



Sustainability Report 2024

Reporting second the European Sustainability Reporting Standard ESRS Voluntary For the small And averages businesses Not listed (VSME-ESRS) - January 2024.

Table For there Finance Sustainable The Dialogue Of Sustainability Between SMEs And Banks Document Of consultation June 2024 Directive 2022/2464 corporate sustainability reporting (CSRD)

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Introduction

In an increasingly sustainability-oriented world, small and medium-sized enterprises (SMEs) play a central role in promoting responsible and sustainable practices. Our ESG Report was developed to respond to this growing need for transparency and accountability, adopting two fundamental tools: the voluntary standard for SMEs **European Sustainability Reporting Standard ESRS Voluntary for unlisted small and medium-sized enterprises (VSME ESRS)** and the **"Sustainability Dialogue between SMEs and Banks"** promoted by the **Sustainable Finance Table**.

The **EFRAZ standard** allows us to structure our ESG reporting appropriately to the specifics and size of our company, ensuring comprehensive and transparent disclosure of sustainability-related impacts, risks, and opportunities. This allows us to communicate effectively with our stakeholders, responding to market demands and aligning with the United Nations Sustainable Development Goals (SDG) as well as the European Union's commitment to climate neutrality by 2050.

The **"Sustainability Dialogue between SMEs and Banks"** represents a crucial framework for understanding and improving our interactions with the banking system. This document guides us in collecting and presenting relevant information for credit assessment, taking into account sustainability and climate risks.

Thanks to this information, we can access more favorable financing conditions, plan strategic investments, and strengthen our resilience to environmental and energy shocks.

"Opening Letter" initiates a constructive dialogue with our stakeholders, recognizing the importance of mutual expectations and shared responsibilities. This section serves as a preliminary platform for establishing open and honest communication, which lays the foundation for a long-term relationship of trust and collaboration.

"About Us" section, we precisely outline our corporate identity. In these pages, we present in detail the mission and vision that guide our activities and strategic decisions. We highlight how innovation is woven into our corporate DNA, constantly pushing us towards new solutions and approaches that effectively respond to the challenges of the market and our customers' expectations. Here, by illustrating the fundamental pillars of our work, we invite readers to better understand the values and goals that define our organization.

During the analysis process, we also carefully mapped our stakeholders, establishing an open and ongoing dialogue with them.

"Environment" section of our ESG Report goes far beyond providing mere general statements of intent; it is a key part of the document, distinguished by its concreteness and precision. Within this section, readers will find detailed quantitative data that reflects our rigorous approach to environmental resource management. These include energy consumption, water use, waste management, the promotion of material circularity, and greenhouse gas emissions.

These data not only demonstrate the transparency of our reporting but also our proactive commitment to significantly reducing our carbon footprint. By documenting specific initiatives and the results achieved, we highlight how our company is actively engaged in promoting sustainable practices.

The strategies implemented, objectives achieved, and outstanding challenges are clearly presented, allowing stakeholders to evaluate the effectiveness of our actions in the area of environmental responsibility.

Additionally, this section of the report illustrates the measures taken to continuously improve our environmental sustainability processes, highlighting how these practices are integrated into our long-term corporate strategy. This demonstrates not only a commitment to meeting current standards, but also a willingness to anticipate and exceed future environmental directives and expectations.

By concluding our ESG Report with the "**Governance - Corporate Conduct**" chapter, we are committed to detailing our commitment to ethical and transparent management. This section emphasizes the importance of corporate leadership that operates with integrity and responsibility. Through a clear disclosure of our governance structures and control mechanisms, we demonstrate our commitment to maintaining high standards of corporate conduct and making decisions that respect the interests of all stakeholders.

"**Social Sustainability**" chapter of our ESG Report, we paid special attention to human capital, which is essential to the growth and success of our organization. This section delves into the demographic composition of our employees, providing detailed analyses that include variables such as gender, age, and parental leave. This information not only highlights our dedication to inclusivity and diversity, but also underscores our commitment to fostering a work environment that respects and values each individual.

In addition to demographic metrics, the chapter places significant emphasis on occupational health and safety, issues we consider vital. We detail the policies and practices adopted to ensure that every employee works in a safe and healthy environment.

Our strategy is based on the idea that investing in employee well-being not only creates a better work environment but also translates into greater productivity and a positive corporate climate. Furthermore, through this chapter, we seek to convey to our stakeholders how attention to employee well-being is integrated into our corporate culture, reflecting our long-term commitment to fair and equitable labor practices responsible.

This part of the report highlights compliance policies, internal audit procedures and initiatives to ensure transparency and prevent conflicts of interest. We examine how our governance practices not only comply with current regulations, but also how they are designed to anticipate regulatory changes and adapt to new market challenges global.

Report Objectives

Our company's ESG Report aims to achieve the following main objectives:

- Transparency and Communication: Supply a overview clear and detailed from the our activities in the field of environmental, social and governance sustainability, ensuring transparent communication with all stakeholders.
- Regulatory Compliance: Ensure compliance with European directives, particularly the Corporate Sustainability Reporting Directive (CSRD) and the voluntary standards developed by EFRAG, facilitating access to the information required for banks' creditworthiness assessments.
- Improvement from the Performance ESG: Monitor and improve our performance ESG, identifying sustainability-related risks and opportunities, and integrating sector best practices and the United Nations Sustainable Development Goals (SDG).
- Facilitating Dialogue with Banks: Facilitating dialogue and cooperation with financial institutions, using tools such as the "Sustainability Dialogue between SMEs and Banks" of the MEF, to improve the access to financing sustainable and strengthen the resilience corporate.
- Awareness and Training: Increase awareness within the organization and among business partners about the importance of sustainability by promoting training initiatives and pilot projects to increase ESG capabilities.
- Strategic Positioning: Improve the company's competitive positioning by offering products and services that meet the growing sustainability needs of the market and consumers, contributing positively to the transition towards a low-carbon economy carbon.

Letter to Stakeholders

Dear Stakeholders,

We are very proud to present You our first Sustainability Report (downloadable directly from our website www.vi-da.com), drawn up in compliance with the voluntary standard VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs), promoted by EFRAG and supported by EU legislation; our choice is voluntary and it is aimed to demonstrate our commitment to the issues of sustainability.

Our Values

Our commitment is rooted in the values that have always guided VI-DA s.r.l., a family-run company in Darzo di Storo (TN), since our father, the founder, was there. These values are responsibility, integrity, and respect for people and the environment. We believe it's essential to share not only our financial results, but also the practical steps we've taken to:

Environment

Protect the environment and reduce ecological impact

People

Enhance human capital and promote well being

Community

Support the growth of the local community

Contents of the Report

Inside the document, you will find:

- An overview of our performances ESG (environmental, social, governance)
- The KPI selected based on the analysis of materiality, as required by the standard VSME
- The actions and policies implemented, with related timeframes



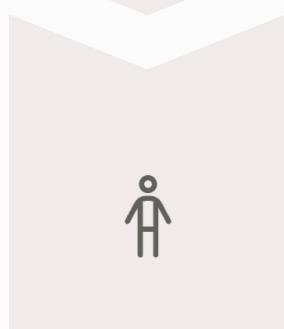
Our Goals

While the VSME doesn't impose mandatory goals, we have chosen to adopt a vision inspired by the UN Agenda 2030, defining concrete objectives for our path:



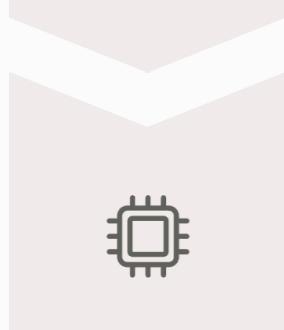
Renewable Energy

Increase the share of energy from renewable sources in production



Training and Well being

Improve training and internal well being, ensuring opportunity and safety to all collaborators



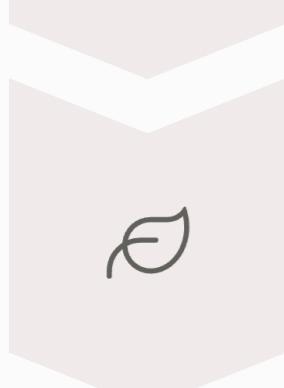
Green Technologies

Investing in green technologies for effective and sustainable processes



Circular Economy

Reduce waste and optimize the use of resources, with a view oriented to circular economy



Zero Emissions

Mitigate direct emissions with the goal of achieving zero emissions by 2050

Our Continuous Commitment

We know that sustainability is a way, not a final goal, that requires constant commitment, monitoring of results and ongoing dialogue with you – our stakeholders: customers, suppliers, collaborators, institutions, and the local community. All Your contributions helps us to improve.

We thank you for your trust and collaboration over the years. We wish you a happy reading and invite you to let us know observations, ideas and suggestions to make our path even more effective.



The Management – VI-DA srl

Materiality

Materiality analysis represents a fundamental pillar in VI-DA SRL's sustainability journey.

It allows us to identify and prioritize issues relevant to both stakeholders and business operations, ensuring that our sustainability initiatives focus on areas of significant impact.

A key element of this process is the adoption of the principle of dual materiality. On the one hand, we consider the social and environmental impact aspect, or impact materiality, analyzing how our company's activities impact the surrounding world and the communities in which we operate.

On the other hand, we recognize the importance of financial materiality, examining how these issues, in terms of risks and opportunities, can impact our corporate value and our economic and financial performance.

Material Theme Identification Process:

We began with a broad collection of data and information, considering internal and external sources, to identify a series of potentially relevant topics.

Through workshops, interviews, and brainstorming sessions, we worked to filter these themes, narrowing the list to those that were particularly relevant to our industry and our business.

Integration into Corporate Strategy and Continuous Improvement:

The results of the materiality analysis are then integrated into our corporate strategy, guiding decisions and actions towards key sustainability issues.

Integration ensures that the company's activities are aligned with identified priorities, ensuring responsible growth, planning, and consistent resource allocation.

Company Resources:

Internally, we conducted a detailed analysis to assess the impact of each topic on our operations and business strategy.

This analysis included consultation with various company functions, from manufacturing to marketing, to ensure a comprehensive understanding of the relevance of each topic.

Continuous Review and Update

Materiality analysis is not a static process. We continue to monitor and regularly review material issues to ensure they remain relevant and aligned with changes in our business environment and stakeholder expectations.

Material topic: Air pollution



Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
Reducing pollutants through the adoption of pollutant abatement technologies and the promotion of more sustainable business practices	Degradation of air quality and natural ecosystems due to emissions of fine particulate matter (PM2.5, PM10), nitrogen oxides (NOx), sulfur oxides (SOx) and compounds volatile organic compounds (COV)	Reduction of insurance costs related to health insurance policies and work-related accidents and improved workers' health with consequent increase in productivity	Damage to corporate image and pressure from stakeholders	Monitor and manage air pollutant emissions. Train company staff on air pollution risks and best practices for sustainable management of emissions

Table - Material topic - Air pollution

Material theme: Energy



Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
Reduction of CO2eq emissions through investments in more efficient technologies, optimization of production processes and the use of energy renewable	Air pollution with consequent impact on public health following the combustion of fossil fuels for energy production (generation of fine particulate matter, nitrogen and sulfur oxides)	Access to financing on favorable terms thanks to the adoption of sustainable energy strategies and receipt of incentives for energy efficiency projects or renewable energy production	Volatility in energy resource prices	Invest in or use renewable energy. Adopt an energy monitoring and reporting system

Table - Material Theme - Energy

Material topic: Soil pollution		SDGs:   
Impact on the Environment and People	Financial R/O	Actions
Positive Restoring soil quality and regenerating ecosystems	Negative Soil contamination and reduction of biodiversity	Opportunity Reputational damage due to soil pollution
		Reducing the use of harmful chemicals. Adoption of sustainable sun management practices. Implement advanced systems to prevent spills and releases of pollutants into the soil

Table - Material topic - Soil pollution

Material topic: Water consumption		SDGs:  		
Impact on the Environment and People	Financial R/O	Actions		
Positive Contribution to the conservation of water resources	Negative Alteration of aquatic ecosystems due to the reduction in the amount of water available in the environment	Opportunities Reduced operating costs and improved resilience to potential water use restrictions	Risks Regulatory risks related to water consumption reduction obligations	Monitor and reduce water losses. Train staff for efficient water use

Table - Material topic - Water consumption

Material topic: Climate change mitigation		SDGs:  		
Impact on the Environment and People	Financial R/O	Actions		
Positive	Negative	Opportunities	Risks	
Reducing CO2eq emissions through investments in more efficient technologies, optimizing production processes, and using renewable energy. Improving public health by helping reduce air pollution	Greenhouse gas emissions related to the use and/or production of energy from fossil fuels. Contribution to the climate change due to unsustainable industrial activities and failure to adopt measures to reduce emissions.	Reduce operating costs by adopting technologies that improve energy efficiency. Access to financing on favorable terms thanks to your commitment to climate change mitigation	Increased costs of adopting new technologies and/or complying with more stringent climate change regulations. Obsolescence of existing technologies and infrastructure due to the transition to low-carbon technologies. Loss of confidence from investors and customers due to lack of commitment in the fight for climate change	Invest in energy efficiency, renewable energy, and/or circular economy practices. Logistics Optimization and of the transportation. Implement a monitoring system and transparently report progress

Table - Material Theme - Climate Change Mitigation

Material topic: Water discharges		SDGs:  		
Impact on the Environment and People	Financial R/O	Actions		
Positive	Negative	Opportunities	Risks	
Improving public health through proper wastewater treatment	Contamination of water resources and alterations to ecosystems following discharges of wastewater containing chemicals, heavy metals, or nutrients. Negative impacts on public health due to discharges of untreated wastewater	Reduction of management costs related to water treatment and waste disposal.	Fines and penalties for failure to comply with environmental regulations. Reputational damage related to water pollution incidents	Implement wastewater treatment systems. Monitor the quality of wastewater. Reduce the use of hazardous chemicals

Table - Material topic - Water discharges

Material topic: Pollution		SDGs:  
Impact on the Environment and People		Financial R/O
Positive	Negative	Opportunities Risks

Reducing pollution through investment in technologies that improve environmental quality and reduce risks to human health.	Damage to natural ecosystems followed by pollution of air, water and/or soil. Negative health impacts on local communities resulting in reduced quality of life		Penalties for violation of environmental regulation	Investing in pollution reduction technologies
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Table - Material Theme - Pollution

Material topic: Adaptation to climate change		SDGs:  
Impact on the Environment and People		Financial R/O
Positive	Negative	Opportunities Risks

Increased safety and quality of life through climate-change-adapted infrastructure.	Decreased safety and quality of life for workers and local communities due to extreme weather events and environmental dangerous conditions. Pollution, depletion of natural resources and habitat disturbance due to the construction of infrastructure solutions for adaptation to climate change.	Reduce costs by investing in buildings and systems that are resistant to extreme weather events (e.g., heat waves, cold waves, heavy rains, floods, etc.). Access new markets through the development of new products and services in response to climate change adaptation challenges. Access to financing on favorable terms thanks to your commitment to climate change adaptation	Business disruptions, infrastructure damage, and revenue losses due to weather-related events extremes. Increased operating costs due to limited access to natural resources and raw materials due to the effects of climate change	Investing in infrastructure resilient to extreme weather events (e.g., raised buildings, advanced drainage systems, wind-resistant walls, cooling systems to deal with heat waves, etc.). Adopt sustainable management practices for environmental resources (e.g., water, energy, mining, etc.)
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Table - Material Theme - Adaptation to Climate Change

Material theme: Waste		SDGs: 
Impact on the Environment and People		Financial R/O
Positive	Negative	Opportunities Risks

Waste reduction through circular economy strategies	Contamination of soil, water, and air due to waste accumulation in landfills. Adverse public health impacts due to exposure to toxic waste and environmental contamination from industrial waste	Reduce operating costs through waste reduction and recycling strategies. Incentives for sustainable waste management	Increasing costs related to waste disposal and management. Reputational risks associated with liability for inefficient waste management	Implement a waste management program. Monitor the impact of waste
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Table - Material Theme - Waste

Material topic: Water pollution


Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
<p>Reduction of pollutant release resulting in improved quality of water resources and contribution to the conservation of aquatic ecosystems.</p> <p>Improving the quality of water available to local communities</p>	<p>Contamination of water resources following the release of pollutants (e.g. heavy metals, chemicals, fertilizers and pesticides).</p> <p>Public health impacts due to drinking water contamination</p>	<p>Reducing dependence on external water sources and reducing supply costs.</p> <p>Access new markets through the development, commercialization and/or adoption of technological solutions for pollutant control in response to the strong demand for sustainable solutions for water management</p>	<p>Penalties, fines, and compliance costs for non-compliance with water quality regulations.</p> <p>Increased operating costs due to production disruptions and contaminated water cleanups</p>	<p>Implement advanced wastewater treatment systems.</p> <p>Monitor and manage water resources.</p> <p>Optimize production processes to reduce the use of toxic substances.</p> <p>Develop integrated management programs for water resources</p>

Table - Material topic - Water pollution
Material topic: Climate change


Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
<p>Contribution to more climate-resilient ecosystems through investments in biodiversity conservation and protection of ecosystems</p>	<p>High energy consumption from fossil fuels.</p> <p>High CO2eq emissions</p>	<p>Access to new markets that reward companies for developing technologies and products to reduce the impact of climate change on biodiversity.</p> <p>Access to funding and financial incentives through the adoption of strategies to protect biodiversity</p>	<p>Damage to infrastructure and disruption of operations due to extreme weather events.</p> <p>Supply disruptions and cost increases due to ecosystem degradation and biodiversity loss</p>	<p>Integrate the protection of biodiversity and ecosystems as a strategic priority.</p> <p>Adopt sustainable management practices of natural resources</p>

Table - Material Theme - Climate Change

Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
<p>Improved well-being and reduced stress among workers through secure and stable employment.</p> <p>Improved productivity through more motivated and productive workers which enjoy secure employment</p>	<p>Negative influence on workers' psychological and social well-being due to job uncertainty</p>	<p>Improved supplier relationships and improved quality of products and services provided.</p> <p>Better resilience of the supply chain thanks to access to sustainable partners</p>	<p>Costs of instability in the value chain due to supply disruptions caused by employment instability.</p> <p>Reputational damage for the company perceived as tolerant towards insecure working conditions</p>	<p>Require suppliers to adopt safe employment policies and monitor their progress.</p> <p>Conduct social audits to verify working conditions along the value chain.</p> <p>Establish long term partnerships with suppliers that promote secure employment and dignified</p>

Table - Material topic - Secure employment

Material topic: Gender equality and equal pay for work of equal value			SDGs:
Impact on the Environment and People		Financial R/O	Actions
Positive	Negative	Opportunity	Risks
Greater equity and inclusion, improved well-being at work and reduction of gender inequalities	Negative impacts on employee motivation and productivity due to gender discrimination	<p>Increased productivity in the value chain through increased motivation and engagement of workers in the value chain.</p> <p>Attracting new clients and investors sensitive to gender equality issues</p>	<p>Establish equal pay policies in supplier contracts and monitor their implementation.</p> <p>Conduct regular social audits to verify that suppliers comply with gender and pay equality.</p> <p>Promote training for supplier managers on gender equality and overcoming unconscious bias.</p> <p>Encourage suppliers to create leadership opportunities for women through development and mentoring programs.</p> <p>Implement a management system according to gender equality UNI PdR 125:2022</p>

Table - Material topic - Gender equality and equal pay for work of equal value

Material topic: Water and sanitation			SDGs:	
Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
Improving access to clean water. Reduction of the pressure on local water resources through the development of technologies for efficient water use	Pollution of local water resources	<p>Opportunities to access incentives and grants for investments in sustainable water infrastructure.</p> <p>Access to funding for social impact projects</p>	<p>Reputational risk if the company is perceived as responsible for the depletion of local water resources.</p> <p>Risk of penalties for failure to comply with management laws from the resources water</p>	<p>Work with local authorities to improve water infrastructure in surrounding communities.</p> <p>Provide access to safe drinking water and sanitation in workplaces, regularly monitoring water quality</p>

Table - Material Theme - Water and Sanitation

Material topic: Working hours				SDGs:  
Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
Improved quality of life, satisfaction and overall well-being of employees thanks to with flexible working hours	Decreased quality of life for workers due to rigid working hours	Improved quality and productivity by reducing defects and delays. Increased trust between the company and partner suppliers	Reduction of the quality of the products, delays or defects in the products and/or services supplied. Increased operating costs related to inefficiency and worker fatigue in the supply chain of the value	Regularly review working hours through audits to ensure compliance with social standards. Support suppliers in implementing flexible working practices to improve the quality of work

Table - Material topic - Working hours

Material topic: Access to (quality) information				SDGs: 
Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunity	Risks	
Reducing the environmental impact throughout the life cycle of products and services by providing clear and transparent information on corporate environmental practices. Increased consumer awareness and knowledge through the dissemination of quality information	Damage to health and the environment due to the disclosure of inaccurate or incomplete information	Customer loyalty through access to transparent and accurate information. Attracting investors seeking responsible and sustainable companies	Risk of legal sanctions for providing false or incomplete information. Risk of loss of credibility due to lack of access to quality information	Ensure transparency of information on products and services, including details on composition, provenance, and environmental impacts. Implement traceability systems to allow consumers to access verified information on the supply chain and practices corporate. Adopt clear and accessible communication standards to ensure that all information provided is understandable and relevant to consumers. Regularly monitor the quality of the information provided

Table - Material topic - Access to (quality) information

Material topic: Health and safety				SDGs:  
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunity	Risks	
Reduction in cases of injuries, illnesses, serious and/or fatal accidents	Increase in cases of injuries, illnesses, serious and/or fatal accidents	<p>Increased customer loyalty through greater confidence in the security of products.</p> <p>Improved access to regulated markets with rigorous health and safety standards</p>	<p>Risk of lawsuits for non-compliance with health and safety standards.</p> <p>Reputational risk due to incidents related to product/service safety issues</p>	<p>Conduct regular product safety assessments, ensuring compliance with international and local standards.</p> <p>Train employees and stakeholders on product safety and health risk management.</p> <p>Implement rigorous quality controls throughout the production cycle to minimize health and safety risks.</p> <p>Improve communication with consumers by providing clear and transparent information on the risks associated with product use.</p>
				Implement a management system according to UNI EN ISO 45001:2023

Table - Material topic - Health and safety

Material topic: Adequate wages				SDGs:  
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
Improving well-being and quality of life through adequate wages	Deterioration of social well-being and living conditions due to in-work poverty	Increase employee retention and reduce turnover costs by offering fair wages	<p>Deterioration in the quality of work in the value chain with negative impacts on the company's operations.</p> <p>Reputational risks linked to inadequate wages along the value chain</p>	Ensure salaries appropriate to the job description and with meritocratic policies

Table - Material topic - Adequate wages

Material topic: Freedom of expression	SDGs:			
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Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunity	Risks	
Promoting open dialogue with local communities	Suppression of local community opinions	Improving corporate reputation	Reputational damage and consequent financial losses related to failure to respect the freedom of expression. Legal risks associated with violations of freedom of expression	Adopt a corporate freedom of expression policy that respects the rights of communities to express their opinions freely. Educate managers and employees about freedom of expression and its benefits to the company and the society

Table - Material Theme - Freedom of Expression

Material topic: Non-discrimination	SDGs:			
Impact on the Environment and People		Financial R/O	Actions	
Positive	Negative	Opportunities	Risks	
Access to products and services of underrepresented groups and minorities. Promoting responsible consumption practices by including all communities in access to sustainable products and services	Exclusion of consumer groups from access to products and services	The company's access to new audiences and consumers who are aware of non-discrimination policies. Increased loyalty among consumers who are aware of non-discrimination policies	Reputational risk associated with accusations of discrimination	Train company staff on inclusive consumer management, preventing discriminatory or exclusive behavior

Table - Material topic - Non-discrimination

Material topic: Personal safety				SDGs: 
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
<p>Improved quality of life for consumers thanks to personal product safety.</p> <p>Reducing environmental impact through eco-friendly technologies</p>	<p>Consumer injuries, physical damage and/or accidents.</p> <p>Environmental accidents related to leaks of toxic substances and/or device failures</p>	<p>Improving innovation through technologies and designs that improve personal safety.</p> <p>Opportunities in international markets where personal safety is a prerequisite for entry</p>	<p>Risk of product recalls due to personal safety incidents.</p> <p>Risk of loss of trust due to failure to comply with adequate security standards</p>	<p>Designing products with personal safety as a priority, using safe materials and advanced technologies.</p> <p>Develop rigorous testing protocols to ensure products meet or exceed safety standards.</p> <p>Provide detailed instructions for the safe use of products, including warnings of potential risks.</p> <p>Monitor product performance after sales to promptly identify any safety issues</p>

Table - Material topic - Personal safety

Material theme: Social dialogue				SDGs:  
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
<p>Positive working environment fostered by dialogue between workers and employers</p>	<p>Discontent, conflicts and decreased productivity due to lack of dialogue between management and workers</p>	<p>Improved collaboration and productivity through dialogue between management and workers</p>	<p>Labor conflicts, strikes and disruptions of business operations due to lack of dialogue social</p>	<p>To promote a open and constructive dialogue between management and employees</p>

Table - Material Theme - Social Dialogue

Material topic: Security impacts				SDGs:
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
Protection of the natural environment of local communities.	Compromise of environmental safety	Reducing conflict management costs. Improving of the brand	Risk of fines and penalties for safety-related issues. Risk of lawsuits and compensation. Costs related to industrial disasters, evacuation or compensation. Interruption of activities	Implement rigorous security standards. Regular employee training. Monitoring and evaluation of risks. Promote safety awareness campaigns. Collaborate with local communities and conduct consultations regular public
Contributing to economic security through job creation, infrastructure development, and the purchase of goods and services from local suppliers.				
Improving local security infrastructure				

Table - Material topic - Safety impacts

Material topic: Training and skills development				SDGs:
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunity	Risks	
Personal and professional development and career enhancement of employees	Limitation of professional growth and ability to adapt to new roles and technologies cause of a missed training. Obsolescence of employee skills	Improved productivity and reduced operational errors. Improved employee adaptability to technological and market changes	Increased turnover costs due to loss of qualified talent Reduced competitiveness due to an untrained team	Create customized training plans for skills and employee development. Implement continuous learning programs, including courses on emerging technologies. Monitor employee training progress through periodic feedback and evaluations. Establish partnerships with training institutions to ensure regular updates from the skills

Table - Material topic - Training and skills development

Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunity	Risks	
Reducing environmental impact through business practices that promote conscious consumption		<p>Improvement of the reputation, customer loyalty and competitiveness through responsible business practices.</p> <p>Expansion into new, more regulated markets</p>	<p>Reputational risk related to allegations of unfair or deceptive commercial practices</p>	<p>Develop corporate codes of conduct that ensure ethical and transparent business practices in all operations.</p> <p>Train sales and marketing personnel on the principles of commercial responsibility and the importance of ethical consumer practices.</p> <p>Constantly monitor company practices to identify and correct any non-compliant or inappropriate behavior</p>

Table - Material topic - Responsible business practices

Material topic: Measures against violence and harassment in the workplace				SDGs:
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunity	Risks	
Increased employee well being thanks to a safe and positive working environment with effective measures against violence and harassment	<p>Compromising the health and safety of workers due to incidents of violence and harassment.</p> <p>Increased turnover and decreased productivity due to incidents of violence and harassment ignored by the company</p>	<p>Increase of the productivity and reduction of absences due to illness or stress thanks to a environment of Work safe and deprived of episodes of violence and/or harassment.</p> <p>Improved corporate reputation by promoting employee safety and protection</p>	<p>Legal and reputational costs due to failure to address incidents of violence or harassment</p>	<p>Establish clear policies against violence and harassment in the workplace.</p> <p>Create a safe and anonymous reporting system for victims of violence and harassment.</p> <p>Provide mandatory training for all employees on anti-harassment policies and promoting a respectful environment.</p> <p>Regularly monitor and update workplace safety policies to ensure ongoing protection of the workers</p>

Table - Material topic - Measures against violence and harassment in the workplace

Material topic: Child labor				SDGs:
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
	<p>Child exploitation.</p> <p>Contribution to the cycle of poverty of children involved in child labor practices</p>	<p>Improved company reputation due to commitment to eliminating child labor</p>	<p>Reputational damage related to direct or indirect involvement in the child labor.</p> <p>Penalties related to involvement in child labor cases including through suppliers or supply chains</p>	<p>Implement clear company policies against child labor, communicating these policies to all business partners.</p> <p>Create a monitoring and verification program to ensure that child labor does not occur within of the company</p>

Table - Material topic - Child labor

Material theme: Diversity		SDGs:  	
Impact on the Environment and People	Financial R/O	Actions	
Positive	Negative	Opportunities	Risks

Greater variety of perspectives and innovative ideas thanks to a diverse workforce	Discrimination and reduction of opportunities for underrepresented groups	Greater resilience and ability to adapt to market changes thanks to a diverse workforce	Loss of talent and reduction in corporate competitiveness due to lack of diversity policies	Adopt an inclusive hiring policy to promote greater diversity at all levels corporate
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Table - Material Theme - Diversity

Material topic: Corporate culture		SDGs: 	
Impact on the Environment and People	Financial R/O	Actions	
Positive	Negative	Opportunities	Risks

Increased employee well being and motivation through a strong, positive corporate culture focused on sustainability.	Decreased employee well-being due to a negative or weak corporate culture.	Improved productivity and reduced costs related to staff turnover.	Reputational risk following scandals.	Promote ethical and sustainable values through training programs for all levels of the company.
Reduction of environmental impact thanks to a strong, positive corporate culture oriented towards sustainability	Increased environmental impact due to a corporate culture not oriented towards sustainability	Attracting investors interested in ESG criteria	Risk of low productivity and increased costs related to staff turnover	Promote sustainability as part of the company's mission by integrating environmental objectives into operational processes.

Monitor and evaluate the company culture through regular feedback from employees and stakeholders, contributing continuous improvements

Table - Material topic - Corporate culture

Material topic: Protection of whistleblowers				SDGs: 
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
<p>Identify harmful and/or illegal business practices through whistleblower protection mechanisms.</p> <p>Building a corporate environment based on transparency and accountability, where employees are encouraged to report unfair practices safely and without fear of retaliation</p>	<p>Retaliation against whistleblowers who are not adequately protected.</p> <p>Failure to report illegal practices due to lack of safe mechanisms report</p>	<p>Reduction of operational risks related to improper behavior or illegal practices.</p> <p>Reduction of legal risks and sanctions related to incorrect behaviors or practices illegal</p>	<p>Risk of legal sanctions and retaliatory lawsuits due to failure to protect whistleblowers.</p> <p>Risk of failure to control internal breaches due to lack of adequate whistleblower protection</p>	<p>Adopt clear whistleblower protection policies that ensure the anonymity and safety of employees who report concerns.</p> <p>Establish secure and confidential reporting channels for employees to report unethical or illegal behavior.</p> <p>Educate and train employees on their rights and reporting procedures.</p> <p>Continuously monitor and evaluate the effectiveness of the whistleblower protection system, making changes to improve transparency and fairness</p>

Table - Material topic - Protection of whistleblowers

Material topic: Managing relationships with suppliers, including payment practices				SDGs: 
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunity	Risks	
<p>Contribution to the economic stability of suppliers.</p> <p>Increasing sustainability along the supply chain</p>	<p>Production delays and decreased product/service quality.</p> <p>Delays in payments and/or lack of transparency in business relations.</p> <p>Financial difficulty of the suppliers who they depend on the company</p>	<p>Improving supply chain resilience.</p> <p>Development of strategic partnerships.</p> <p>Improving corporate sustainability</p>	<p>Risk of operational disruption.</p> <p>Reputational risk related to poor payment management</p>	<p>Establish payment policies punctual and transparent.</p> <p>Evaluate suppliers based on ESG criteria.</p> <p>Create an open and constant dialogue with suppliers.</p> <p>Regularly monitor supplier performance</p>

Table - Material topic - Management of relationships with suppliers, including payment practices

Material topic: Prevention and detection including training				SDGs: 
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
Strengthening supplier relationships through the implementation of anti-corruption management and prevention practices.	Mismanagement of company resources due to active and/or passive corruption practices (e.g., impacts on employee salaries, availability of resources for internal investment and professional development opportunities).	Increase investor confidence through prevention, detection, and training on active and passive corruption.	Risk of legal sanction related to corruption incidents.	Continuous training on corruption risks.
Improved environmental compliance through the implementation of anti-corruption and management practices	Incidents of favoritism and/or discrimination. Violation of workers' rights due to corrupt practices	Improvement of corporate reputation thanks to prevention, detection and training practices on active and passive corruption. Reduction of legal and operational costs through prevention, detection and training practices on active and passive corruption	Risk reputational related to accusations and episodes of corruption. Loss of both public and private contracts due to corruption allegations or incidents	Conduct regular internal audits and controls

Table - Material topic - Prevention and detection including training

Material topic: Accidents				SDGs: 
Impact on the Environment and People		Financial R/O		Actions
Positive	Negative	Opportunities	Risks	
Fairness and meritocracy in the workplace thanks to the absence of corruption	Illegitimate acquisition and excessive exploitation of resources due to corruption. Economic damage to suppliers and partners due to corruption incidents	Increased investor confidence . Improving relationships with financial institutions. Reduction of operational and legal risks	Decline in stock value following corruption incidents. Damage to reputation following corruption incidents. Loss of public and private contracts following corruption incidents	Collaborate with external entities and compliance partners. Implement financial controls and transaction traceability

Table - Material topic - Accidents

VI-DA SRL

Sustainability Report

Who We Are

- Company Profile
- Position geographic
- Our values
- Activity

Company Profile

Who We Are

VI-DA was founded in 1962, driven from the very beginning by management's strategic decisions to produce high-quality bar turned parts. This approach led to collaborations with leading Italian car and truck manufacturers. The company's policy oriented to quality and customer service, combined with the introduction of new technologies and staff training, were the winning keys to start partnerships with manufacturers of grand touring and sports cars (Ferrari, Maserati, and Lamborghini).

To confirm the excellence achieved, VI-DA won the "Cavallino Ferrari" Quality Award as best supplier in 1992. The company currently offers a range of processes that meet the requirements of sectors requiring special applications (Grand Touring, F1, Race Cars, Aviation, Medical, Food, Electromechanical).

1960

VI-DA was founded in 1962 thanks to the intuition, dedication, and determination of its founder, Mr. Guido Beltrami. From the very beginning, management's strategic decisions were geared toward the production of high-quality bar turned parts.

1970

The company's policy focuses on quality and customer service, combined with the continuous introduction of new technologies and staff training. These have been the keys to successful collaboration with manufacturers of grand touring and sports cars.

1980

The adoption of the best technologies allows VI-DA to achieve constant growth. SPC statistical process control management software is introduced and the first edition of the Quality Manual is published.

1990



This recognition aims to reward those who, through commitment, ability, creative proposition and high qualitative-technological level of the service provided, have particularly distinct.

In confirmation of the excellence achieved, VI-DA won the "Cavallino Ferrari" Quality Award in 1992 as the best supplier of the prestigious car manufacturer.

"The victory in the Drivers' and Constructors' World Championships was also possible thanks to the important technical contribution of his company."

This is the thanks given to VI-DA by the Scuderia Ferrari of Maranello – MO – ITALY.

The products manufactured are used in the motorsport sector: VI-DA becomes a supplier to the major Formula 1 teams.

1997

Obtaining ISO 9001 quality management system certification.

2000

VI-DA embarks on a generational transition, with sons Massimiliano and Nicola joining the company. Their experience in the aerospace sector begins: VI-DA becomes a tier 1 company among the major Italian and European players.

2010

The introduction of a new multitasking production plant allows us to expand our production range with the ability to supply complex components and assemblies.

2012

Obtaining quality management system certification according to EN 9100.

2024

Obtaining environmental management system certification according to ISO 14001 and Tisax Assessment.

Today

VI-DA offers its customers processes that meet the requirements of industries requiring high-quality, specialized applications. Attention to sustainability becomes a key factor that affects the entire company management.

Geographical location



- Darzo is a *hilly hamlet* of the municipality of Storo, located on the right bank of the Chiese river, in the heart of the Chiese Valley, in Trentino, a few kilometers from Lake Idro and on the border with the Lombardia.
- It belongs to the Central Giudicarie area, a territory characterized by an Alpine valley nestled between scenic massifs mountainous.

Environmental and landscape features

- The landscape is dominated by wide **alluvial valleys**, clear water currents (such as the Palvico torrent), meadows and woods; an ideal natural environment for hiking, mountain biking and canyoning.
- There area he's coming back in the context naturalistic from the **Giudicarie**, recognized as **Reserve of UNESCO Biosphere "Alpi Ledrensi and Judicaria" (2015)**.

Value for corporate sustainability

1. Integration landscaping

The presence of a **protected natural context** promotes the well being of employees and promotes a **respectful management of green spaces**.

2. Accessibility and logistics sustainable

The well-structured road network facilitates logistics, allowing for **the optimization of journeys** and **minimization of emissions**.

3. Local resources and heritage cultural

Craft activities and mining memory offer an opportunity to **enhance the territorial heritage** and for **environmental and cultural recovery**.

4. Community participatory

The active presence of sports and cultural associations and participation in local initiatives demonstrate a strong sense of community: a solid foundation for synergies between business and the local area.

Denominazione	Tipo di Unità	Localizzazione					Codice NACE	Fatturato €	Dipendenti
		Indirizzo	Numero Civico	Provincia	Paese	Coordinate (LAT,LONG)			
VI-DA Srl	sede legale	Zona Artigianale	11	TN	Italia	45.8667° N, 10.5667° E	25.99	3.952.917	20

Tabella - Indirizzo e codice NACE di ciascuna unità operativa o amministrativa e gestionale

Our values

The values we rely on are:

Quality

Quality is the guiding principle of all our activities, from internal management to the supply chain. Every process is characterized by precision, compliance, and traceability, to ensure excellent and reliable products.

Innovation

We constantly invest in advanced technologies, digitalization, and training to improve our performance and meet the needs of an ever-evolving market.

Sustainability

We operate with a strong sense of environmental responsibility, adopting processes and solutions aimed at reducing our environmental impact in compliance with ISO 14001 standard

Ethics and Transparency

We are committed to complying with regulatory and documentary requirements with maximum transparency, promoting an ethical and responsible approach in all our activities.

Training and Know-How

We enhance our human capital through ongoing training and the transfer of company know-how, to ensure constantly updated skills and consistent operational excellence.

Reliability and Collaboration

We build strong relationships with customers, suppliers, and partners based on trust, respect, and a shared commitment to excellence and sustainability.



MISSION

Our mission is to offer precision mechanical machining distinguished by quality, reliability, and innovation. We collaborate with our customers from the design stage to develop customized solutions, ensuring on-time delivery and maximum satisfaction. We operate in highly specialized sectors, including Motorsport, Formula 1, Aerospace, Automotive and Food Equipment, providing components that meet the highest technical and regulatory standards. A culture of quality and respect for the environment are the cornerstones of our continuous improvement, through processes certified according to ISO 9001, ISO 9100, and ISO 14001 standards. We are committed to being the ideal partner for those seeking manufacturing excellence, sustainable innovation, and customer-focused service. future.

VISION

We perform precision mechanical machining based on customer designs, with artisanal excellence that guarantees quality, reliability, and innovation. We manage the entire production process, including heat and surface treatments, up to the delivery of the finished product, ensuring compliance with the highest standards. The integration of advanced technologies and processes certified according to ISO 9001, ISO 9100, and ISO 14001 standards allows us to offer customized solutions for the most demanding sectors such as automotive, while ensuring a concrete commitment to sustainability. We believe in responsible manufacturing, focused on reducing environmental impact and promoting Italian craftsmanship. Our goal is to build a future where innovation and tradition blend harmoniously, respecting the environment and future generations.



Motorsport e Formula 1

High-performance components for the racing sector, where precision and lightness are essential.



Aerospace

ISO 9100 certified mechanical machining for aerospace components requiring maximum precision and compliance.



Automotive

Precision components for the automotive industry, manufactured to the highest quality standards and reliability.



Food Equipment

Tailor-made solutions for machinery and equipment for the food industry, with particular attention to hygiene and safety (MOCA).

Our Certifications

ISO 9001

Quality management system certification, which guarantees standardized processes geared towards customer satisfaction.

ISO 9100

Specific certification for the aerospace sector, which attests our ability to meet the most stringent requirements in terms of quality and safety.

ISO 14001

Environmental management system certification, demonstrating our concrete commitment to sustainability and reducing our environmental impact.

TISAX ASSESSMENT

TISAX (Trusted Information Security Assessment Exchange), a recognized European standard for information security in the automotive industry. This achievement demonstrates our ongoing commitment to protecting sensitive data, securely managing customer information, and complying with industry partner requirements. This certification strengthens our reliability in the supply chain and guarantees high security standards. informatics

Sustainable Innovation



Our commitment to sustainability is realized through:

- Consumption optimization energetic
- Reduction of waste production
- Use of low environmental impact technologies
- Responsible management of resources
- Staff training on the topics environmental

We believe that manufacturing excellence must go hand in hand with environmental responsibility, to ensure a sustainable future for the next generations. generations.

CORE BUSINESS

1. Supply of Raw Material:

Certified suppliers for high quality materials with low environmental impact

Qualified supply chain capable of providing materials and documentation compliant with requirements. The availability of raw materials in stock allows for optimized supply lead times.

Strict compliance monitoring with ISO 9001, ISO 9100, and ISO 14001 requirements to ensure material traceability and sustainability.

2. Industrialization



Analysis of the technical drawing provided by the customer to define the best production process.

Process optimization to reduce waste and energy consumption, minimizing environmental impact.

3. Mechanical processing of precision

Turning, Milling, Grinding and Rolling for the production of turned and milled parts according to the customer's design, we use the best technology available on the market:



Numerical Control Lathes



Multitasking



Centerless grinding

Single-spindle and double-spindle with both fixed and sliding headstock

Turning/Milling

For high precision machining



CNC rolling machines



Laser and percussion

For precision threads

marking units

4. Check quality

Rigorous inspections at every stage of the production process to ensure maximum compliance.

Dimensional and functional checks with high-precision instruments to ensure the excellence of the final product.

Constant monitoring of the production process guaranteed by the use of Statistical Process Control (SPC) software



5. Logistics and delivery

Eco-friendly packaging

Using eco-friendly packaging to reduce the environmental impact of transportation.

Optimized planning

Shipment planning to ensure on-time delivery and reduce the carbon footprint of logistics.

SUPPORT ACTIVITIES (ENABLE THE CORE BUSINESS)

1. Management of the sustainability



Optimization of energy consumption, reduction of emissions, and responsible waste management according to ISO 14001.

Continuous monitoring and improvement of the environmental impact of production processes.

2. Training and development of skills

Continuous staff training on new technologies, materials, and quality standards.

Enhance artisanal know-how and train new generations to ensure continuity and innovation. Innovation and digitalization.

3. Investments in technology

Investments in CNC machines, simulation software, and automation to improve efficiency and quality.

Process digitalization to increase traceability and reduce production waste.

4. Relationship with the customer



Environment

- Energy and Emissions
 - Change climate
 - Air, water and soil pollution
- Water resources
- Resource use and circular economy

Environment

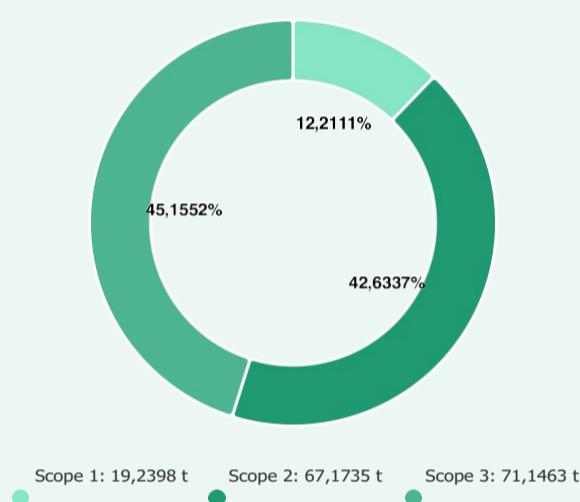


Themes materials: Pollution of the air | Energy | Soil pollution | Water consumption | Climate change mitigation | Wastewater discharges | Pollution | Adaptation to climate change | Waste | Water pollution | Changes climate

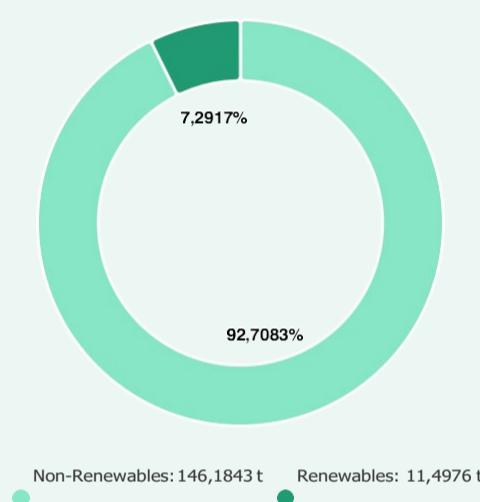
Certifications: UNI EN ISO 14001:2015 (Environment) |

Highlights

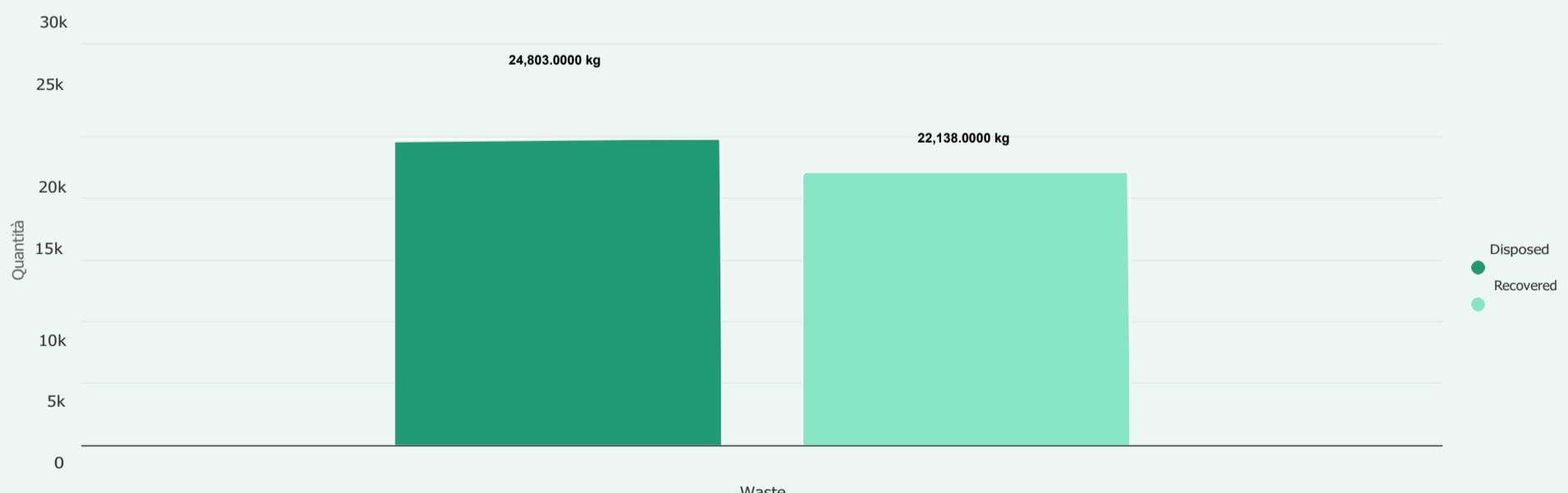
GHG
emission
s



Energy consumption by
sources



Waste



Energy and Emissions



The energy used in the operations corporate has a significant impact on different compartments environmental: The consumption of energy contributes directly to greenhouse gas emissions, influencing climate change, the use of non-renewable energy sources can lead to the depletion of natural resources and high energy demand can increase pollution atmospheric and water to cause from the activity of production and transport of energy same.

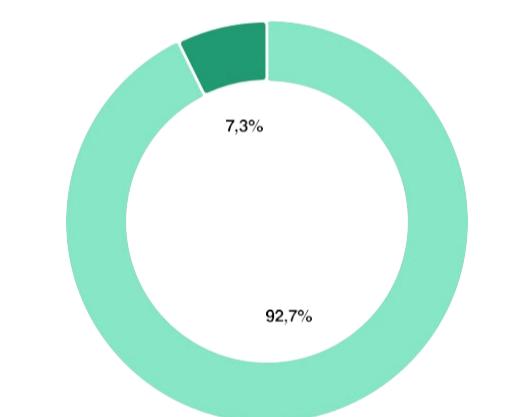
Energy is a crucial resource for our operations. At VI-DA srl, we are strongly committed to ensuring efficient energy use, aware of its importance for sustainable management.

Name	Location	Energy Class (AG)	Energy Performance (kWh/m2)
VI-DA Srl	Area Artigianale 11	Class E	277.23

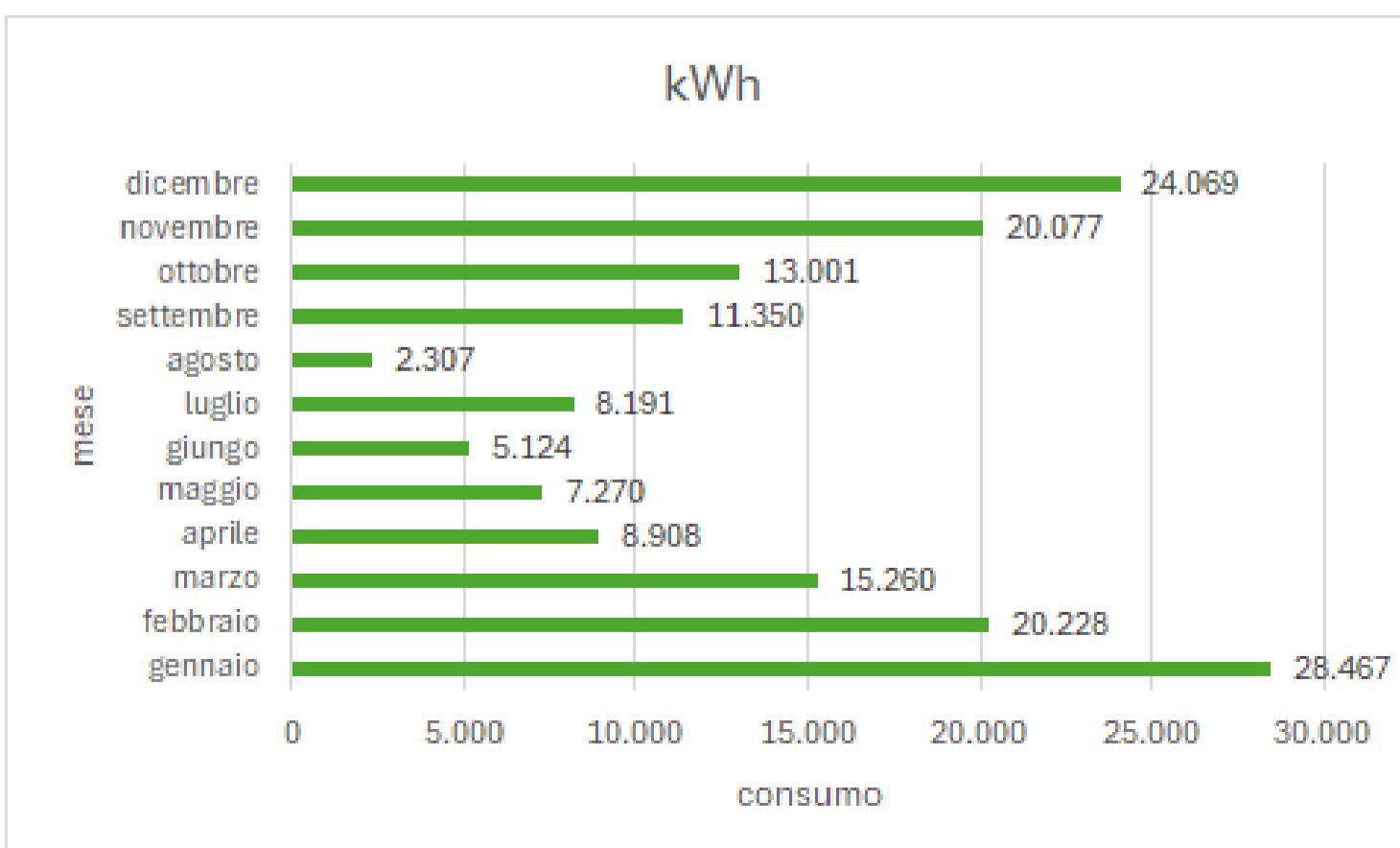
Table - Locations

Energy

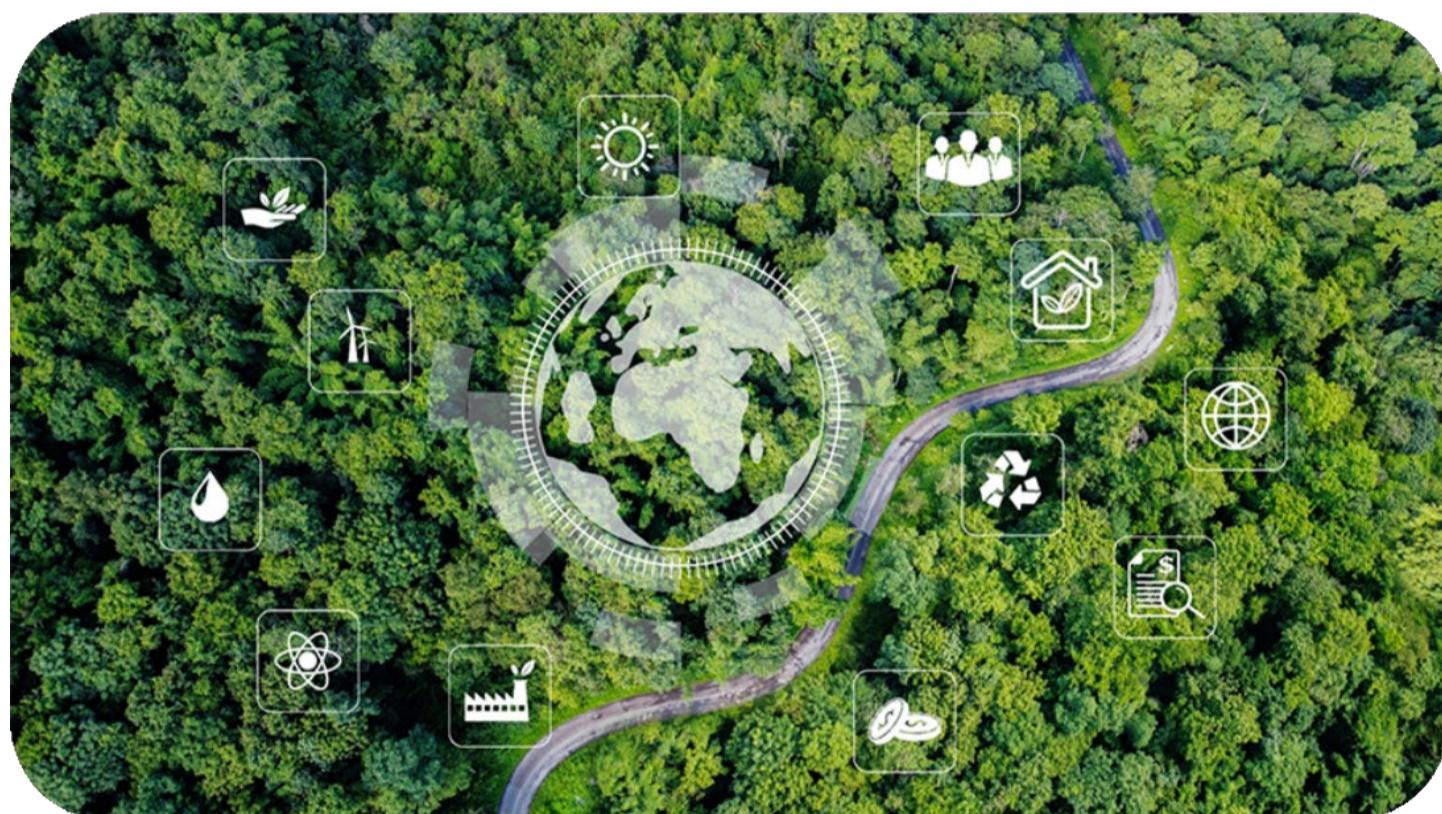
Energy consumption by sources



● Non-Renewables: 146.1843 MWh ● Renewables: 11,4976 MWh



Energy consumption per location



Electricity consumption resulting from the energy mix of the Supplier	Year 2024
1. Fuel consumption from coal and coal products (MWh)	27,923
2. Fuel consumption from crude oil and petroleum products (MWh)	3,285
3. Fuel consumption from natural gas (MWh)	101,836
4. Fuel consumption from other non-renewable sources (MWh)	9,855
5. Total energy consumption from fossil fuels (MWh) (sum of rows 1 to 4)	142,899
6. Share of fossil fuels in total energy consumption (%)	39.598%
7. Consumption from nuclear sources (MWh)	3,285
8. Share of nuclear sources in total energy consumption (%)	0.91%
9. Consumption Of fuels For the sources renewable, included there biomass (include Also the industrial waste And urban Of origin organic, The biogas, hydrogen renewable, etc.) (MWh)	11,498
10. Consumption of self-produced renewable energy without resorting to fuels (MWh)	203.19
11. Total energy consumption from renewable sources (MWh) (sum of rows 9-10)	214,688
12. Share of renewable sources in total energy consumption (%)	59.492%
13. Total energy consumption (MWh) (sum of rows 5-7-11)	157,682

Table - Energy consumption

Emissions

During 2024, VI-DA SRL undertook a meticulous process of quantifying greenhouse gas (GHG) emissions, strictly adhering to the international standard GHG Protocol. This international standard emphasizes the importance of adhering to key principles such as relevance, completeness, consistency, transparency, and accuracy. Our approach, extremely strict, has permitted to develop an inventory of the emissions of GHG that reflects with precision both the effective emissions both the measures adopted for their monitoring and reduction.

The process began with defining the company's organizational boundaries, which included all relevant activities, sites, and operating units. This preliminary phase was essential for defining the scope of our emissions inventory and to ensure that all significant areas were covered.

- **Scope 1 emissions:** Direct emissions that occur from sources that are owned or controlled by the company
- **Scope 2 emissions:** Indirect emissions associated with the acquisition of energy consumed within the company's organizational boundaries
- **Scope 3 emissions:** Other indirect emissions that occur along the company's value chain

The calculation was performed using both the location-based and market-based energy emissions calculation methods. Location-based and market-based energy emissions calculation methods are two distinct approaches used to quantify greenhouse gas emissions from electricity use:

:



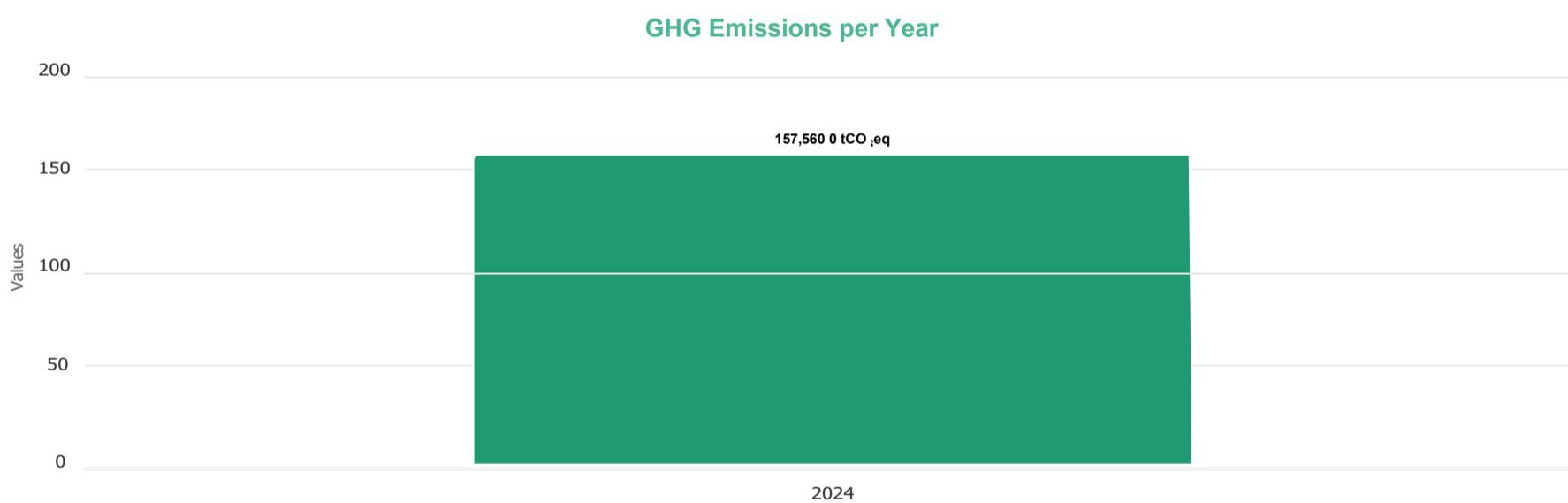
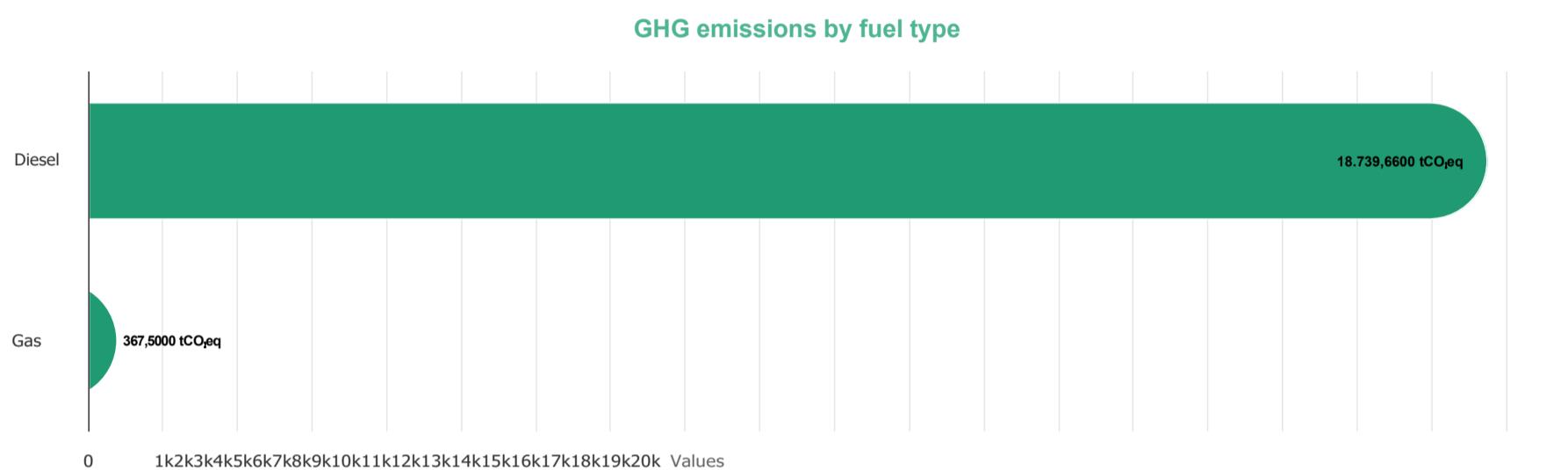
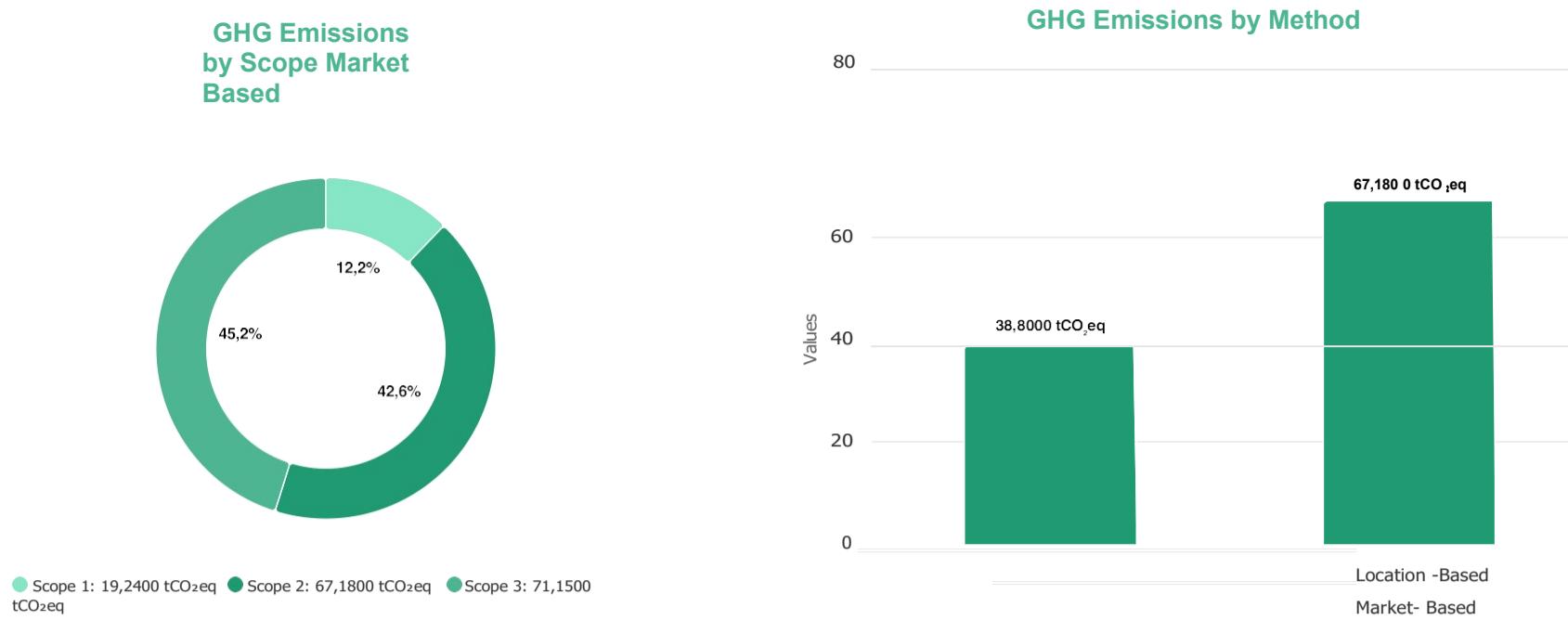
Location Based:

This method is based on the use of average emission factors for electricity produced and consumed in a given geographical area. Emission factors are typically provided by national or regional authorities and reflect the composition of the area's energy mix, such as the percentage of coal, natural gas, nuclear, renewables, etc. The location-based calculation is useful for assessing the overall environmental impact of energy production in the region and for making standardized comparisons between different locations.



Market Based:

This approach takes into account a company's specific energy consumption choices, including renewable energy purchase agreements or renewable energy certificates (such as certificates of origin). The emission factors used in this method are based on the specific energy sources contracted by the company. The market-based calculation provides a more direct measure of the impact of company decisions on greenhouse gas emissions and allows companies to more precisely investigate the environmental impact of their supplier selection.



Category Emissions	Year 2024
Scope 1 - Direct emissions	19.24 tCO ₂ eq
Scope 2 - Purchased electricity from the grid - Location Based	38,796 tCO ₂ eq
Scope 2 Purchased electricity from the grid - Market Based	67,173 tCO ₂ eq
Scope 3 - Other direct emissions	71.146 tCO ₂ eq
Total Emissions Location-Based (Scope 1+2+3)	129.18 tCO ₂ eq
Total Emissions Market-Based (Scope 1+2+3)	157.56 tCO ₂ eq

Table - Emissions by Scope

GES intensity based on net revenues (tCO ₂ eq / €)%	Year 2024
Total emissions of GES	67.17 tCO ₂ eq
Sales	€3,848,023
Intensity Emission of GES	1.745662212310062e-5 (tCO ₂ eq / €)%

Table - GES intensity based on net revenues

Emissions Reduction Strategy

As part of our commitment to sustainability and mitigating environmental impact, we have defined an emissions reduction strategy that covers the short, medium, and long term. This approach has been structured into plans of action specific for each category of emissions, ensuring a reduction progressive and constant. Targeted actions have been identified to improve operational efficiency, adopt low-emission technologies, and increase the use of renewable resources.

Category	Short term (1 year)	Medium term (2-5 years)	Long term (5+ years)
Scope 1 - Stationary sources	<ul style="list-style-type: none"> Maintenance and replacement of refrigerants. 	<ul style="list-style-type: none"> Gradual abandonment, replacement, or modification of a process. 	<ul style="list-style-type: none"> Renovation and Maintenance of the Equipment.
Scope 1 - Mobile sources	<ul style="list-style-type: none"> Formation of the Drivers. Optimization of the journey. 	<ul style="list-style-type: none"> Formation of the Drivers. Reduction Policies of Travels. 	<ul style="list-style-type: none"> Modernization fleet.
Purchased Energy to	<ul style="list-style-type: none"> Installation of photovoltaic panels 	<ul style="list-style-type: none"> Use of energy from sources renewables 	<ul style="list-style-type: none"> Improving the Energy Efficiency of Buildings Material efficiency and reduction of consumption
Scope 3 - Other indirect emissions	<ul style="list-style-type: none"> Supplier Selection Sustainable 	<ul style="list-style-type: none"> Collaboration for the Eco- innovation Supply Chain Optimization Supply 	<ul style="list-style-type: none"> Long Term Contracts Term with Incentives Environmental

Table - Emissions Reduction Strategy

Emission Reduction Target (%)	Base year	Short Term*	Medium Term*	Long term*	2030	2050
Scope 1	10%	30%	40%	50%	60%	70%
Scope 2	10%	30%	40%	50%	60%	70%
Scope 3	10%	30%	40%	50%	60%	70%
Total emissions (Scope 1 + Scope 2 + Scope 3)	30%	90%	120%	150%	55%	100%

* Reduction targets divided by period and scope of application Table
- Emission Reduction Target (%)

NOTE: *Short term: within one year *Medium term: 2 to 5 years *Long term: more than 5 years

Climate change



Type of assets	Book value (thousands of EUR)
Building	1,044,221.36
Motor vehicles	67,278.66 + 136,010.17 of Cars

Table - Value of assets subject to climate change transition risk



VI-DA srl commits to contribute actively at the struggle against the changes climate, in line with the goals of the Paris Agreement. With the aim of limiting global warming to 1.5°C, VI-DA SRL has developed a Transition Plan to reduce the own emissions of gas to effect greenhouse (GHG) And reach there neutrality climate within The 2050.

Goal	Action	Financial resources employed at the end of the financial year (thousands of EUR)	Financial resources expected to be used in the next two financial years (thousands of EUR)
Physical risk mitigation	<ul style="list-style-type: none"> • Taking out insurance coverage against physical risk or natural disasters (e.g. landslides, floods, Flood and flood, earthquakes, etc.). 	5,000	10,000
Transition risk mitigation	<ul style="list-style-type: none"> • Investments faces to self-production of renewable energy (e.g. from photovoltaic panels) to reduce climate-altering emissions, prevent risks arising from increasing energy costs and reduce dependence on suppliers external. • Replacing machinery with more efficient ones with less impact climate 	205,997.5	900,000

Table - Actions for mitigation and/or adaptation to climate change.

Type of risk	Object of the insurance	Start date (dd/mm/ yyyy)	Expiration date (dd/mm/ yyyy)	Insured amount (thousand s of EUR)	Insured maximum (thousand s of EUR)	Any deductible (thousand s of EUR)
Landslide	Catastrophe Insurance Policy for all units real estate	March 30, 2025	March 30, 2026	2,100,000	2,100,000	15
Flood	Catastrophe Insurance Policy for all units real estate	March 30, 2025	March 30, 2026	2,100,000	2,100,000	15
Flood and overflow	Catastrophe Insurance Policy for all units real estate	March 30, 2025	March 30, 2026	2,100,000	2,100,000	15
Earthquake	Catastrophe Insurance Policy for all units real estate	March 30, 2025	March 30, 2026	2,100,000	2,100,000	15

Table - Insurance coverage against physical risk from climate change

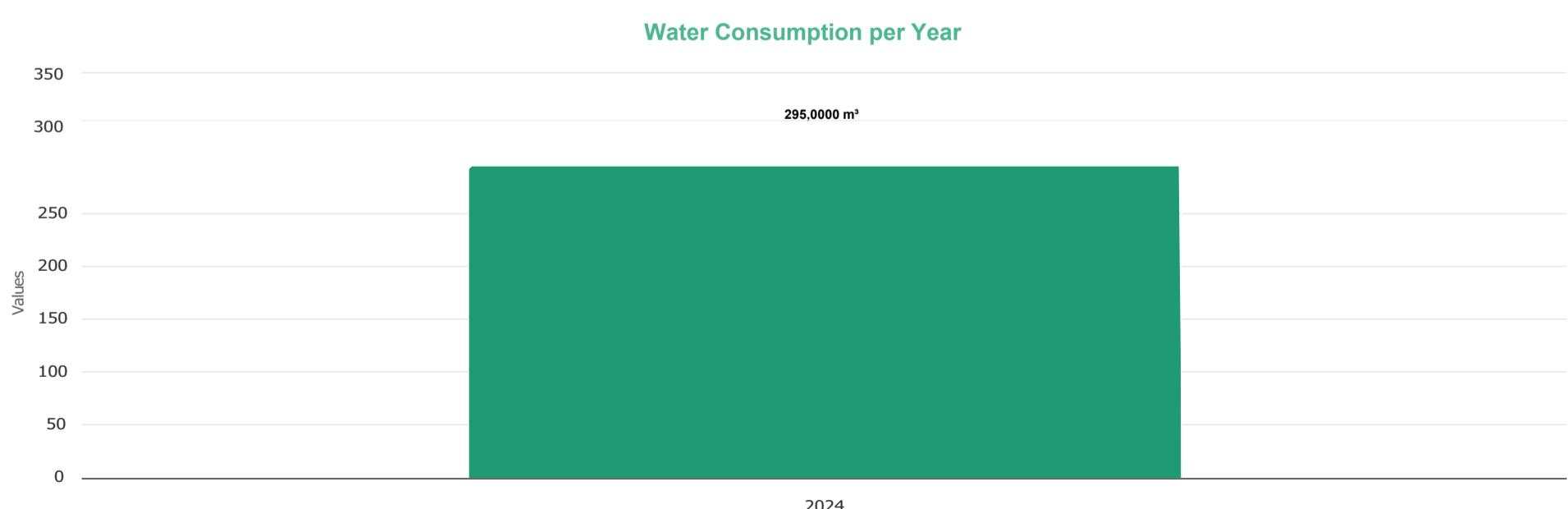
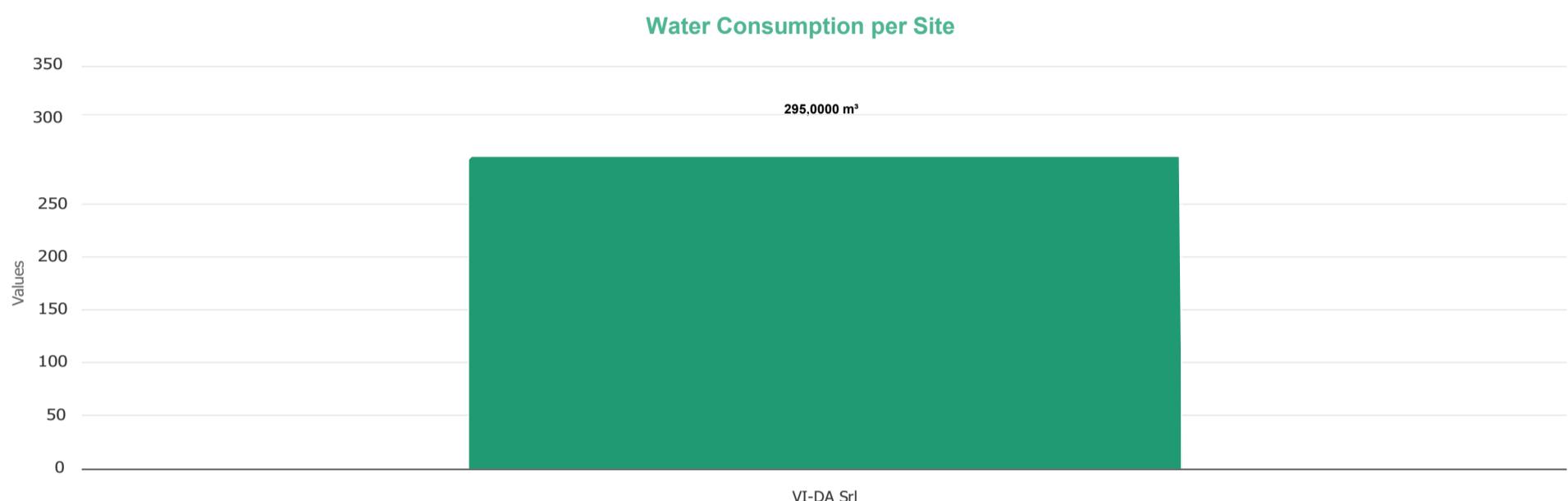
Air, water and soil pollution



Sustainability Information		Reference levels		Objectives		Emissions Reduction	
		Base year	Emissions (kg / year)	Year	Emissions (kg / year)	Percentage reduction (%)	Reduction in absolute value (kg / year)
Annual emissions to air (n. 18)		2024	28	2025	14	50%	14
Annual emissions to water (n. 19)		2024	0	2025	0	100%	0
Annual emissions to soil (n. 20)		2024	0	2025	0	100%	0

Table - Targets for reducing pollution to air, water and soil

Water resources



Water withdrawals (m ³ / year)	Year 2024
Total	295
of which areas with high water stress	0

Table - Water withdrawals

Water consumption (m ³ / year)	Year 2024	Year 2023	Year 2022
Total	295	0	0
of which areas with high water stress	0	0	0

Table - Water consumption

Resource use and circular economy



Waste disposed of And recycled		Year 2024
Waste taken for disposal (tons / year)		24,803
Recycled/reused waste (tons/year)		22,138
Total waste (tons / year)		46,941
Percentage of waste taken for disposal (%)		52.84
Percentage of recycled waste (%)		47.16

Table - Waste disposed of and recycled

Hazardous waste index And radioactive		Year 2024
Hazardous waste generated (tons/year)		24,797
Non-hazardous waste generated (tons/year)		22,144
Radioactive waste generated (tons/year)		0
Total waste produced (tons / year)		46,941

Table - Index of hazardous and radioactive waste

VI-DA SRL

Sustainability Report

Social sustainability

- Force at work
- Diversity and inclusion
- Workers in the value chain, community interested parties, consumers and end users
- Social projects

Well-being and cohesion of our team

We believe that a company's success stems from its people. That's why we constantly invest in our employees' well-being, creating a positive, safe, and stimulating work environment. We promote moments of togetherness and sharing that strengthen bonds between colleagues, fostering collaboration and a sense of belonging.



Our team's happiness is not just a human value, but also a strategic lever for the company's sustainable growth: motivated and united people are the driving force behind all our achievements.



Social Sustainability



Safe employment | Gender equality and equal pay for work of equal value | Water and sanitation | Working hours | Access to (quality) information | Health and safety | Adequate wages | Freedom of expression | Non-discrimination | Personal safety | Social dialogue | Safety impacts | Training and skills development | Responsible business practices | Measures against violence and harassment in the workplace | Child labor | Diversity

Workforce



Adoption of an Ethical Code that is the document that defines the principles and the fundamental values on which is based the business management, including respect for human rights and protection of workers.

Human Rights Dimension	Undersized	Description
<ul style="list-style-type: none"> • Conditions of Work • Equal treatment and opportunities for all • Other rights related to the Work 	<ul style="list-style-type: none"> • Health and safety • Collective bargaining and working hours Work • Wages adequate • Work-life balance • Equality of type and parity of remuneration for equal work value • Training and development of skills • Employment and inclusion of people with disability • Measures against violence and harassment on the site of work • Diversity and inclusion • Child labor • Work forced 	<p>Human Rights and Workers' Welfare. Our company recognizes the importance of respecting human rights and protecting workers as fundamental principles for an ethical, safe and inclusive work environment. We are committed to ensuring fair and equitable working conditions, to promote equal treatment and offering equal opportunities for professional growth to all employees.</p> <p>Working Conditions: we are aware that the well-being and safety of our employees are essential factors for the success of the company. For this reason, we adopt policies and practices that ensure: a safe working environment that complies with current regulations on health and safety at work (Legislative Decree 81/2008). Sustainable working hours, complying with national legislation, and favoring a balance between work and personal life. Adequate wages in line with relevant collective bargaining agreements. Continuous safety training and periodic updates on risk prevention procedures.</p> <p>Equal Treatment. Our company promotes an inclusive work environment, free from discrimination of any kind. type.</p> <p>We ensure that all people are treated with respect and dignity, regardless of: Gender, ethnicity, religion, age, sexual orientation, disability, or political opinion.</p> <p>Contractual status, ensuring equity between temporary and permanent employees. Equal pay, applying transparent and merit-based compensation policies. We have adopted an Ethical Code that establishes our commitment to preventing discrimination and harassment, with anonymous reporting mechanisms for any violations.</p> <p>Equal Opportunity and Professional Growth We believe in skills development and valorization of people.</p> <p>For this reason: We offer training and ongoing development programs to foster professional growth. We encourage internal mobility and meritocracy, promoting career advancement based on skills and results. We support work-life balance, offering organizational flexibility wherever possible.</p>

Table - Dimension of human rights

National Collective Bargaining Agreement for Workers	Year 2024
Number of workers to whom national collective bargaining agreements (CCNL) apply	21
Applied CCNL	Metalworker

Table - National Collective Labor Agreements (CCNL)

Number of employees per country	Italy
Total	21
Woman	2
Man	19
Other *	0

Table - Number of employees by country

Composition of the staff by gender Year (2024)	Total (No.)	Woman (Nr.)	Man (Nr.)	Other * (Nr.)
Number of employees	21	2	19	0
% of total	100%	9.52%	90.48%	0%

Table - Composition of the staff by gender

VI-DA SRL is committed to actively contributing to the fight against climate change, in line with the objectives of the Paris Agreement. With the goal of limiting global warming to 1.5°C, VI-DA SRL has developed a Transition Plan to reduce its greenhouse gas (GHG) emissions and achieve climate neutrality by 2050.

Staff composition by age Year 2024	<30	30 - 50	>50
Total	6	9	6
% of total	28.57%	42.86%	28.57%
Man	6	7	6
% of total	31.58%	36.84%	31.58%
Woman	0	2	0
% of total	0%	100%	0%

Table - Composition of the staff by age

Staff composition by generation	Year 2024
Baby boomers (1946 - 1964)	0
% of total	0%
Generation X (1965 - 1979)	8
% of total	38.1%
Millennials (1980 - 2000)	11
% of total	52.38%
Generation Z (2001 - today)	2
% of total	9.52%

Table - Composition of the workforce by generation

Staff composition by employment contract for 2024, divided by gender	Fixed term	Indefinite period	Apprenticeship	Internship	Full-time	Part time
Total	2	19	0	0	20	1
% of total	9.52%	90.48%	0%	0%	95.24%	4.76%
Man	1	18	0	0	19	0
% of total	5.26%	94.74%	0%	0%	100%	0%
Woman	1	1	0	0	1	1
% of total	50%	50%	0%	0%	50%	50%

Table - Composition of the workforce by employment contract divided by gender

Composition of the staff by contract Work Year 2024 divided by Professional Category	Fixed term	Indefinite period	Apprenticeship	Internship	Full-time	Part time
Worker	2	12	0	0	14	0
Employee	0	7	0	0	6	1

Table - Composition of the workforce by employment contract divided by professional category

Diversity and Inclusion



Employment of people with disabilities Year 2024	Total	Women	Men	Other *
Number of employees	1	0	1	0
% of total	4.76%	0%	5%	0%

Table - Total number of employees belonging to "protected categories"

Professional framework	Remuneration Total average	Average salary for women (thousands of euros/year)	Average salary for men (thousands of EUR) / year)	Average pay gap between men and women (%)
Worker	1	NA	1	0%
Employee	1	1	NA	0%

Table - Average pay gap between female and male workers by professional category

Social sustainability information	Value (Nr.)
Number of cases of discrimination	0

Table - Number of discrimination-related cases resulting in sanctions or final measures

Workers in the value chain, affected communities, consumers and end-users

1. Safety on the Work • Evaluate the risks tied to the activity working hours (e.g. machinery, materials dangerous, extended shifts). • Ensure that all workers have adequate training in safety matters (D.Lgs.81/2008). • Implement procedures for reporting accidents or situations of risk.
2. Conditions of Work and well being • Monitor the load of work for avoid stress or overload. • Guarantee an environment of Work fair and respectful. • Foresee mechanisms for gather reports on problems of mobbing, discrimination or violations of the rights of workers.
3. Involvement of the Workers • Create instruments for gather feedback (meetings periodicals, questionnaires, interviews individual). • Make sure that the employees have access to instruments of support, as union representatives or a contact person HR.

Social projects

Activity municipal



Support of DARZO "PRO LOCO" (TN)

Sports activities



Support of "ASD Sports Club Caffarese" section football (BS)

Sports activities



Support of the European MX2 Championship, International of Italy



Activity sports



Support of Darzo Tennis Association (TN)

Schools Education



Support of Ponte Caffaro ELEMENTARY SCHOOL – BAGOLINO COMPREHENSIVE INSTITUTE (BS) -



VI-DA SRL

Sustainability Report

Governance

- Governance Structure
 - Ethical Code
- Organization, management and control model

Governance

16 PACE, GIUSTIZIA
E ISTITUZIONI SOLIDE



17 PARTNERSHIP
PER GLI OBIETTIVI



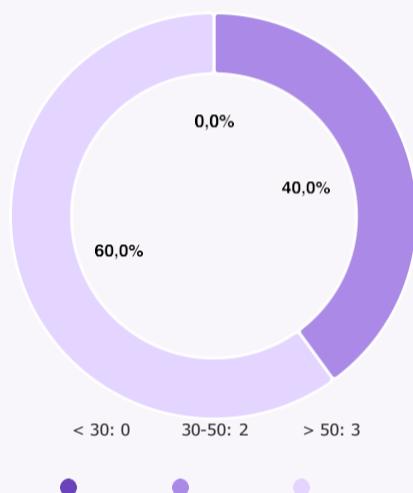
Corporate Culture | Protection of informants
| Supplier relationship management, including payment practices | Prevention and detection, including training | Incidents

UNI EN ISO 9001:2015 | UNI EN 9100:2018 | UNI EN ISO 14001:2012 | TISAX ASSESSMENT

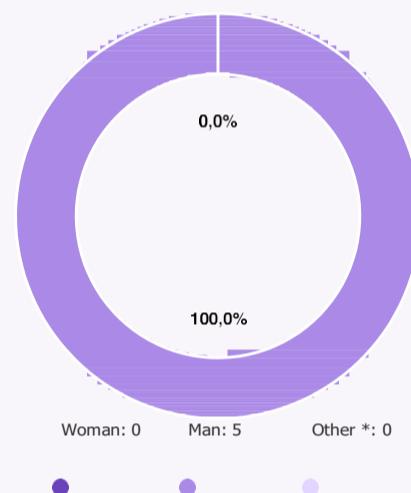
Highlights

Bodies of Governance

Governance Membership Breakdown For Age

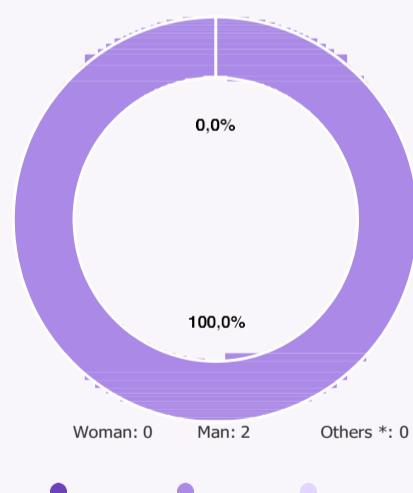


Breakdown of Members Governance by Type

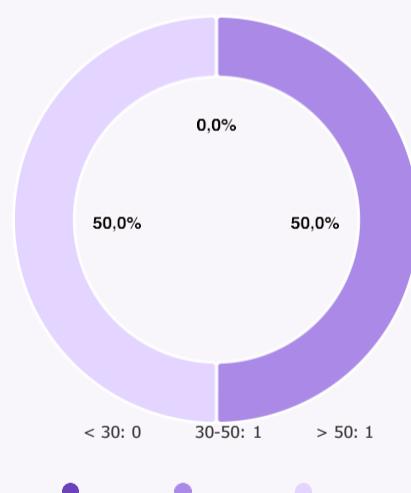


Members

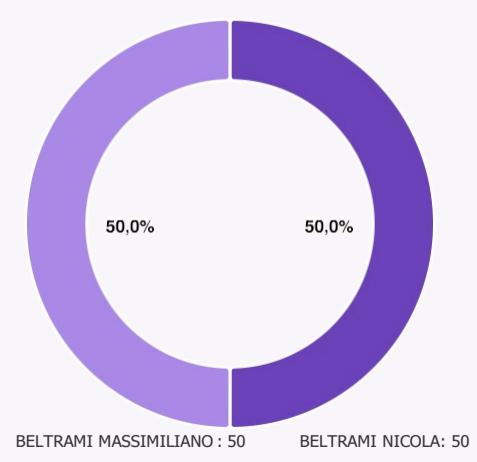
Breakdown of Members by Gender



Membership Breakdown by Age



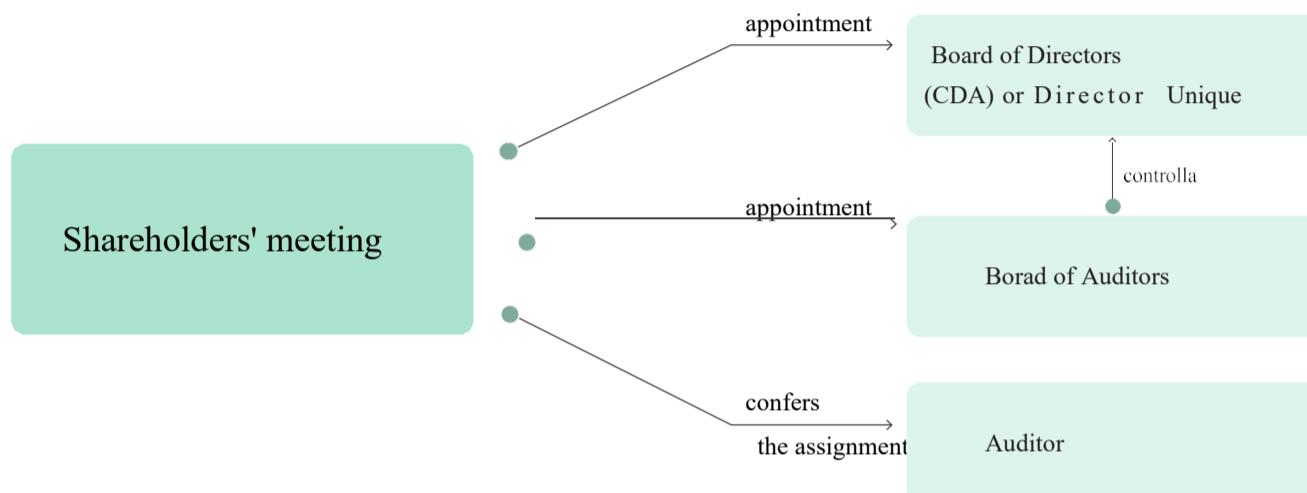
Subdivision of Company Shares



Governance Structure

Our governance structure is based on the ordinary model, where the Board of Directors, composed of members appointed by the Shareholders Meeting, is responsible for defining strategic guidelines and providing general oversight. Supported by a Board of Statutory Auditors, its role includes overseeing administrative correctness and compliance with applicable regulations.

Traditional System



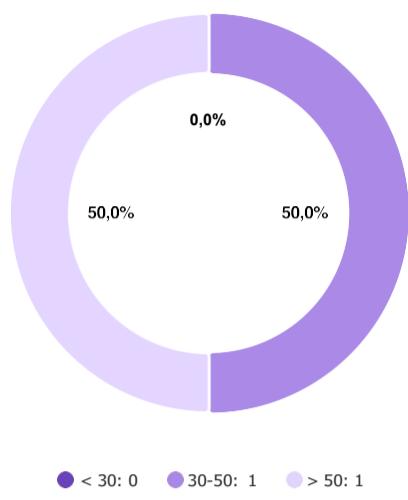
The bodies of VI-DA SRL

Type of organ	ESG Balance Sheet Role	Information and control tools	Approach to sustainability
Board of Directors	<ul style="list-style-type: none"> • Definition of the Policies • Monitoring • Reporting • Evaluation of the risk • Integration of sustainability objectives in the business plan • Designation of responsible persons for sustainability • Defines the strategy of sustainability of the company • Oversees the implementation of the strategy sustainability • Evaluate the effectiveness of policies sustainability • Approve the budget Of sustainability 	<ul style="list-style-type: none"> • Report periodicals • Regular meetings • Internal documentation 	<ul style="list-style-type: none"> • Policy Implementation specifications • Integration into strategic planning • Training and awareness raising • Review of the operational processes

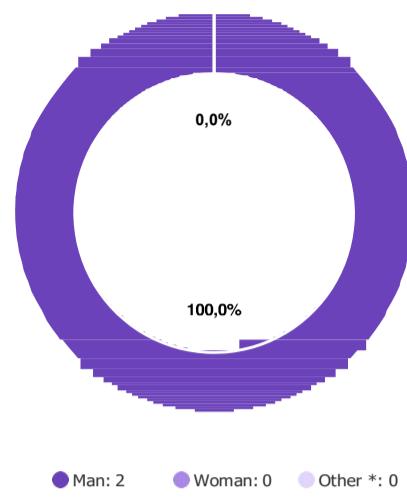
Table - Type of organ

Board of Directors Members

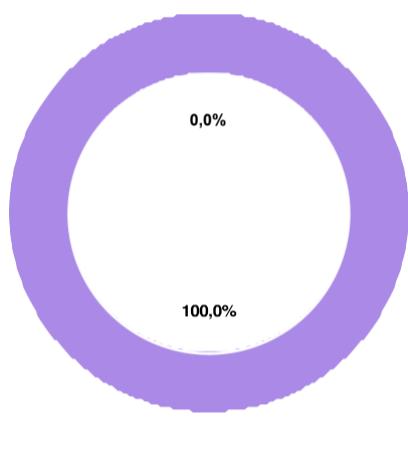
Board of Directors Membership Breakdown For Age



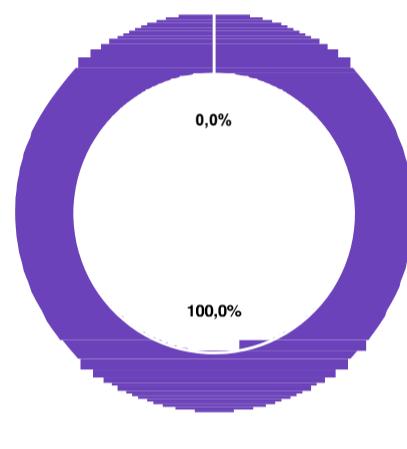
Breakdown of Board of Directors Members by Type



Breakdown of Independent and Non Independent members of Board of Directors

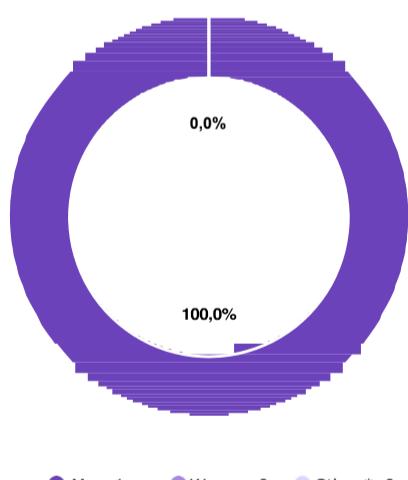


Board of Directors: Breakdown of Executive and Non-Executive Members

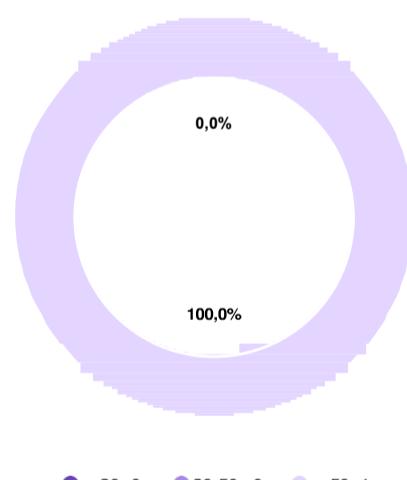


Members of the Board of Statutory Auditors

Breakdown of members of the Board of Statutory Auditors for gender



Breakdown of members of the Board of Auditors by age



Ethical Code

Our company's Ethical Code represents the fundamental reference for ensuring responsible, transparent behavior that complies with the principles of integrity and sustainability.

General principles

The document is based on values of honesty, fairness, transparency, social responsibility and compliance with the law, to which all parties involved must adhere to.

 Honesty

, Fairness,



Transparency



Responsibility



Respect for laws

Scope of application



It is binding on employees, managers, collaborators, suppliers and business partners, who must respect its principles in their work activities.



Internal relations and protection of individuals

The company promotes a work environment based on respect for human dignity, excluding any form of discrimination, harassment or abuse.



Core Values

Respect

Human dignity at the centre of relationships

Inclusion

No discrimination tolerated

Security

Environment free from harassment and abuse

Health and safety at work

Worker health and safety is guaranteed by complying with relevant regulations and promoting risk prevention.



Respect regulations

Compliance with all laws on safety

Risk prevention

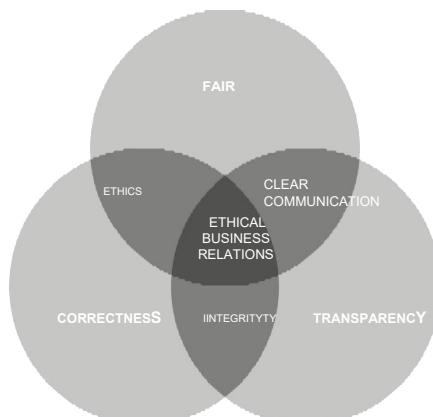
Proactive identification

Training

Continuous updating on procedures

Customer and supplier relations

Business relationships must be based on fairness, transparency, and competition, avoiding favoritism and conflicts of interest.



Relations with the Public Administration

The company ensures compliance with the law in its interactions with public bodies, prohibiting any form of corruption or unethical practices illicit.

✖ **Zero tolerance: Any form of corruption or illicit practice in relations with the Public Administration is absolutely prohibited.**

Privacy and data protection

All parties involved must keep company information and sensitive data confidential and protected from misuse.

1) Confidential information

Data protection

2) Personal data

Protecting sensitive employee and customer information

3) Cybersecurity

Prevent unauthorized access and violation

Environmental protection

The company is committed to reducing its environmental impact by promoting the responsible use of natural resources and the reduction of polluting emissions.

Reduced consumption

Optimized use of energy and resources

Waste Management: Recycling and Responsible Disposal Programs

Emissions

Monitoring and reducing carbon footprint



Internal control and fraud prevention

An internal control system is adopted to prevent abuse, regulatory violations and money laundering.

1) Risk identification

Mapping areas vulnerable to potential fraud

2) Implementation of controls

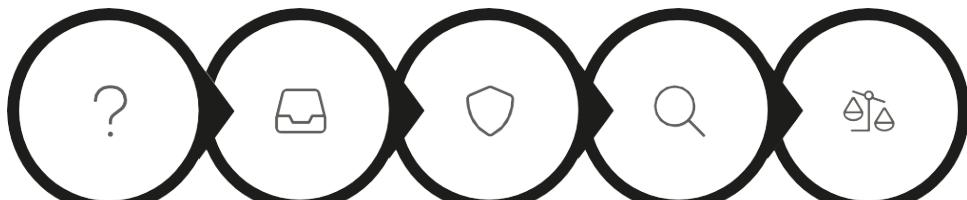
Continuous monitoring and verification procedures

3) Periodic audits

Independent verification of the effectiveness of the systems

Reporting of illegal conduct

A whistleblowing system is in place that allows unethical or illicit behavior to be reported anonymously and securely.



- 1) Anonymous Report
- 2) Receiving Report
- 3) Reporting Protection
- 4) Investigation
- 5) Violation Management

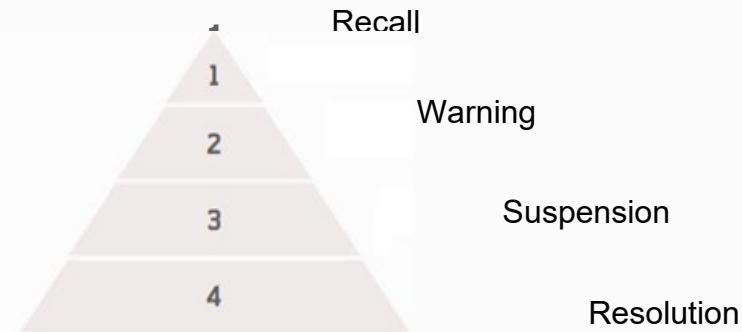
Training and updates

The company promotes periodic training activities to disseminate ethical culture and ensure the application of the Code.



Sanctions and Compliance

Violations of the Code result in disciplinary sanctions, proportionate to the seriousness of the conduct, up to and including termination of the employment or collaboration relationship.



Continuous review and improvement

The Code of Ethics is periodically updated to ensure its effectiveness and alignment with regulatory and corporate changes. This document represents the company's concerted commitment to responsible, transparent, and sustainable economic activity, in line with the principles of good governance and the objectives of the Sustainability Report.





Methodological Note

The Report ESG of VI-DA SRL and state developed for answer at the growing request of transparency and responsibility on the part of our stakeholders, adopting two fundamentals tools:

- **European Voluntary Sustainability Reporting Standard (ESRS) for Unlisted Small and Medium-Sized Enterprises (VSME ESRS) .**
- "Sustainability dialogue between SMEs and Banks" promoted by the **Sustainable Finance Roundtable** .

VSME ESRS Voluntary Standard

The adoption of the **standard VSME ESRS** , Developed by **EFRAG** , allows VI-DA SRL to structure its ESG reporting in a manner consistent with the characteristics of small and medium-sized unlisted companies. This approach guarantees complete and transparent disclosure on environmental, social and governance (ESG) impacts, taking into account the specificities and size of our company agency.

Using the VSME ESRS allows us to:

- Communicate effectively with our stakeholders, responding to market demands for transparency.
- Align ourselves to the **Goals Of Development Sustainable Development Goals (SDGs)** of the United Nations United.
- Contribute to the **European Union's objective** of achieving **climate neutrality by 2050.**

Sustainability Dialogue between SMEs and Banks

The "Sustainability Dialogue between SMEs and Banks," promoted by the **Sustainable Finance Committee**, provides an essential framework for improving our interactions with the banking system. This tool guides companies in collecting and presenting information relevant to **creditworthiness**, with particular attention to **sustainability and climate risks**.

Through dialogue between SMEs and banks, we are able to:

- Present a clear assessment of ESG risks, facilitating access to **more favorable financing conditions**.
- Improving our strategic planning for sustainable and innovative investments.
- Strengthening our **resilience to environmental shocks and energetic**, ensuring more robust management of change-related risks climate.

Objectives and Strategic Alignment

The adoption of these tools allows VI-DA SRL to develop an ESG report that fully meets our stakeholders' information needs and also serves as a guide for the future. The integration of the ESRS guidelines and the dialogue with the banking system allows us to:

- Continuously improve our ESG performance.
- Effectively plan our long-term sustainability goals.
- Actively contribute to global commitments towards **climate change** and **sustainable development**.

This methodology ensures that our ESG Report is a transparent document, useful to stakeholders, and reinforces our commitment to sustainability and corporate responsibility.



VSME-ESRS Index

Declaration of Use

VI-DA SRL has reported the information in accordance with the Reporting according to the **European Voluntary ESRS Sustainability Reporting Standard for unlisted small and medium-sized enterprises (VSME ESRS) - January 2024** and the **June 2024 Consultation Document of the Sustainable Finance Roundtable "The Sustainability Dialogue between SMEs and Banks"**

Reporting period

The report covers the period between **01/01/2024** and **31/12/2024**

EFRAG VSME ED Standard	VSME ED Information	Correspondence Sustainability Dialogue between SMEs and Banks	Location	Page	Notes
General Metrics	B1 – Drafting criteria		Methodological note	Pag 67	The organization drafts the document using all 4 forms
	B2 - Practices for the transition to a more sustainable economy		Materiality	Pag 7	
	PAT1 - Strategy: Business Model and sustainability initiatives		Materiality	Pag 7	
	BP1 - Revenues in some sectors	IG.2: Revenues from specific sectors A6: Turnover from sectors with high climate impact	Na	Na	
	PAT2 - Relevant sustainability issues		Materiality	Pag 9	
	PAT3 - Management of relevant sustainability issues	A14 - Insurance coverage against physical risk from climate change A21: Objectives relating to the reduction of emissions of pollutants into air, water and soil S30: Policies on human rights humans	Na	Na	
	PAT4 - Main stakeholders		Our stakeholders	Pag 6	
Environment Metrics	B3 - Energy and gas emissions greenhouse effect	A8 - Consumption total energy from renewable sources and non-renewable A9: Emissions annual scope 1 A 10:Emissions annual scope 2	Energy and emissions	Pag 37	
	B4 - Pollution of air, water and soil	A18 - Emissions annual of substances pollutants in the air A19: Emissions	Na	Na	

		annual of substances pollutants in water A20 - Annual emissions of substances pollutants in the soil		
	B5 - Biodiversity	A24 - Areas of high biodiversity value A25 - Area and percentage of waterproofed land	Na	Na
	B6 - Water	A22 - Water consumption A23 - Annual water withdrawals from high-pressure areas water stress	Water resources	Pag 47
	B7 - Resource use, economy circular and management of waste	A27 - Percentage of waste taken to disposal and recycled during the year A28 - Contents (%) of material recycled in products (goods and materials) and related A29 packaging - Content (%) of recyclable material in products and related packaging	Use of circular economy resources	Pag 48
	BP3 - Greenhouse gas emission reduction target	A11 - Greenhouse gas emission reduction targets Information	Emissions reduction strategy	Pag 42
	BP4 - Plan of transition for the mitigation of changes climate	A13 - Investments to reduce the risk physical and of transition	Nd	Nd
	BP5 - Physical Risks from change climate	A7 - Level of efficiency and performance energy of the properties in warranty Information	Energy and emissions	Pag 43
	BP6 - Waste Index dangerous and/or radioactive	A26 - Tons of waste hazardous and waste radioactive products in the year	Na	Na

Social Metrics	B8 - Workforce - General characteristics	S41 - Number of employees for village S42 - Number of full-time employees indeterminate and determined, for gender and framing	Workforce	Pag 55	
	B9 – Strength work - Health and safety	S38 - Number of accidents at work Register with INAIL S40 Number of deaths due to accidents at work and/or diseases professional	Na	Na	
	B10 – Workforce - Salary, negotiation collective and training	S33 - Number of workers to whom apply contracts national collectives of work S34 - Number of employees part of "categories protected" S35 - Percentage of pay gap gender average for framing S37 - Number average hours of training for dependent and for type	Diversity and inclusion	Pag 53	
	B11 - Workers in the value chain, affected communities, consumers and users finals		Workers in the value chain, affected communities, consumers and end-users	Pag 52	
	BP7 - Alignment with the tools recognized at the level international		Nd	0	
	BP9 - Violation of Guidelines of the OECD for the businesses multinationals or of the Guiding Principles of the Nations United	S32 - Number of accidents in matter of rights humans S36 - Number of cases related to the discrimination That they determined sanctions or measures definitive	Diversity and inclusion	Pag 53	

	BP10 - Work-Life Balance		Na	Na	
	BP11 - Number of apprentices		Na	Na	
Governance Metrics	B12 - Convictions and sanctions for active and passive corruption	G45 - Number of convictions and amount of fines imposed for violations of laws against active and passive corruption	Organization, management and control model	Pag 59	
	PAT5 - Governance: Responsibility for Sustainability	IG3 - Reference figure for sustainability issues	Governance Structure	Pag 58	
	BP2 - Gender Diversity Index in Governance Bodies		Board of Directors Members	Pag 59	
	BP8 - Processes to monitor compliance and mechanisms to address violations		Organization, management and control model	Pag 65	

	G44: Reporting system for violations of laws or regulations, crimes and cases of corruption or fraud, and situations of danger for the health and safety of the employees		Organization, management and control model	Pag 58	
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Table - EFRAG VSME ED Standard

Other indicators: Sustainable Finance Roundtable "The Sustainability Dialogue between SMEs and Banks"

Metric Type	Dialogue of Sustainability for SMEs and Banks	Location	Page	Notes
General Metrics	IG1: Address and NACE code of each operational or administrative and management unit	Who we are	Pag 27	
	IG.4: Annual turnover per operating unit	Who we are	Pag 26	
Environment Metrics	A5: Climate/environmental rating	Nd	Nd	
	A12: Value of assets exposed to transition risk	Nd	Nd	
	A15-16-17: Alignment with EU Taxonomy	Climate change	Pag 43	
Social Metrics	S39: Number of days lost due to accidents and/or occupational diseases	Nd	Nd	
Governance Metrics	G43: Code of ethics, organizational and control model 231 and/or anti-corruption procedures	Code of Ethics	Pag 62	

Table - Metric Type



CERTIFICAZIONI:

UNI EN ISO 9001:2015
UNI EN ISO 14001:2015
UNI EN 9100:2018
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