

# 2025 Impact Report

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Tecma Srl Società Benefit  
Part of Techniconsult Group



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# LETTER FROM THE SHAREHOLDERS TO STAKEHOLDERS

Tecma S.r.l. amended its articles of incorporation in December 2022, formally adopting the status of a Benefit Corporation. This transformation represented a formal, public, and transparent step aimed at reaffirming and strengthening the company's commitment to the principles of sustainability and the creation of shared value over the long term. Even before the amendment to the articles of incorporation, Tecma had adopted practices consistent with a responsible business model, including value sharing, corporate welfare policies, and a constant focus on environmental aspects. These practices have progressively evolved toward a more structured approach, focused on performance measurement and impact management. As stated internally: "We realized we were already on the right path: that of sustainability."

In this context, the need arose to adopt an even more structured and conscious approach to the market, actively addressing ESG issues and promoting an organizational model focused on employee well-being, environmental protection, and the creation of value for all stakeholders, in line with the principles of clients operating in the Life Sciences sector. Currently, Tecma S.r.l. Società Benefit is undergoing a phase of change and strong growth, not only in economic terms and in terms of workforce expansion, but also in relation to the scale and complexity of the

projects managed, primarily attributable to significant initiatives in the pharmaceutical sector. The strategic objective is to consolidate its presence in the Life Sciences sector at the national level, accompanied, in the medium term, by a path of expansion into the international pharmaceutical landscape. The transition to a Benefit Corporation has not altered the company's vision and mission, but has further strengthened its founding values, formalizing its commitment to the responsible management of environmental, social, and governance impacts. In particular, the company is placing increasing emphasis on occupational health and safety, organizational well-being, the development of human capital, and customer satisfaction, including through the adoption of dedicated internal policies and operating procedures.

In May 2023, Tecma published its first Impact Report, in which the common benefit objectives for the 2022 fiscal year were defined and shared. With this edition, the company is publishing its third Impact Report. The main areas of focus have been governance, the environment, employees, and customers, in line with a structured process for identifying and updating material issues. In this context, Tecma has launched a double materiality analysis process aimed at identifying and assessing both the impacts the company generates on the environment and society, and the ESG risks

and opportunities that may influence economic and financial performance. This analysis is a central element for strategic orientation and the definition of corporate priorities. At the same time, the company has undertaken a structured ESG reporting process, aimed at progressively aligning with the main reference standards (including GRI and ESRS), with the goal of strengthening the transparency, measurability, and comparability of non-financial information. As an SME, Tecma has adopted a gradual yet structured approach to managing and measuring its sustainability performance, with particular focus on climate impacts. In this context, the company has begun monitoring greenhouse gas emissions under Scopes 1 and 2, with plans to progressively expand the scope to include Scope 3 emissions across its value chain.

A baseline emissions reference has also been established to measure performance over time and set reduction targets consistent with climate trajectories. On this basis, Tecma has begun defining emissions reduction targets for 2035, in line with the methodologies of the Science Based Targets initiative (SBTi). Data and progress will be progressively reported through the CDP, helping to enhance transparency toward the market and stakeholders. This approach is grounded in an integrated, risk-based methodology and the gradual adoption of ESG due diligence processes, aimed at identifying, preventing,

mitigating, and monitoring negative impacts, as well as capitalizing on opportunities across the entire value chain.

Looking ahead, the market will become increasingly focused on ESG issues, and the company's challenge will be to anticipate and manage this change, including by strengthening its management systems, adopting dedicated policies, and continuously monitoring sustainability indicators. In this context, Tecma believes that a business model in which operations are not fully integrated with the principles of sustainability, responsibility, and the creation of shared value is no longer conceivable.



ROSARIO LO PRESTI, PIER ANGELO CALLIGANI E SALVATORE GALATI



## ABOUT US

Tecma s.R.L. Unipersonale società benefit, a wholly owned subsidiary of techniconsult firenze s.R.L. Società benefit, was founded in 2016 following the acquisition of two companies specializing in plant engineering and offers construction, general contracting, and maintenance services for the life sciences industry. Tecma s.R.L. Società benefit, together with techniconsult s.R.L. Società benefit, is part of the techniconsult group, which offers integrated services in the pharmaceutical sector.

The group's goal is to continue developing its expertise, both internally—through organizational growth, the development of new business units, and the creation of new companies—and externally, by establishing strategic commercial agreements with complementary entities in the sector, united by the objective of creating a network of coordinated companies capable of covering all phases of a plant's lifecycle in the life sciences sector.

## OUR HISTORY

In July 2016, Techniconsult Firenze S.r.l. Società Benefit acquired the following companies: The Group is committed to continuing its path of expanding and consolidating expertise across the entire value chain, both internally— —through organizational growth, the development of new business units, and the creation of new companies, and externally, through the establishment of strategic commercial agreements with complementary entities in the sector.

These collaborations are aimed at building an integrated ecosystem of operators capable of offering coordinated services and covering the entire lifecycle of industrial plants in the Life Sciences sector, contributing to the generation of sustainable value for customers and stakeholders.

Tecma Firenze S.r.l. became a Benefit Corporation on December 19, 2022, formalizing a path already undertaken over time: “not a choice dictated by a trend, but the natural recognition of a way of operating that has always been guided by principles of responsibility and sustainability,” as stated by one of the founding partners, Rosario Lo Presti.

**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

What sets us apart in the market is our identity: a set of shared values that guide our choices and how we operate. We consider ourselves a dynamic organization, capable of adapting to our clients' needs and focused on the continuous growth of our expertise. We share and promote our core values:

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

These values translate into concrete behaviors and guide the quality of the services we offer, as well as our constant pursuit of excellence, which we pursue with rigor and flexibility to develop tailored solutions for our clients.

These values are put into practice through the adoption of specific company policies, the implementation of dedicated initiatives, and the monitoring of key performance indicators (KPIs), which allow us to measure their effective integration into organizational processes and behaviors.

The founding partners have always recognized the Techniconsult Group's social role, placing not only profit but also people and the planet at the heart of their work, with a particular focus on the local community where we operate.



## OUR VISION

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

Our goal is to provide ongoing support to our clients, working alongside them as trusted partners throughout the entire project lifecycle: from initial consulting to design, from assistance to procurement, from construction site management to project execution, through to start-up, commissioning, qualification, and plant maintenance.

Through an integrated, value-driven approach, the company aims to contribute to the development of efficient, innovative, and sustainable solutions in the Life Sciences sector.

“Quality, continuous innovation, and full integration of the services offered to the client constitute our winning formula,” as stated by Pier Angelo Galligani, founding partner.

## OUR MISSION

Our mission is to provide customers with efficient, high-quality facilities, as well as maintenance services capable of optimizing operational management through the adoption of innovative technological solutions.

The commitment and passion that guide our work are key elements in building relationships of mutual trust with customers, fostering the development of solid and long-lasting partnerships.

Through an approach focused on innovation

and continuous improvement, TECMA aims to generate sustainable value by combining performance, reliability, and attention to environmental and social impacts.

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**“Quality, continuous innovation and full integration into the services provided to the customer constitute our winning formula”**

PIER ANGELO GALLIGANI,  
SOCIO FONDATORE.

## OUR BUSINESS MODEL

TECMA is one of the two companies that make up the Techniconsult Group, a firm specializing in the Life Sciences sector.

The Group's Value Proposition is based on the concept of partnership with the client, understood as an ongoing collaboration focused on creating value throughout the entire project lifecycle. Thanks to a team of department heads with many years of experience in the pharmaceutical sector, the Group is able to offer its partners highly specialized consulting services from the very beginning of projects.

Its established know-how, combined with highly qualified staff and a personalized, integrated

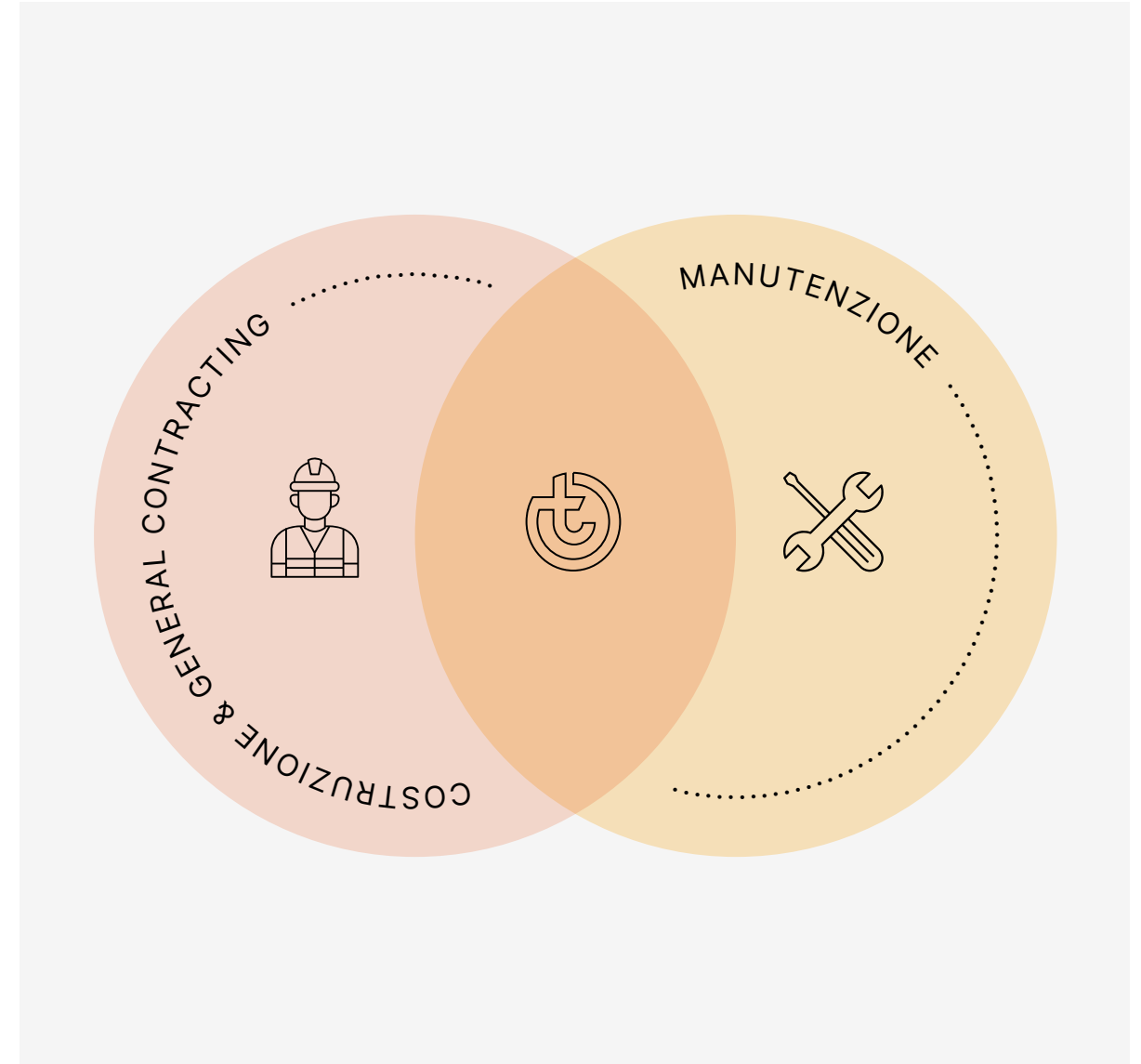
service offering, has enabled the Group to establish itself as a leading player in the pharmaceutical engineering market.

The company operates nationwide, with a widespread presence across various Italian regions, enabling it to effectively serve both established clients and new market opportunities. Its offering is based on an integrated services model, characterized by the continuous expansion of its expertise and the solutions it provides.

The Group's value chain comprises a range of engineering activities and services covering the entire plant lifecycle: from design to construction, through commissioning, qualification, and maintenance, ensuring an end-to-end and integrated approach.

The business model is geared toward creating sustainable value along the value chain by integrating economic, environmental, and social aspects into operational processes.

This approach enables the Group to ensure high quality standards, operational continuity, and comprehensive customer support, while contributing to the development of efficient, safe, and sustainable solutions in line with ESG principles.





## OUR BUSINESS MODEL

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

### Construction & General Contracting Tecma offers the following services:

- Plant construction using its own staff
- Turnkey Services



Whether for the retrofitting of existing facilities or the construction of new ones, Tecma has an in-house team of skilled workers dedicated to the construction of the following facilities:

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

In addition to in-house system design and construction, Techniconsult Group also offers a “turnkey” service that addresses all needs related to a system’s lifecycle and ensures complete peace of mind, safety, and efficiency for the client. A synergistic approach based on a shared engineering vision, the full integration of skills and processes, and the use of innovative technologies capable of managing all information, workflows, and resources related to the system. This integration ensures greater efficiency throughout the entire process, increased plant reliability, reduced costs, and above all, total peace of mind for the client, who, thanks to the provision of a “turnkey” service, is relieved of all concerns.

### Maintenance

Tecma possesses the expertise for proper maintenance management in the pharmaceutical sector of heating plants, refrigeration plants, PW-WFI/PS production/storage and distribution systems, compressed air plants, air conditioning systems, extraction and ventilation systems, piping, plumbing systems, fire suppression systems, transformer substations, electrical systems, special systems, fire detection systems, etc.

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

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

The main advantages are:

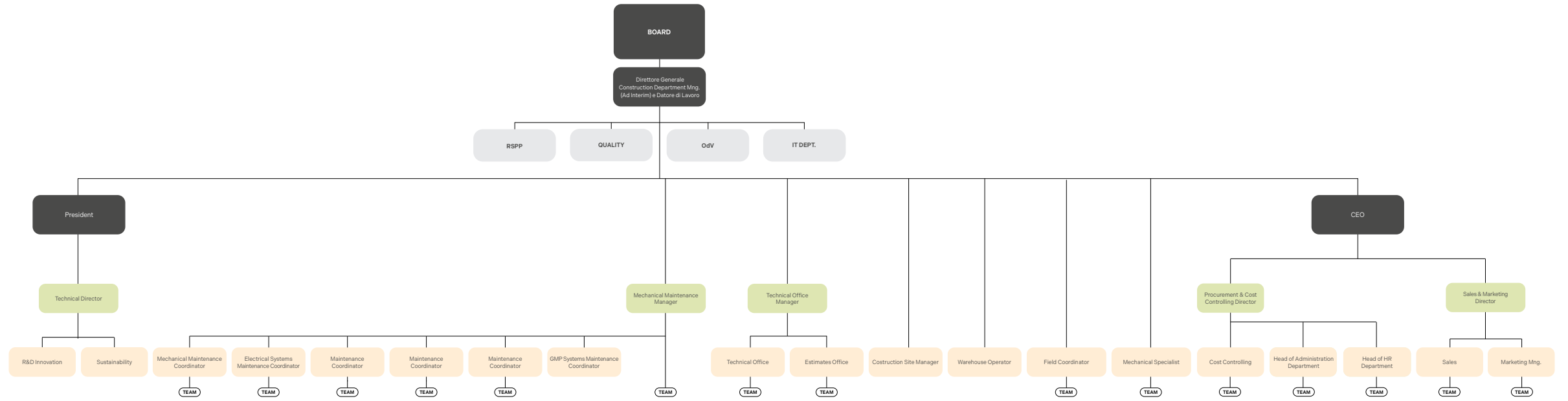
- Improved service quality through the integration of know-how



- Optimization of maintenance costs
- Optimization of response times
- Optimization of administrative for maintenance administration
- Single point of contact



# ORGANIZATIONAL CHART





## BOARD OF DIRECTORS AND GOVERNANCE

The current Administrative Body, appointed by the Shareholders' Meeting, is governed by the Articles of Association and consists of a Board of Directors composed of three members:

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

In accordance with current regulations governing Benefit Corporations, the company has appointed an Impact Officer, identified as Pier Angelo Galligani, who reports to the Board of Directors and is responsible for defining and implementing strategies related to the pursuit of the common good.

Specifically, the Impact Manager is responsible for monitoring and reporting on activities carried out, setting annual objectives in line with the public benefit goals outlined in the Articles of Association, and drafting the Impact Report.

### Governance Model and Ethical Principles

Tecma operates in a variety of institutional, economic, social, and cultural contexts that are constantly evolving. The Group's companies conduct their activities in compliance with

applicable laws and the principles of fair competition, adopting conduct based on honesty, integrity, fairness, and good faith, and protecting the legitimate interests of customers, employees, shareholders, business and financial partners, and the communities in which they operate.

Given the complexity of the environments in which the Group operates, it is essential to clearly and collectively define the guiding values and responsibilities toward both internal and external stakeholders.

### Model 231 and Code of Ethics

In July 2024, the Group adopted the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 (the so-called "Model 231") and published the Group Code of Ethics (hereinafter also the "Code"), compliance with which by , employees, and stakeholders is essential to ensure the proper functioning, reliability, and corporate reputation—elements vital to the company's success.

Model 231 defines the set of principles, rules, control mechanisms, and sanctioning systems adopted by the Group to prevent the commission of offenses provided for by law (so-called "predicate offenses") by individuals acting, in various capacities, in the name of or on behalf of the companies.

The adoption and observance of the Code

of Ethics are an indispensable element for all employees and stakeholders, serving as an essential guide for conducting business activities in accordance with ethical and responsible principles.

### Supply Chain Responsibility

In line with its commitment to ESG principles, the Group is finalizing a Supplier Code of Conduct, aimed at ensuring that supply chain partners adhere to high standards regarding:

- safe working conditions
- fair and respectful treatment of workers
- ethical and responsible practices

In addition, the company has established a Sustainable Procurement Policy, which sets out criteria and guidelines for the selection of resources, products, and services, prioritizing solutions with a lower environmental impact and promoting responsible procurement practices throughout the value chain.



## RISK MANAGEMENT

Tecma has adopted a structured risk management model designed to ensure the effective identification, assessment, management, and monitoring of corporate risks.

The Board of Directors, in coordination with the Techniconsult Group's Quality Department, conducted an analysis of the internal and external environment and an assessment of the main risks and opportunities during 2024. In this context, the strategic importance of identifying risks associated with operational decisions and defining effective methods for their management was recognized.

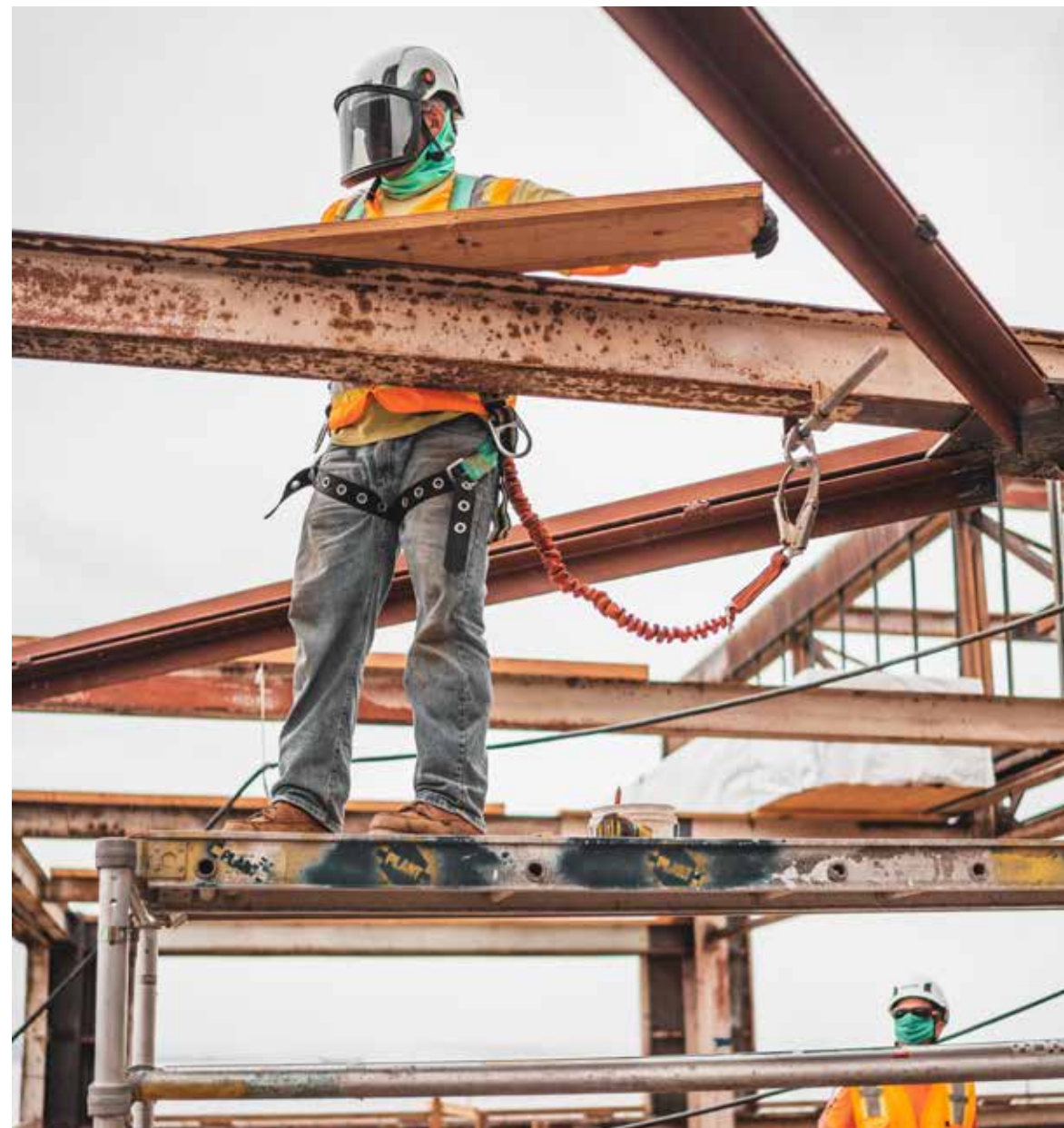
The approach adopted by the company is based on a proactive, management-oriented view of risk, moving beyond a purely "insurance-based" approach and focusing on prevention, mitigation, and the continuous management of risks.

Risk mapping is conducted through a structured analysis of business processes, market positioning, and the organizational model, within an integrated and dynamic framework.

The risk management process is progressively integrated with a double materiality analysis, in order to consider both the impacts generated by the company on the environment and society, and the ESG risks and opportunities that may influence corporate performance.

Furthermore, the company is committed to identifying and assessing ESG risk factors, adopting a holistic approach that considers the environmental, social, and governance impacts generated by its activities throughout the value chain.

This process is supported by the definition and monitoring of specific performance indicators (KPIs) and integration with internal control systems, in order to ensure effective risk management and continuous improvement of business performance.





### ECOVADIS SILVER MEDAL

Tecma has been awarded the EcoVadis Silver Medal, confirming its alignment with the sustainability principles assessed by the platform. The EcoVadis methodology is based on the analysis of policies, actions, initiatives, and key performance indicators (KPIs), with the aim of assessing the quality of the company’s management system in the area of sustainability. Specifically, the assessment covers four broad areas: Environment, Labor Practices and Human Rights, Ethics, and Sustainable Procurement. Through this model, EcoVadis analyzes companies’ ability to manage their economic, social, and environmental impacts, as well as the level of integration of ESG principles in their relationships with internal and external stakeholders.

### QUALITY MANAGEMENT SYSTEM – ISO 9001:2015

Tecma has adopted a Quality Management System certified according to the ISO 9001:2015 standard, issued by the certification body Dasa-Rägister S.p.A.

The certification attests to the adoption of structured processes focused on continuous improvement, customer satisfaction, and quality control of the services offered.

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

Tecma has adopted an Occupational Health and Safety Management System certified according to the ISO 45001:2018 standard, issued by the certification body Dasa-Rägister S.p.A.

The certification attests to the company’s commitment to preventing accidents and occupational diseases through the adoption of a structured approach to risk management, the continuous improvement of working conditions, and the promotion of a safety culture permeating all organizational levels.

### SYSTEM CERTIFICATIONS AND QUALIFICATIONS

Tecma has an integrated management system certified according to ISO 9001:2015 and ISO 45001:2018, issued by the certification body Dasa-Rägister S.p.A. The certification system covers the following activities:

- installation and maintenance of for the transfer of pure and technical fluids for the pharmaceutical sector
- maintenance of air handling and thermohydraulic systems
- installation and maintenance of electrical systems

### SOA CERTIFICATION

During the year, Tecma also obtained SOA (Certification Body) certification, issued by Dasa-Rägister S.p.A., for the following categories:

- OG1 – Class III-BIS
- OS28 – Class IV
- OG11 – Class IV
- OS30 – Division II Standings
- OS3 – Class III

This certification, issued by bodies authorized by ANAC (the National Anti-Corruption Authority), attests to the company’s possession of the technical, organizational, and financial requirements necessary for participation in and execution of public works, representing a significant indicator of the company’s qualifications and reliability.



## QUALITY POLICY

On February 6, 2023, Techniconsult Firenze S.r.l. Società Benefit and Tecma S.r.l. Unipersonale Società Benefit formalized, in the document “Quality Policy,” the set of principles, objectives, and guidelines adopted by the organization to ensure the achievement and continuous improvement of its quality performance.

The Quality Policy serves as a fundamental reference for all company activities, guiding processes toward operational effectiveness, customer satisfaction, and compliance with regulatory and contractual requirements.

In this context, the organization monitors its performance through specific quality indicators (KPIs), including the number of non-conformities identified, the results of internal and external audits, and the level of customer satisfaction, in order to ensure continuous improvement of processes and services offered.

The Quality Policy is also part of an integrated management system that includes aspects related to occupational health and safety, ensuring a coordinated and synergistic approach to the management of business processes, in line with the ISO certifications adopted.





## FRAMEWORK OF BENEFIT CORPORATIONS AND OUR BYLAWS, THE STATUTORY OBJECTIVES OF COMMON BENEFIT

The amendment to the Articles of Association for the conversion of Tecma Srl into a benefit corporation was unanimously approved by the Shareholders' Meeting on December 19, 2022. This resolution, as incorporated into the company's new corporate purpose, explicitly states the intention to pursue objectives that go beyond economic profit to include social goals, generating positive impacts on people, the community, and the environment in which it operates.

In particular, the company intends to pursue the following specific objectives for the common good:

- Provide internal training programs on cross-functional topics to promote professional development, stimulate their creativity, and bring out their talents, so that they can help find solutions to the challenges of, with full respect for the rights and workers' rights;
- Adopt motivational procedures for

employees, while also monitoring employee satisfaction through formal feedback processes;

- Provide employees and associates to pursue 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 share one's talents, ideas, and skills for the benefit the professional growth of colleagues/and for the progress of the company.
- Provide for the possibility of implementing annual employee incentive plans, including through profit-sharing in profits or by providing bonuses or benefits that vary based on the profits by the company, in compliance with in force at the time;
- Adopt business models with a strong social and ethical impact, which promote employee engagement and contributors in policy-making, implementing targeted welfare initiatives;
- Ensure a healthy and comfortable work environment, with efficient interior spaces, enhancing the well-being of employees and their inclusivity;
- Strengthening digital transformation,

including to improve working conditions, promoting smart working and remote work, and implementing that can reduce the ecological footprint caused by travel and commuting;

- Utilize, within the scope of its and activities, tools and technological solutions that promote the best use of resources, resulting in a reduced impact on the environment, local areas, and communities;
- Implement, and propose to its stakeholders and customers in particular, the use of solutions, products, machinery, and equipment that promote lower resource consumption and energy efficiency, with limited impact on the environment, local areas, and communities;
- Collaborate and work in synergy with stakeholders, such as organizations, foundations, and suppliers, including those facing, to contribute in a to their development as well as fostering the exchange of expertise;
- Supply the business with raw materials and semi-finished products from producers and suppliers who promote a that protects people and the environment, with a view to;
- Encourage suppliers to improve their social or environmental performance through

contractual terms, pricing, or other means;

- The board of directors and the shareholders of the company, where possible, commit themselves with professionalism to establish and strengthen harmonious relationships with customers, suppliers, and the local community in which they operate, whose protection and improvement they consider an integral part of their mission.

The company interacts in a fair and respectful manner with competitors, suppliers, customers, civil society, and the public administration.

In defining the nature and quality of its products and services, the company is committed not only to fulfilling its contractual obligations, but also to assess the effects of the products themselves on the well-being of the people for whom they are intended;

- Implement models of ethical to prevent all forms of corruption and crime and promote of legality, while also ensuring;
- Disseminate and promote projects or sustainable programs with a significant impact on the environment, the local area, and the community.



## WHAT DOES IT MEAN TO BE A BENEFIT CORPORATION?

Being a Benefit Corporation means combining entrepreneurial spirit with the pursuit of goals that serve the common good, while operating in a responsible and sustainable manner within the relevant social and environmental context. This translates into a commitment to generating positive impacts—or reducing negative ones—on people, communities, and the environment.

The common benefit objectives represent the “what” that Tecma S.r.l. Benefit Corporation aims to achieve: they indicate the goals the company aspires to in order to contribute concretely to collective well-being and environmental protection.

Common good actions, on the other hand, represent the “how”—that is, the methods through which the company intends to achieve these objectives, putting into practice the provisions of the Articles of Association. These actions are planned, implemented, and monitored throughout the fiscal year to ensure

their measurability and annual reporting. A distinctive feature of Benefit Corporations is the obligation to measure and transparently communicate the results achieved, the progress made, and future commitments through an impact assessment that highlights the value generated for society and the environment.

These requirements are set forth in Law No. 208 of December 28, 2015, which introduced the Benefit Corporation model in Italy. In accordance with the law, the Impact Report is prepared annually and attached to the financial statements.



## SPECIFIC OBJECTIVES FOR EACH COMMON BENEFIT PURPOSE 2025

The fourth Impact Report prepared by Tecma, covering the 2025 fiscal year and following the one published in May 2024, presents an initial summary table illustrating the degree to which the objectives planned for 2025 have been achieved. The Report also sets out the common benefit objectives defined for the year 2025, in accordance with the provisions of the Articles of Association. The common benefit objectives, as set forth in the Articles of Association and organized by impact area, are listed below:

### Impact Area: Human Resources

In the area of Human Resources, Tecma is committed to promoting the development and well-being of its people through the following actions:

- defining and implementing internal training programs on cross-cutting topics, aimed at developing skills, nurturing talent, and promoting innovative solutions to the challenges of sustainable development, while respecting human and labor rights;
- adopting motivational tools and procedures, monitoring employee satisfaction through structured feedback processes;
- promote professional growth paths and career opportunities within the organization;
- introduce employee incentive systems, including through profit-sharing mechanisms and the provision of variable bonuses or benefits, in compliance with applicable regulations;
- ensure a healthy, safe, and inclusive work environment, promoting organizational well-being and the quality of workspaces;

– strengthen digital transformation processes, improving working conditions through flexible arrangements (smart working and remote work) and the adoption of innovative technological solutions, with the aim of reducing the environmental impact associated with commuting.

### Impact Area: Continuous Innovation and Sustainability of Processes and Business Models

Tecma is committed to promoting continuous innovation focused on the sustainability of processes, business models, and corporate practices, with the goal of minimizing negative impacts on people, the environment, and the local community.

*In this context, Tecma is committed to:*

- promote, both internally and throughout the value chain (customers and suppliers), a climate of trust and collaboration, encouraging the sharing of expertise, ideas, and best practices to support professional growth and organizational development;
- adopt business models with a high ethical and social impact, encouraging the active involvement of employees in company policies and implementing targeted welfare initiatives;
- strengthen digital transformation processes, improving working conditions through flexible arrangements (smart working and remote work) and the adoption of innovative technologies, thereby helping to reduce the environmental footprint associated with commuting;
- implement organizational models focused on preventing corruption and crime, promoting a culture of legality, transparency, and accountability.

### Impact Area: Local Community Development

Tecma promotes sustainable development in the regions where it operates, contributing to the

economic and social growth of local communities and fostering responsible practices throughout the entire value chain.

*In this context, Tecma is committed to:*

- prioritize the procurement of raw materials and semi-finished products from suppliers that adopt practices geared toward a fair and sustainable economy, respecting human rights, environmental protection, and energy efficiency principles;
- promote and support projects and initiatives that have a positive impact on the environment, the local area, and the community, contributing to the sustainable development of the socioeconomic context in which it operates;
- strengthen relationships with local stakeholders, fostering collaboration, dialogue, and shared development throughout the value chain.

### Impact Area: Promotion of a Sustainable and Stakeholder-Oriented Business Model

Tecma promotes a sustainable, stakeholder-oriented business model, integrating environmental, social, and governance criteria into its activities and decision-making processes, with the aim of generating long-term value.

*In this context, Tecma is committed to:*

- adopting technological tools and solutions that promote the efficient use of resources, contributing to the reduction of environmental impacts;
- develop and offer its stakeholders, particularly its customers, design and plant engineering solutions aimed at reducing consumption and improving energy efficiency;
- encourage suppliers to improve their environmental and social performance by promoting responsible practices throughout the value chain;
- strengthen transparent, ethical, and collaborative relationships with customers, suppliers, and local communities, contributing to the protection and development of the local area;

– operate according to principles of fairness, loyalty, and responsibility toward all stakeholders, including competitors, customers, suppliers, civil society, and public administration;

– assess, in the design and delivery of its products and services, not only compliance with contractual obligations but also the impacts on people's well-being and the environment.

Furthermore, the company has launched a structured process for reporting its emissions and managing the decarbonization process, with the aim of adopting an integrated, measurable, and transparent strategy.

This process involves alignment with key international standards, including the validation of climate targets through the Science Based Targets initiative (SBTi) and the reporting of environmental performance via the CDP (Carbon Disclosure Project), with particular focus on energy efficiency measures and emissions reduction.

The company has established a baseline for emissions, which serves to measure its performance over time and set reduction targets. On this basis, a process has been launched to define emission reduction targets for 2035, in line with trajectories consistent with climate science.

Greenhouse gas emissions are monitored in accordance with leading international standards, covering Scope 1 and Scope 2, with plans for a gradual expansion to Scope 3, in order to obtain a comprehensive view of the carbon footprint across the entire value chain.

This approach allows for the continuous monitoring of environmental impacts, enhances transparency toward stakeholders, and actively contributes to the decarbonization process and the overall sustainability of the value chain.



## RESULTS OF THE 2025 COMMON BENEFIT OBJECTIVES AND DEFINITION OF THE 2026 SPECIFIC COMMON BENEFIT GOALS

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2025	OBJECTIVE 2026
Workers	WELFARE Quality of Work	The company offers training in soft skills	A training plan for young talent is scheduled for 2025 to enhance technical and soft skills	The company has planned a training program for 2026 aimed at developing technical and soft skills.
Workers	WELFARE Quality of Work	The company will gather the necessary information through a questionnaire distributed to employees	The company distributed the questionnaire to its employees, with more than 50% of respondents rating the quality of work and the work environment positively.	The company has confirmed that it will continue using the company questionnaire through 2026.
Workers	WELFARE Economic well-being of workers	The company will offer scholarships to the children of its employees under specific agreements.	The company has established internal regulations, agreed upon with employees, to reward the academic performance of employees' children.	The company has established internal regulations, agreed upon with employees, to reward the academic performance of employees' children.
Workers	WELFARE Worker Well-being	The company aims to create an inclusive work environment where everyone is free to work in a satisfying manner	The company has established a working group of individuals dedicated to fostering an inclusive work culture.	The company will continue to promote a culture of inclusivity through workshops focused on this topic.
Workers	WELFARE Economic well-being of employees	The company aims to reward employee performance by measuring KPIs.	The company has established a policy for performance-based rewards through MBOs.	MBO and reward system confirmed for 2026
Workers	WELFARE Workplace Quality	The company will sponsor and encourage participation in health and wellness activities during the workweek (e.g., walking programs)	The company has proposed group activities during work-days to promote employee well-being. Additionally, a team-building day has been established	The company will schedule days dedicated to corporate team building.
Governance	WELFARE Quality of Work	The company incorporates specific formal training into the general training of new employees and managers; all supervisors and managers receive training on how to communicate social and environmental objectives to employees and on how to implement mechanisms for reporting results.	In 2025, training on the 231 framework was conducted for department heads, with a focus on social aspects.	The goal for 2026 is to provide training for all employees in social and environmental matters
Governance	WELFARE Economic well-being of workers	The company will integrate social and environmental performance into the decision-making process	The company has adopted strategies aimed at enhancing the well-being of its employees (e.g., flexible work hours policy or scholarship programs for employees' children), in addition to planning the implementation of energy efficiency and emissions reduction measures for its facilities (utility contracts with green energy providers, replacement of boilers with reversible heat pumps).	Continuous monitoring of the proper implementation of actions taken or planned in the social and environmental spheres. Implementation of new ESG initiatives.



## RESULTS OF THE 2025 COMMON BENEFIT OBJECTIVES AND DEFINITION OF THE 2026 SPECIFIC COMMON BENEFIT GOALS

IMPACT AREA	PURPOSE OF COMMON BENEFIT	KEY ACTIONS	OBJECTIVE OUTCOME 2025	OBJECTIVE 2026
Governance	WELL-BEING AT WORK Quality of Work	The company will annually as-sess potential conflicts of inte-rest for executives and board members using an annual que-stionnaire	This objective has been set again for 2025 with a view to finalizing the 231 model.	In 2026, internal audits will be conducted by the Su-pervisory Board across va-rious departments to mo-nitor potential conflicts of interest. Therefore, no questionnai-re will be distributed, but this aspect will be asses-sed during the internal au-dits.
Governance	TRANSPARENCY Anti-Corruption	The company carries out ac-tions to monitor and report on the anti-corruption program	The objective has been set again for 2025 with a view to finalizing the 231 model.	In 2026, any act of corrup-tion will be monitored and, if necessary, reported through the whistleblowing system.
Governance	TRANSPARENCY Anti-Corruption	The company is committed to defining and disseminating (via the intranet) an anti-corruption policy	For 2025, the actions to be implemented in the area of corruption prevention have been redefined. The issue of corruption will be formal-ly addressed and managed in the 231 Model and the Code of Ethics.	The key aspect of anti-corruption management is its formalization in the Code of Ethics published on the company website
Governance	WELL-BEING AT WORK Quality of Work	The company will implement financial control mechanisms	This objective has been set again for 2025 with a view to finalizing the 231 model.	The company will establish an appropriate financial control framework, including through the delegation of authority.
Environment	INNOVATION Improving energy efficiency	The company will adopt practi-ces to promote energy efficien-cy in its facilities.	The operating set-points for the summer air conditio-ning systems have been ad-justed, resulting in a 45% reduction in the relevant KPI for the main office.	Continuous monitoring of rational energy use in offi-ces.
Environment	SUSTAINABILITY Reduction of the environmental footprint	The company monitors energy consumption and quantifies the energy derived from low-impact renewable sources.	100% of the electricity pur-chased for the headquar-ters 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 energy efficiency and conservation measures in most of its facilities. These in-clude programmable thermo-stats for HVAC, timers, motion sensors, sun-shielded walls, double-pane windows for natu-ral lighting, compact fluore-scent lamps, motion sensors, dimmers, and task lighting (de-pending on the activity).	Greenhouse gas emissions (Scope 1) related to the headquarters have been eliminated by replacing the existing heating system (na-tural gas) with a reversible heat pump system. This ini-tiative will also reduce energy consumption due to the new system's greater efficiency.	Continuous monitoring of greenhouse gas emissions and % reduction in energy consumption
Environment	SUSTAINABILITY Reduction of the environmental footprint	Establish a written policy pro-moting the use of environmen-tally friendly products and prac-tices in remote workers' virtual offices (recycling, etc.) with guidelines for sustainable remo-te work practices	The document titled "Su-stainability Policy for Remo-te Work" has been drafted and distributed	Implementation of the "Sustainability Policy for Remote Work."



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Environment	SUSTAINABILITY Reduction of the environmental footprint	The company regularly monitors and records water consumption and sets specific reduction targets compared to previous years (for example, a 5% reduction in consumption compared to the base year).	Monitoring has shown that water consumption is in line with that of previous years.	The company continues to monitor water consumption.
Environment	SUSTAINABILITY Reducing the environmental footprint	The company is committed to adopting an EPP (Environmentally Preferable Procurement) policy for office supplies and non-toxic cleaning products.	A document titled "Sustainable Procurement Policy" has been drafted and distributed	The company continues its commitment to purchasing sustainable office supplies and products.
Environment	SUSTAINABILITY Reducing the Environmental Footprint	The company is committed to implementing programs or policies to reduce the ecological footprint caused by employee travel/commuting through financial incentives to use public transportation, carpooling, or bicycles for the commute between home and work.	Efforts have been made to raise staff awareness regarding the efficient use of company vehicles for business travel.	Evaluation of the introduction of a policy to optimize the use of company vehicles and monitoring of vehicles by department heads and Project Managers.
Environment	SUSTAINABILITY Reducing the environmental footprint	Sustainability policy statement documenting the company's commitment to the environment.	The process of implementing the "Sustainability Policy" was carried out	Implementation of the "Sustainability Policy."
Environment	SUSTAINABILITY Reduction of the environmental footprint	The company uses renewable energy	Starting in July 2023, all purchased electricity is generated 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 is committed to keeping the list of preferred local suppliers and distributors up to date at each facility and prioritizing local suppliers: Update the list of preferred local suppliers and distributors at each facility annually; revise the procurement management procedure to include a preference for local suppliers	The company has proposed updating the supplier list for 2025 but has not yet fully approved the code of conduct.	A supplier code of conduct is currently awaiting approval. As part of the qualification process, the company is developing an assessment to evaluate suppliers' adherence to sustainability principles. Those who adhere to these principles will be designated as preferred
Community	WELFARE Quality of Work	The company will conduct a pay equity analysis by gender, race/ethnicity, or other demographic factors and has implemented policies or plans to improve this metric (where necessary)	The target has been revised for 2025.	The company maintains pay equity by gender, race/ethnicity, or other factors.
Community	WELFARE Quality of Work	The company will implement procedures and policies for charitable donations and community investments	Formal commitment to charitable giving (e.g., 1% for the Planet)	The company will continue to make charitable donations to individuals or organizations in need.



## METHODOLOGICAL NOTE

This Methodological Note serves as a guide to understanding the Impact Report and explains the criteria used for its development, measurement, and evaluation.

As a Benefit Corporation, Tecma is required, in accordance with current regulations, to ensure transparency toward stakeholders by describing the methods through which it pursues and measures the achievement of its common benefit objectives.

The impact assessment was conducted using the B Impact Assessment (BIA), developed by the nonprofit organization B Lab, which provides a structured and systematic way to measure a company's social and environmental performance. The B Impact Assessment is an internationally recognized standard that evaluates an organization's overall impact using a score on a scale from 0 to 200. The assessment is conducted via a digital platform, through which the company provides qualitative and quantitative information across various areas of analysis, including governance, employees, community, environment, and customers.

The methodological approach adopted

enables a rigorous, objective, and comparable measurement of ESG performance, supporting the identification of key areas for improvement and the definition of objectives consistent with corporate strategy and the principles of sustainable development.

At the end of the assessment process, companies that achieve a score of 80 points or higher are eligible to pursue B Corp certification. This threshold represents a significant balance between the value generated by the company and that returned to the socio-environmental context, marking the transition toward a model oriented toward the creation of shared value.

The B Impact Assessment is consistent with the requirements set forth in Law No. 208 of December 28, 2015, which governs Benefit Corporations in Italy, particularly with regard to the areas of analysis and reporting obligations.

Specifically, the assessment model is structured around the following areas:

### 1. Governance

Assesses the company's level of transparency and accountability in pursuing its common benefit objectives, with reference to the clarity of the corporate purpose, stakeholder

engagement, governance and control systems, and the policies adopted.

### 2. Employees

Analyzes relationships with employees and collaborators in terms of compensation and benefits, training and professional development, quality of the work environment, internal communication, inclusion, organizational flexibility, and health and safety. Additionally, it will implement team-building policies to foster teamwork and individual well-being.

### 3. Community

Examines relationships with suppliers, the local area, and local communities, including responsible procurement practices, social impact initiatives, and actions supporting local development and supply chain sustainability.

### 4. Environment

Assesses the company's environmental impacts from a life-cycle perspective, considering resource use (energy, raw materials), operational processes, and the usage and end-of-life phases of the services and solutions offered.

In this context, the company is committed to reporting on and managing its environmental performance, with particular focus on decarbonization processes, by adopting

an integrated strategy aimed at reducing greenhouse gas emissions and continuously improving its overall environmental footprint.

The B Score allows for the immediate identification of strengths and key areas for improvement, supporting a structured path toward sustainable growth and the progressive integration of ESG principles into business processes.

Tecma is committed to translating the results of the assessment into concrete and measurable actions, progressively strengthening the integration of sustainability principles into its strategy and operational processes. The path undertaken— — represents a solid foundation for achieving objectives of common benefit and for creating shared, verifiable, and enduring value over time.

This Impact Report covers the fiscal year 2025.

<https://tcfirenze.com/en/sustainability/>

# 2025 IMPACT REPORT

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Thank you.

