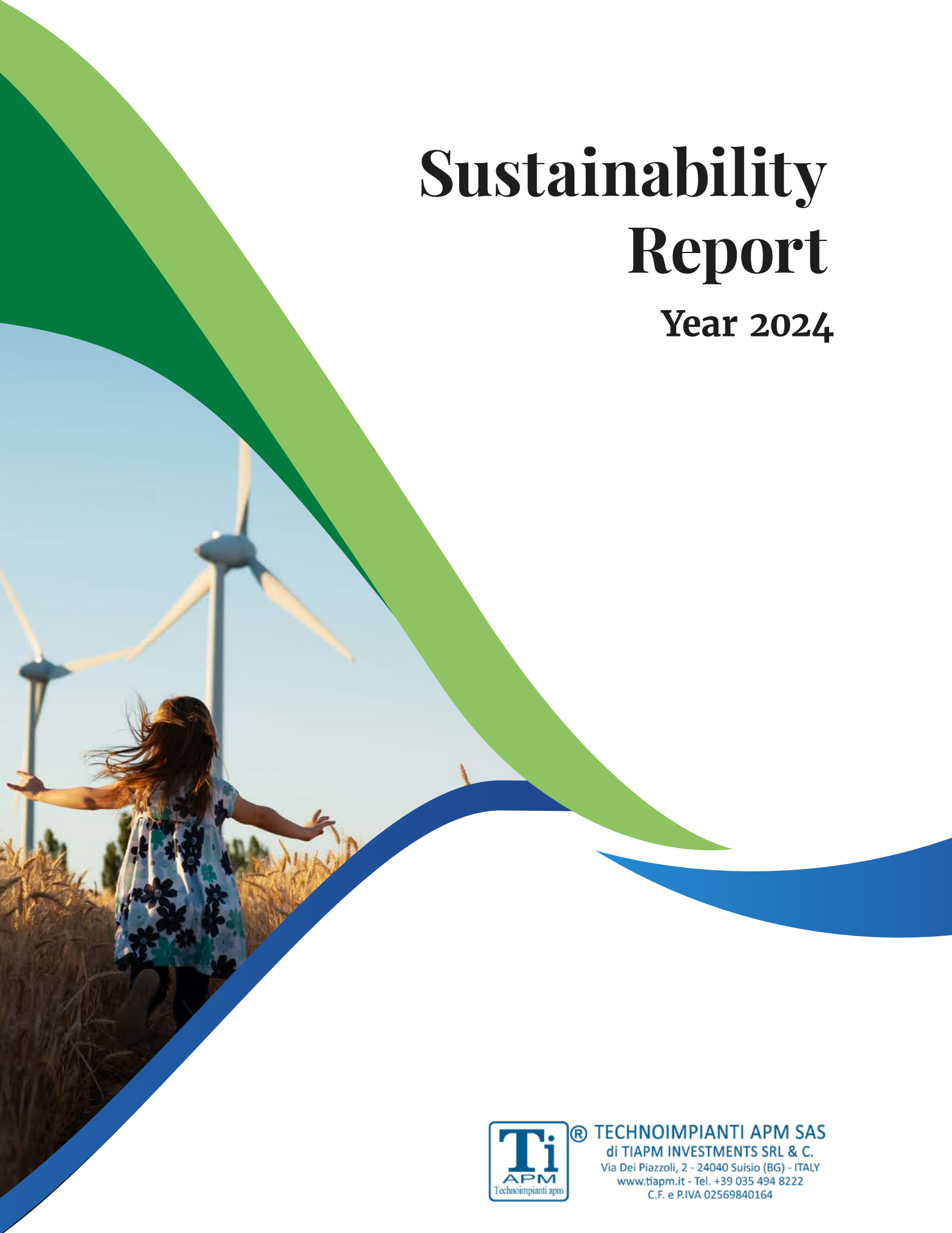


# Sustainability Report

Year 2024



® TECHNOIMPIANTI APM SAS  
di TIAPM INVESTMENTS SRL & C.  
Via Dei Piazzoli, 2 - 24040 Suisio (BG) - ITALY  
[www.tiapm.it](http://www.tiapm.it) - Tel. +39 035 494 8222  
C.F. e P.IVA 02569840164

Produced by





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# Sustainability Report 2024

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## Organisation profile

**GRI 2-1 • GRI 2-2 • GRI 2-6**

Technoimpianti A.P.M. Ltd. is synonymous nationally and internationally with quality and reliability in the dangerous goods sector. Production is based on three main lines: cryogenics, liquefied gases and compressed gases.

Technoimpianti A.P.M. Ltd. continuously renews and expands its range of products. Customer satisfaction is the company's most important asset.

This report refers to the assets of the company's headquarters located at Via Dei Piazzoli, 2 - 24040 Suisio (BG).

The company's legal form is a limited partnership.

The company is listed in NACE 2529.

The company has total assets/liabilities of 15,456,257.08.

The company's production value is 15,732,324.51.

The main products and/or services offered by the company are transport systems for compressed gases, fixed and mobile cryogenic containers and tanks, semi-trailers and swap bodies for liquefied gases.

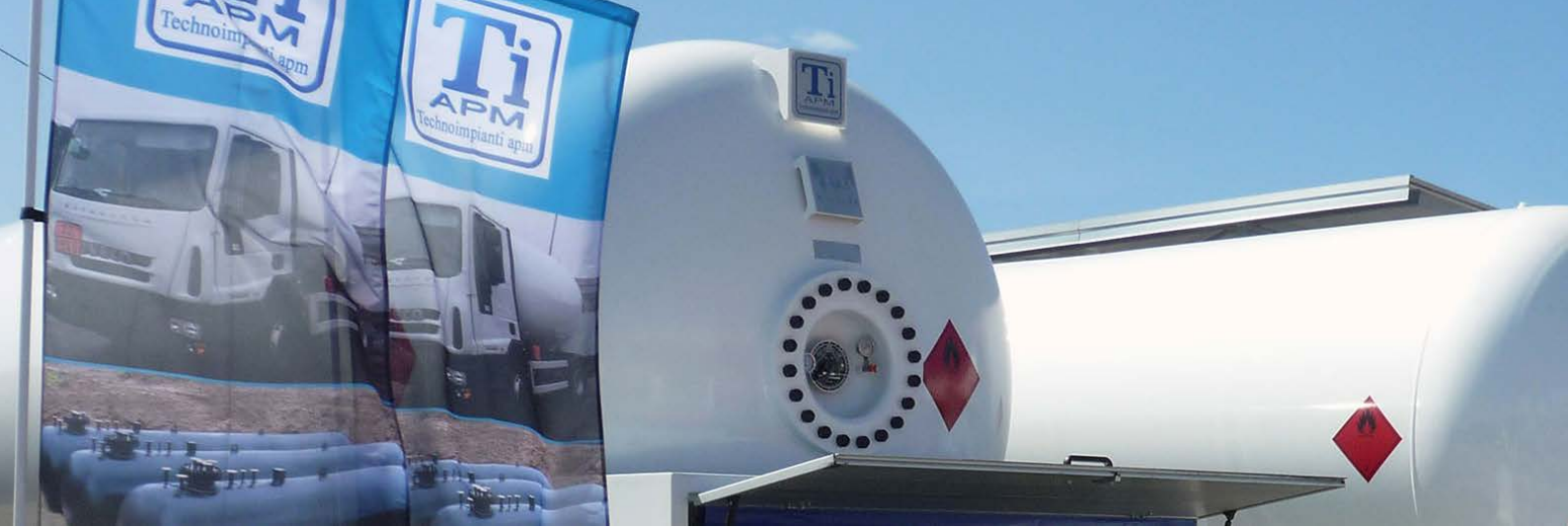
The company has operational facilities (offices, factories, warehouses, sheds, land, etc.) covering a total area of 20,000 square metres.

The company's turnover is 100% generated from industrial customers. The company operates mainly in the foreign market.

A large, stylized white double quote icon is positioned on the left side of the page, partially overlapping the background image of a building facade. The background image shows a building with a large logo on its wall, which includes the letters 'APM' and the text 'Technoimpianti A.P.M.' below it. The building is set against a clear blue sky.

*Sustainable innovation:  
from materials to the production  
process, all our choices aim to reduce  
the ecological footprint in the gas  
transport sector gas transport sector.*

Technoimpianti A.P.M. Srl



## Reporting information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results relating to environmental, social and governance sustainability in a dedicated report, produced semi-automatically by the Synesgy View platform.

The Sustainability Report was prepared on the basis of the questionnaire administered to Technoimpianti A.P.M. Srl by Synesgy. This tool allowed the emergence of corporate values in the ESG areas with reference to the period 01/01/2024-31/12/2024.



Synesgy is a **licensed software and tools partner** of the GRI at a global level. This guarantees that the statements contained in the Report comply with GRI standards.

The standards are designed to provide a comprehensive, comparable and credible picture of an organisation's relevant issues, their impacts and how they are managed.

The Sustainability Report is therefore in line with the GRI Sustainability Reporting Standards, updated to the recent revisions of 1 January 2023, and also with the ESRS contained in the new CSRD. The latter are the European Sustainability Reporting Standards, adopted by the European Commission on 31 July 2023 as a common basis for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

On 25 September 2024, the Italian transposition decree, Legislative Decree 2024/125, officially came into force. The ESRS are closely aligned with the GRI standards.

- ✔ **GRI Sustainability Reporting Standards**
- ✔ **ESRS European Sustainability Reporting Standards**

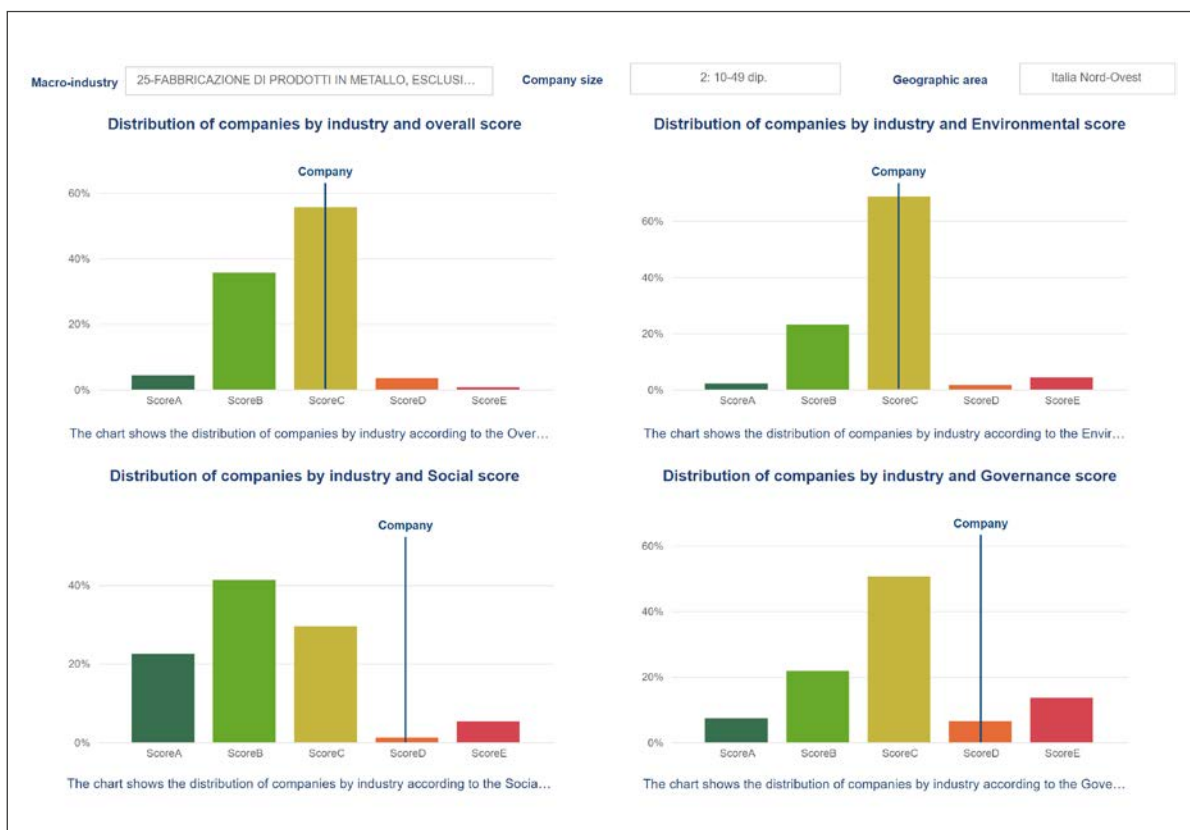
For unlisted SMEs, which do not fall within the scope of the Corporate Social Reporting Directive (CSRD), EFRAG has drawn up a voluntary standard (VSME) that encourages and guides them in their efforts to report on their ESG performance. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies, but is proportionate and takes into account the fundamental characteristics of micro, small and medium-sized enterprises.

By completing Synesgy, SMEs are therefore also compliant with the voluntary regulations included in the VSME Standard.

This statement is published on the Technoimpianti A.P.M. Srl website at [www.tiapm.it](http://www.tiapm.it). Information can be requested by emailing [Marco.amantia@tiapm.it](mailto:Marco.amantia@tiapm.it). The Sustainability Report was developed by Synesgy View.



# Benchmark Statistics



## Why was it important for Technoimpianti A.P.M. Srl to complete the Synesgy questionnaire?

- ✔ It enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- ✔ It is based on a platform that allows data to be collected in a matter of moments
- ✔ It is a questionnaire that can be used in all recognised banking circuits, as it is based on international measurement criteria (GRI and ESRS)
- ✔ It is produced by CRIF, an internationally recognised player
- ✔ The data is shared in real time
- ✔ It enables this report to be generated automatically thanks to its integration with the Synesgy View platform

# Stakeholder Engagement

GRI 2-29

ESRS 1

In line with the ESRS, stakeholders are defined as individuals or groups that can reasonably be expected to affect, or be affected by, the company’s activities, decisions or impacts.

The objective of strengthening a **sustainable business model** involves, in addition to a commitment to improving the adoption of sustainable business practices, the need to **engage with stakeholders** directly or indirectly involved in business operations.

The ability to understand and assess stakeholder needs and expectations is particularly important for **sharing the objectives and generating shared added value**. This can lead both to improvements in the **quality of life and well-being of stakeholders, as well as greater efficiency and legitimacy for the company**.

Engaging in dialogue with and listening to local stakeholders enables the company to lay the foundations for shaping its **sustainability strategies** by establishing objectives in the common interest.

Within the General Requirements of the ESRS, the company’s key stakeholders are divided into two groups:

- ✔ Affected stakeholders: individuals or groups whose interests are or could be impacted by the company’s activities and its direct or indirect business relationships across the value chain (identified in the table with an **“A” for Affected**);
- ✔ Users of sustainability statements: the primary users of general-purpose financial reporting, along with other stakeholders such as business partners, civil society, and public authorities (identified in the table with a **“U” for User**).

The company’s stakeholder engagement system encompasses activities, tools, channels, and methods designed to address the **diverse profiles and needs of stakeholders** while considering the overall governance structure.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	A	Meetings, corporate climate surveys and internal surveys; internal communication tools (press review, intranet, company e-mail, internal social network, etc.); group and training activities.
Suppliers	A	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; joint planning; dedicated portals.
Affected Communities	A/U	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Clients	A	Direct sales or business meetings and visits; customer satisfaction and market research; tests and focus groups; social media and corporate website; dedicated meetings and industry events.
Trade Unions	U	Support and dialogue initiatives, exchange of communications.

# Double Materiality Matrix

GRI 2-9

ESRS 1 • ESRS 2

Once the company's key stakeholders have been identified, the next step is to prioritize the most relevant issues for them and for the company.

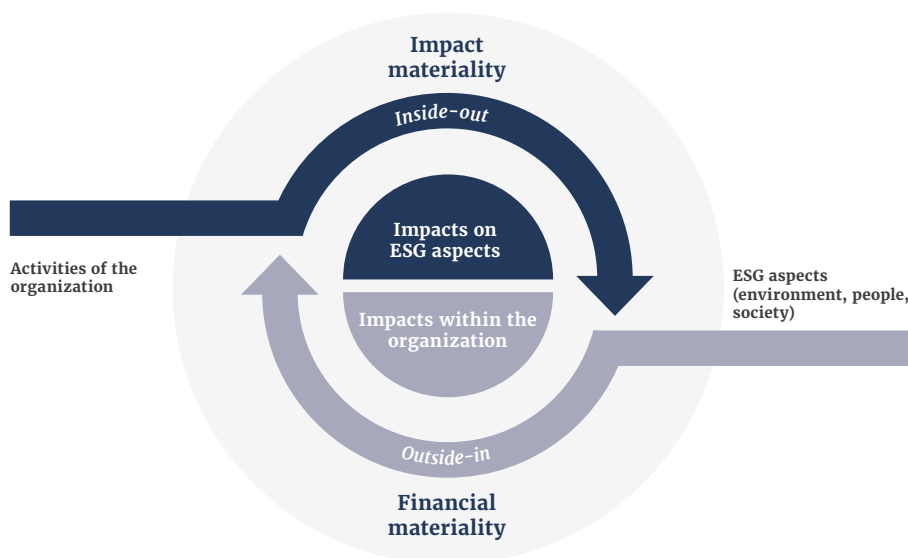
The materiality analysis process follows the guidelines defined by the 2021 GRI Universal Standards, in particular by "GRI 3: Material Topics 2021", and similarly the guidance contained in ESRS 1, which defines when a sustainability issue is considered **material from an impact perspective** when it concerns actual or potential negative or positive effects on people and the environment in the short, medium or long term.

The current European reference standards involve a **double materiality approach**.

This term refers to the process of assessing impacts from both the **"Inside-out"** (Impact Materiality) and the **"Outside-in"** (Financial Materiality) perspectives. While the former identifies the impacts actually or potentially generated by the organization and its value chain in relation to the outside world, the latter considers the risks and opportunities that can affect the company's value creation, strategy, financial performance, and positioning in the short, medium, or long term.

In a more immediate way, the double materiality approach answers two questions:

- ✔ **Financial Materiality:** How can ESG factors affect the financial stability and operations of the organization?
- ✔ **Impact Materiality:** How can the choices and activities of the organization influence the environment and society?

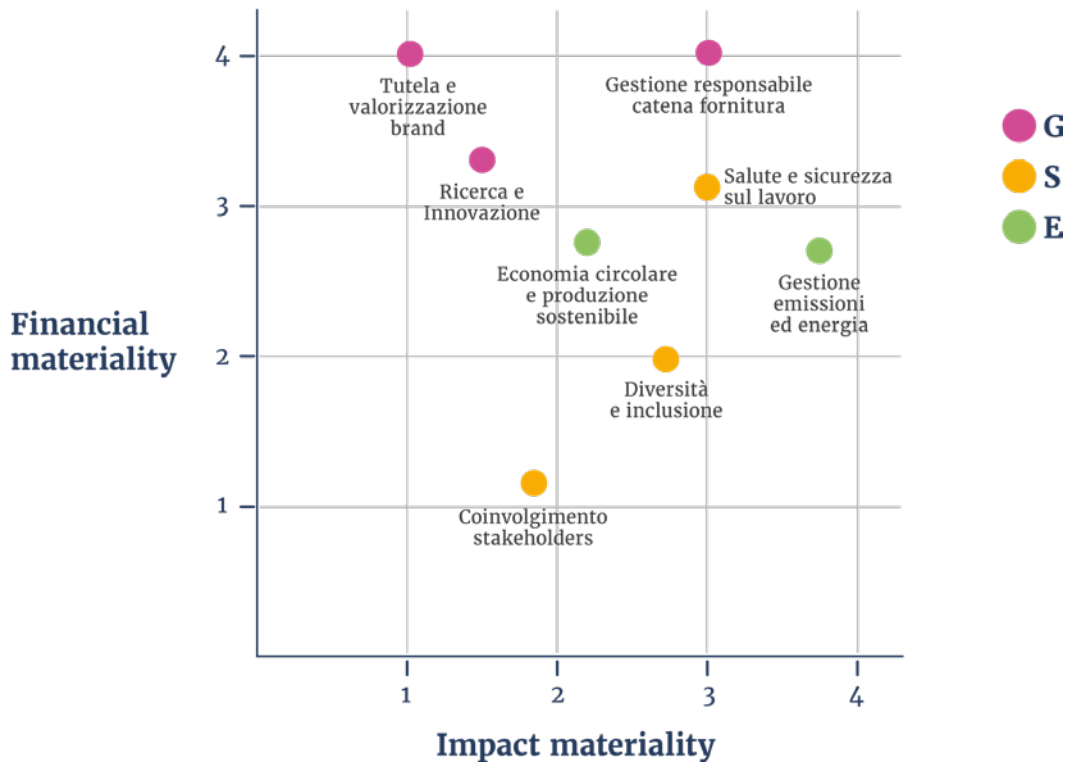


This analysis is graphically represented by a matrix that provides an immediate snapshot of the material topics considered to be significant to stakeholders and the company, and how these can have positive or negative effects on the external environmental and social impact and on the financial impact of the company.

Below is an example of how to identify the most common material themes:



In particular, as an application example for Technoimpianti A.P.M. Srl (secondary sector), here is another example of a materiality matrix tailored to the relevant macro-sector:



INNOVATION  
& INFRASTRUCTURE



1 NO POVERTY



8 DECENT WORK  
& ECONOMIC  
GROWTH



2 ZERO HUNGER



7 AFFORDABLE  
& CLEAN ENERGY



4 QUALITY  
EDUCATION



3 GOOD HEALTH  
& WELL-BEING



6 CLEAN WATER  
& SANITATION



5 GENDER

# SDGs: UN Sustainable Development Goals



On **25 September 2015**, the governments of **193 UN member countries** signed the **2030 Agenda for Sustainable Development**.

An action plan approved by the UN General Assembly, which includes 17 specific Sustainable Development Goals (SDGs), set out in a broader action programme with a total of 169 associated targets.

The 17 SDGs involve governments and nations but also every single enterprise. ESG principles are an expression of what businesses should do.

## Environmental

- ✓ Dependence on fossil fuels
- ✓ High water footprint
- ✓ Complicity in deforestation
- ✓ Waste disposal

## Social

- ✓ Conflicts with local communities
- ✓ Focus on employee health and safety
- ✓ Protection of diversity
- ✓ Appropriate interpersonal relationships between employees

## Governance

- ✓ Bonuses disproportionate to employee salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore subsidiaries to evade tax

## Technoimpianti A.P.M. Srl and the SDGs

The Synesgy questionnaire enabled Technoimpianti A.P.M. Srl to map materiality and sustainability issues, highlighting the most significant achievements during the reporting year and providing its stakeholders with an immediate and, above all, certified overview of its activities, as it complies with internationally recognised parameters. The awareness process that has been initiated has led to the highlighting of a virtuous path taken by Technoimpianti A.P.M. Srl, as evidenced by the alignment of its actions with 6 of the 17 SDGs (Sustainable Development Goals) recognised by the United Nations.



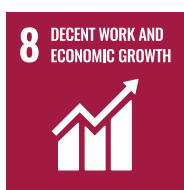
### 03 - Health and Wellbeing

Ensure healthy lives and promote well-being for all.



### 07 - Clean and accessible energy

Integrate low-impact solutions into its production cycle through the use of sustainable energy sources.



### 08 - Decent work and economic growth

Promote full and productive employment and productive employment, decent working conditions and encourage sustainable economic growth.



### 09 - Business, innovation and infrastructure

Resilient infrastructure, sustainable industrialisation and innovation.



### 12 - Responsible consumption and production

Ensure sustainable consumption and production patterns



### 13 - Climate action

Promote action at all levels, to combat climate change.

The identification of issues thanks to Synesgy and the 26 materialities related to ESG areas, based on this emergence, has initiated a real awareness process that involves all stakeholders through multiple communication channels.





# Environment



## Management of environmental impacts

Organisations are inherently entities that generate environmental impacts either through their daily activities or because of their relationships with stakeholders.

It is therefore essential to identify and assess the main sources of impact, such as CO<sub>2</sub> emissions and natural resource consumption, and then seek to monitor and reduce their intensity. The involvement of all stakeholders, from employees to the supply chain, is essential to promote an ecological and responsible corporate culture, which is indispensable for bringing about concrete improvements.

The company holds ISO 14001 certification (Environmental Management).



# ISO 14001 Environmental management

## Materials

GRI 301-1 • GRI 301-2  
ESRS E5-4

The ability to select the most sustainable materials to use in its production process is an important responsibility for the company.

In fact, very often, the stage of the product life cycle that has the greatest environmental impact is attributed precisely to the production/procurement/transport of materials and raw materials to be introduced as inputs into the company's production process.

The raw materials used as production inputs and the total quantities used in the company are:

Metals	256 tonnes
--------	------------

Recycled or reused raw materials, used as production inputs in the company, account for less than 20% of the total raw materials used.

In the production process, the company uses recycled or reused raw materials: specifically, it uses previously used raw materials, i.e. materials not yet classified as waste that are reused directly (without transformation) for the same purpose.

## Energy

**GRI 302-1**  
**ESRS E1-5**  
**VSME ED B3**

The company's energy consumption is one of the key parameters that significantly influences not only the socio-environmental indicators but also the economic indicators of a company. Knowing how to take action to increase the energy efficiency of its factories, offices, production lines and machinery is fundamental to achieving positive results in all areas of sustainability.

The electricity consumed in the company's owned and rented premises during the last reporting period (e.g. 1 January – 31 December) amounted to 400,911 kWh.

The value of the energy used by the company from fossil fuels is 13%.



**400.911 kWh**  
**Annual electricity**  
**consumption**

## Water and wastewater

GRI 303-2 • GRI 303-4 • GRI 303-5  
ESRS E3-2 • ESRS E3-4  
VSME ED B6

Sustainable water and wastewater management is crucial to reducing a company's environmental impact. First, it is important to monitor water consumption and implement reduction strategies, such as using high-efficiency technologies and recycling wastewater.

To limit pollution, wastewater must be treated properly before release, in compliance with environmental regulations. In addition, it is useful to develop a water risk management plan that includes measures to address water crises or contamination. Companies can also collaborate with local communities to promote sustainable practices and minimise the impact on natural water basins, contributing to the conservation of resources for future generations.

The company's water consumption in the last reporting period was 7,305 m<sup>3</sup>.

The company has developed and/or implemented systems for the treatment and reuse of waste water within its production processes (e.g. reuse of cooling water).



## Waste

GRI 2-25 • GRI 301-3 • GRI 306-2 • GRI 307  
ESRS E5-1 • ESRS E5-5  
VSME ED B7

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organisation's impacts on living and non-living natural systems, including soil, air, water and ecosystems. This context includes the issue of waste, which may be generated by the organisation's own activities, but may also be generated by entities upstream and downstream in the organisation's value chain. Proper waste management therefore begins with reduction at source, minimising the production of waste.

It is essential to separate waste according to type (recyclable, hazardous, organic) and ensure proper disposal in accordance with current regulations. Promoting recycling and reuse of materials helps reduce environmental impact. Adopting a waste management plan and raising employee awareness are key to a sustainable and responsible approach.

The total amount of corporate waste produced in the last reporting year (e.g. 1 January – 31 December) was 93.94 tonnes.

The company separates the following types of waste at its sites:

- plastic;
- metal;
- stainless steel;
- wood;
- IT equipment;
- paper.

The total amount of hazardous waste produced in the last reporting period is 2.08 tonnes.

The percentage of waste not sent to landfill in the last reporting period (e.g. 1 January – 31 December) is 94%.

As part of the activities carried out, practices and procedures are adopted to ensure the recycling/recovery of waste through the sale/transfer of waste to third parties for reuse.

Product design takes into account technological properties that are aimed at reducing waste generation during the production phase.





# People



### Employment

GRI 2-7-a • GRI 2-7-b • GRI 2-30-a • GRI 403-1 • GRI 403-9 • GRI 405-1 • GRI 405-2  
ESRS S1-6 • ESRS S1-8 • ESRS S1-9 • ESRS S1-12 • ESRS S1-14 • ESRS S1-16  
VSME ED B8 • VSME ED BP11 • VSME ED B10 • VSME ED B9

One of the key stakeholders for the success of an organisation is undoubtedly its staff. Sustainable workforce management involves striking a balance between employee wellbeing, business growth and positive social impact. First and foremost, it is essential to promote safe and healthy working conditions, ensuring respect for human rights and labour regulations. Investing in continuous training and skills development enables employees to adapt to technological changes and grow professionally. Diversity and inclusion must be a priority, creating a fair and open working environment for all. It is important to promote physical and mental wellbeing, including through work-life balance and flexibility policies.



# ISO 45001 Occupational health and safety management

Finally, constant dialogue between management and the workforce, together with transparency, helps to build trust and strengthen employee engagement with sustainable business objectives.

The company is ISO 45001 certified (Occupational Health and Safety Management).

The company measures employee satisfaction through regular surveys.

The company has adopted and published on its website policies and procedures relating to equity, diversity and inclusion (issues covering discrimination based on gender, race, religion, sex or sexual orientation).

The number of female employees, interns/trainees and self-employed workers by professional category:

Office workers	5
----------------	---

Number of male employees, interns/trainees and self-employed workers by professional category:

Middle managers	3
Office workers	9
Labourers	30

The percentage difference in average gross taxable income by professional category between men and women is 5%.



The ratio between the highest remuneration in the company and the median remuneration (in terms of times) is 2.23.

The percentage of total employees belonging to protected categories pursuant to Law 68/99 or disadvantaged individuals pursuant to Law 381/91 and/or under-represented minorities is 2.08%.

Percentage of total employees by contract type:

Permanent	93
Fixed-term	7
Part-time	11

The number of accidents in the last 5 years was greater than or equal to 10.

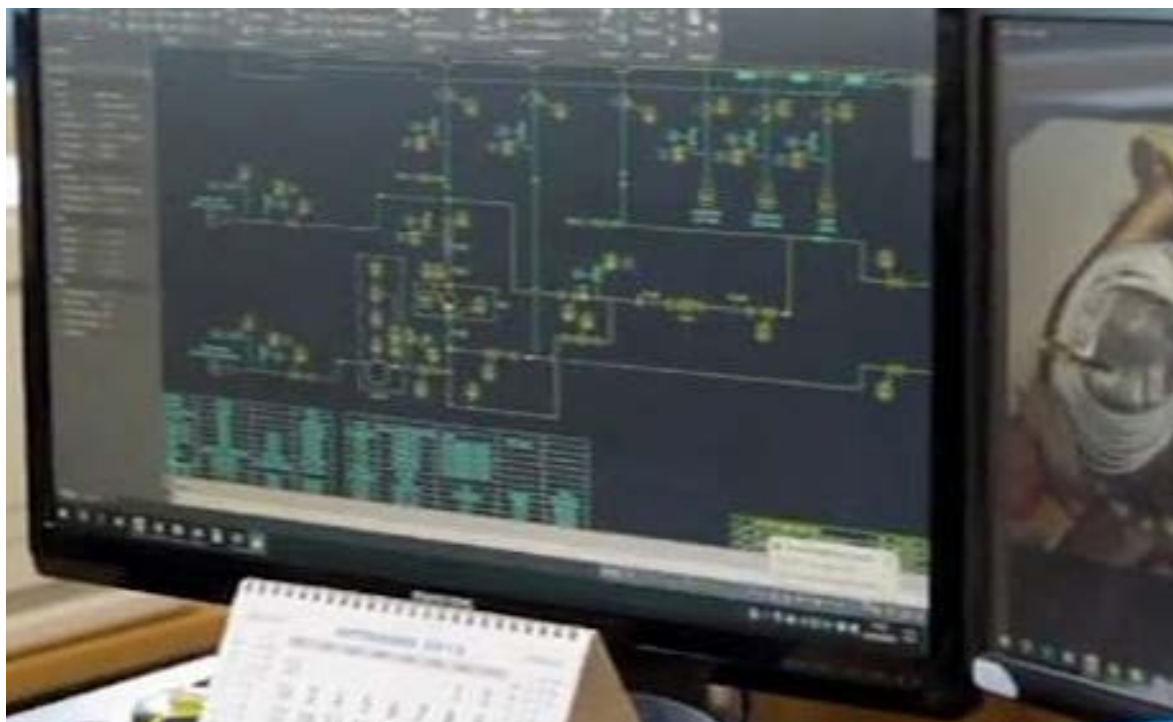
The total number of days lost due to accidents resulting in temporary incapacity for work during the last reporting period (e.g. 1 January – 31 December) was 448.

The hours worked during the last reporting period (e.g. 1 January – 31 December) by all employees were 76,116.

The percentage of employees covered by the National Collective Labour Agreement (CCNL) is between 80% and 100%.

The company applies additional internal policies and/or procedures, supplementing the standard protocols, to guarantee the health and safety of its employees at work.

The additional internal policies and/or procedures applied in relation to employee health and safety concern the definition of rules for the division of work phases in order to reduce the risks of interference.



## Training

Staff training in a sustainability-oriented company is crucial for integrating responsible practices and promoting a culture of sustainability. The training process must include courses and workshops on topics such as energy efficiency, waste management and the conscious use of resources and reducing emissions. It is important to raise employee awareness of the environmental impact of company activities and actively involve them in green initiatives, such as recycling or adopting eco-friendly behaviours. Training should also promote the development of technical skills related to sustainable innovation and responsible supply chain management. Finally, encouraging participation in continuous training programmes ensures that employees are prepared to contribute to the company's long-term sustainability goals.

The total number of training hours provided during the year was 196.







# Suppliers, Local Communities, and Customers



## Customer relations

### GRI 417-1

A company's customer relations must be based on transparency, trust and responsibility. A sustainable company is committed to clearly communicating its values and the actions it has taken to reduce its environmental and social impact through verified labels, certifications and detailed reporting. Customer education plays a key role: the company must raise awareness among its customers about the benefits of sustainable products or services, encouraging informed choices. Offering high-quality, safe products with a long life cycle that are manufactured ethically strengthens customer relationships.

It is essential to listen to consumer feedback and involve them in environmental or social initiatives, building an active and responsible community. Consistency between business practices and marketing helps to build long-term trust and loyalty.

The products/services offered are accompanied by adequate labelling/information regarding product disposal practices and their environmental or social impacts.

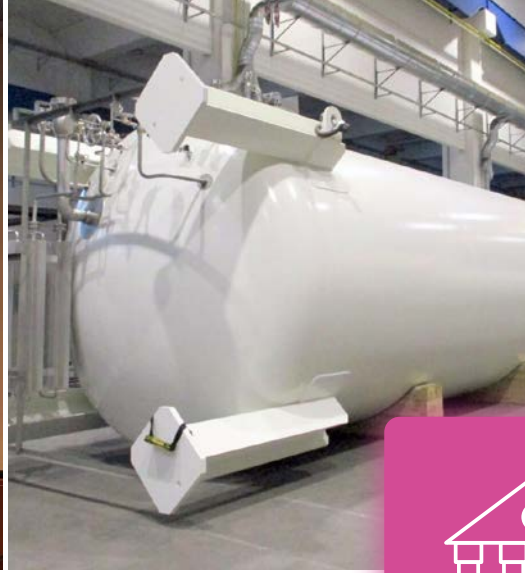






# Leadership and Governance





## Governance

**GRI 2-9-a**  
**ESRS 2 GOV-1**

A company focused on adopting sustainable practices should be managed and controlled by a leadership model that integrates sustainability into strategic decisions, promoting alignment between economic objectives and environmental and social responsibilities.

A key aspect is the creation of a board of directors that includes experts in environmental and social issues who invest in policies and procedures to promote transparency and accountability regarding the company's environmental and social impact.

Implementing sustainability-related risk management practices allows potential negative impacts to be anticipated and mitigated. Finally, setting measurable objectives and periodic reporting allows progress to be monitored and accountability to be ensured, contributing to a corporate culture oriented towards sustainability.

The corporate governance body is represented by a Sole Director.

## Professional ethics

**GRI 2-25 • GRI 403-1**

Professional ethics in the company refers to a set of principles and values that guide the behaviour of employees and managers in their daily interactions. It implies compliance with legal regulations, but goes beyond that, including moral standards that promote integrity, transparency and accountability. A strong code of ethics establishes clear expectations on how to deal with complex situations, such as conflicts of interest, unfair business practices and the handling of confidential information.

Professional ethics encourage fairness and equity in relationships with colleagues, customers and suppliers, helping to create a positive and productive working environment. In addition, strong professional ethics enhance the company's reputation and stakeholder confidence, positively influencing customer satisfaction and loyalty.

The company integrates safety management procedures into its environmental and safety management system for the purpose of preventing major accident risks (MAR).



## Regulatory compliance

**GRI 2-22 • GRI 2-23**  
**ESRS 2 MDR-P**  
**VSME ED N3**

An organisation's compliance indicates the ability of its governing bodies to ensure that operations comply with certain performance parameters or universally recognised standards. In this context, obtaining certifications that attest to the high degree of compliance of the business, sector or company procedure becomes a guarantee in the eyes of stakeholders and those directly or indirectly involved in the company's value chain, with a view to reducing or mitigating negative impacts on specific issues related to sustainability, whether social, environmental or economic.

The company holds ISO 9001 certification (Quality Management System).



# ISO 9001 Quality Management System

The company has adopted a Code of Ethics.

## Actions recommended by Synesgy



### Business and corporate governance

- Strengthen governance safeguards.
- Identify a responsible figure for the Whistleblowing process.
- Consider extending governance bodies to a corporate level.
- Evaluate the possibility of joining Benefit Corporations.



### Water, energy and waste

- Implement initiatives aimed at reducing the environmental impact.
- Evaluate the implementation of separate waste collection for other materials as well.
- Implement initiatives, measures, or actions to mitigate the impact of climate change.
- Measure corporate emissions related to air pollution to understand environmental impact and identify appropriate improvement actions.
- Adopt measures aimed at increasing the use of recycled/reused raw materials as production inputs.

### Environmental certification

- Evaluate subscribing an insurance coverage against physical risks.
- Adopt ISO 50001 certification for energy management systems.



## Personnel management, Certifications and Regulations

- Adopt policies to cover topics such as workers health and safety.
- Adopt safety measures to reduce workplace accidents.
- Adopt policies for the management of human rights and child labour, including forced or compulsory labour.
- Implement the number of regular consultations with key stakeholders.
- Strengthen regular consultations with key stakeholders.



## Regulatory certifications

- Prepare a report containing the company's results regarding environmental and social sustainability.
- Adopt ISO 37001 certification for the anti-bribery management system.
- Consider obtaining international certifications (e.g., ISO certifications) regarding the safety of the machinery produced.



## Relations with stakeholders and Community engagement

- Organize the procurement department with a sustainability perspective by defining a proper purchasing strategy.
- Undertake projects in schools or the community on topics related to sustainability.
- Evaluate donations/sponsorships/charitable activities or organize initiatives for the benefit of the local community where the company operates.
- Assess the supply chain from an environmental and/or social perspective.

# GRI Key Concept

## Key Concepts (GRI 1, Section 2, Page 8)

Understanding the basic concepts for sustainability reporting is essential for those who collect and prepare the information for reporting, as well as for those who read that information using the GRI Standards. The main concepts are:

- ✔ **Impacts:** Consequences of an organization's activities on economic, environmental and social systems, including human rights. They can be direct or indirect, short-term or long-term, and can occur inside or outside the organization. It is important to consider the entire value chain of the organization when evaluating its impacts.
- ✔ **Material topics:** Determined through a due diligence process that considers the organization's impacts, stakeholder expectations and the context in which it operates. Material topics should be relevant (significant to the organization and its stakeholders), comprehensive (covering all significant impacts of the organization) and comparable (allowing comparison between organizations over time and across sectors).
- ✔ **Due diligence:** An ongoing process that includes identification (recognizing and understanding the potential impacts of the organization), evaluation (severity and likelihood of such impacts), prevention and mitigation (developing and implementing measures to avoid or minimize negative impacts), monitoring and reporting (monitoring the effectiveness of the measures taken and reporting on the progress made).
- ✔ **Stakeholders:** Identifying individuals or groups who may be positively or negatively affected by an organization's activities.

## Requirements for Reporting in Accordance with the GRI Standards (GRI 1, Section 3, Page 11)

Reporting in accordance with the GRI Standards allows an organization to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights, and these impacts are managed. This enables users of such information to make informed assessments and decisions regarding the organization's impacts and its contribution to sustainable development.

## Requirements for Reporting with Reference to the GRI Standards (GRI 1, Section 3, Page 11)

An organization can prepare a report with reference to the GRI Standards when it cannot meet all the reporting requirements needed to comply with the GRI Standards. Over time, the organization should transition to reporting in accordance with the GRI Standards, to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights.

Additionally, an organization can prepare a report with reference to the GRI Standards if it uses some of them or parts of their content, to report information on specific topics and for specific purposes, such as complying with climate change reporting regulations.

### Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)

Reporting principles are fundamental to achieve high-quality sustainability reporting. The principles guide the organization in ensuring the quality and accurate presentation of reported information. There are eight reporting principles:

- ✔ **Accuracy:** The organization must report correct information with sufficient detail to allow an assessment of its impacts.
- ✔ **Balance:** The organization must report information objectively, providing a fair representation of its positive and negative impacts.
- ✔ **Clarity:** The organization must present information in a comprehensible and accessible manner.
- ✔ **Comparability:** The organization must select, complete and report information consistently, to allow an analysis of changes in its impacts over time.
- ✔ **Completeness:** The organization must provide sufficient information to allow an assessment of its impacts during the reporting period.
- ✔ **Sustainability context:** The organization must report information related to its impacts within the broader context of sustainable development.
- ✔ **Timeliness:** The organization must report information regularly and make it available in a timely manner, to enable data users to make decisions.
- ✔ **Verifiability:** The organization must collect, record, complete and analyze data so that the information can be examined to establish its quality.

### Additional Recommendations for Reporting (GRI 1, Section 5, Page 25)

An organization should align sustainability reporting with regulatory and legislative reporting, in particular financial reporting. There are various ways to enhance the credibility of an organization's sustainability reporting, including:

- ✔ **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) evaluating the adequacy of financial controls for sustainability.
- ✔ **External assurance:** Examples include (i) verifying the quality and credibility of the information and (ii) a publicly available assurance process.
- ✔ **Stakeholder engagement:** Examples include (i) seeking feedback and (ii) obtaining advice on the data to be reported.

# GRI Index

## Statement of use

Technoimpianti A.P.M. Srl has reported in accordance with the GRI Standards for the period 01/01/2024-31/12/2024.

GRI Standard		GRI Title	Chapter/paragraph	Page
GRI 2: General Disclosure 2021	2-1	Organisational details	Organisation profile	5
	2-2	Entities included in the organisation's sustainability reporting	Organisation profile	5
	2-3	Reporting period, frequency and point of contact	Reporting information	9
	2-4	Review of information	Reporting information	9
	2-5	External assurance	Reporting information	9
	2-6	Activities, value chain and other business relationships	Organisation profile	5
	2-7-a	Report the total number of employees and a breakdown by gender and geographical area	Employment	26
	2-7-b	Report the total number of employees by type of of contract signed	Employment	26
	2-9-a	Describe the structure of governance, and the highest governing body	Governance	36
	2-22	Declaration on sustainable development strategy	Regulatory compliance	37
	2-23	Policy commitment	Regulatory compliance	37
	2-25	Processes aimed at remedying negative impacts	Waste	23
	GRI 301: Materialis 2016	2-25	Processes aimed at remedying negative impacts	Professional ethics
2-30-a		Report the percentage of total employees covered by collective bargaining agreements	Employment	26
301-1		Materials used by weight or volume	Materials	20
301-2		Recycled input materials used	Materials	20
	301-3	Recovered products and their packaging materials	Waste	23

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GRI 303:Water and effluent discharge 2018	303-2	Management of impacts related to water discharge	Water and wastewater	22
	303-4	Water drainage	Water and wastewater	22
	303-5	Water consumption	Water and wastewater	22
GRI 306: Waste 2020	306-2	Management of significant impacts related to waste	Waste	23
GRI 307: Environmental compliance 2016	307		Waste	23
GRI 403: Occupational health and safety 2018	403-1	Health and safety management system at work	Employment	26
	403-1	Health and safety management system at work	Professional ethics	36
	403-9	Accidents at work	Employment	26
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and among employees	Employment	26
	405-2	Ratio of basic salary and remuneration of women to men	Employment	26
GRI 417: Marketing and labelling 2016	417-1	Labelling requirements and information on products and services	Customer relations	32



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