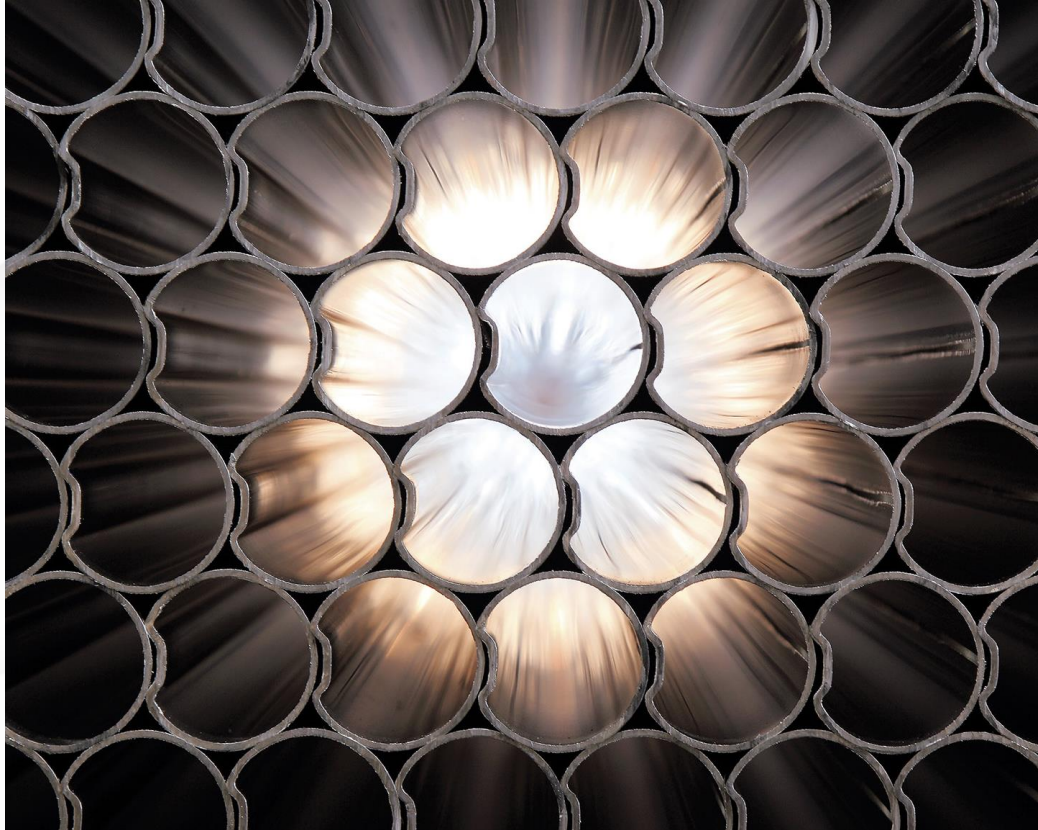




ALLU'S S.p.A. Roadmap

Strategies and Actions for a more Responsible Future

Our commitment to
reduce our environmental impact
and the adoption of more
ethical business practices



Introduction to the Sustainability Course of ALLU'S S.p.A.

This document has been developed by ALLU'S S.p.A. in anticipation of the publication of its first corporate sustainability report, referring to the financial year 2024. Through this initiative, the company aims to present its sustainability course, offering a transparent overview of the actions already undertaken during these past years and the goals it has set for the upcoming ones.

Over the past few years, ALLU'S S.p.A. has in fact adopted a systematic approach to reducing its environmental, social and governance (ESG) impacts. Key actions already implemented include: the containment of Scope 1 and 2 emissions by improving plant efficiency and lowering energy consumption under an ISO 14001-certified environmental management system; the exclusive procurement of electricity from renewable sources since 2022 (yielding an average 40% reduction in Scope 2 emissions over the past three years); and the commissioning of a solar PV system in 2024, enhancing the company's energy self-sufficiency.

Looking ahead, future targets include a 25% reduction in total emissions by 2030 (Scopes 1 and 2, and material Scope 3 categories as they become measurable), against a 2021 baseline; further reducing reliance on externally supplied energy, with a projected 20% reduction in purchased energy from 2025; and extending emissions monitoring across the value chain (Scope 3) by 2027 to enable more comprehensive reporting.

In terms of governance and social responsibility, ALLU'S S.p.A. has implemented an integrated Health, Safety and Environment management system (HSE-MS) certified in compliance with ISO 45001 and ISO 14001, and plans to adopt by 2025 an Organisational, Management and Control Model pursuant to Italian Legislative Decree 231/2001 ("Model 231") together with a Code of Ethics. Company policies on diversity and inclusion are also being developed, including the introduction of training programmes for employees on these topics.

This document sets out the company's commitment to sustainable, responsible growth and to transparent engagement with all stakeholders, in line with international best practices and a forward-looking approach.



Results and Future Objectives

Reduction in CO₂eq emissions produced

ACTIONS TAKEN: Scope 1 and 2 emissions reduction

Continuous efficiency improvements through the replacement of obsolete systems with new, lower-emission lines, together with the consumption reduction targets set in accordance with ISO 14001.

Average **reduction of indirect emissions of 40%**, thanks to the decision made in 2022 to procure electricity exclusively from renewable sources.

FUTURE OBJECTIVES: reductions of emissions generated

The company aims to achieve a **25% reduction in total greenhouse-gas emissions by 2030****, against a 2021 baseline, in support of global climate goals.

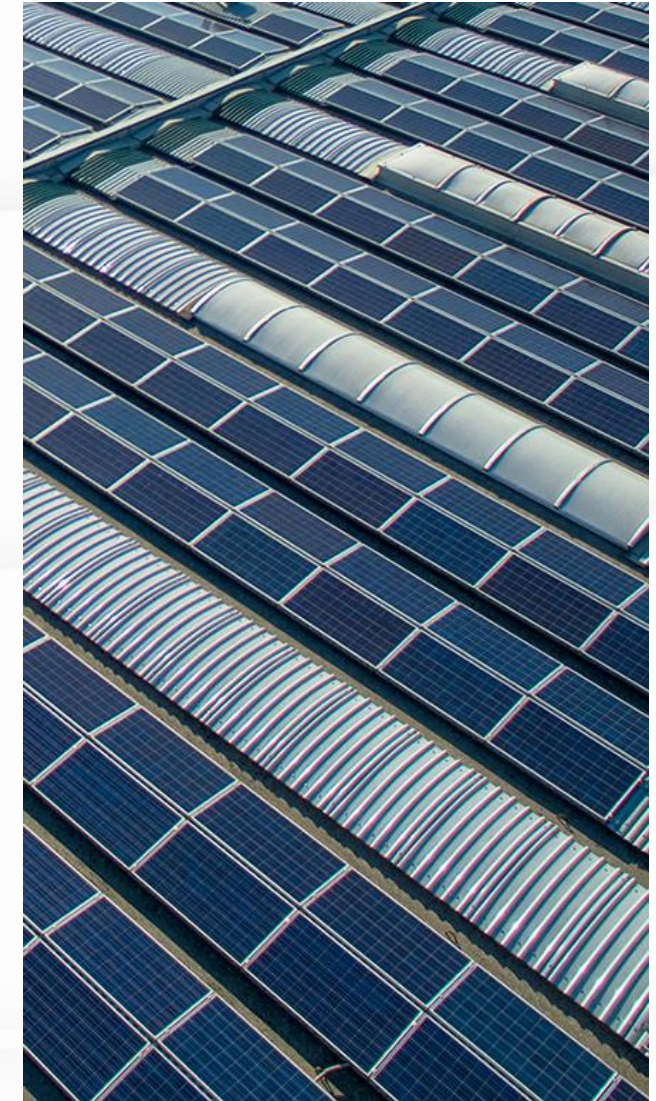
Investment in photovoltaic system

ACTIONS TAKEN: activation of a photovoltaic system

A photovoltaic system was activated in 2024 as a result of an investment made by the company to achieve greater energy autonomy and resilience. The measure enabled a reduction of procurement from external sources by 12% in 2024.

OBJECTIVES: consolidate reduced dependence on external energy sources

Starting from 2025 and for years to come a reduction of dependence on energy sources outside the organisation's control of approximately 20% is forecast, with a relative reduction in energy-related costs and the impacts associated with their uncertainty.



*The analysis was carried out comparing average location-based emissions with the Italian reference market (equal to 0 as a result of the company's choice to purchase renewable energy for its electricity consumption). The reference value is obtained taking into account Scope 1 and Scope 2 emissions.

** GHG Total emissions refer to Scopes 1 and 2 and material Scope 3 categories as they become measurable



Results and Future Objectives

CO₂ emissions reporting

ACTIONS TAKEN: implementation of Scope 1 and 2 emissions monitoring

Launch of systematic recording of direct and indirect emissions (Scope 1 and 2) for measuring our carbon footprint and to lay the foundations for a future climate strategy.

FUTURE OBJECTIVES: Calculation of Scope 3 emissions and supply chain tracking

The company's aim is to report total CO₂ emissions by 2027, including indirect emissions from the value chain (Scope 3) to enable a more comprehensive assessment of the company's environmental impact and set consistent reduction goals.

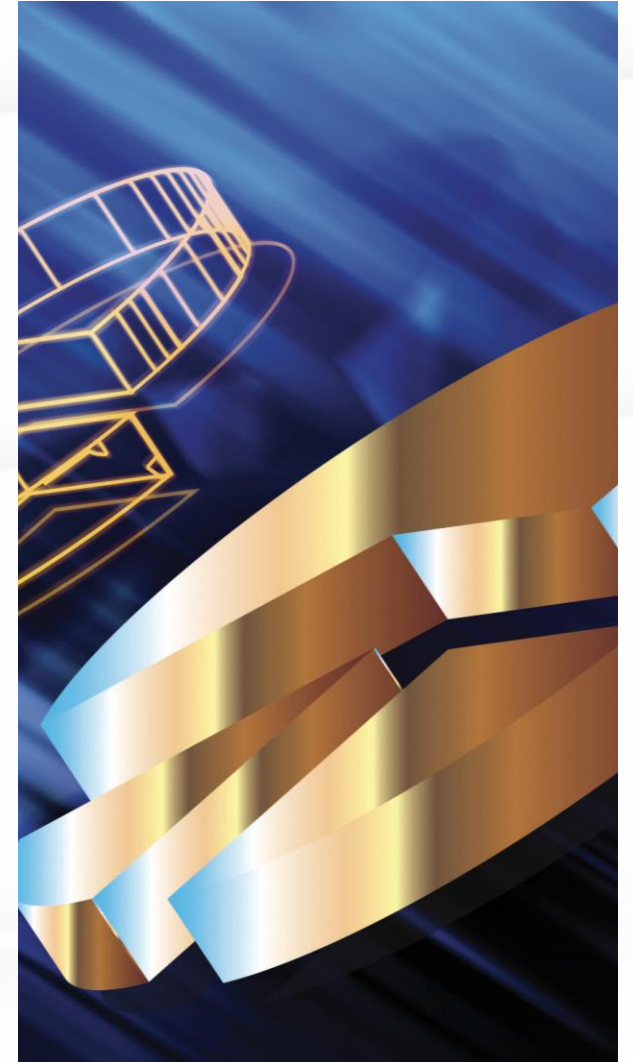
Preparation of the first corporate sustainability report

ACTIONS TAKEN: Standardisation of corporate information flows

The company has been working to standardise the information flow within the organisation starting from 2024, to compile its first sustainability report for the F.Y. 2024.

FUTURE OBJECTIVES: Analysis of the information throughout the value chain

Methodological adjustment for calculating Scope 3 emissions and circular economy data collection with the aim of progressively tracking the company's value chain.



Governance, Ethics and Inclusion



ACTIONS TAKEN: implementation of an integrated management system (HSE)

ALLU's S.p.A. has adopted and implemented an ISO 45001 and ISO 14001 certified Integrated HSE-MS Management System to ensure health and safety in the workplace and respect for the environment.

FUTURE OBJECTIVES: in-depth analysis of company practices

Adoption of an Organisation, Management and Control Model (Legislative Decree 231/2001) and the development of a Code of Ethics by 2025.

Definition of specific company policies on diversity and inclusion, together with the introduction of a training programme for employees on promoting inclusion and non-discrimination in the workplace.