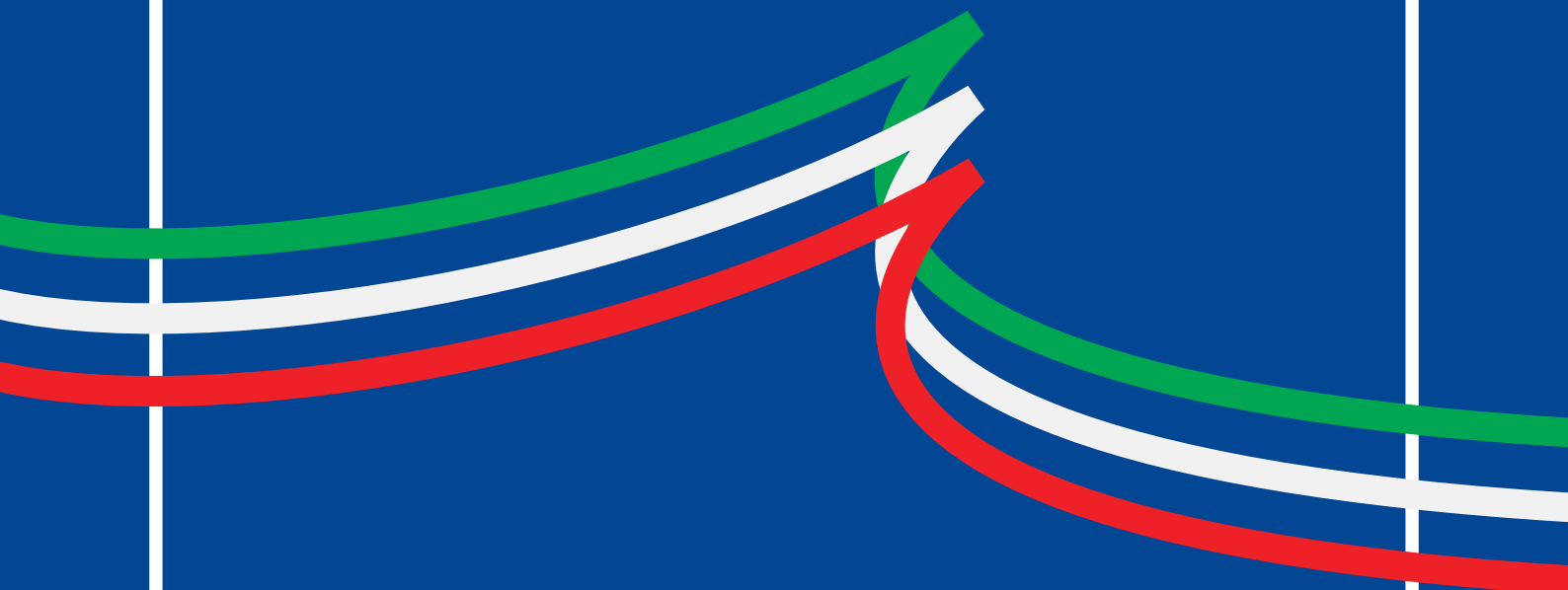


EUROTROL

WATER TREATMENT COMPONENTS

SUSTAINABILITY REPORT

2 0 2 4



01

Letter to Stakeholders 5

OVERVIEW OF THE ORGANIZATION 7

Vision 8
Values 8
Mission 8
Ownership structure and operating structure 10
A new headquarters to dream big 12
A new logo for a new headquarters 14
History 16
Our first 25 years 18
Summary data 2024 20

02

CORPORATE GOVERNANCE 23

Governance structure 24
Code of ethics 26
Whistleblowing 27
Product quality control 27
Certifications 27
Memberships associations 28

03

BUSINESS MODEL 31

Description of the external context 32
Eurotrol's offer 34
Our tailor-made services 38
Trade fairs 40
Strategy, products, markets, and resources related to sustainability 42
Materiality matrix and stakeholder engagement 44
Stakeholder engagement 46
Sustainability strategy 48

04

ESG DIMENSIONS 57

Environmental dimension 58
Social dimension 60
Governance dimension 62

05

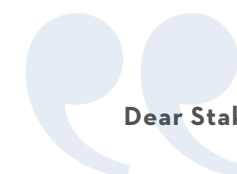
APPENDIX 65

GRI indicators 68
Environmental performance 70
Social performance 74
Governance performance 80

SUMMARY



LETTER TO STAKEHOLDERS



Dear Stakeholders,

A year has already gone by!

The time has come to present our second Sustainability Report: we consider this an important opportunity to reflect on the path we have taken, the progress we have made, and the goals we have achieved.

One of these is particularly significant, as this year Eurotrol is celebrating its first 25 years of business: from a small family-run company to a medium-sized enterprise capable of offering increasingly structured services.

We have experienced months of major change and made significant investments, which I hope will continue to fuel our growth in the years to come: a new, larger, and more functional headquarters to accommodate us all, an increasingly broad range of high-quality products, the participation in prestigious trade fairs.

The arrival of new employees in the company has encouraged the introduction of different and stimulating perspectives.

As is natural for a company in evolution we have encountered difficulties, but working as a team has enabled us to transform them

into opportunities and to confirm a positive growth trajectory, one that I hope will consolidate in the coming years.

We have succeeded in expanding our sales network into new markets, strengthening the foundations of our business despite the unstable dynamics of the international economic landscape.

Water is at the heart of Eurotrol's work: our activities are part of the broader context of protecting and enhancing this increasingly scarce resource. Alongside the economic value we generate, we fully acknowledge our responsibility to promote both environmental and social sustainability related to water use.

Water treatment, in particular, is not just a technical process but a fundamental pillar for public health, ecosystem protection, and the planet's resilience in the face of climate change.

Through our solutions and our ongoing commitment, we aim to actively contribute to a future in which water is accessible, safe, and managed fairly and responsibly for all.

We can certainly look to the future with renewed confidence.

Thank you all,

Patrizia Leoni
CEO





01 OVERVIEW OF THE ORGANIZATION

VISION

“We imagine a world in which everyone can safely drink water from their own home.”

VALUES

Through **skills** acquired over years, and **by listening carefully to our customers and their needs**, we are a **solid and reliable partner** in the field of primary water treatment components.

We believe that dreams come true when each member of the team feels that they are an important, valued, and involved part of the work organization: **respect and collaboration** among people are key strategic assets that allow us to continue to grow and evolve.

Passion, courage, and insatiable curiosity do the rest.

MISSION

“To guide our partners in selecting the most suitable components for water treatment.”





OWNERSHIP STRUCTURE AND OPERATING STRUCTURE

Eurotrol is an Italian family-owned company founded in 2000, which markets components and solutions for primary water treatment.

The company operates in the B2B segment and offers solutions suitable for residential, commercial, and industrial applications, with worldwide distribution.

Today, the company is led by the second generation of the family, represented by CEO Patrizia Leoni, and also includes Martina Tosoni from the third generation.

Over the years, Eurotrol has consolidated its leadership position in the competitive market for water treatment components, thanks in part to **MWG®**, its proprietary brand that identifies a complete range of products designed and engineered in-house and manufactured exclusively for Eurotrol.

The company stands out for its unique technical know-how, a portfolio of high-quality products consistently available in stock, highly specialized technical consultancy, and comprehensive pre- and post-sales support on all distributed components. It also offers an integrated logistics service.

Eurotrol S.p.a.

Registered office: Via Valparaiso 1, 20144 (MI)

Operational headquarters: Via del Lavoro 5, 20022
Castano Primo (MI)



A NEW HEADQUARTERS TO DREAM BIG

In spring 2024, we moved to our new headquarters in Castano Primo (MI): the 16,000 m² site is strategically located, close to the Milan-Turin motorway and Malpensa Airport.

We redeveloped existing spaces, thus avoiding additional land use and contributing to the responsible management of land resources. Thanks to detailed planning of the relocation of warehouse and office activities, Eurotrol's operations and order fulfillment continued without interruption: business continuity was fully ensured, allowing us to continue generating value even during a period of significant transformation.

The larger, more efficient facility in Castano Primo represents a major investment that supports Eurotrol's current activities and long-term growth strategy.

OURS IS A SUPERWAREHOUSE

All warehouses with stored goods are now concentrated in a single site, whereas in the past they were located in two separate facilities. The activities carried out are now organized to ensure smoother operations, greater continuity, and improved efficiency.

The storage capacity has increased (15,000 square meters of warehouse space compared to 12,000 in Settimo Milanese) and the range of available products has expanded. The shelving systems have been adapted to the new spaces and arranged according to a layout designed to facilitate a unidirectional flow of goods and staff activities. This allows for faster order processing with lower resource usage. Customer service has also been further streamlined. Outdoor areas have been redesigned to ensure the smooth and safe movement of incoming and outgoing vehicles.



OUR NEW OFFICES ARE WELCOMING, COMFORTABLE, AND MODERN

The existing area dedicated to offices has been fully renovated using modern construction techniques, combining advanced technologies with care for employee well-being and environmental responsibility.

The areas are spacious and rationally distributed over three floors to facilitate workflow. All offices benefit from natural light and are equipped with thermal and acoustic insulation to ensure energy efficiency and comfort.

Common areas are bright and welcoming, and two meeting rooms are available. The workspaces are comfortable and flexible, with shared areas and integrated technology that enable us to work more efficiently and flexibly. This also allows us to welcome customers and suppliers in environments that fully reflect the evolution and growth of our company.

The size of the new facility has allowed for the creation of new communal spaces dedicated to employee well-being, including an area where everyone can have lunch together and a "Wellness Room" dedicated to supplementary welfare initiatives that can be implemented directly on site.

In our future plans, we envisage the creation of additional functional spaces designed to further improve the services we offer our customers and enhance the quality of life and work within the company.

A NEW LOGO FOR A NEW HEADQUARTERS

In its first 25 years of history, Eurotrol has grown from a small family-owned company distributing components for primary water treatment into a structured organization capable of providing a broader range of value-added services to its customers.

To give shape to this evolution and make the transformation visible, we decided to update our logo—while remaining faithful to our roots.

We envisioned a form that would reflect our history, our values, and the future outlooks that guide and inspire us.

The lines of the new Eurotrol logo are modern and clean, ensuring ease of reading and adaptability to digital formats. The font features a rigorous, solid, and essential geometric structure, whose elegance derives from its refined simplicity.

The design has been updated with a focus on continuity.

Blue, Eurotrol's signature color—whose shades recall the vastness of rivers and seas—now transitions to a deeper tone that evokes the calm of depth, while our Italian identity is symbolized in the tricolor wave of the pictogram.

The new visual identity embodies both our commitment and our aspirations: a representation of our intention to continue growing and shaping the future of water treatment components, embracing new challenges and further expanding our international distribution network.

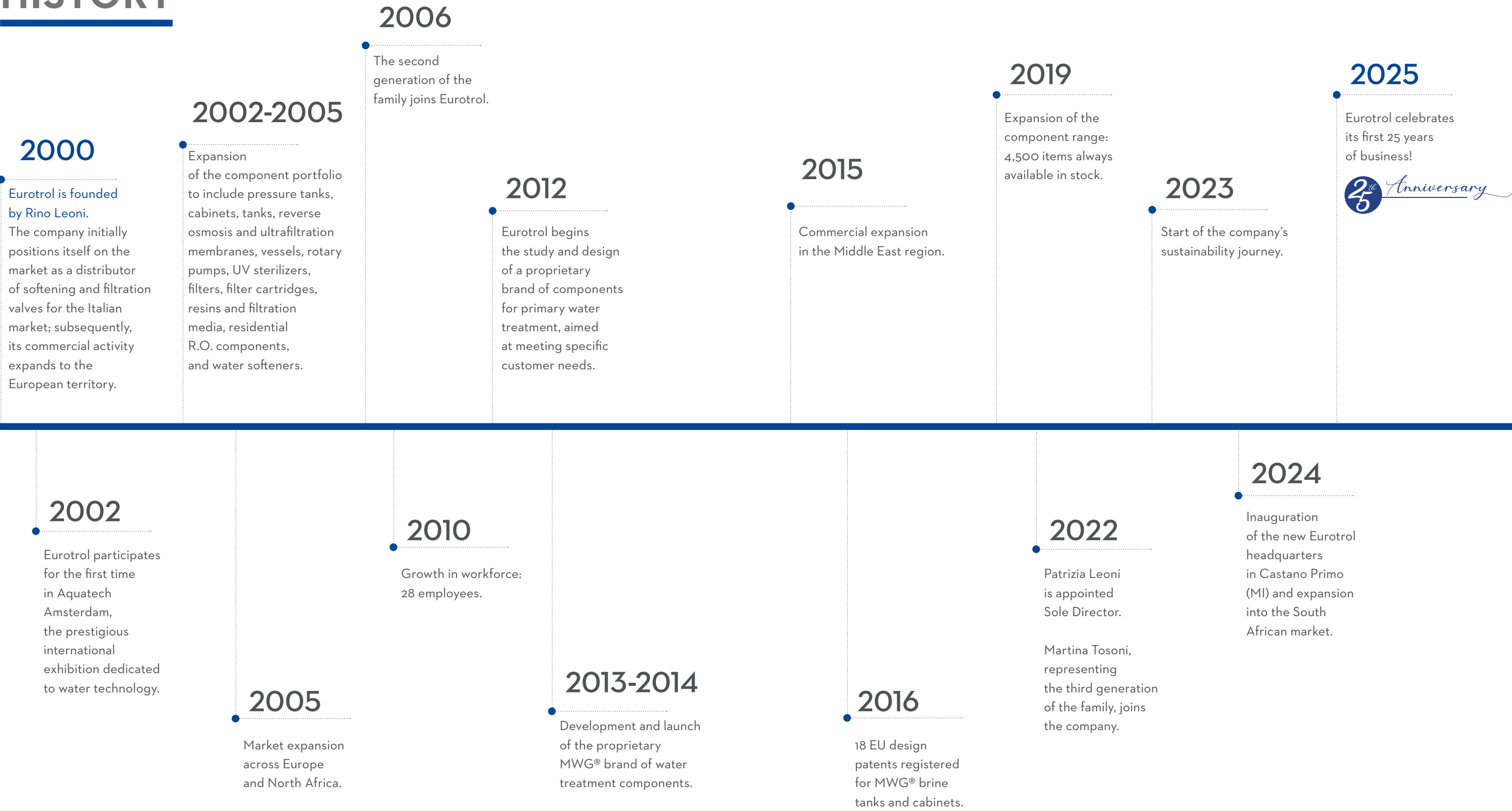
EUROTROL
WATER TREATMENT COMPONENTS

EUROTROL
WATER TREATMENT COMPONENTS

EUROTROL
WATER TREATMENT COMPONENTS



HISTORY



OUR FIRST 25 YEARS

This year, Eurotrol celebrates 25 years in business: our roots are firmly grounded in the continuity of an Italian family legacy, built on a passion for water treatment and a commitment to quality.

We have grown and evolved from a small distribution company into a structured organization, capable of offering an ever-expanding range of tailor-made services, from specialized technical consulting to shipments managed directly through Integrated Logistics.

Our new headquarters in Castano Primo is being transformed into a true “Water Hub,” where customers can find everything they need to design and build the perfect water treatment system tailored to their specific needs.



SUMMARY DATA 2024



Turnover

29,945,572 €

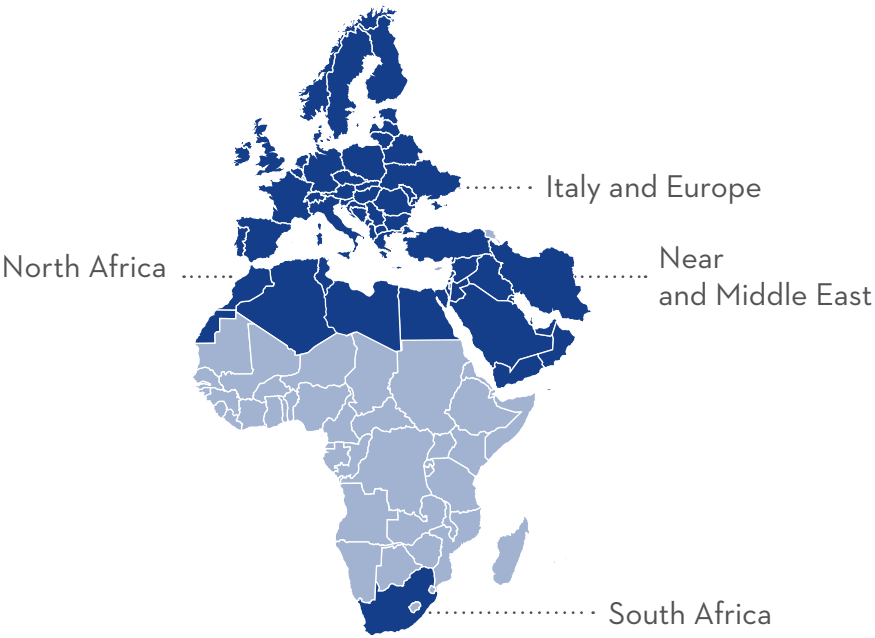


EBITDA

1,773,936 €



Markets served



Employees

56

Women

32%

Men

68%



Purchasing customers

836

of which Italy

461

of which abroad

375



Average age

44



Hours of training delivered

665



Prospective buyers

40

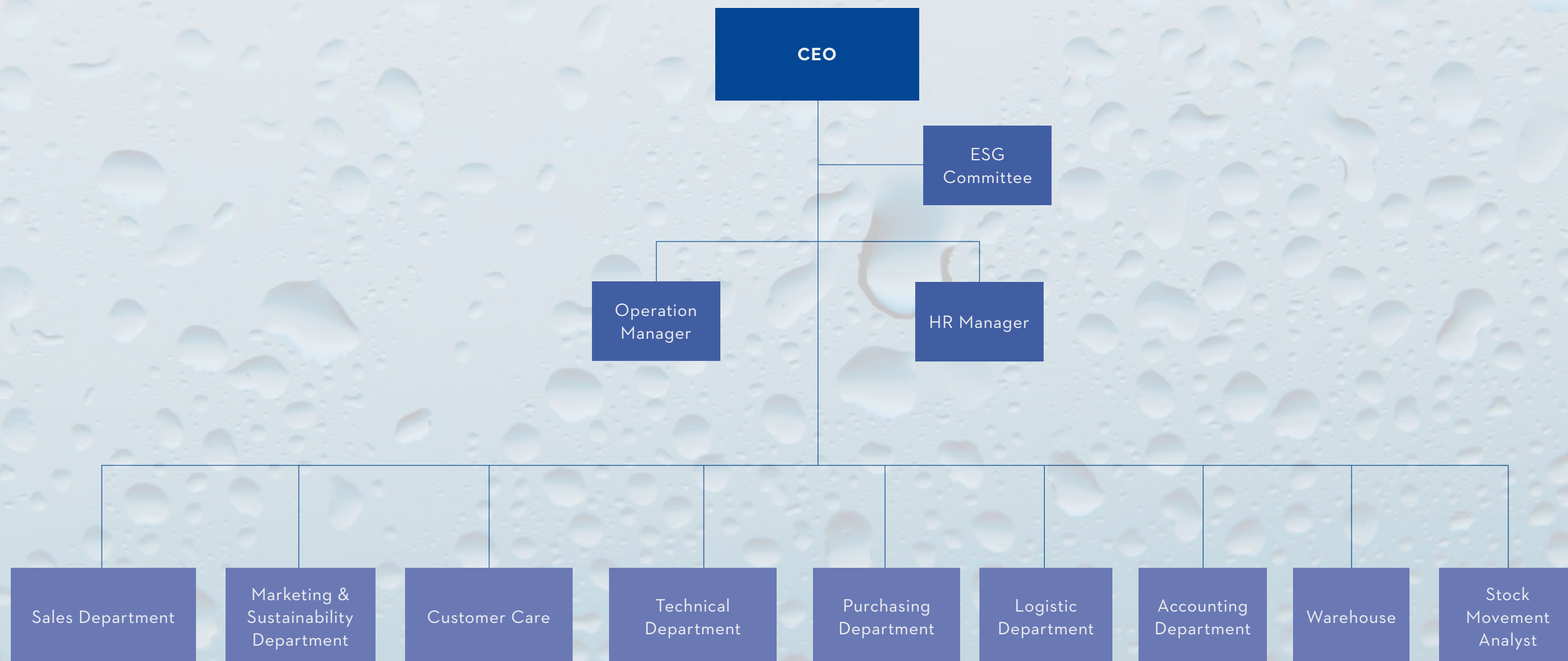


02 CORPORATE GOVERNANCE



GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body

GOVERNANCE STRUCTURE





GRI 2-23
Policy commitments

CODE OF ETHICS

Eurotrol adopts the Organizational, Management and Control Model pursuant to Legislative Decree No. 231/2001, along with a Code of Ethics that defines clear and shared principles which all stakeholders, both internal and external to the company, are required to respect and uphold.

The Code of Ethics is a fundamental element in ensuring the proper functioning and reliability of Eurotrol. The individual and collective conduct of employees and collaborators must align with company policies and be reflected in concrete actions based on collaboration, integrity, social responsibility and full compliance with applicable laws and regulations. These behaviours must be consistent with the standards set out in the Code, which is based on the following core values:

Honesty

Transparency

Impartiality

Pursuit of Excellence

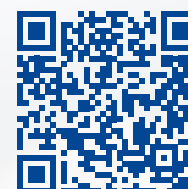
Valuing People



The Code of Ethics forms an integral appendix to the Organizational Model adopted pursuant to Legislative Decree No. 231.

The complete version of the Code of Ethics is available by scanning the QR code.

WHISTLEBLOWING



Eurotrol has adopted and implemented a Whistleblowing Policy for the reporting of corporate misconduct.

Through this internal policy, the company has established a structured system to handle each report promptly and securely. A confidential channel is available for reporting any suspected unlawful activity across various areas of risk, guaranteeing full protection and anonymity for the whistleblower.

PRODUCT QUALITY CONTROL

- Eurotrol conducts internal quality control on all incoming products intended for sale.
- The results are analyzed, recorded in the company's management software, and periodically monitored.
- The company has also implemented internal procedures for managing operational workflows and the functional organization of its various departments.

CERTIFICATIONS

Eurotrol has obtained **AEO** (Authorized Economic Operator) certification.

Issued by the Customs Authorities, this certification attests to the company's reliability and its full compliance with customs and security regulations. It confirms Eurotrol's commitment not only to the supply of high-quality components but also to the continuous improvement of a structured, timely, and trustworthy service.





MEMBERSHIPS ASSOCIATIONS

Eurotrol is a member of several prestigious trade associations and actively contributes to initiatives aimed at promoting quality, innovation, and international competitiveness.

It is an active member of **Aqua Italia**, the Association of Primary Water Treatment Manufacturers, which operates within **ANIMA** Confindustria Meccanica Varia. Aqua Italia is committed to improving water quality through significant training, research, and public awareness initiatives.

Eurotrol is also a member of **Assolombarda**, the largest territorial association within the Confindustria system in terms of size and representativeness. Assolombarda plays a key role in representing and protecting the interests of member companies in their relations with regional institutional stakeholders.

Lastly, Eurotrol is a member of **AICE** (Italian Foreign Trade Association), a non-profit business organization that represents Italian companies engaged in foreign trade activities, including both imports and exports, as well as those looking to expand their presence in international markets.





03

**BUSINESS
MODEL**



DESCRIPTION OF THE EXTERNAL CONTEXT

Eurotrol is one of the leading international distributors of materials, components, and solutions for primary water treatment across commercial, residential, and industrial sectors. Its proprietary brand, MWG®, is a key element within a comprehensive product portfolio that includes spare parts and components from the most recognized manufacturers in the industry.

While Eurotrol does not supply complete treatment systems, it offers a wide range of products suitable for various areas of primary water treatment. These include sectors such as hospitality and food service (HO.RE.CA.), agri-food, pharmaceuticals, steel, water vending stations, food and beverage, domestic systems, car washes, laundries, and many others.

Eurotrol has deliberately chosen to operate exclusively in the business-to-business (B2B) segment. The company focuses its entire product and service offering on supporting professional plant engineers as well as private and public companies of all sizes.

Customer service is fully personalized. Together with the client, the most appropriate components are selected based on the type and purpose of the system. These are then delivered promptly, wherever needed. Between these two stages, Eurotrol has developed over time a consulting service that supports the customer throughout the process, thanks to the expertise and commitment of its employees.

The evolution of national and European legislation continues to guide and structure the water treatment sector in which Eurotrol operates. At the same time, increasing awareness around the protection and responsible use of water resources by institutions, local authorities, and businesses reinforces the relevance of Eurotrol's role.

The growing media attention on issues such as climate change, environmental sustainability, and water scarcity, increasingly felt by the general public, is helping to broaden the company's mission and long-term vision.

Market conditions are currently favorable. Supported by trends such as technological innovation, modernization, and the green transition, Eurotrol has been able to consolidate its leadership in the sector.



Eurotrol's core business is strongly aligned with Sustainable Development Goal (SDG) 6: Clean Water and Sanitation. Through solutions that support the sustainable management of water resources, Eurotrol is committed to enable a future where every drop counts, contributing in a concrete and measurable way to the protection of the environment.



EUROTROL'S OFFER

Eurotrol offers a wide range of components and solutions for primary water treatment across the residential, commercial, and industrial sectors:

VALVES AND CONTROLLERS

WATER SOFTENERS

RESIDENTIAL R.O.
COMPONENTS

PRESSURE VESSELS

REVERSE OSMOSIS
MEMBRANES

ION EXCHANGE RESINS
AND FILTER MEDIA

VESSELS AND
ROTARY PUMPS

UV STERILIZERS

CABINETS

FILTER HOUSINGS, CARTRIDGES
AND POLYPHOSPHATE FEEDERS

BRINKE TANKS



All products, accessories, and spare parts are available in stock for immediate delivery.

Our complete catalog is available
by scanning the QR code.



MWG ITALIAN WATER TECHNOLOGY

MWG® is Eurotrol's proprietary brand, representing a wide selection of components for primary water treatment.

Launched in 2014 in response to specific market needs, the brand encompasses components designed and engineered in-house by Eurotrol and manufactured by carefully selected third-party partners.

MWG® products are known for their reliability, durability, and essential design, where form and function are perfectly balanced.

Eurotrol currently holds 20 European design patents for tanks and cabinet systems under the MWG® brand.

All MWG® products can be customized to meet specific customer requirements.



OUR TAILOR-MADE SERVICES

Eurotrol is a customer-oriented company: we analyze customer needs, project criticalities, and intended uses in order to offer the best advice and identify the most suitable treatment components for each system. Eurotrol does not supply finished systems, but components to build them in the best possible way.

Eurotrol assists the customer through specialized internal resources that provide constant support, establishing a relationship of trust; the team is always available for any after-sales support needs.

The service is tailor-made: specialized, timely, flexible, and personalized. The catalog of available references is constantly expanding to respond flexibly to evolving market demands. The purchasing department continually researches and scouts suppliers to identify solutions and alternatives to offer to partners. Components recognized by the main Italian and international quality standards are chosen.

Technical consulting is provided by qualified engineers: leveraging specific know-how in water treatment and experience gained over the years, Eurotrol offers technical training courses on all components in its catalog. The training, which is tailor-made, can take place at the company's headquarters or at customer sites, in Italy and abroad. The engineers in charge stay constantly updated on regulations concerning products and water treatment, enabling them to provide accurate, qualified, and professional advice.

The sales network: active and widespread throughout Italy and internationally, our network is continuously expanding. The relationship between Area Managers and customers is structured over time, with frequent face-to-face meetings.

Customer service: supports partners throughout the entire process, from ordering to shipping to after-sales assistance, creating the conditions for the best possible purchasing experience.

Integrated logistics: an additional asset of Eurotrol, a recognized Authorized Economic Operator (AEO); we offer complete management of product transport and delivery within very short times and at competitive prices, also handling paperwork and insurance.





TRADE FAIRS

In 2024, we participated for the first time with our own stand at two strategic trade fairs in the water treatment sector: IFAT Munich and Wetex Dubai.

IFAT Munich (Environmental Technologies Trade Fair) is a biennial event that addresses the complex challenges of environmental sustainability, extending beyond water-related issues.

_BUSINESS MODEL

Wetex Dubai (Water, Energy, Technology, and Environment Exhibition) is a key platform focused on the Middle East region: an annual event highlighting environmental issues, particularly renewable energy (solar) and the scarcity of drinking water, which is tackled through desalination processes.

Participating in events is not only an opportunity to acquire potential customers but also a chance to strengthen relationships with our long-standing partners. Being open to new ideas and embracing challenges enables us to stay up to date and broaden our horizons in the water treatment sector.



In the photo: Eurotrol at IFAT Munich in 2024

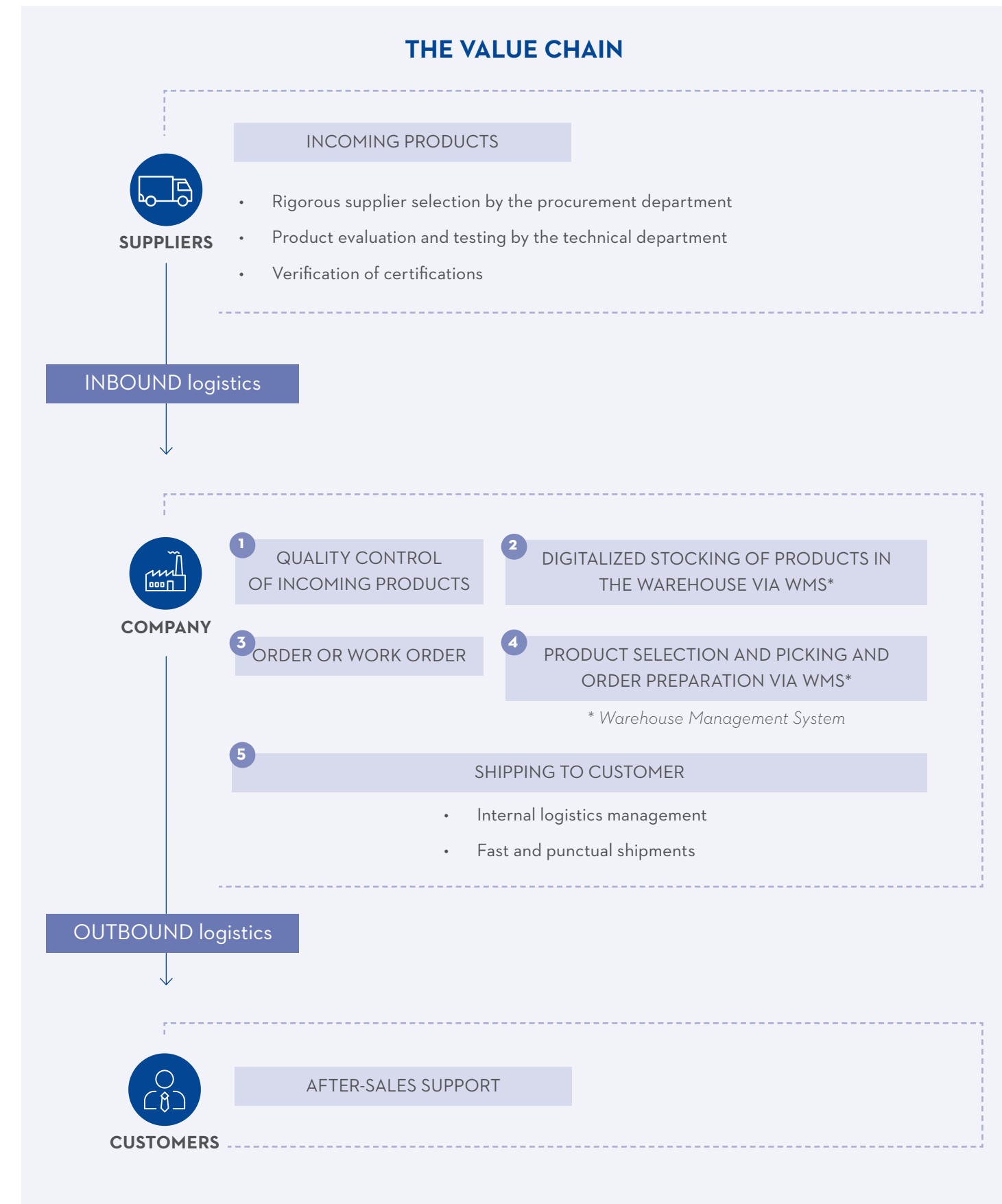
In the photo: Eurotrol at Wetex Dubai in 2024

STRATEGY, PRODUCTS, MARKETS, AND RESOURCES RELATED TO SUSTAINABILITY

Eurotrol offers much more than water treatment components, providing pre- and post-sales services tailored to the customer's needs.

THE BIG FIVE OF EUROTROL SERVICE

- 1** Specialist consulting pre - and post - sales
- 2** Customized training on all distributed products
- 3** Assortment of products constantly updated to meet the diverse needs and preferences of customers
- 4** Products, accessories, and spare parts always available in stock
- 5** Integrated logistics: internal management of shipments and customs procedures



MATERIALITY MATRIX AND STAKEHOLDER ENGAGEMENT

The path to defining the company's ESG strategy continues through a double materiality perspective, inspired by the emerging European CSRD regulation.

A fundamental step undertaken during the year involved the engagement of senior management and internal focus groups, divided by company area of expertise, which yielded tangible results: the update of the main stakeholder categories list along with the development of a new stakeholder map, the in-depth engagement of a first set of relevant stakeholders, and the review of the ESG topics' materiality according to double materiality criteria, confirming the prioritization carried out in the previous year.

For the 2024-2026 three-year period, Eurotrol has identified objectives, articulated within the ESG dimensions (Environmental, Social, Governance), and an action plan to achieve them, appointing internal managers responsible for the management and development of individual actions, consistent with the industrial plan, which sees the commercial network continuously expanding.

The company has established performance indicators for each defined action to measure progress and results achieved.

At the end of 2024, a review activity was conducted to verify the progress of initiatives and revise the three-year plan.

The representation of the Sustainability Strategic Plan for the indicated three-year period shows the relevant material topics, broken down into objectives and actions for each year, the progress status, and any necessary adjustments.

SELECTED MATERIAL ISSUES

are highlighted in bold:

Carbon footprint

Packaging

Energy

Waste

Occupational health and safety

Well-being, diversity, and inclusion

Human capital

Product safety and quality

Sustainable supply chain

Community relations

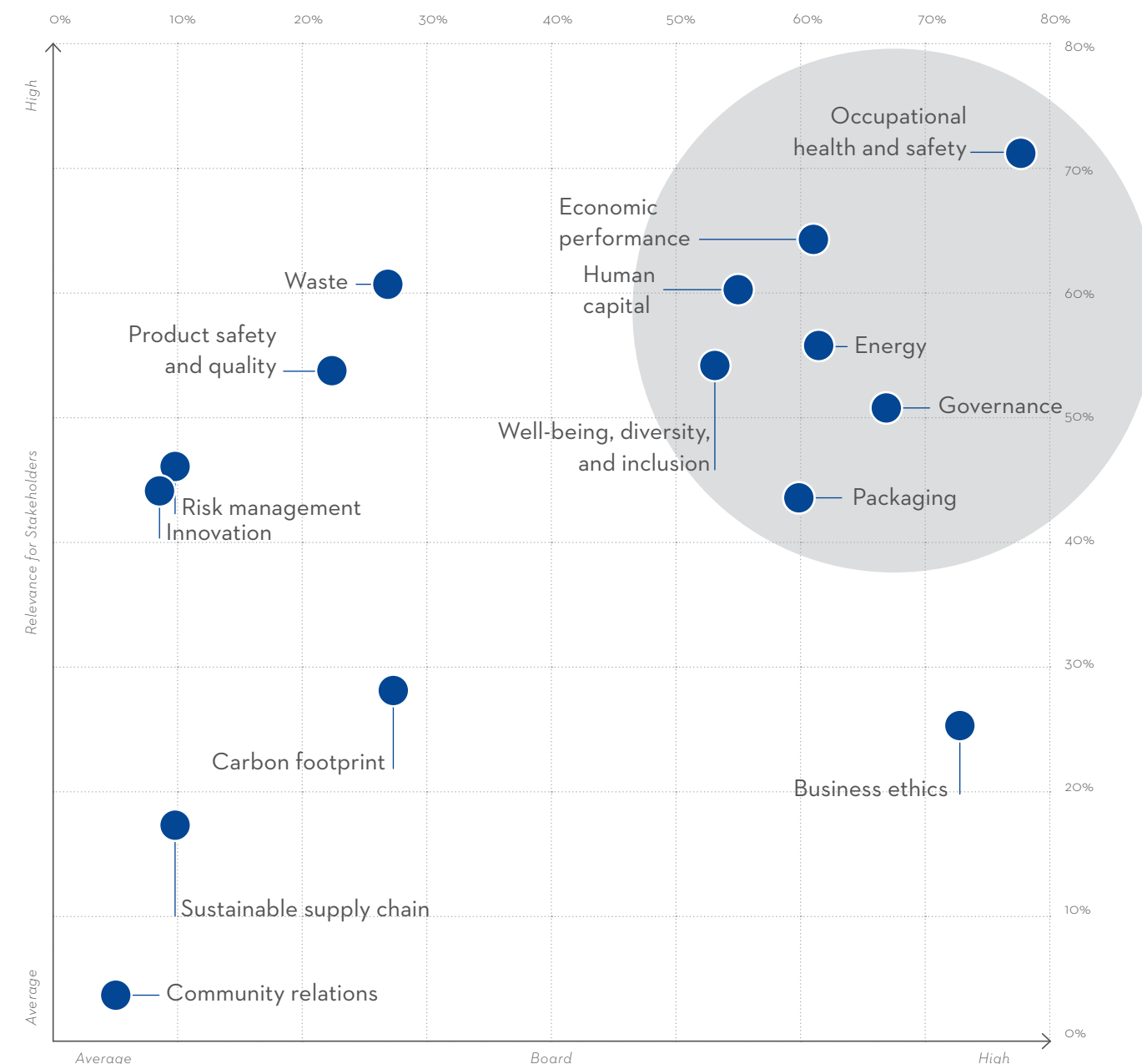
Economic and financial performance

Governance

Risk management

Innovation

Business ethics



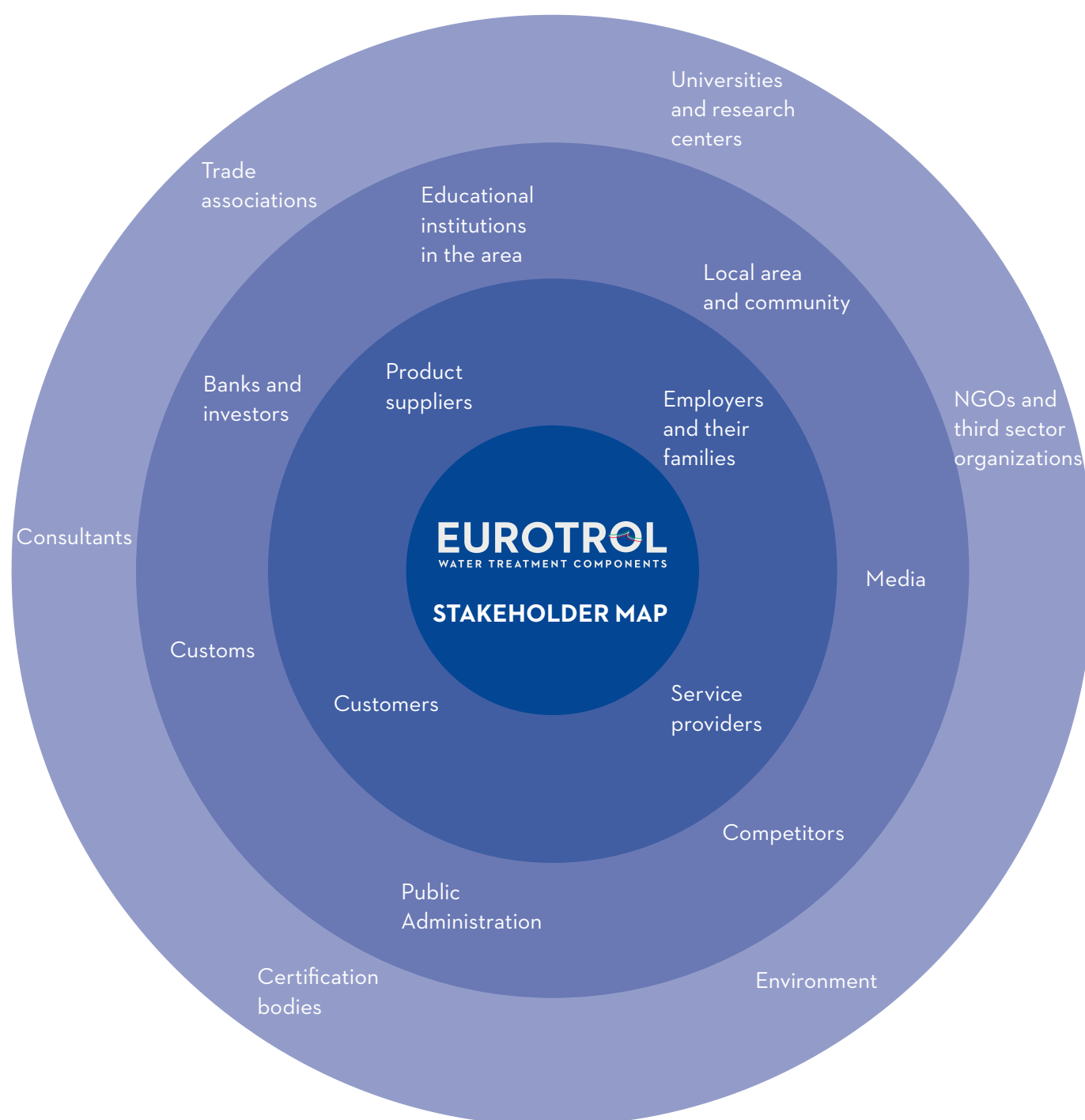
GRI 3-1
Process to determine material topics

GRI 3-2
List of material topics



GRI 2-29
Approach to stakeholder engagement

STAKEHOLDER ENGAGEMENT



In accordance with applicable regulations and with the objective of enhancing the robustness and relevance of the double materiality analysis process, Eurotrol has initiated a structured **stakeholder engagement** program. This process, still ongoing and subject to continuous evolution and improvement, has been designed to ensure **authentic and two-way dialogue** with the organization's most relevant stakeholders.

The initial phase involved qualitative interviews with **three key stakeholder groups: suppliers, customers, and financial institutions**. These sessions were conducted by Eurotrol's Marketing & Sustainability function, supported by internal representatives and specialized consultants, to facilitate a structured strategic reflection.



The listening activities yielded numerous valuable insights. In particular, the centrality of certain **material topics** was emphasized, including **circular economy, health and well-being of people, reduction of GHG emissions**, and attention to **energy aspects**.

Furthermore, the need to strengthen **collaboration along the value chain** emerged, particularly through the **precise collection of sustainability indicators** using recognized standards that ensure the comparability of information. Notably, data on CO₂ emissions and recycled content in products are increasingly important.

Eurotrol will continue to expand and consolidate stakeholder engagement over time, progressively integrating additional stakeholder categories and engagement methods, with the aim of making this process increasingly robust, inclusive, and strategic.



SUSTAINABILITY STRATEGY

	MATERIAL TOPIC	OBJECTIVE	ACTIONS	2024	2025	2026	2024 PROGRESS
<div>E</div>	<div><div></div><div>Packaging</div><div>Sustainability initiatives related to packaging and the associated waste generation</div></div>	Increasing packaging circularity	<div><div></div><div>“As is” analysis of circularity degree</div><div>Cost/benefit analysis of alternatives</div><div>Adoption of circular alternatives</div></div>	<div><div>●</div><div>○</div><div>○</div></div>	<div><div>○</div><div>●</div><div>●</div></div>	<div><div>○</div><div>○</div><div>●</div></div>	<p>“As-is” analysis completed (100%). Eurotrol has mapped all incoming materials and their uses, with the intention of continuing its commitment to evaluating possible alternatives by testing pilot projects and collaborating with the supply chain.</p>
		Reduction of packaging	<div><div></div><div>Packaging mapping</div><div>Identification of corrective actions</div><div>Implementation of corrective actions</div></div>	<div><div>●</div><div>●</div><div>●</div></div>	<div><div>○</div><div>○</div><div>●</div></div>	<div><div>○</div><div>○</div><div>○</div></div>	<p>Mapping of outgoing packaging completed (100%). Eurotrol has implemented corrective actions such as reusing plastic crates for certain items and has identified the replacement with wooden pallets and engaging the supply chain as future areas of action.</p>
		Increase the use of renewable energy	<div><div></div><div>Energy supplier evaluation</div><div>Increase self-generated renewable energy</div></div>	<div><div>○</div><div>○</div></div>	<div><div>●</div><div>○</div></div>	<div><div>○</div><div>●</div></div>	<p>By taking proactive steps, Eurotrol has already conducted an initial evaluation of suppliers, which it plans to contact in 2025.</p>
		Decreasing energy intensity	<div><div></div><div>Energy consumption evaluation</div><div>Improvement actions for offices</div><div>Improvement measures for warehouses</div></div>	<div><div>○</div><div>○</div><div>○</div></div>	<div><div>●</div><div>○</div><div>○</div></div>	<div><div>○</div><div>●</div><div>●</div></div>	/
	<div><div></div><div>Energy</div><div>Energy intensity and use of renewable energy</div></div>	Reduction of Carbon Footprint	<div><div></div><div>Calculate Scope 1 e 2</div><div>Evaluate reduction actions</div><div>Organizational carbon neutrality</div></div>	<div><div>○</div><div>○</div><div>○</div></div>	<div><div>●</div><div>○</div><div>○</div></div>	<div><div>●</div><div>●</div><div>●</div></div>	<p>Ahead of schedule, the company calculated its Scope 1 and 2 emissions in 2024.</p>
		Hybrid and/or electric company fleet	<div><div></div><div>Fleet renewal</div></div>	<div><div>○</div></div>	<div><div>●</div></div>	<div><div>●</div></div>	<p>Eurotrol has already acquired 3 electric vehicles and is committed to continuing the renewal of its fleet in the coming years.</p>
		Charging stations	<div><div></div><div>Installation</div></div>	<div><div>○</div></div>	<div><div>●</div></div>	<div><div>○</div></div>	

SUSTAINABILITY STRATEGY



Human Capital

Strengthening human resource skills and attracting talent

MATERIAL TOPIC

OBJECTIVE

ACTIONS

2024

2025

2026

2024 PROGRESS

Development of a competency model

Develop a training plan by function and communicate it to both managers and operational staff

●

●

●

Career management policy (internal growth, job recruitment, job rotation)

○

●

○

Continuous employee engagement on ESG topics

●

●

●

The actions planned for 2024 have been almost fully achieved (90%). Eurotrol has completed the development of a training plan, which still needs formalization. Additionally, the company has engaged all employees in ESG awareness sessions, providing a general introduction to ESG topics and presenting the company's Sustainability Report to the staff.

MBO system

Evaluate feasibility

○

●

○

Gradual implementation for specific functions/roles

○

○

●

Incorporation of ESG objectives into the variable compensation plan

○

○

●

/

Talent attraction and employer branding

Climate analysis and needs mapping

●

●

●

Engagement with Schools/Universities

●

●

●

Development of internship programs



○

●

●

The actions planned for 2024 have largely been completed (60%). The company distributed a survey to the entire workforce, collecting anonymous feedback and suggestions for improvement. As part of its ongoing commitment, Eurotrol will continue to develop the needs mapping and persist in engaging with schools and universities, although the outcome of these attempts in 2024 was not successful.

SUSTAINABILITY STRATEGY

MATERIAL TOPIC	OBJECTIVE	ACTIONS	2024	2025	2026	2024 PROGRESS
 Well-being, diversity, inclusion Policies related to employee well-being, inclusive work environment	Welfare	<div><div>Evaluate feasibility</div><div>Possible implementation</div><div>Flexible working hours and smart working</div></div>	<div><div>○</div><div>○</div><div>●</div></div>	<div><div>●</div><div>○</div><div>●</div></div>	<div><div>○</div><div>●</div><div>●</div></div>	<p>The company has implemented a smart working contract for 2 days per week and introduced a flexible working hours system for all employees. Additionally, medical screenings have been carried out.</p>
	Sustainable workplace	<div><div>Relocation to the new office premises</div><div>Implementation of new well-being and functional spaces</div></div>	<div><div>●</div><div>○</div></div>	<div><div>○</div><div>●</div></div>	<div><div>○</div><div>○</div></div>	<p>The feasibility assessment for WELL certification, initially planned for 2024, yielded a negative result. Nevertheless, Eurotrol's commitment was redirected toward the new office, which offers more welcoming and functional spaces. Furthermore, the company is working on new areas dedicated to relaxation and well-being, expected to be completed in 2025.</p>
 Health and safety in the workplace Compliance with health and safety regulations	Monitoring and maintenance	<div><div>Monitoring and on-the-job awareness</div></div>	<div><div>●</div></div>	<div><div>●</div></div>	<div><div>●</div></div>	<p>Eurotrol maintains an active monitoring and prevention system. Moreover, employees were asked to indicate their preferences for optional courses related to safety (including first aid and fire prevention). The company will continue its commitment in the following years to monitor and improve these initiatives.</p>
	Program beyond mandatory (in terms of content and people involved)	<div><div>Innovative and supplementary training beyond regulatory requirements</div></div>	<div><div>●</div></div>	<div><div>●</div></div>	<div><div>●</div></div>	

SUSTAINABILITY STRATEGY



Governance

Management of key governance issues (Vision, Mission, Values, Management Systems, etc.)

MATERIAL TOPIC

OBJECTIVE

ACTIONS

2024

2025

2026

2024 PROGRESS

ESG Governance implementation

ESG Committee Definition
Implementation

● ○ ○
○ ● ●

In 2024, Eurotrol established an ESG Committee within the company, which convened for its first decision-making meeting in November 2024, with the commitment to continue meeting on a quarterly basis in the following years.

Integration of ESG principles into decision-making processes

Mapping critical decision-making processes
Redefining decision-making processes with ESG criteria

○ ● ○
○ ○ ●

/

Improving ESG transparency and communication

Implementation of stakeholder engagement process
ESG engagement and communication plan

○ ● ○
○ ● ●

Ahead of schedule, Eurotrol initiated a more in-depth stakeholder engagement approach by the end of 2024.

GOVERNANCE



04

ESG

DIMENSIONS

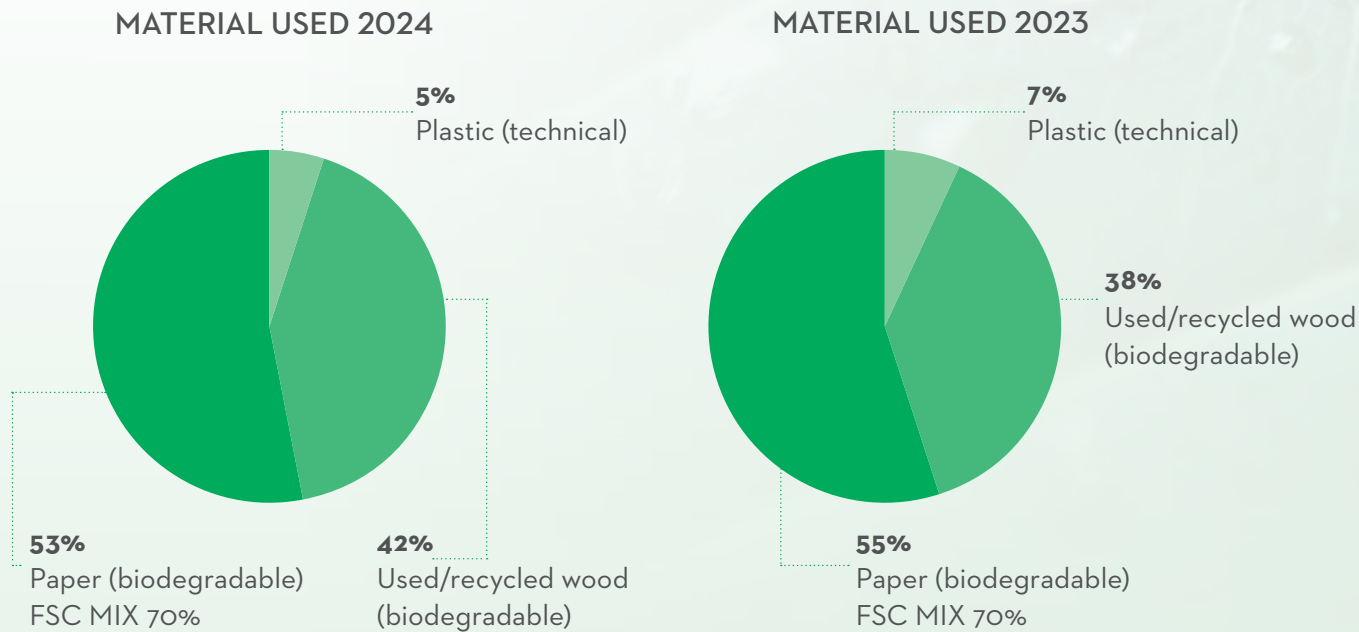


ENVIRONMENTAL DIMENSION

Eurotrol’s environmental strategy focuses on measuring, monitoring, and managing the impact of its operational activities on the environment, with a particular focus on two key areas: **energy consumption** and **packaging**.

PACKAGING

Packaging plays a central role for Eurotrol, as a company involved in the distribution of components and products. In 2024, a significant mapping and analysis of the materials used for outgoing packaging (materials chosen for the packaging of distributed products) was completed. This monitoring serves as a crucial first step to assess the circularity of packaging and identify priority areas for improvement. The results obtained will guide future strategic decisions, with the goal of reducing the use of single-use materials and progressively enhancing the sustainability of packaging.



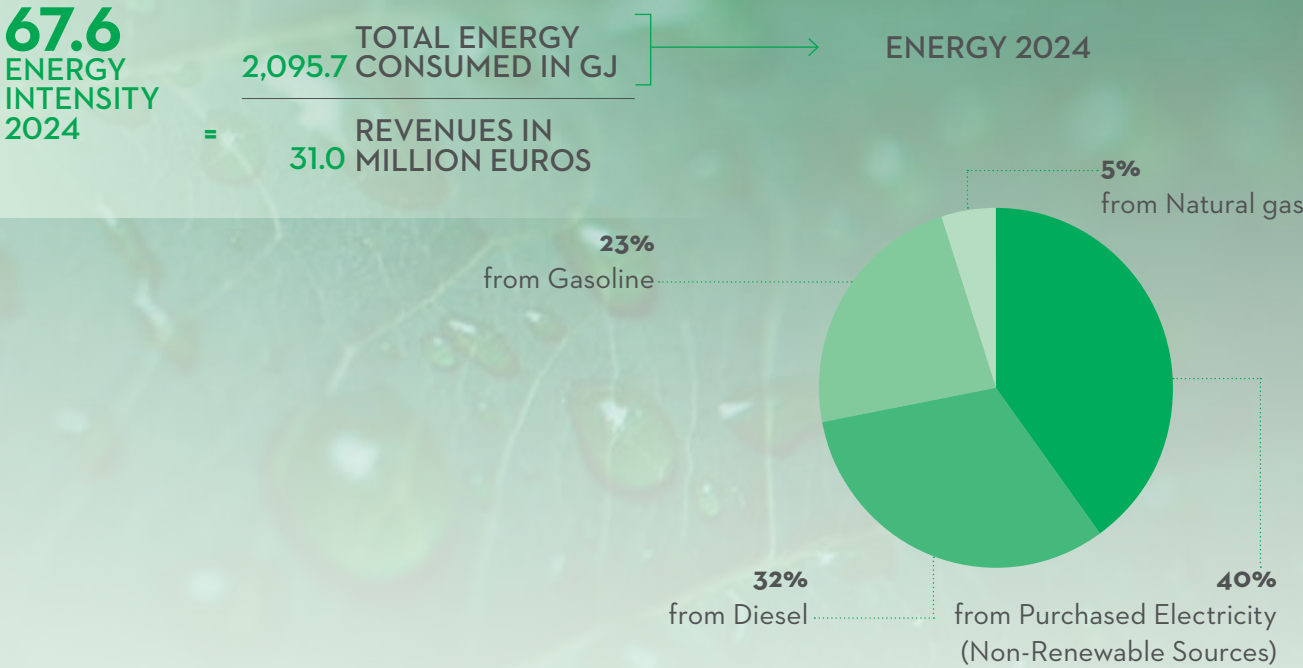
ENERGY AND CLIMATE CHANGE

In the new operational setup at the Castano Primo headquarters, the electrification of heating and cooling systems via heat pumps has completely eliminated the consumption of natural gas. As a result, direct emissions (Scope 1) in 2024 amounted to 90.9 tCO₂eq, a decrease of 19.8% compared to 2023.

However, electrification led to an increase in indirect emissions (Scope 2 - Location-based), which reached 67.9 tCO₂eq due to higher electricity consumption. The total Scope 1 and Scope 2 emissions are therefore 158.8 tCO₂eq, almost stable compared to 159.2 tCO₂eq in 2023. This new setup represents a positive development: the elimination of natural gas is already reflected in the 2024 results, and it is expected that by 2025, with the complete decommissioning of the old operational headquarters, this effect will be further enhanced. Furthermore, Scope 2 emissions, being tied to electricity procurement, offer the advantage of being reduced in the medium term through the purchase of renewable energy and investments in energy efficiency.

In summary, the results achieved confirm a decarbonization path and represent just the beginning of an ongoing commitment to reducing the environmental footprint, aligned with Eurotrol’s strategic objectives.

For the complete 2024 Carbon Footprint Report, contact us at eurotrol@eurotrol.it.



SOCIAL DIMENSION

Eurotrol places its people at the core of its operations, continuously striving to enhance them as a fundamental resource for business growth.

HEALTH AND SAFETY

Health and safety in the workplace have always been a top priority for the company: in addition to complying with all relevant legal requirements, Eurotrol has implemented initiatives and improvements that go beyond the minimum legal obligations.

WELL-BEING AND SUSTAINABILITY AT WORK

Eurotrol has introduced a corporate welfare system that offers free voluntary medical screenings for prevention. The office relocation has allowed the company to implement improvements in the work environment with a focus on sustainability and work quality. Flexible working hours and smart working practices continue to promote work-life balance.

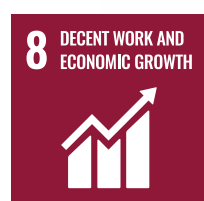
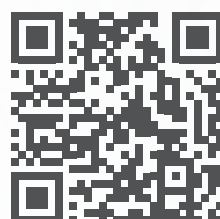
TRAINING AND CAREER DEVELOPMENT

The company aims to continue strengthening its employees' skills by proposing and developing tailored training plans for updates and growth, involving all divisions with a specific communication and training plan. Eurotrol is enhancing its attractiveness to candidates and increasing employee retention through structured policies for individual evaluation and growth, career development, specific retention measures, and the enhancement and development of both professional and personal skills.

TWO EYES FOR THOSE WHO CANNOT SEE

Since 1959, the Lions Guide Dogs Service (ODV Moral Entity) has been training and delivering guide dogs free of charge to blind individuals throughout Italy.

We are happy and honored to support this volunteer excellence that is committed to creating a more inclusive society and transforming the lives of many people.



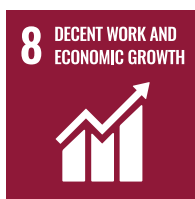
GOVERNANCE DIMENSION

The primary objective for the company is to manage key corporate governance issues in a conscious and structured manner, advancing the implementation of an ESG Governance framework. The company aims to integrate ESG principles into decision-making processes, enhancing transparency and dedicated communication.

The subsequent goal is to align the satisfaction of both internal and external stakeholders with business performance.

The commitment is focused on the careful management and valorization of the generational transition. Eurotrol is actively managing this process, fostering stability and continuity in the creation of shared value by bridging the gap between outgoing and incoming resources.

The introduction of structured procedures and the growing digitalization of processes, which accelerated after the move to the new headquarters, contribute to improving operational efficiency and business growth.





05 APPENDIX

Eurotrol publishes its second sustainability report, aiming to effectively and transparently inform stakeholders about its sustainability performance.

The reporting scope of this document pertains to Eurotrol S.p.A., within the financial year from January 1, 2024, to December 31, 2024. Within this document, it is also referred to simply as Eurotrol.

This report has been prepared **in accordance with the GRI Standards** (Global Reporting Initiative).

The list of disclosures reported in this document is included in the GRI content index, which can be found on the following pages.

The sustainability report is published annually.

The preparation of the 2024 report was personally overseen by the ownership, supported by an internal team and external consultants.





GRI INDICATORS

GRI STANDARDS	Description	Page
GRI 2:General Disclosures 2021	2-1 Organizational details	11
GRI 2:General Disclosures 2021	2-2 Entities included in the organization’s sustainability reporting	11
GRI 2:General Disclosures 2021	2-6 Activities, value chain and other business relationships	32, 34
GRI 2:General Disclosures 2021	2-7 Employees	74
GRI 2:General Disclosures 2021	2-9 Governance structure and composition	24
GRI 2:General Disclosures 2021	2-11 Chair of the highest governance body	24
GRI 2:General Disclosures 2021	2-22 Statement on sustainable development strategy	5
GRI 2:General Disclosures 2021	2-23 Policy commitments	26
GRI 2:General Disclosures 2021	2-27 Compliance with laws and regulations	81
GRI 2:General Disclosures 2021	2-28 Membership associations	28
GRI 2:General Disclosures 2021	2-29 Approach to stakeholder engagement	45
GRI 2:General Disclosures 2021	2-30 Collective bargaining agreements	77
GRI 3: Material Topics 2021	3-1 Process to determine material topics	45
GRI 3: Material Topics 2021	3-2 List of material topics	45
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	80
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	81
GRI 302: Energy 2016	302-1 Energy consumption within the organization	70

GRI STANDARDS	Description	Pages
GRI 302: Energy 2016	302-3 Energy intensity	70
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	72
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	71
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	71
GRI 305: Emissions 2016	305-4 GHG emissions intensity	71
GRI 306: Effluents and Waste 2016	306-3 Significant spills	72
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	75
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	76
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	76
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	77
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	78
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	81
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	81
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	81
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	81

ENVIRONMENTAL PERFORMANCE

 GRI 302-1 Energy consumption within the organization	2022	2023	2024
TOTAL ENERGY CONSUMPTION from non-renewables sources in GJ	2,269.7	2,255.4	2,095.7
from Natural Gas	860.5	634.0	108.9
of which Gasoline	342.2	492.1	474.2
from Diesel	467.1	565.6	678.3
from Purchased Electricity (non-renewable sources)	600.0	563.7	834.3

 GRI 302-3 Energy intensity	2022	2023	2024
Total Energy consumed (GJ) / Revenues (in millions of euros)	64.1	92.2	67.6


 GRI 305-1 Direct (Scope 1) GHG emissions	2022	2023	2024
Natural Gas	48.3	35.6	6.1
Gasoline	25.0	36.0	34.7
Diesel	34.5	41.8	50.1
TOTAL DIRECT EMISSIONS (Scope 1) in tCO ₂ eq	107.8	113.3	90.9

 GRI 305-2 Energy indirect (Scope 2) GHG emissions	2022	2023	2024
EMISSIONS FROM PURCHASED ELECTRICITY (Scope 2 Location based) in tCO ₂ eq	42.6	45.9	67.9

 TYPE OF EMISSIONS	2022	2023	2024
SCOPE 1 Direct Emissions in tCO ₂ eq	107.8	113.3	90.9
SCOPE 2 Indirect Emissions from Consumption Energy (Location based) in tCO ₂ eq	42.6	45.9	67.9
TOTAL GHG EMISSIONS Location based in tCO ₂ eq	150.4	159.2	158.8

 GRI 305-4 GHG emissions intensity	2022	2023	2024
Total GHG emissions Location based / Revenue (MLN euros)	4.3	6.5	5.1
























































ENVIRONMENTAL PERFORMANCE

 GRI 303-3 Water withdrawal	2022	2023	2024
WATER WITHDRAWAL from Water Supply System in megaliters	1.10	0.61	1.18




















 GRI 306-3 Significant spills	2022	2023	2024
TOTAL WASTE PRODUCED in tons*	78.69	47.84	135.89
Printer toner	0.02	0.00	0.00
Chemical supplies (190905)	6.00	0.00	41.08
Wood (150103)	16.17	17.65	32.12
Plastic (150102)	-	-	24.24
Paper and cardboard (150101)	34.96	23.78	31.96
Mixed materials (150106)	21.54	6.36	6.49
Glass	0.00	0.05	0.00

* All the waste listed, except for “Chemical supplies,” is considered non-hazardous. The “Chemical supplies” category includes both hazardous and non-hazardous waste.







SOCIAL PERFORMANCE

 GRI 2-7 Employees	2022	2023	2024
TOTAL NUMBER OF EMPLOYEES	  	  	  
Total number of permanent employees	  	  	  
Total number of fixed-term employees	  	  	  
Total number of employees with non-guaranteed working hours	  	  	  
Total number of full-time employees	  	  	  
Total number of part-time employees	  	  	  




* +17% compared to 2023

 GRI 401-1 New employee hires and employee turnover	2022	2023	2024
NEW HIRES			
New hires: age group < 30 years old	4	0	5
New hires: age group 30-50 years old	2	2	8
New hires: age group > 50 years old	1	1	3
Total new hires	  	  	  
Percentage of new hires compared to totale employees	14%	6%	29%
EMPLOYEES WHO LEFT (BY AGE GROUP)			
Personnel who left - age group < 30 years old	2	2	3
Personnel who left - age group 30-50 years old	3	3	3
Personnel who left - age group > 50 years old	1	0	2
Total leavers:	  	  	  
Percentage of leavers relative to total employees	12%	10%	14%

SOCIAL PERFORMANCE

 GRI 403-9 Work-related injuries *		2022	2023	2024
Work-related fatalities		0	0	0
Work-related injuries with serious consequences		0	0	0
Recordable work-related injuries **		0	0	0
Recordable work-related injury rate ***		0	0	0
Total hours worked		75,952	85,842	113,792

* Table refers to employees
** Excluding commuting accidents
*** Zero accidents and occupational illnesses, despite an increase in hours worked and no accidents among employees

 GRI 403-10 Work-related ill health		2022	2023	2024
Work-related fatalities due to occupational disease		0	0	0
Recordable cases of occupational disease		0	0	0

 GRI 404-1 Average hours of training per year per employee	2022	2023	2024
Total training hours *	284  74 116	214  86 60	665  421 245
Total training hours EXECUTIVES	24	0	174
Total training hours MANAGERS	72	0	6
Total training hours WHITE-COLLAR EMPLOYEES	44	116	417
Total training hours BLUE-COLLAR EMPLOYEES	50	30	69
Total training hours APPRENTICES	94	68	0
Total MANDATORY training hours	94	144	188
Total NON-MANDATORY training hours	140	116	478

* + 68% compared to 2023

 **GRI 2-30**
Collective bargaining agreements

 Total percentage of employees covered by collective agreements relative to total workforce

100%

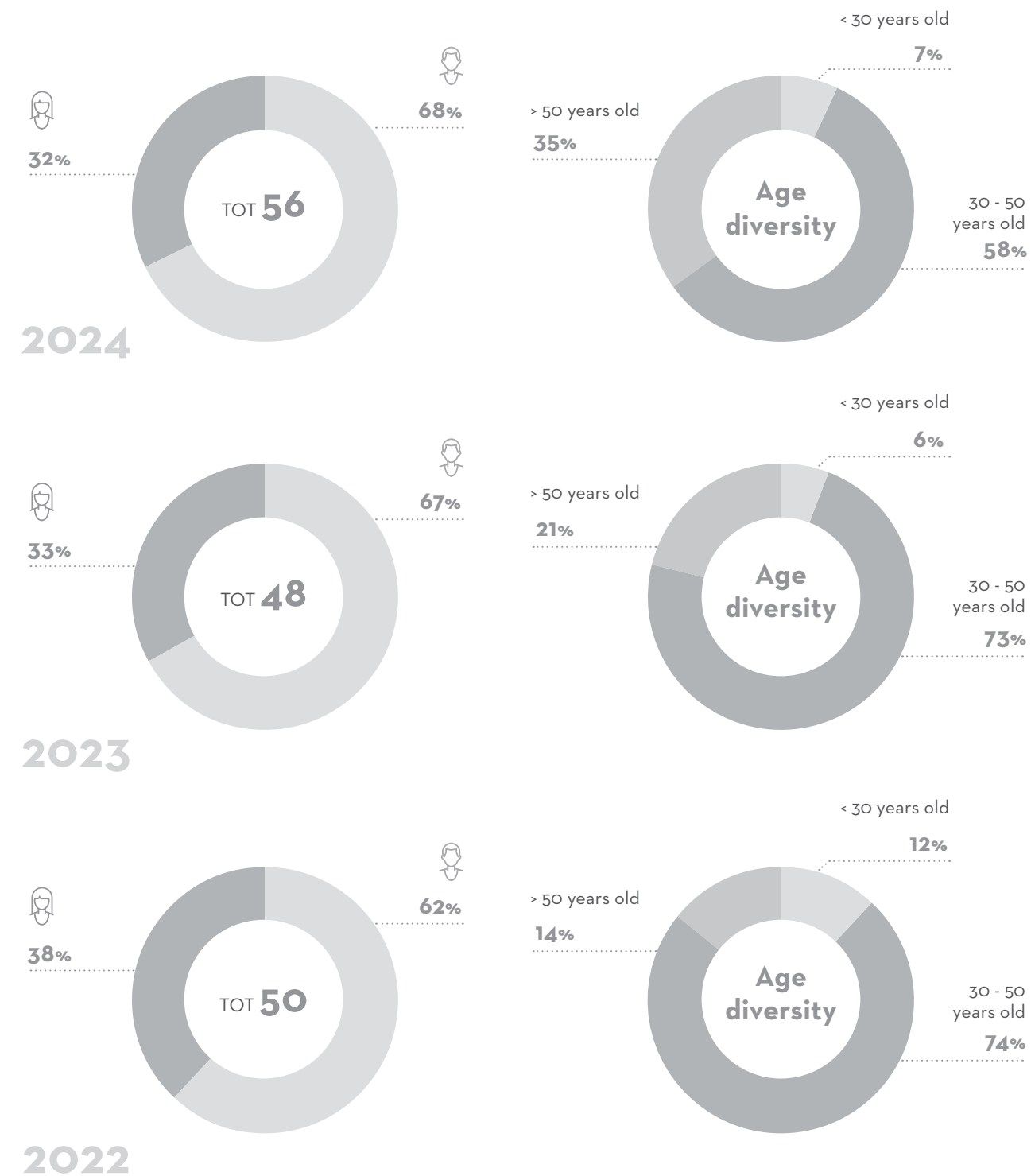
2024

SOCIAL PERFORMANCE

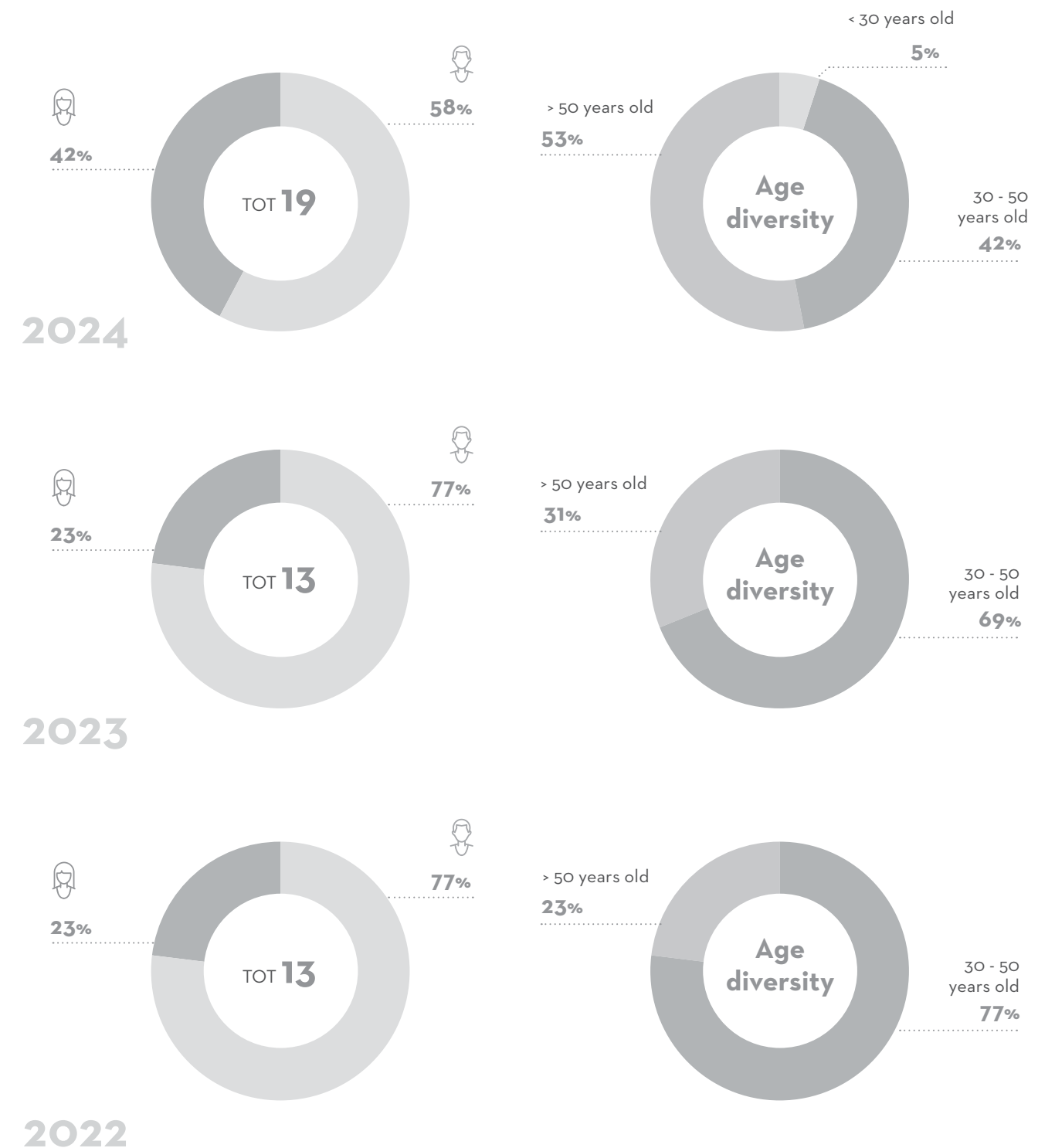


GRI 405-1
Diversity of governance bodies and employees


EMPLOYEES



CEO, MANAGERS AND SENIOR-LEVEL EMPLOYEES





GOVERNANCE PERFORMANCE


 GRI 201-1 Direct economic value generated and distributed*	2022	2023	2024
A. ECONOMIC VALUE GENERATED in €	35,391,526	24,453,438	31,254,671
A1. Net revenue	30,950,476	29,513,983	29,945,571
A2. Other income	26,236	45,737	50,176
A3. Changes in product inventories **	4,414,814	-5,106,283	1,258,924
B. ECONOMIC VALUE DISTRIBUTED in €	34,896,331	22,778,342	30,993,120
B1. Operating costs	31,040,381	18,784,259	26,800,092
B2. Employee salaries and benefits	2,939,912	3,113,443	3,526,386
B3. Payments to providers of capital	387,833	163,382	421,403
B4. Payments to governments	521,205	711,758	243,239
B5. Community investments	7,000	5,500	2,000
ECONOMIC VALUE RETAINED (A- B) in €	495,195	1,675,096	261,551


* Table prepared based on the income statement.


** A positive value in row A3 indicates an increase in inventories of finished goods;
a negative value indicates a decrease in inventories of finished goods.

 GRI 201-4 Financial assistance received from government	2022	2023	2024
TOTAL MONETARY VALUE OF FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT in €	24,388	3,670	5,380
Tax reliefs and credits in €	13,263	3,670	1,815
Other financial benefits received	11,125	0	15,380

 GRI 406-1 Incidents of discrimination and corrective actions taken	2022	2023	2024
Incidents of discrimination	0	0	0

 GRI 417-2 Incidents of non-compliance concerning product and service information and labeling	2022	2023	2024
Cases of non-compliance with laws or self-regulatory codes concerning product and service information and labeling	0	0	0

 GRI 417-3 Incidents of non-compliance concerning marketing communications	2022	2023	2024
Cases of non-compliance with laws or self-regulatory codes concerning marketing communications (including advertising, promotion, and sponsorship)	0	0	0

 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2022	2023	2024
A. Total number of substantiated complaints received concerning violations of customer privacy	0	0	0
B. Total number of identified leaks, thefts, or losses of customer data	0	0	0

 GRI 2-27 Compliance with laws and regulations	2022	2023	2024
Significant cases of non-compliance with laws and regulations	0	0	0

No incidents related to the GRI disclosures reported above were recorded during the reporting periods.

EUROTROL

WATER TREATMENT COMPONENTS

Via del Lavoro, 5
20022 Castano Primo (MI)
Italy

0039 02 335458

If you have any questions, requests, or comments
regarding the sustainability report, please contact:
eurotrol@eurotrol.it

<https://www.eurotrol.it/en/>
Our website is CARBON NEUTRAL

