of interest check for executives and board members through a yearly questionnaire.	The objective is confirmed again for 2024, with the aim of finalizing the Organizational Model 231.	In 2025, internal audits will be conducted by the Supervisory Body (OdV) across various departments, during which the issue of conflict of interest will be monitored. As a result, no questionnaire will be distributed; instead, the matter will be assessed during the internal audits.
Governance	Transparency / Fight against corruption	It carries out monitoring and reporting activities related to its anti-corruption program.	The objective is confirmed again for 2024, with the aim of finalizing the Organizational Model 231.	In 2025, internal audits will also be carried out by the OdV to monitor anti-corruption practices within the departments.
Governance	Transparency / Fight against corruption	The company is committed to defining and sharing an anti-corruption policy via its intranet.	For 2024, the action related to anti-corruption prevention has been redefined. The issue of corruption will be formally addressed and managed within Model 231 and the Code of Ethics.	The management of anti-corruption efforts has been formalized in the Code of Ethics, which is published on the company's website.
Governance	Welfare / Quality of work	It will implement financial control mechanisms.	The objective is confirmed again for 2024, with the aim of finalizing the Organizational Model 231.	The company has evaluated the matter and defined an appropriate financial control process, including the assignment of delegated responsibilities.
Environment	Energy Efficiency Improvement oppure Energy Optimization	The company will adopt practices to promote energy efficiency across its facilities.	The set points of the summer air conditioning systems have been adjusted, resulting in a 45% reduction in the related KPI for the main office.	There is ongoing monitoring of rational energy use in the offices.
Environment	Sustainability / Reduction of the environmental footprint	It monitors energy consumption and quantifies the amount of energy sourced from low-impact renewable sources.	100% of the electricity purchased for the main office comes from certified renewable sources.	There is continuous monitoring of greenhouse gas emissions and a percentage reduction in energy consumption.
Environment	Sustainability / Energy efficiency and reduction of environmental footprint	The company is committed to implementing energy-saving and efficiency measures in most of its facilities. Planned actions include programmable thermostats for climate control, timers, motion sensors, sun-shielded walls, double-glazed windows for natural lighting, compact fluorescent lamps, dimmers, and task-based direct lighting.	Greenhouse gas emissions (Scope 1) for the main office have been eliminated by replacing the existing natural gas heating system with a reversible heat pump. This change will also lead to reduced energy consumption due to the higher efficiency of the new system.	There is continuous monitoring of greenhouse gas emissions and a percentage reduction in energy consumption.
Environment	Sustainability / Reduction of the environmental footprint	A written policy will be developed to promote the use of environmentally friendly products and practices in remote workers' virtual offices (e.g., recycling), including guidelines for sustainable remote work practices.	The document titled "Sustainability Policy for Remote Work" has been drafted and shared.	The company continues to apply the "Sustainability Policy for Remote Work".



RESULTS OF THE 2024 COMMON BENEFIT OBJECTIVES AND DEFINITION OF THE 2025 SPECIFIC COMMON BENEFIT GOALS

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2024	OBJECTIVE 2025
Environment	Sustainability / Reduction of Environmental Footprint	The company regularly monitors and records water consumption, and sets specific reduction targets compared to previous benchmarks (e.g., a 5% reduction compared to the reference year).	Monitoring has shown that water consumption remains consistent with previous years.	The company continues to monitor water consumption.
Environment	Sustainability / Reduction of Environmental Footprint	It is committed to adopting an EPP (Environmentally Preferable Purchasing) policy for office supplies and non-toxic cleaning products.	The document titled “Sustainable Procurement Policy” has been drafted and shared.	It remains committed to purchasing sustainable office supplies and products.
Environment	Sustainability / Reduction of Environmental Footprint	The company is also committed to implementing programs or policies to reduce the ecological footprint associated with employee travel and commuting, by offering financial incentives for the use of public transportation, carpooling, or cycling for home-to-work travel.	Employees have been made aware of the importance of efficient use of company vehicles for business travel.	An evaluation is underway for the introduction of a policy aimed at optimizing the use of company vehicles, with monitoring carried out by discipline leads and project managers.
Environment	Sustainability / Reduction of Environmental Footprint	A sustainability policy statement has been issued, documenting the company’s commitment to environmental responsibility.	The company has continued to implement its Sustainability Policy.	The Sustainability Policy continues to be applied.
Environment	Sustainability / Reduction of Environmental Footprint	The company uses renewable energy.	Since July 2023, all electricity purchased has been sourced exclusively from certified renewable sources, and all greenhouse gas emissions resulting from natural gas combustion have been offset.	The company continues to purchase electricity from certified renewable sources.
Community	Innovation / Organization and Process	It is committed to maintaining an up-to-date list of preferred local suppliers and distributors at each facility, and to prioritizing local sourcing. This includes annually updating the list and revising the procurement procedure to include a preference for local suppliers.	The objective has been reformulated for 2024.	A Supplier Code of Conduct is currently under approval. As part of the qualification process, the company is developing an assessment to evaluate suppliers’ adherence to sustainability principles. Those who meet these criteria will be designated as preferred suppliers.
Community	Welfare / Quality of work	The company will conduct a pay equity analysis based on gender, race/ethnicity, or other demographic factors, and has implemented policies or plans to improve this metric where necessary.	The objective has been reformulated for 2024.	The company maintains pay equity across gender, race/ethnicity, and other demographic factors.
Community	Welfare / Quality of work	The company will initiate procedures and policies for charitable donations and community investments.	A formal commitment has been made regarding charitable donations, such as participation in the “1% for the Planet” initiative.	It will continue to make charitable donations to individuals or organizations in need.

METHODOLOGICAL NOTE

The methodological note serves as a key to interpreting the Impact Report. As a Benefit Corporation, Tecma is legally required to share its activities with stakeholders and to explain how it achieves the common benefit objectives it has defined.

The impact assessment is conducted using



the international B Impact Assessment (BIA) standard developed by the non-profit organization B Lab, which measures a company's impact on a scale from 0 to 200 points.

This tool allows for a quantitative and rigorous evaluation of the social and environmental impact generated by the company. The BIA is carried out through an online platform, where the company is asked to provide both qualitative and quantitative information via a dedicated questionnaire. The responses generate an overall score on a scale from 0 to 200. Once the assessment is complete, companies that score above 80 points may choose to pursue certification. This threshold represents the balance point between what a company takes from society and the environment and what it gives back—marking the shift from an extractive model to a regenerative one.

The BIA standard aligns with the requirements outlined in Annex 4 and the content and areas of analysis defined in Annex 5, paragraph 378, article 1, Law No. 208/2015, which include:

1) Governance: assessing the company's transparency and accountability in pursuing its common benefit purposes, with particular attention to its mission, stakeholder engagement, and the transparency of its policies and practices.

2) Workers: analyzing relationships with employees and collaborators in terms of compensation and benefits, training and personal development opportunities, workplace quality, internal communication, flexibility, and occupational safety.

3) Other Stakeholders: evaluating the company's relationships with suppliers, the local territory and communities, including volunteer work, donations, cultural and social initiatives, and support for local development and the supply chain.

4) Environment: identifying the company's environmental impacts from a life cycle perspective, including resource use, energy, raw materials, production processes, logistics and distribution, usage, consumption, and end-of-life.



The B Score provides immediate insight into the company's strengths and highlights areas for improvement.

The reporting period covered by this document refers to the 2024 fiscal year.

IMPACT REPORT

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Grazie.

