



## **2024 Sustainability Report**

# **IMA Group**

### **Handbook**

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## 1. The Legislative context

On December 6th, 2014 the Directive n. 2014/95/ EU of the European Parliament and of the European Council entered into force. Such Directive requires the disclosure of “non-financial and diversity” information by large undertakings that are public-interest entities. In this context, the EU demonstrates its contribution to the transition toward a sustainable global economy combining long-term profitability, social justice and environmental protection by promoting the enhancement of companies that adopt transparent management policies aimed at obtaining better performances also in non-financial areas.

On 30 December 2016, the Italian Legislation adopted the above-mentioned Directive with the Decree No. 254 of, requiring Public-Interest Entities to disclose Non-Financial information to cover - to the extent necessary to ensure the understanding of their activities, development, performance and the impact of their activity - environmental, social, employee-related, human rights and anticorruption and bribery matters, which are relevant to the Group's activities and characteristics. In particular, the Decree requires to disclose as a minimum, with reference to above listed areas, the main risks, generated or incurred, any adopted policy, the related key performance indicators, and the company's business model.

Accordingly, being an international Group before the delisting, IMA Group fell under the scope of the Italian Legislative Decree 254/16, and all its subsidiaries were required to provide their non-financial data and information. Despite the delisting process, **IMA Group decided to continue issuing its Sustainability Report in accordance with the above-mentioned Italian Legislative Decree**, being a consolidated best practice for the Group and its long-standing commitment on such topics.

## 2. IMA Group Sustainability Report

### What is a Sustainability Report?

The sustainability report is a **reporting model about quantities and qualities of relationships between a firm and its stakeholders**. It aims at outlining a homogeneous, punctual, complete, true, and fair framework of the complex interdependency between economic and social features of the context in which the firm operates.

The Report has the goal to describe not only the performances of an organization, but also the approach adopted to manage the most relevant sustainability topics, in terms of principles, values, policies and management systems.

Furthermore, the Sustainability Report gives an overview on the company's commitment towards sustainable development, making clear engagements and future objectives. A Company can define its own strategic guidelines on economics, environmental and social topics, identifying priorities and defining a sustainability plan (short-medium term) based on its concept of sustainability.

### The GRI Standards

Sustainability reporting can help organizations to measure, understand and communicate their economic, environmental, social and governance performance and is drafted in accordance with the GRI Sustainability Reporting Standards (GRI Standards), reporting guidelines issued by the Global Reporting Initiatives.

The GRI Standards:

- are designed to be used by organizations to report about their impacts on the economic, environmental, and social performances;
- create a common language for organizations and stakeholders, with which impacts of organizations can be communicated and understood;
- are designed to enhance the global comparability and quality of information on these impacts, thereby enabling greater transparency and accountability of organizations.

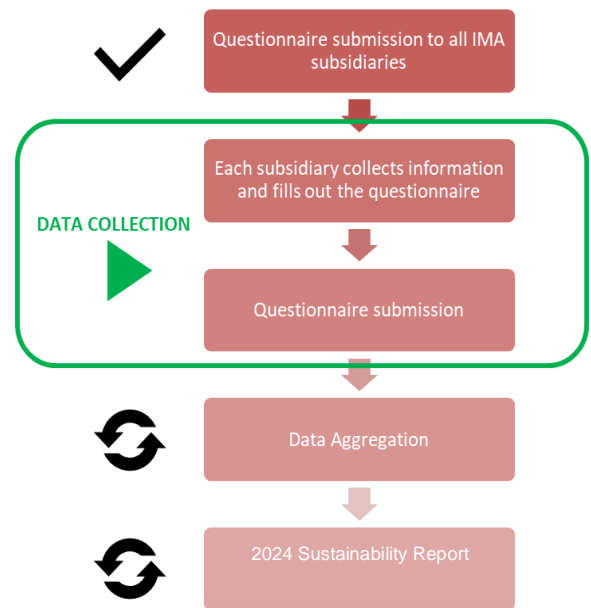
### GRI indicators requested

2-27: Compliance with laws and regulations  
2-30: Collective bargaining agreements  
204: Procurement Practices  
205: Anti-corruption  
302: Energy  
305: Emissions  
303: Water  
304: Biodiversity  
306: Waste  
403: Occupational Health and Safety

## The process for drafting the Report

In order to publish the 2024 Consolidated Non-Financial Disclosure of IMA Group (also as 2024 Sustainability Report), it is necessary to collect environmental, social and economic data concerning all the subsidiaries. This is the reason why it has been asked to your organization to complete the Optimy online questionnaire. This Handbook provides you the necessary tools to properly fill out the sheets and it **must be submitted by January the 27<sup>th</sup>, 2025**.

For any information reported, the boundary (in terms of legal entities) must be clarified. Note that any information and performance indicators must be related to the entities/plants of your Company and any limitation or change of the boundary will have to be clearly stated.



### Sustainability Report 2024

Perimeter	IMA Group
Period	January 1 <sup>st</sup> , 2024– December 31 <sup>st</sup> , 2024
Reporting Standards	GRI Standards

### REFERENCE PERIOD

All data must refer to the reporting period **01/01/2024-12/31/2024**

### 3. Optimy

IMA Group is using the Optimy tool to collect and consolidate the non-financial data and information. The questionnaire can be accessed through the following link:

<https://csrreport.ima.it/en/>

Note that only the consolidated values are disclosed in the 2024 Sustainability Report, but the values of each entity stand-alone must be available at any moment.

### How to access the platform

You have received the access link by email from IMA Corporate. When you access to it, you will see the following front page. Please click on “Submit an application”.

## IMA Yearly Sustainability Data collection - 2024

### ENGLISH VERSION

#### Consolidated voluntary disclosure of Non-Financial Information

Welcome to the **yearly sustainability data collection Questionnaire**.

This platform is designed to collect IMA's companies worldwide data on **environmental, health and safety and procurement performances**.

- ▶ You may save your answers and work on them again at your earliest convenience before submitting them.
- ▶ You can invite contributors by sharing the login credentials within your company (more than one person can work on the questionnaire at the same time).
- ▶ All the questions must be answered before the final submission of the questionnaire.
- ▶ The deadline for submission is **January 27th, 2025**.

**Please note:** through this link you can download and consult the handbook created in order to support you in the compiling process.

For support, please contact:

**Marie-Charlotte Montaut** - IMA S.p.A. - Email: [MarieCharlotte.Montaut@ima.it](mailto:MarieCharlotte.Montaut@ima.it)

**Martina Oraziotti** - IMA S.p.A. - Email: [Martina.Oraziotti@ima.it](mailto:Martina.Oraziotti@ima.it)

For specific questions or clarifications regarding section 7. *Environment*, please kindly contact: **Chiara Casadio** - IMA S.p.A. - [Chiara.Casadio@ima.it](mailto:Chiara.Casadio@ima.it)

Thank you for your contribution.

**Submit a new application**



During the first access, you will be asked to create an account, with username and password. Just one person at a time can access with a single account.

## Identification

### Sign in

If you already have a IMA S.p.A. user account, enter your email address and password below.

Email:

This field is required.

Password:

This field is required.

[Lost password?](#)

Login

### Create a new account

Create a user account in order to submit an application.

Email:

Sorry, only letters (a-z), numbers (0-9), and periods (.) are allowed.

Password:

This field is required.

Confirm password:


☐ I have read and agree to the [privacy policy](#).

Create my account

The first time you access the link, if you do not have one already, please create a new account (with username and password).

Once started compiling, the system will autosave the survey on a timely basis. It is not mandatory to complete the questionnaire in a single access, as you can start again where you left any time before the **deadline set on January the 27<sup>th</sup>, 2025.**

Every time you access you can click on “Manage my applications” to continue inserting the data requested and you will be redirected to the landing page where to manage your application form.



Home Submit a new application Manage my applications

## Manage my applications

Search Filter Export list

I	Project name	Access	Form name	I	Project owner	Project owner	Last edited	Last submit	
Draft	Untitled		Sustainability Repo...	1				-	

Whilst working on the application form, you have the possibility to invite contributors and give access to the specific section under their competency/responsibility. To do so, when the form is open, click on the “manage invitation” link and then “invite a contributor”. This will allow you to invite the reference person by email and select the relevant section (they won’t be able to see and modify the entire form). Example below:

## Reporting Form 2024

- 1 Organization's details
- 2 Organizational Governance & Business Integrity
- 3 End User - Product Responsibility
- 4 Involvement in the Community
- 5 Freedom of Association and Collective Bargaining
- 6 Human Rights
- 7 Environment
- 8 Health & Safety - Qualitative
- 9 Health & Safety - Quantitative
- 10 Supply Chain
- 11 Data Quality Review
- 12 Summary

## Manage invitations

This interface allows you to ask other people to help you complete your form.  
You can invite several people and limit their access to a part of your form.

Invite a contributor

Continue

Manage invitations

They will receive an invitation link by email.

Once the entire form will be completed, click on "Submit" and notify the responsible people (Marie-Charlotte Montaut and Martina Oraziotti) at [mariecharlotte.montaut@ima.it](mailto:mariecharlotte.montaut@ima.it) and [Martina.Oraziotti@ima.it](mailto:Martina.Oraziotti@ima.it). In case of doubts regarding section 7 Environment, please refer to Chiara Casadio ([Chiara.Casadio@ima.it](mailto:Chiara.Casadio@ima.it)).

## Operational tips for data collection and monitoring

In many companies of the Group, the person who takes care of the financial report has to manage the non-financial data. This overlap may cause significant management challenges, particularly between January and February, when a large volume of data must be collected and uploaded in Optimy.

In order to avoid this work overload, we advise you to:

- Identify data/information that can be collected and monitored in advance;
- Develop a report to monitor that indicator;
- Identify your colleague who operates as contact point for the collection of that indicator;
- Agree upon the approach with the top management first and then with your colleagues;
- Define a timeline for the collection and upload of data/information in Optimy;



- Keep in mind that data/information shall be uploaded in Optimy in January.

BEST PRACTICES ON DATA COLLECTION AND REPORTING	
Data collection process	<ul style="list-style-type: none"> <li>• Define a data owner or someone who is responsible for data collection and their validation.</li> <li>• Implement an <b>internal review system</b>: firstly, data should be checked by the data owner and, secondly, by the responsible of the function.</li> <li>• <b>Update information</b> periodically to monitor the situation, prevent mistakes and improve data accuracy.</li> </ul>
Data traceability and auditability	<ul style="list-style-type: none"> <li>• Create <b>archives</b> for each source of data.</li> <li>• Reduce manual operations and prefer the use of <b>IT tools</b> in order to lower the risk of error.</li> <li>• Keep track of the people that were involved in the data collection.</li> <li>• Use <b>reliable sources</b> and keep them well archived for future requests.</li> </ul>

# 4. Handbook

## The structure



The form is structured according to the main themes and indicators reported in the Sustainability Report 2024. You can work on more than one section at time since the platform autosaves your data on a timely basis.

Some automatic checks have been implemented in various sections to verify the amounts entered into the system.

**Waste**

Total waste \*

metric tons

Total value of total waste does not match

> of which hazardous waste

metric tons

> of which non hazardous waste

metric tons

In this case the data inserted are not correct, since the total amount of waste must equal to the sum of:

1. "Of which hazardous waste"
2. "Of which Non-hazardous waste"

In some cases, we need the total value data but also the data split in other categories. Please always check to provide the accurate numbers

# Section 1: Organization’s details

Respondents' contact details

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

Contact information

Name of the Organization \*

--

First name

Last name

Department \*

Role

Email Address \*

Phone

Country \*

--

Starting from this year, you will be asked to provide information regarding each of your company facilities. Please provide for each facility: its company facility name, the type (e.g. office/production site, warehouse), the address (street, city, nation), the number of automatic machines produced during 2024 in the facility, surface (m2) and volume (m3).

	Company facility name	Type of facility	Adress
Facility 1			
Facility 2			
Facility 3			
Facility 4			

Please note that you will be asked to provide the **environmental data split per facility** in the “Environment” Section.

Then, you are asked to provide information and evidences regarding your management systems.

## Certified management system

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

1. Is there any management system in place? \*

Please consider ISO 14001, ISO 9001; SA 8000, ISO 50001, ISO 45001, OHSAS 18001 and any other management systems

☒ Yes

☐ No

Please specify if you have any certification or management system valid on 12/31/2024.

2. Please upload the 2024 certification of your certified management system

ISO 14001



Drag files to this area to upload

or

Browse files

ISO 9001



Drag files to this area to upload

or

Browse files

Please, upload your certification.

SA8000



Drag files to this area to upload

or

Browse files

ISO 50001



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or

Browse files

Who is the person responsible for the formal approval of the sustainability data and information provided? \*

Indicate his/her name and role

Please, indicate the person responsible for the formal approval of the sustainability data and information provided.

## Section 2: Organizational Governance & Business Integrity

*For stakeholders, there is an interest in both the occurrence of incidents and an organization's response to the incidents. Public legal cases regarding corruption can include current public investigations, prosecutions, or closed cases.*

Business Integrity

IMA S.p.A has a Code of Ethics, which applies to all of the companies of the Group. Does your company also has its own Code of Ethics/ Code of Conduct? \*

--

Anti-corruption

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

Total number and nature of confirmed incidents of corruption. \*

Total number of confirmed incidents in which employees were dismissed or disciplined for corruption \*

Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. \*

Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases \*

### Glossary

**Corruption:** abuse of entrusted power for private gains, which can be instigated by individuals or organizations. Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business. This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.

**Confirmed incident of corruption:** incident of corruption that has been found to be substantiated. Confirmed incidents of corruption do not include incidents of corruption that are still under investigation in the reporting period.

**Membership and association:** include memberships maintained at the organizational level in associations or organizations in which the company holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, or views its membership as strategic.

## Section 3: End User – Product Responsibility

*Taking care of customer health and safety includes an organization's systematic efforts to address health and safety across the life cycle of a product or service, and its adherence to customer health and safety regulations and voluntary codes.*

### End User - Product Responsibility

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

Describe any structured customer management system you may have in place \*

e.g. Customer Care, Customer relationship management, etc.

Percentage of significant product categories subject to health and safety impacts assessment \*

Please consider assessment regarding compliance with international health and safety product agreements before the machines are put on the market.

e.g. 100% - All machines

Report whether the health and safety impacts of products and services are assessed for improvement in a specific life cycle stages (e.g. research and development, manufacturing and production, marketing and promotion...) \*

Total number of substantiated complaints \*

Please report the number of substantiated complaints received concerning breaches of customer privacy

Total number of complaints received from outside parties and substantiated by the organization

number

Total number of complaints received from regulatory bodies

number

Total number of identified leaks, thefts, or losses of customer data

number

## Glossary

**Life cycle stages:** stages that allow to identify the stage of growth of the product or service.

**Substantiated complaint:** written statement by regulatory or similar official body addressed to the organization that identifies breaches of customer privacy, or a complaint lodged with the organization that has been recognized as legitimate by the organization.

## Section 4: Involvement in the Community

*An organization's activities and infrastructure can have significant economic, social, cultural, and/or environmental impacts on local communities. Where possible, organizations are expected to anticipate and avoid negative impacts on local communities. Establishing a timely and effective stakeholder identification and engagement process is important to help organizations understand the vulnerability of local communities and how these might be affected by the organization's activities.*

In this section, please furnish details and evidence pertaining to the following aspects of your operations:

- Donations
- Sponsorship activities
- Participation in and support of trade associations
- Organization of social activities for your employees

Additionally, provide information on whether your company has engaged in partnerships with universities, research centers, or other notable institutions for Research and Development projects. Indicate if you support external initiatives or subscribe to programs such as the UN Global Compact.

### Community support initiatives

We kindly ask you to indicate the total amount of donations made to third parties.

*Please note that trade associations are not included in this count, as the donations to be considered are exclusively contributions to non-profit entities and associations with regular statutes and incorporation acts, dedicated to initiatives of significant cultural, social, or charitable value.*


*Examples: donations to orphanages, hospitals, scholarships, support to families in need, etc*

own currency/000

Please, specify the currency used

Please provide a qualitative description of the projects you supported through these donations

Please upload any significant documentation related to the above mentioned projects/initiatives you supported through donations

  
Drag files to this area to upload  
or  
[Browse files](#)

Donations can be cash and non-cash contributions. Please note that non-cash contributions must be **converted** into a monetary equivalent.

**We kindly ask you to indicate the total amount that the company has allocated to sponsorship initiatives**

*Please note that trade associations are not included in this count, as the sponsorships to be considered must be governed by a written agreement clearly outlining the conditions agreed upon by the parties and, in particular, the reciprocal relationship between the sponsor and the sponsored party.*


*A sponsorship is typically an activity where both parties benefit: the sponsor receives advertising visibility or other advantages in exchange for their support. Sponsorships may involve social, environmental, sports, entertainment, or artistic topics and must be exclusively dedicated to initiatives and events that ensure quality standard.*

own currency/000

Please, specify the currency used

**Please provide a qualitative description of the projects you supported through these sponsorship**

**Please upload any significant documentation related to the above mentioned projects/initiatives you supported through sponsorships**

  
Drag files to this area to upload  
or  
[Browse files](#)

**Please provide the total amount of your company's contributions to trade associations for the promotion of relations with the local communities**

Examples: **Americas:** Rockford Area Economic Development Council, SHRM - Society for Human Resources Management, etc.; **IHK** - The Association of the German Chambers of Industry and Commerce, **Europe:** Tea Coffee Association, etc.; **Asia & Middle East:** ISPE - International Society for Pharmaceutical Engineering, Relief foundation for CASCADE Montessori - Narsingapuram & Odisha Location, etc.

own currency/000

Please, specify the currency used

**Please provide the name of the trade associations your company contributes to and relevant information on the projects you took part.**

Please provide a qualitative description of your company's contributions to trade associations



Please provide the total amount directed to social projects and activities for employees

Examples: organization and promotion of sports or cultural groups, social corporate initiatives, etc.


own currency/000

Please, specify the currency used

Please provide a qualitative description of the social projects and activities for employees organized and promoted by your company

Please provide a qualitative description of the social projects and activities for employees organized and promoted by your company

Please upload any significant documentation related to the above mentioned project/initiative for your employees




Drag files to this area to upload

or

**Browse files**

Please report any partnership with Universities, Research Centers or other significant institution in regard to Research and Development projects \*

Please upload any significant documentation related to the above mentioned projects with Universities or Research Centers



Drag files to this area to upload

or

**Browse files**

Please report a list of the main external initiatives and programs to which your company is a subscriber (e.g. UN Global Compact) \*

Refer to significant national, or international initiative and program related to corporate citizenship, responsibility and sustainability.

Note: include memberships maintained at the organizational level in associations or organizations in which it holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, or views its membership as strategic.



These initiatives relate to projects directed towards employees e.g. volunteering activities dedicated to the community, sport groups, cultural groups, etc.

## Glossary

**External initiatives:** External initiatives to be considered refer to significant national, or international, initiatives and programs related to corporate citizenship, responsibility and sustainability.

*Note:* this topic includes memberships maintained at the organizational level in associations or organizations in which it holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, or views its membership as strategic.

**Sponsorships:** Sponsorships to be considered include exclusively those regulated by a written contract that clearly outlines the agreed-upon conditions between the parties and, in particular, the mutual relationship between the sponsor and the sponsored party. A sponsorship is typically an activity in which both parties obtain a benefit: the sponsor receives advertising visibility or other advantages in exchange for their support. Sponsorships can involve social, environmental, sports, entertainment, and artistic themes, and must be exclusively aimed at initiatives and events that offer quality guarantees.

**Donations:** they can be cash contributions or non-cash contributions. A cash contribution is the gross monetary amount a company pays in support of a community organization/project, and can include direct donations/grants to charitable organizations or activities, etc. Non-cash resources to community activities. They can include donations of the company's products or services or other corporate resources such as IT equipment, used furniture, meeting rooms or other space.

## Section 5: Freedom of Association and Collective Bargaining

*Freedom of association is a human right as defined by international declarations and conventions. In this context, freedom of association refers to the right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity. The right of workers to collectively bargain the terms and conditions of work is also an internationally recognized human right. Collective bargaining refers to all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers.*

### Freedom of Association and Collective Bargaining

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

Report all the operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: \*

- Type of operation (such as manufacturing plant) and supplier;
- Countries or geographic areas with operations and suppliers considered at risk.

Report the measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining. \*

Describe any policy considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities. \*

## Glossary

**Collective bargaining:** all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers. Collective agreements can be at the level of the organization; at the industry level, in countries where that is the practice; or at both. Collective agreements can cover specific groups of workers; for example, those performing a specific activity or working at a specific location.

**Freedom of association:** right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

## Section 6: Human Rights

*It is important for stakeholders that an organization is able to detect and prevent risk of child-labor or forced labor as a sign of attention toward human rights.*

### Child Labor

Compiling notes: please refer to the period 01/01/2024 - 12/31/2024.

Report all the operations and suppliers considered to have significant risk for incidents of: \*

- *child labor;*
- *young workers exposed to hazardous work*

Report all the operations and suppliers considered to have significant risk for incidents of child labor either in terms of: \*

- *Type of operation (such as manufacturing plant) and supplier;*
- *Countries or geographic areas with operations and suppliers considered at risk.*

### Forced or Compulsory Labor

Report all the operations and suppliers considered to have significant risk for incidents of forced or compulsory labor, in terms of: \*

- *Type of operation (such as manufacturing plant) and supplier;*
- *Countries or geographic areas with operations and suppliers considered at risk.*

Report the measures taken by the organization in the reporting period intended to support human rights. \*

## Glossary

**Child:** person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers. The ILO Convention 138, 'Minimum Age Convention', 1973, refers to both child labor and young workers.

**Forced or compulsory labor:** all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily. The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor. Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed. This definition is based on International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930.

## Section 7: Environment

*Stakeholders are deeply interested in the environmental impact of organizations as per the outcome of their irresponsible source management. Source of energy and waste management are the main elements on which IMA is focusing on promoting responsible source consumption that in turn can support the organization in identifying opportunities for energy efficiency, waste prevention and for adopting circularity measures.*

The section “Production” needs to be filled out per **each facility you own**. Please make sure to reference the same facility mentioned in Section 1, 'Information of the company.'

Number of company's facilities \*

Please make sure to reference the same facilities mentioned in Section 1, 'Information of the company.'

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

☐ 6



Based on the **number of facilities** selected, a corresponding number of sections “Production” will appear for the completion of data related to each facility.

### Production - Facility 1

Please be aware that if you possess multiple facilities, it is mandatory to fill out this section for EACH facility under your ownership

Total electricity consumed \*

kWh

> Of which purchased from the grid \*

kWh

> Of which purchased from certified renewable sources (e.g. covered by Guarantees of Origin - GO; Power Purchase Agreements - PPA, RECs; I-RECs) \*

kWh

Please upload the evidence related to renewable sources certification (e.g. covered by Guarantees of Origin - GO; Power Purchase Agreements - PPA, RECs; I-RECs)

Drag files to this area to upload  
or  
[Browse files](#)



Please upload the certification as a PDF or Word file

Total electric energy autoproduced from renewable sources (e.g.: PV) \*

kWh

> Of which autoproduced from renewable sources (e.g.: PV) and consumed \*

kWh

> Of which autoproduced from renewable sources (e.g.: PV) and sold to the grid \*

kWh

If there is a renewable energy source system installed, please provide the peak power in kW (if there is more than one system installed, please provide the sum of the each peak power in kW)

kW

Specify which type of renewable energy source system is installed (e.g.: PV, co-generation system, etc.) and if there is more than one system installed, please provide each specific peak power

Natural gas consumption for heating, production and testing \*

cubic meters

LPG used for heating, production and testing \*

liters

Diesel oil used for heating, production and testing \*

liters

Biofuels consumption (e.g. bioethanol, biodiesel, biomethane, biodiesel from used cooking oil, biodiesel from tallow)

Please specify the amount and its unit of measure (GJ, kg or liters)

unit of measureamount

Biomass (e.g. wood logs, wood chips, wood pellets, grass/straw)

Please specify the amount and its unit of measure (tonnes or kWh)


unit of measureamount

Biogas (e.g. biogas or landfill gas)

Please specify the amount and its unit of measure (tonnes or kWh)

unit of measureamount

Please upload the evidence related to your supply of biofuels, biomass or biogas (e.g. contract)



Drag files to this area to upload

or

[Browse files](#)

Others (please, specify the type of energy source and its unit of measure)

unit of measureamount

Total thermal energy autoproduced (e.g. thermal solar panels, cogeneration plant, etc.)

kWh

Please upload the  
certification as a PDF  
or Word form

---

If any assumption or estimation has been applied, please report the methodology and/or calculation tools used \*

---

## Transport fleet

Number of natural gas vehicles owned by the organization \*

Number of natural gas vehicles owned by the organization

Natural gas used for vehicles owned by the organization or with a long-leasing contract

cubic meters

>> Whether cubic meters are not available, please provide the number of Km traveled

Km

Number of LPG vehicles owned by the organization \*

Number of LPG vehicles owned by the organization

LPG used for vehicles owned by the organization or with a long-leasing contract

Litres

>> Whether litres are not available, please provide the number of Km traveled

Km

Number of gasoline/petrol vehicles owned by the organization \*

Number of gasoline/petrol vehicles owned by the organization

Gasoline/petrol used for vehicles owned by the organization or with a long-leasing contract

Litres

>> Whether litres are not available, please provide the number of Km traveled

Km

Number of diesel vehicles owned by the organization \*

Number of diesel vehicles owned by the organization

Diesel oil used for vehicles owned by the organization or with a long-leasing contract

Litres

>> Whether litres are not available, please provide the number of Km traveled

Km

Number of electric/hybrid vehicles owned by the organization \*

Please specify the type

Number of electric/hybrid vehicles owned by the organization

Car Type (e.g. full-electric, plug-in, hybrid)

For electric and hybrid cars, please insert the total distance traveled

Please, specify the type

km

Car Type (e.g. full-electric, plug-in, hybrid)

If any assumption or estimation has been applied, please report the methodology and/or calculation tools used \*



For hybrid cars, besides the total km traveled, please specify in the comments the **quota and type of fuels used**, in order to avoid fuel double

Please, report here all sources of energy used in the **production process**, hence excluding transport consumption which must be reported in the following table.

**Total electricity consumed** must be equal to the amount of electricity purchased from the grid ("Of which purchased from the grid" cell) plus electricity auto produced and consumed from renewable sources ("> of which autoproduced from renewable sources (e.g.: PV) and consumed" cell).

**The amount of energy auto produced from renewable sources** must be equal to the amount auto produced from the installed system and then actually consumed ("> of which autoproduced from renewable sources (e.g.: PV) and consumed" cell) plus the amount autoproduced from the system but not used and sold to the grid ("> of which autoproduced from renewable sources (e.g.: PV) and sold to the grid" cell).

## COMPILING TIPS – PRODUCTION

### Where you can find data

#### Electricity consumed

As per electricity consumed data collection you can check:

- bills and contracts with suppliers;
- internal meters;
- online platform that monitors organization's consumptions.

Estimation: if you only have the amount spent (e.g. €), you can divide it by the average price of electricity for the reporting year.

The yearly amount has to be inputted in the cell "> Of which purchased from the grid".

If you have Certificates of Origins, please specify this amount in the cell "> of which purchased from renewable sources 100% certified".

#### Total energy autoproduced from renewable sources (eg.: PV)

This category includes the amount of self-generated electricity produced during the year from renewable sources (e.g. photovoltaic) and other sources.

As per energy autoproduced from renewable sources data collection you can check:

- internal meters;



- online platform that monitors organization's consumptions.

Input the amount of actual consumption of energy auto produced in the cell "> of which autoproduced from renewable sources (e.g.: PV) and consumed", while the amount not used in the organization but sold to the grid has to be inputted in the cell "> of which autoproduced from renewable sources (e.g.: PV) and sold to the grid". This amount can be found on:

- bills and contracts with suppliers;
- online platforms for energy monitoring.

### Natural gas, LPG, Diesel oil and other sources

This category includes yearly usage of fuels from non-renewable sources used by the organization for heating, production (e.g.: roasting, testing, etc.), Emergency Generators, etc. As per the above-mentioned energy sources data collection, you can check:

- bills and contracts with suppliers;
- internal meters.

Estimation: if you only have the amount spent (e.g.: €), you can divide it by the average price of fuel for the reporting year.

### How to convert the unit of measure

#### Unit of Measurement

Energy	GJ	kWh	therm	toe	kcal
Gigajoule, GJ		277.78	9.47817	0.02388	238,903
Kilowatt-hour, kWh	0.0036		0.03412	0.00009	860.05
Therm	0.10551	29.307		0.00252	25,206
Tonne oil equivalent, toe	41.868	11,630	396.83		10,002,389
Kilocalorie, kcal	0.000004186	0.0011627	0.000039674	0.000000100	

You can find a conversion example below:

#### Example 1: from GJ to kWh

Your company consumed 15 GJ of electricity in 2024 derived from the sum of the monthly bills from January to December 2024.

To convert from GJ to kWh you should multiply for 277.78 or divide by 0.0036.

→  $[15] \text{ GJ} \times [277.78] \text{ kWh/GJ} = 4,166.7 \text{ kWh}$

→  $[15] \text{ GJ} : [0.0036] \text{ GJ/kWh} = 4,166.7 \text{ kWh}$

4,166.7 is the amount to be inputted in the cell "> Of which purchased from the grid".

#### Unit of Measurement

Volume	L	m <sup>3</sup>	cu ft	Imp. gallon	US gallon	Bbl (US,P)
Litres, L		0.001	0.03531	0.21997	0.26417	0.0062898
Cubic metres, m <sup>3</sup>	1,000		35.315	219.97	264.17	6.2898
Cubic feet, cu ft	28.317	0.02832		6.2288	7.48052	0.17811
Imperial gallon	4.5461	0.00455	0.16054		1.20095	0.028594
US gallon	3.7854	0.0037854	0.13368	0.83267		0.023810
Barrel (US, petroleum), bbl	158.99	0.15899	5.6146	34.972	42	

You can find some conversion examples below:

#### Example 2: from US gallon to Liter

Your company consumed 658.34 US gallon of gasoline in 2024.

To convert from Barrel to liter you should multiply for 3.7854 or divide by 0.26417.

→ [658.34] USgallon x [3.7854] L/USgallon = 2492.09 L

→ [658.34] USgallon : [0.26417] USgallon/L = 2492.09 L

#### Example 3: from Cubic feet to Cubic meter

Your company consumed 822.31 cu ft of natural gas.

To convert from Cubic feet to Cubic metres you should multiply for 0.02832 or divide by 35.315.

→ [822.31] cu ft x [0.02832] m<sup>3</sup>/ cu ft = 2328,52 m<sup>3</sup>

→ [822.31] cu ft : [35.315] cu ft / m<sup>3</sup> = 2328,52 m<sup>3</sup>

## COMPILING TIPS – TRANSPORT

### Where you can find data

The Transport Fleet includes company's cars owned by the organization, long-term leasing vehicles, forklifts.

As per fuel consumption data collection you can check:

- bills and contracts with suppliers;
- receipts/invoices from fuel payments or expenses reimbursement. If your company use a *Fuel Card*, you can ask to the Administration function;
- contracts with the rental company;
- internal meters.

Estimation: if you only have the amount spent (e.g.: €), you can divide it by the average price of fuel for the reporting year.

### How to convert the unit of measure

Please compile the Km cell only if you are not able to retrieve data expressed in litres. Otherwise, refer to the following conversion table of the common Units of measurement pertaining volumes provided.

### Unit of Measurement

Volume	L	m <sup>3</sup>	cu ft	Imp. gallon	US gallon	Bbl (US,P)
Litres, L		0.001	0.03531	0.21997	0.26417	0.0062898
Cubic metres, m <sup>3</sup>	1,000		35.315	219.97	264.17	6.2898
Cubic feet, cu ft	28.317	0.02832		6.2288	7.48052	0.17811
Imperial gallon	4.5461	0.00455	0.16054		1.20095	0.028594
US gallon	3.7854	0.0037854	0.13368	0.83267		0.023810
Barrel (US, petroleum), bbl	158.99	0.15899	5.6146	34.972	42	

You can find some conversion examples below:

**Example 2: from US gallon to Liter**

Your company consumed 658.34 US gallon of gasoline in 2024.

To convert from Barrel to liter you should multiply for 3.7854 or divide by 0.26417.

→ [658.34] USgallon x [3.7854] L/USgallon = 2492.09 L

→ [658.34] USgallon : [0.26417] USgallon/L = 2492.09 L

**Example 3: from Cubic feet to Cubic meter**

Your company consumed 822.31 cu ft of natural gas.

To convert from Cubic feet to Cubic metres you should multiply for 0.02832 or divide by 35.315.

→ [822.31] cu ft x [0.02832] m<sup>3</sup>/ cu ft = 2328,52 m<sup>3</sup>

→ [822.31] cu ft : [35.315] cu ft / m<sup>3</sup> = 2328,52 m<sup>3</sup>

### Refrigerant gases

(Kg of gases purchased/recharged for air conditioning/industrial use for the refilling and loss occurred during the installation and dismissal process\*)

*\*Refilling is the quantity (kg) of gases purchased/recharged for industrial use or for heating/cooling*

R404A

 Kg

R407A

 Kg

R407C

 Kg

R407F

 Kg

R408A

 Kg

R410A

 Kg

R507A

 Kg

R508B

 Kg

R403A

 Kg

R417A

 Kg

R422D

 Kg

R438A

 Kg

R134A

 Kg

R22

 Kg

Other

Please specify

 F-gas

Please specify the amount

 Kg

If any assumption or estimation has been applied, please report the methodology and/or calculation tools used \*

## COMPILING TIPS – REFRIGERANT GAS

### Where you can find data

The refrigerant gases are used to refill a loss in the cooling appliances, such as refrigerators and air conditioners.

As per refrigerant gas data collection you can check:

- bills and contracts with suppliers;
- Facility maintenance registry.

Please, when reporting the amount per refrigerant gas refilled, include also any gas not recovered during decommissioning of the plant (if any).

## Waste

**Note: for each number provided, please remember to use the dot “.” as a separator of decimal.**

Waste

Total waste \*

 metric tons

> of which hazardous waste

 metric tons

> of which non hazardous waste

 metric tons

If any assumption or estimation has been applied, please report the methodology and/or calculation tools used \*

Waste diverted from disposal by recovery operation

Hazardous waste

Please provide the amount in METRIC TONS

	On-site	Off-site	Total
<div><div></div><div></div></div>			
Total Hazardous waste	*	*	
	<div></div>	<div></div>	<div><div></div><div></div></div>
<div><div></div><div></div></div>			
-	*	*	
> of which prepared for reuse	<div></div>	<div></div>	
<div><div></div><div></div></div>			
-	*	*	
> of which sent to recycling	<div></div>	<div></div>	
<div><div></div><div></div></div>			
-	*	*	
> of which sent to other recovery operations	<div></div>	<div></div>	
<div><div></div><div></div></div>			

### Non-Hazardous waste

Please provide the amount in METRIC TONS

	On-site	Off-site	Total
<div>◀ [Progress Bar] ▶</div>			
Total Non-Hazardous waste	*	*	
	<input type="text"/>	<input type="text"/>	<input type="text" value="✓"/>
<div>◀ [Progress Bar] ▶</div>			
-	*	*	
> of which prepared for reuse	<input type="text"/>	<input type="text"/>	
<div>◀ [Progress Bar] ▶</div>			
-	*	*	
> of which sent to recycling	<input type="text"/>	<input type="text"/>	
<div>◀ [Progress Bar] ▶</div>			
-	*	*	
> of which sent to other recovery operations	<input type="text"/>	<input type="text"/>	
<div>◀ [Progress Bar] ▶</div>			

Total waste onsite managed

 metric tons

Total waste offsite managed

 metric tons

If any assumption or estimation has been applied, please report the methodology and/or calculation tools used \*

Waste directed to disposal by disposal operation

Hazardous waste

Please provide the amount in METRIC TONS

	On-site	Off-site	Total
<div><div></div><div></div></div>			
Total Hazardous waste	*	*	
	<div></div>	<div></div>	<div></div>
<div><div></div><div></div></div>			
-	*	*	
> of which sent to incineration (with energy recovery)			
	<div></div>	<div></div>	
<div><div></div><div></div></div>			
-	*	*	
> of which sent to incineration (without energy recovery)			
	<div></div>	<div></div>	
<div><div></div><div></div></div>			
-	*	*	
> of which sent to landfilling			
	<div></div>	<div></div>	
<div><div></div><div></div></div>			
-	*	*	
> of which sent to other disposal operations			
	<div></div>	<div></div>	
<div><div></div><div></div></div>			



### Non-Hazardous waste

Please provide the amount in METRIC TONS

	On-site	Off-site	Total
<div>◀</div> <div></div> <div>▶</div>			
Total Non-Hazardous waste	*	*	
	<input type="text"/>	<input type="text"/>	<input type="text" value="✓"/>
<div>◀</div> <div></div> <div>▶</div>			
-	*	*	
> of which sent to incineration (with energy recovery)	<input type="text"/>	<input type="text"/>	
<div>◀</div> <div></div> <div>▶</div>			
-	*	*	
> of which sent to incineration (without energy recovery)	<input type="text"/>	<input type="text"/>	
<div>◀</div> <div></div> <div>▶</div>			
-	*	*	
> of which sent to landfilling	<input type="text"/>	<input type="text"/>	
<div>◀</div> <div></div> <div>▶</div>			
-	*	*	
> of which sent to other disposal operations	<input type="text"/>	<input type="text"/>	
<div>◀</div> <div></div> <div>▶</div>			

Total waste onsite managed

metric tons

Total waste offsite managed

metric tons

The cells “**Total waste onsite managed**” and “**Total waste offsite managed**” are automatically computed as the total sum of “onsite” and “offsite” columns respectively.

## COMPILING TIPS – WASTE

### Where you can find data – Reliable sources

As per waste data collection you can check:

- internal registry to monitor the amount of waste disposed;
- supplier bills with amount of waste collected;

**Estimation:** in case actual data are not available, you can estimate the amount by choosing one of the following options:

- if only economic data for the collection/disposal service is available: calculate the weight of waste from the total cost incurred by the company (variable cost based on the amount of waste produced annually) divided by the cost per kg (or tons) collected/disposed of (fixed cost per kg or tons of waste collected and managed). For example: 1,000 € (cost of the waste bill)/1.50€/kg (management cost/fee charged per kg of waste treated);
- moreover, it is possible to estimate the amount multiplying the capacity (in terms of weight) of the waste storage container by the number of pick-ups during the year.

**Please specify which method has been used in case of any estimation.**

### How to choose the disposal category

- In case your organization has a supplier or a contracting company that collects your waste, it should be able to provide you the information on how the waste is disposed (landfill, recycling, etc.);
- use municipal/regional/national statistics on waste disposal methods.

### How to convert the unit of measure

The amount of waste must be expressed in **tons (or metric tons)**. In case you have a different unit of measure, refer to the following conversion table.

#### Unit of Measurement

Weight/mass	kg	tonne	ton (UK)	ton (US)	lb
Kilogram, kg		0.001	0.00098	0.00110	2.20462
tonne, t (metric ton)	1,000		0.98421	1.10231	2,204.62368
ton (UK, long ton)	1,016.04642	1.01605		1.12000	2,240
ton (US, short ton)	907.18	0.90718	0.89286		2,000
Pound, lb	0.45359	0.00045359	0.00044643	0.00050	

You can find some conversion examples below:

#### Example 1: from Pound to tons (metric ton)

Your company produced 45739.28 lb of non-hazardous waste during 2024.

To convert from Pound to Tons you should multiply for 0.00045359 or divide by 2204.62368.

➔  $[45739.28] \text{ lb} \times [0.00045359] \text{ ton/lb} = 20.74698 \text{ tons}$

➔  $[45739.28] \text{ lb} : [2204.62368] \text{ lb/ton} = 20.74698 \text{ tons}$

#### Example 2: from US ton (short ton) to metric ton

Your company sent to recycling 290.88 ton (US, short ton) of non-hazardous waste.

To convert from US tons to metric tons you should multiply for 0.9071 or divide by 1.10231.

➔ [290.88] short ton x [0.90718] metric ton / short ton = 20.74698 tons

➔ [290.88] short ton : [1.10231] short ton / metric ton = 20.74698 tons

#### Environmental compliance

Total monetary value of significant fines regarding non-compliance with environmental laws and/or regulations \*

own currency/000

Please, specify the currency used

Total number of non-monetary sanctions regarding non-compliance with environmental laws and/or regulations \*

n.

Total number of cases brought through dispute resolution mechanisms regarding non-compliance with environmental laws and/or regulations \*

n.

## Water

**Note: for each number provided, please remember to use the dot “.” as a separator of decimal.**

### Water withdrawal

Water

Total water withdrawal	
Please provide the amount in m3	
Total	
Total water withdrawal *	<input type="text"/> m3
-	
Of which Surface water *	<input type="text"/> m3
-	
Of which Groundwater *	<input type="text"/> m3
-	
Of which Seawater *	<input type="text"/> m3
-	
Of which Produced water *	<input type="text"/> m3
-	
Of which Third-party water *	<input type="text"/> m3

## Water discharge

### Total water discharge

Please provide the amount in m3

Total	
Total water discharge	*
	<input type="text"/> m3
-	*
Of which Surface water	
	<input type="text"/> m3
-	*
Of which Groundwater	
	<input type="text"/> m3
-	*
Of which Seawater	
	<input type="text"/> m3
-	*
Of which Third-party water	
	<input type="text"/> m3

Please, describe a qualitative explanation of how you interact with water, including how and where water is withdrawn, consumed, and discharged.

## Type of water

Please, split total water withdrawal by the following categories:

**Freshwater (<=1.000 mg/L dissolved solids) \***

E.g. third party water can be considered freshwater

**Other water (>1.000 mg/L dissolved solids) \***

E.g. marine water can be considered other water

Please, split total water discharge by the following categories:

**Freshwater (<=1.000 mg/L dissolved solids) \***

E.g. third party water can be considered freshwater

**Other water (>1.000 mg/L dissolved solids) \***

E.g. marine water can be considered other water

## Initiatives on energy transition

Initiatives on energy transition

Have initiatives aimed at plant energy efficiency been implemented during 2024 (01/01/2024-12/31/2024)? \*

Please, select all the relevant options that apply.

☐ Renewable Energy: Photovoltaic System

☐ Renewable Energy: Solar Thermal

☐ Energy Efficiency: LED Relamping

☐ Energy Efficiency: Replacement of workplace equipment (air conditioners, heating plants, AHUs, etc.)

☐ Energy Efficiency: Electrification (replacement of natural gas heating plant with new electric air conditioning (Rooftop, heat pump))

☐ Promotion and awareness of energy transition: Implementation of infrastructure for electric vehicle charging

☐ Promotion and awareness of energy transition: Initiatives or creation of manuals to raise awareness and inform employees about the rational use of energy in the workplace

☐ Green Buildings: New constructions or energy-efficient upgrades to the building envelope of the manufacturing plant

☐ Other

☐ No initiatives implemented

## GHG Emissions- Scope 3

Starting from this reporting year, the collection of data related to GHG Scope 3 emissions has been integrated into Optimy. The data collection is done through an Excel file that can be downloaded via the link provided in the description. Once completed, please upload the file into the box.

The GHG Emissions - Scope 3 Excel sheet is designed to collect information on indirect emissions throughout the entire corporate value chain. Traditionally, this data was gathered in the second quarter. However, in preparation for new reporting regulations, this year the content of the sheet has been integrated into the Sustainability Report and is now structured across various areas of the business.

In previous years, much of the data provided relied heavily on economic metrics, such as costs or turnover. Given the earlier timing of this year's data collection, we understand that financial data may not yet be finalized. Therefore, within the file, you will have the option to indicate whether the data is final or if it may undergo changes based on the preparation of the 2024 financial statements.

The categories in the sheet cover the following areas:

- Purchasing
- Logistics
- Business travel
- Product use and end-of-life
- Waste management

A significant update this year is the inclusion of data collection for installed automatic machines. Unlike previous collections, sheets 11 and 12 have been added, where the technical characteristics of the automatic machines and an estimate of their end-of-life must be reported. To complete these two sheets, specific details are required, and data collection is divided among three key functions:

- Electrical designers: collect data on machine power and energy consumption.

- Mechanical designers: provide detailed information on material composition relative to the machine's weight.
- After-sales: tracks the tests conducted at customer sites and can provide data on the machine's final destination.

## COMPILING TIPS – USE OF SOLD PRODUCT (SCOPE 3 CAT 11)

### Where you can find data – Reliable sources

**Installed machines information:** Information on installed machines: Extract data from SAP or other available databases filter the relevant IMA serial number and consider only those with SAT (Service Acceptance Test) occurred in 2024. Automated machines can be classified by type or by IMA serial number.

(Reference: After-sale)

**Sales geography:** Name of the Customer where the machines were installed and, if available, address of manufacturing plant

**Energy carrier:** Use the “*Utilities List*” or a similar document routinely provided to the customer to identify the energy carriers for each serial number or type of machine. only the prevailing can be indicated.

(Reference: engineering offices)

**Usage time:** The GHG Protocol requires future projections of the machine's useful life. While these are estimates, it is important to rely on the type of product being packaged and the performance required by the customer to provide the most accurate utilization time possible. The customer usually provides shift information during contract definition, which allows estimation of machine utilization time. In the absence of specific data, make an estimate based on typical shifts, such as 5 days a week over 2 8-hour work shifts.

(Reference: After-sale /engineering offices)

**Useful life time:** in the absence of historical data or specific trends, it is advisable to adopt an average useful life of 20–25 years, a benchmark commonly applied for IMA automatic machines.

(Reference: After-sale)

### Notes for compilation

1) At this stage, there is **no need to contact customers** for additional information about machine usage. Please rely on the data already available, particularly the information provided by the customer at the time of order.

2) Machines produced by other IMA companies or third-party suppliers but integrated into a production line by your company and shipped to customers **must be included** in your report. As a matter of the fact, the SAT reference applies to the entire production line. On the other hand, companies that sell machines to other Group entities but do not conduct the SAT themselves should **exclude** these machines from their reporting.

## Greenhouse Gas Inventory Data Collection – Scope 3

In order to submit the data collection sheets for the CO<sub>2</sub>eq emissions related to Scope 3, you need to compile and upload the Excel file.

You can download the data collection Excel file through this [link](#). All the instructions regarding the purpose of collecting such data and the completion of the related tables are included in the Excel file. Please read the Cover tab and the related instructions carefully.

Upload it below.

Once completed, please, upload the compiled data collection Excel file for Scope 3 here ^

The Excel file consists of an introductory Cover sheet, which contains important information regarding the instructions for completing the entire file. Please pay attention to the provided guidelines.

[illegible]

## Glossary

**Disposal:** any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy. Disposal is the end-of-life management of discarded products, materials, and resources in a sink or through a chemical or thermal transformation that makes these products, materials, and resources unavailable for further use.

**Groundwater:** water that is being held in, and that can be recovered from, an underground formation.

**Incineration:** controlled burning of waste at high temperatures. Incineration of waste can be carried out with or without energy recovery. Incineration with energy recovery is also known as waste to energy. In the context of waste reporting, incineration with energy recovery is considered a disposal operation.

**Landfilling:** final depositing of solid waste at, below, or above ground level at engineered disposal sites. In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary landfills and excludes uncontrolled waste disposal such as open burning and dumping.

**Off-site:** outside the physical boundary or administrative control of the reporting organization.

**On-site:** within the physical boundary or administrative control of the reporting organization.

**Preparation for reuse:** checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived.

**Produced water:** water that enters the organization's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization.

**Recovery:** any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Preparation for reuse and recycling are examples of recovery operations. In the context of waste reporting, recovery operations do not include energy recovery.

**Recycling:** reprocessing of products or components of products that have become waste, to make new materials.

**Renewable sources:** energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes. Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.

**Seawater:** water in a sea or in an ocean.

**Surface water:** water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams.

**Third-party water:** municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal, or use of water and effluent.

**Vehicles:** include both cars and vehicles (e.g.: truck used for logistics purposes) owned by the organization or with a long-leasing contract.

**Water discharge:** sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period.

**Water withdrawal:** sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period.



## Section 8 and 9: Health & Safety - Qualitative and Quantitative

*Healthy and safe work conditions are recognized as a human right and addressed in authoritative intergovernmental instruments. Healthy and safe work conditions involve both prevention of physical and mental harm, and promotion of workers' health. Prevention of harm and promotion of health require an organization to demonstrate commitment to workers' health and safety. They also require the organization to engage workers in the development, implementation, and performance evaluation of an occupational health and safety policy, management system and programs that are appropriate to the organization's size and activities.*

### Qualitative section

**Note:** complete this section only if there have been changes in your organization's health and safety measures over the past year or if this is your first year reporting.

### Quantitative section

#### Employees injuries

##### Recordable work related injuries \*

Please do NOT include commuting injuries (unless the transport is arranged by the organization), first-aid injuries, high-consequence injuries nor fatalities

 n.

##### High-consequence injuries \*

 n.

##### Fatalities \*

 n.

##### Total number of work-related injuries

##### Number of hours worked \*

 h.

##### Recordable work-related ill health \*

 n.

##### > Of which fatalities \*

 n.

## External workers injuries

### Recordable work related injuries \*

Please do NOT include commuting injuries (unless the transport is arranged by the organization) first-aid injuries, high-consequence injuries nor fatalities

 n.

### High-consequence injuries \*

 n.

### Fatalities \*

 n.

### Total number of work-related injuries

### Number of hours worked \*

 h.

### Recordable work-related ill health \*

 n.

### > Of which fatalities \*

 n.

## COMPILING TIPS – HEALTH & SAFETY

### Where you can find data

This sheet requires to report health and safety data connected to employees and external workers. When compiling the cell “Recordable work-related injuries”, you should:

- Exclude:
  - first aid;
  - injuries as a result of commuting incidents when traveling between a place of private activity (e.g., residence, restaurant) and a place of work or workplace;
- include:
  - injuries as a result of commuting incidents only where the transport has been organized by the organization;
  - high consequence work-related injuries (resulting in more than 180 days lost);
  - fatalities.

Please, refer to the Glossary below for further information.

As per the **number of injuries** data collection you can check:

- injury register;
- internal health and safety management system;
- online platforms used to monitor injuries;
- injuries memorandum.

For both employees (as individual who is in an employment relationship with the organization, according to national law or its applications) and other external workers (e.g.: agents, agency workers, suppliers whose work is performed on-site, etc.).

For the **total hours worked** data collection you can check:

For employees:

- internal health and safety management system;
- online platforms used to monitor hours worked;
- data managed by the payroll department.

For other external workers:

- internal health and safety management system, if other external workers are included;
- online platforms used to monitor hours worked, if other external workers are included;
- contact the external agency or supplier that provides the service (e.g. company canteen, cleaning services, home-work transportation services, etc.).

Please consider all relevant categories of workers who are not employees but whose work and/or workplace is controlled by the organization (e.g.: volunteers, contractors - working in the company canteen, cleaning services, security people, home-work transportation services, etc. - self-employed persons, agency workers, etc.).

### How calculate the total number of hours worked

To calculate the total hours worked you need to sum the regular hours to the overtime hours by all workers (both injured and non-injured) during the year. Please exclude holidays, permits, time-off, sick leave, etc.

***Estimation:*** if you cannot directly calculate the total number of the hours worked, you can estimate it on the basis of normal or standards hours of work taking into account entitlements to periods of paid leave of absence from work (e.g., paid vacations, paid sick leave, public holidays) and explaining it into the comments. You can estimate hours worked as follows: **Hours to be worked – public holidays (hours) – Holidays and leave (hours) – Illness (hours).**

#### Work-related injuries notes

Please describe the main type of work-related injuries \*

Please describes who are the external workers \*

Please describe work-related hazards that pose a risk of high-consequence injury \*

Please include:

i.) how these hazards have been determined;

ii.) which of these hazards have caused or contributed to high-consequence injuries during the reporting period;

iii.) actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

Please provide a description of any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. \*

Please provide a brief explanation of whether and why any workers have been excluded from this disclosure, including the types of worker excluded. \*

## Glossary

**Commuting incidents:** incident that occurs when the worker is traveling between a place of private activity (e.g., residence, restaurant) and a place of work or workplace. Please, do not include here incidents occurred in commuting when the transport has been organized by the organization.

**External workers:** All workers who are not employees but whose work and/or workplace is controlled by the organization (e.g.: volunteers, contractors, individuals or self-employed persons, and agency workers, those who work for the organization).

**Fatality:** The death of a worker occurring in the current reporting period, arising from an occupational injury or disease sustained or contracted out of or in the course of work.

**High-consequence injuries:** work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months (days lost > 180 days).

**Hours worked:** sum of regular and over time worked by all workers (both injured and non-injured) during the year (excluding holidays, permits, time-off, sick leave, etc.). It is the same data you monthly communicate to the corporate. If the organization cannot directly calculate the number of hours worked, it may estimate this on the basis of normal or standard hours of work, taking into account entitlements to periods of paid leave of absence from work (e.g., paid vacations, paid sick leave, public holidays) and explain this in the report.

**Recordable work related injuries:** work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. Please, include in the recordable injuries also the ones occurred while commuting, when the transport has been arranged by the organization.

**Work-related ill health:** can include acute, recurring, and chronic health problems caused or aggravated by work conditions or practices. They include musculoskeletal disorders, skin and respiratory diseases, malignant cancers, diseases caused by physical agents (e.g., noise-induced hearing loss, vibration-caused diseases), and mental illnesses (e.g., anxiety, post-traumatic stress disorder).

# Section 10: Supply Chain

*This disclosure informs stakeholders about the percentage of suppliers selected or contracted subject to due diligence processes for environmental and social impacts. An organization is expected to initiate due diligence as early as possible in the development of a new relationship with a supplier. Impacts may be prevented or mitigated at the stage of structuring contracts or other agreements, as well as via ongoing collaboration with suppliers.*

Total number of suppliers engaged by the organization in 2024

*Please note that if the same supplier is present in more than one category, count it within the category to which the turnover corresponds.*

Custom-designed component suppliers (i.e. suppliers supplying components on the basis of drawings and projects prepared by the Group) \*

n.

Catalogues components, also called “Commercials”, suppliers (i.e. suppliers providing components that are available in manufacturers catalogues) \*

n.

Project suppliers (i.e. suppliers of goods and services closely related to customers' projects, such as assembly, design, third-party machinery) \*

n.

Other suppliers (i.e. the so-called non-manufacturing suppliers) \*

n.

Please note that if the same supplier is present in more than one category, count it within the category to which the turnover corresponds.

Amount of procurement budget in own currency/000 spent on suppliers in 2024 (excluding Intercompany spending)

*Please select the two continents where you have the highest number of suppliers and enter the data related to suppliers in the remaining geographies in the "Rest of the World" column.*

	YOUR COUNTRY	REST OF YOUR CONTI...	OTHER CONTINENT 1 *	OTHER CONTINE
		--	--	--
Custom-designed com...	*	*	*	*
Catalogue component (...	*	*	*	*
Project suppliers *	*	*	*	*
Other suppliers (so-call...	*	*	*	*

*Please, specify the currency used*

## Glossary

**Custom-designed component suppliers:** manufacturers of components for the production of machines, who provide components on the basis of drawings and projects pre-pared by IMA.

**Catalogue component (“commercial”) suppliers:** manufacturers of components for the production of machines, who provide components that are available in manufacturers’ catalogues.

**New suppliers:** suppliers with whom new contracts have been stipulated during the year.

**Other suppliers (so-called non-manufacturing suppliers):** companies from which it buys goods and services that are essential for its operations, but that are not strictly related to the process of manufacturing the machines. This category of suppliers includes providers of energy, portorage/logistics services and cargo handling, travel, customs operations, consulting, various types of design services, canteen, corporate carpool, cleaning, rents and buildings, packaging.

**Project suppliers:** suppliers for goods and services closely related to customers’ projects, such as assembly, design, third-party machinery.

## Section 11: Data Quality Review


In order to submit the questionnaire, you need to compile, sign and upload the certification confirming the validity of your data.

You can download the certification through this [link](#)

The certification must be signed and filled in by the person responsible for the formal review and approval of the information provided in the questionnaire.

Upload it below.

Once completed, please, upload the signed version of the certification here \*

  
Drag files to this area to upload  
or  
[Browse files](#)

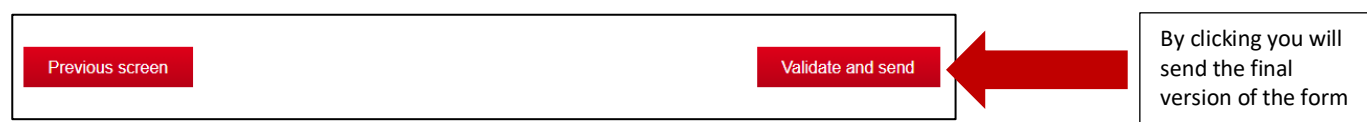
Before submitting the questionnaire, **download** the certification and upload it compiled. It serves as a representation letter to certify that data and information have been reviewed and approved by the responsible person in charge of the non-financial data review and approval.

## Section 12: Summary

Review everything before submitting and make sure every question is answered. Where the question does not apply to your organization, please make sure to compile with “0” where digit is required or with a “n.a.” where text is required, or by explaining why this matter does not apply to you.

### Final step - How to print and approve the report book

When all information is inserted correctly, the summary section won't show any red issue and you will be able to submit the application form.



In the summary section, you will be able to export the entire form as a PDF file. We suggest you doing so in order to keep track of the data sent and for your own repository.

## 12 Summary

 Manage invitations

Download / print this project





- ➔ When submitted, notify the responsible people (Marie-Charlotte Montaut and Martina Oraziotti) at [mariecharlotte.montaut@ima.it](mailto:mariecharlotte.montaut@ima.it) and [Martina.Oraziotti@ima.it](mailto:Martina.Oraziotti@ima.it), keeping in CC Chiara Casadio ([Chiara.Casadio@ima.it](mailto:Chiara.Casadio@ima.it) ).