

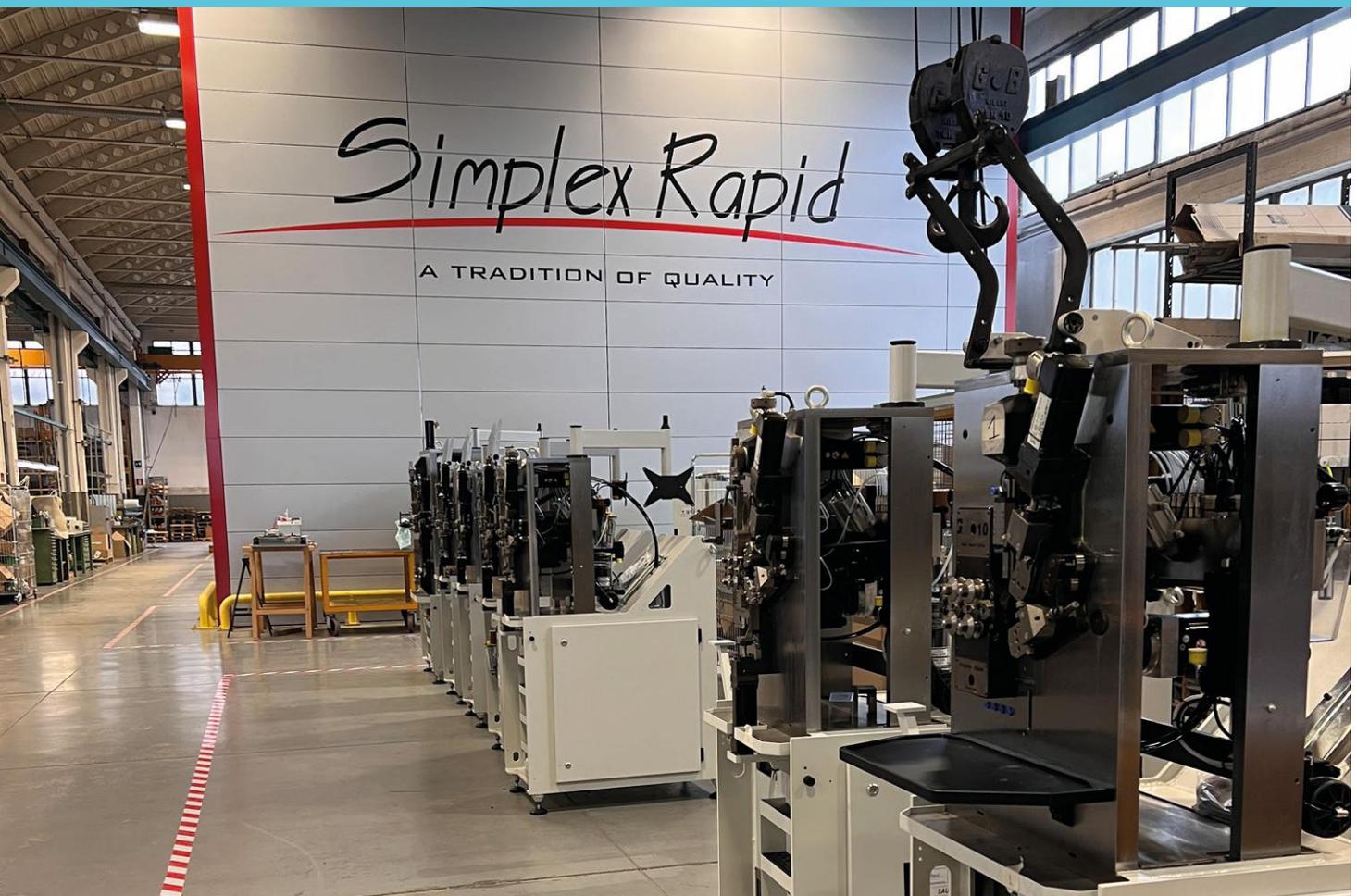
# Simplex Rapid

A TRADITION OF QUALITY



# Sustainability Reporting

2024



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# Sustainability Reporting

2024

# Summary

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**“Simplex Rapid is committed to promoting environmental and social sustainability, enhancing the communities involved.”**

The owners of Simplex Rapid S.r.l.

# Letter to Stakeholders

| ESRS 2 GOV-4, GRI 2-22

Dear Stakeholders,

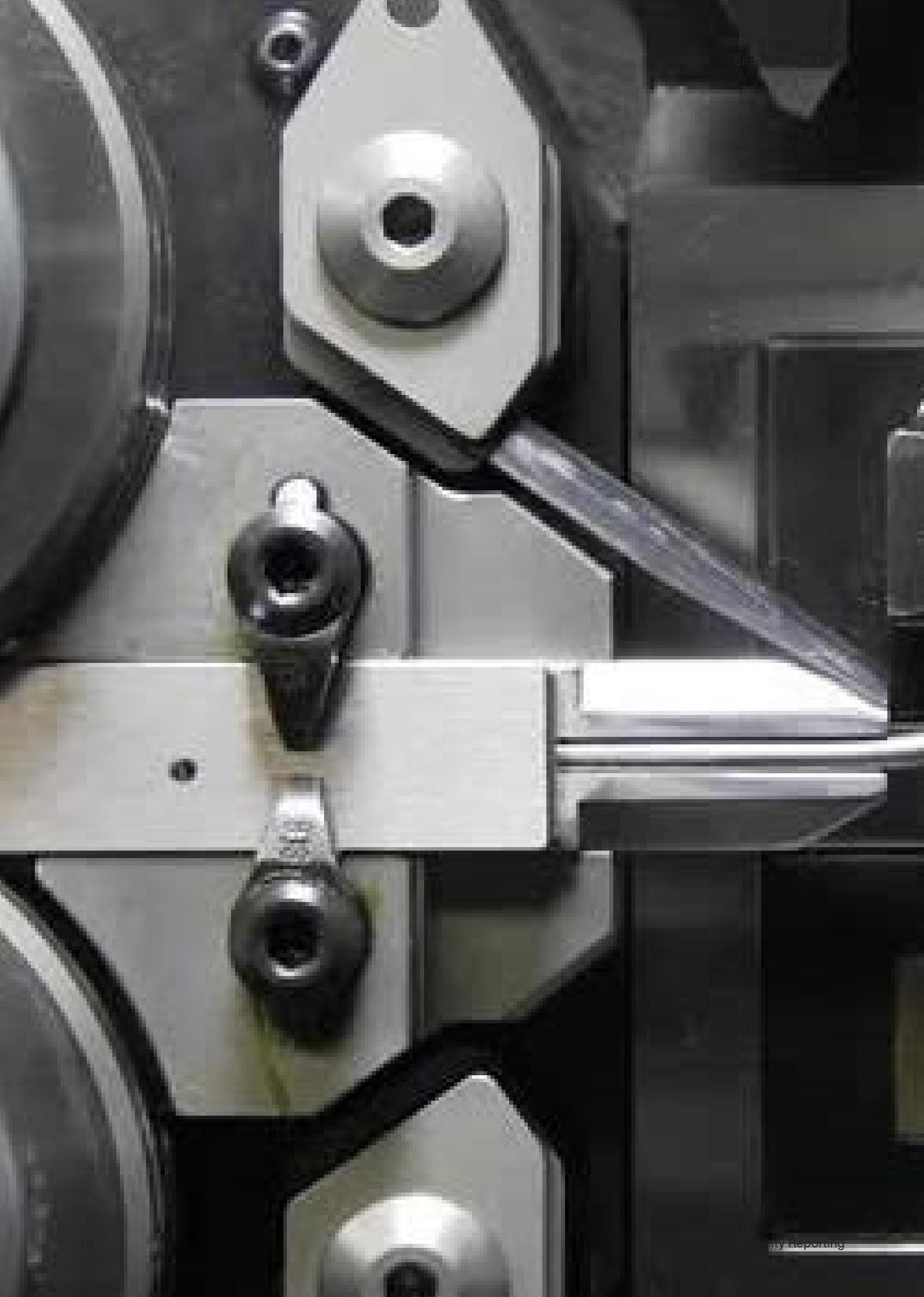
We are pleased to present our Company's second ESG report, confirming the commitment to sustainability that has characterised our history and future vision. In line with our path, we completed significant investments in 2024, including the installation of a condensing boiler, photovoltaic panels, and electric vehicle charging stations. These choices strengthen our path towards increasing energy efficiency and concretely reducing our environmental impact.

The constant pursuit of innovation has always been a distinguishing feature of our company. We believe that technological progress must go hand in hand with social and environmental responsibility, creating lasting value for our stakeholders and the communities in which we operate.

We therefore renew our commitment to pursuing sustainable development, aware that the future is built through concrete and responsible actions. The trust and collaboration you show us every day is a constant incentive for us to improve and innovate.

Thank you for joining us on this journey.

**Simplex Rapid's Management**



## About Simplex Rapid

Since 1948, we have been writing a story of passion, dedication, and continuous innovation. Founded as a small mechanical workshop on Milan's Navigli canals by Giuseppe Boschiero, we successfully anticipated and interpreted market needs, quickly becoming an international benchmark in the precision mechanics field. In the 1960s, thanks to our pioneering vision and technological ingenuity, we introduced innovative cutting systems that consolidated our leadership.

Every generation and every person who has been part of our company has made a fundamental contribution, bringing new ideas and innovative solutions. In the 1980s, we experienced a further creative burst thanks to the introduction of advanced technologies, the result of the visionary skills of the Boschiero family who, with the constant commitment of the new generations, kept the original values of quality and precision alive.

Even today, after 75 years, we still manufacture most of our components in-house, leveraging our short supply chain and maintaining rigorous quality control. We are proud to be a symbol of Made in Italy around the world, combining tradition and innovation with a profound sense of responsibility towards the future.

## Values, Mission and Vision

The core values of Simplex Rapid are quality, innovation and responsibility. These principles guide our every action and decision, inspiring our daily work. Quality, rooted in our history and internationally recognised, is at the heart of our work. Innovation is the soul that allows us to always look forward, seeking advanced and sustainable technological solutions. Social and environmental responsibility represents our concrete commitment to the community and the territory.

Our mission is to create lasting value for all stakeholders through high-precision products manufactured with cutting-edge technologies and sustainable production processes.

We look to the future with a clear vision: to continue to be a global reference in precision mechanics, leveraging our unique know-how and constantly striving for balanced growth that harmonises economic development, environmental protection and social well-being.



# ESG SCORE



## Simplex Rapid S.r.l.

Finservice ESG Score for internal use

Simplex Rapid S.r.l. obtained a **Bronze score**



**Overall score: 52/100**

The company has obtained a **Bronze** score, which corresponds to a sufficient level of sustainability with respect to the three pillars of Environment, Social and Governance.

Issued on: 04/09/2025    Valid until: 03/09/2026

The ESG score obtained by Simplex Rapid S.r.l. is defined through the Finservice ESG algorithm, starting from the information communicated by the Company Referents during the compilation process assisted by the ESG Specialists.

The Finservice ESG methodology for assigning scores is based on internationally recognised sustainability standards, such as the ESRS (European Sustainability Reporting Standard) defined by the new CSRD (Corporate Sustainability Reporting Directive),



The ESG Score does not constitute a specific certification or evaluation: its main objective is to collect and catalogue information related to the ESG issues of the evaluated Legal Entity, without any guarantee of accuracy, completeness or reliability of the data. Finservice ESG takes no responsibility neither for the internal or external use of the Score, nor for the decisions made by the rated Legal Entity or by any other Entity

**Simplex Rapid S.r.L.**

Via Lombardia, 13 - Zona Ind. Sesto Ulteriano San Giuliano Milanese (MI)

Sector: Resource transformation  
Industry: Machinery and industrial goods

State of the art (1 di 2)

**ESG SCORE**

The Finservice ESG score is intended to provide an initial picture of the company's maturity in ESG areas and is an internal data point for Simplex Rapid S.R.L.. To enhance the dynamic nature of the ESG Path, we also highlight a short-term goal that the Company can achieve, based on the ongoing activities that emerged during the interview.

Status:



Target:



**Overall Score**

**52/100**



**Environment**

**59/100**



**Social**

**51/100**



**Governance**

**46/100**



**Focus on Sector Score**

For each area (Environment, Social and Governance), the questionnaire includes a series of questions specific to the company's sector. Following the extrapolation of these questions, Simplex Rapid SRL achieved the sector score reported below.

**Sector**

**54/100**



**Environment**

**61/100**



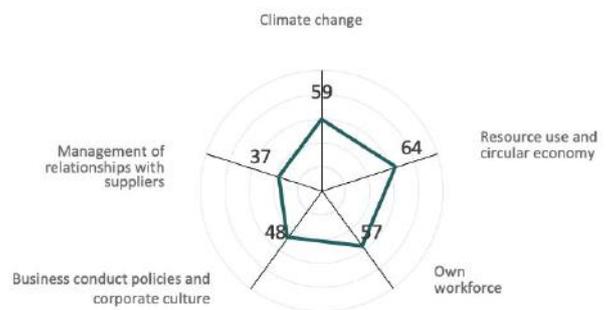
**Social**

**57/100**



**Governance**

**42/100**



**Simplex Rapid S.r.L.**

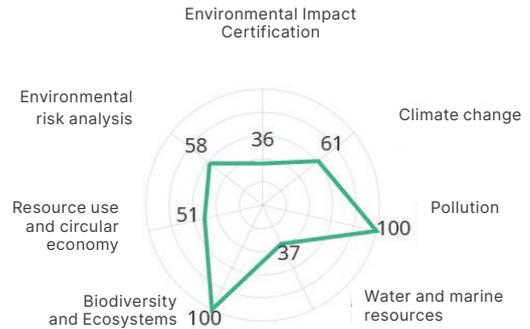
Via Lombardia, 13 - Zona Ind. Sesto Ulteriano San Giuliano Milanese (MI)

Sector: Resource transformation  
Industry: Machinery and industrial goods

State of the art (2 di 2)

**ENVIRONMENT 59/100**

ESRS 2 SBM-3 - Environmental Impact Certification	36/100
ESRS E1 - Climate change	61/100
ESRS E2 - Pollution	100/100
ESRS E3 - Water and marine resources	37/100
ESRS E4 - Biodiversity and Ecosystems	100/100
ESRS E5 - Resources use and circular economy	51/100
ESRS 2 IRO 1 - Environmental risk analysis	58/100



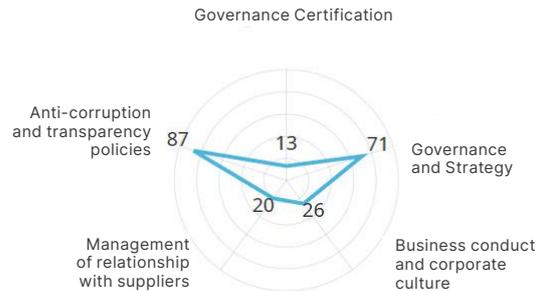
**SOCIAL 51/100**

ESRS 2 SBM-3 - Social Certifications	46/100
ESRS S1 - Own Workforce	56/100
ESRS S2 - Workers in the Value Chain	41/100
ESRS S3 - Affected Communities	35/100
ESRS S4 - Consumers and end-users	61/100



**GOVERNANCE 67/100**

ESRS 2 SBM-3 - Governance certifications	63/100
ESRS 2 - Governance and strategy	64/100
ESRS G1-1 - Business conduct and corporate culture	72/100
ESRS G1-2 - Management of relationships with suppliers	37/100
ESRS G1-6 - Anti-corruption and transparency policies	100/100



## ENVIRONMENT

**419 MWh**

Electricity consumption

**€ 245,000**

Investment in energy efficiency

**128** ton CO<sub>2</sub>eq

Scope 1 emissions (direct emissions)

**113** ton CO<sub>2</sub>eq

Scope 2 emissions (indirect emissions caused by the generation/purchase of electricity)



## SOCIAL

**53**

Employees as at 31/12

**92%**

Permanent employees

**340**

Hours of training provided

**2**

No. of injuries

## GOVERNANCE

**99%**

Italian suppliers

**1%**

Foreign suppliers

## Whistleblowing

Present

**€ 12,055,000**

Turnover







# General Information

ESRS 2

## ORGANIZATION PROFILE

## Strategy, business model and value chain

| ESRS 2 SBM-1, GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-6

Simplex Rapid is a family-owned limited liability company (S.r.l.) with a long entrepreneurial tradition rooted in more than 75 years of history. The company operates in the precision mechanics sector and deals with the design and manufacture of CNC machine tools for wire processing.

The business focuses in particular on the manufacture of compression spring machinery, with established expertise also in twisting and straightening processes. The strong specialisation and vertical integration of the production phases allow the company to offer solutions with high technological content and construction quality, appreciated by customers all over the world. The family identity is a distinctive element that guarantees continuity of vision, operational flexibility and constant attention to the relationship with customers, suppliers and employees.

Simplex Rapid designs and manufactures energy-efficient machinery. 95% of the machines are equipped with motors that regulate energy consumption, while 70% incorporate self-diagnostic performance features. All models are also equipped with routers for remote assistance, supporting timely and flexible after-sales service.

The machines in the main production line are designed to reduce waste production and improve performance. Simplex is able to constantly monitor both production data and electrical consumption of the machines, thanks to direct connection to the motor drives and, when necessary, via power metres installed on the main power supply.

Simplex Rapid operates globally, with an established presence in over 40 countries and a loyal customer base in key industrial markets. In 2024, the company achieved a turnover of €12,055,000. 78% of turnover was generated abroad, of which 62% in Europe and 22% in non-EU countries, including Brazil, China, Mexico, the United States, the United Kingdom, and Switzerland. The Italian market accounts for 15% of the total. In Europe, the main markets are Germany, Spain, Sweden and France. All our clients are companies (B2B), supported both directly and through a network of agents present in various countries. In the United States we operate through a local dealer.

The product portfolio includes approximately 50 machines, equal to 72% of the turnover, in addition to the supply of spare parts and tools (almost 17%), subcontracting and technical service. Simplex Rapid operates in a highly specialised market, where precision, reliability, and an after-sales service recognized and appreciated by customers—often a strong point compared to some competitors—are key elements.

The commercial strategy aims to consolidate the presence in historical markets and to seize opportunities in new high-potential areas.

## Sustainability Strategy

Simplex Rapid's sustainability strategy aims to continuously reduce its environmental impact, improve working conditions, and promote responsible practices along the entire value chain. With a 75-year history and established international recognition for quality and precision, the company's approach consists of a few key elements:

**Innovation and quality:** further strengthen our brand by investing in technological innovation and maintaining a constant focus on the quality of our products and services. This includes regularly updating infrastructure and machinery and continuously improving business processes.

**Efficient and responsible operational management:** constantly optimise business procedures, from order management to logistics, in order to improve the management of space, resources and the value chain in an effective and sustainable way.

**Environmental and social commitment:** developing concrete initiatives aimed at reducing energy consumption and emissions, while supporting the community and the local area, to ensure sustainable and lasting growth that creates shared value for all stakeholders.





# Sustainability Targets

ESRS 2 MDR-T



SUSTAINABILITY TARGETS

## Energy and Emissions



Improving energy efficiency through targeted interventions on infrastructure and systems.



Upgrading and modernising the fleet with more sustainable and efficient technologies.



Optimising operational procedures for responsible order and logistics management.

SUSTAINABILITY TARGETS

## Employee well-being, safety and engagement



Continuous improvement of health and safety conditions in the workplace.



Promoting employee awareness and involvement on sustainability issues.

BASIS FOR PREPARATION

## General basis for preparation of sustainability statements

| ESRS 1, ESRS 2 BP-1, GRI 2-22, GRI 3-2

In line with **ESRS 1 – General Requirements** and, in parallel, **GRI Standard 1 – Foundation**, the reported information meets the requirements of:

- Relevance,
- Faithful representation,
- Comparability,
- Verifiability,
- Comprehensibility..

[READ MORE](#)

Simplex Rapid voluntarily publishes the Sustainability Report annually, even though it is not required to do so by the CRSD. The document reports its ESG performance. The first reporting year was 2023.

## Disclosures in relation to specific circumstances (ESRS 2 BP-2)

This report refers to the premises of Simplex Rapid's headquarters, located at 13 Via Lombardia, San Giuliano Milanese (MI), and covers the period from 1/1/2024 to 31/12/2024.

The report is published on the website: [simplexrapid.co.uk/sustainability](https://simplexrapid.co.uk/sustainability) and you can request information by sending an e-mail to [info@simplexrapid.it](mailto:info@simplexrapid.it)

Where it was deemed significant, data were highlighted in a comparative manner with the previous two years, and for actions stretching into the future, short-term (within one year), medium-term (within 5 years) and long-term (beyond 5 years) time horizons were considered.

# Metrics for measuring ESG impacts in sustainability reports (ESRS 2 MDR-M)

READ MORE



Sustainability reports use a range of metrics to assess and monitor an organization's environmental, social, and governance (ESG) impacts. These metrics are based on international standards such as the **Global Reporting Initiative (GRI)**, the **Sustainability Accounting Standards Board (SASB)**, the **Task Force on Climate-related Financial Disclosures (TCFD)**, and the **Greenhouse Gas (GHG) Protocol** for measuring greenhouse gas emissions.

In addition, the **European Sustainability Reporting Standards (ESRS)**, developed under the **Corporate Sustainability Reporting Directive (CSRD)**, provide a regulatory framework for ESG reporting in Europe. The metrics are also aligned with the **United Nations Sustainable Development Goals (SDGs)**, promoting sustainable and responsible business practices.

The link lists the key metrics used to measure impacts in the environmental, social, and governance areas, together with units of measurement and benchmarks.

## GOVERNANCE

# The role of the administrative, management and supervisory bodies

| ESRS 2 GOV-1, GRI 2-25

The company is led by a four-member board of directors whose average age is over 50. The table provides a demographic breakdown of the composition of the company's governing body.

### Members of the highest governing body by age group and gender

Age Groups	Men	Women
Up to 30 years	0	0
30-50 years	0	1
Over 50 years	3	0

In relation to the relationship between corporate governance and sustainability issues, in the absence of a formally established ESG committee, other corporate functions have been tasked with dealing with sustainability matters and the data collection necessary for the drafting of this document.

The company has embarked on a sustainability journey, supported by a team of ESG specialist consultants, integrating this specific expertise into the company for the first time.

The administrative, management and control bodies and senior management monitor the setting of objectives related to material impacts, risks and opportunities, and progress made in achieving them.

## **Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (ESRS 2 GOV-2)**

The company has equipped itself with a platform for the collection of the data needed to prepare this Sustainability Report.

The dedicated information system ensures the robustness and full traceability of the data collection and consolidation process, including in relation to double materiality analysis (see Focus on the next page).

The data collection effort was conducted with the contribution of all company functions and was supported by a team of experts to ensure understanding of the issues.

Using the platform allows the supervisory body and the Board of Directors to verify the progress of data collection in real time, conduct an internal assessment of performance in the various sustainability areas, and compare data over time.

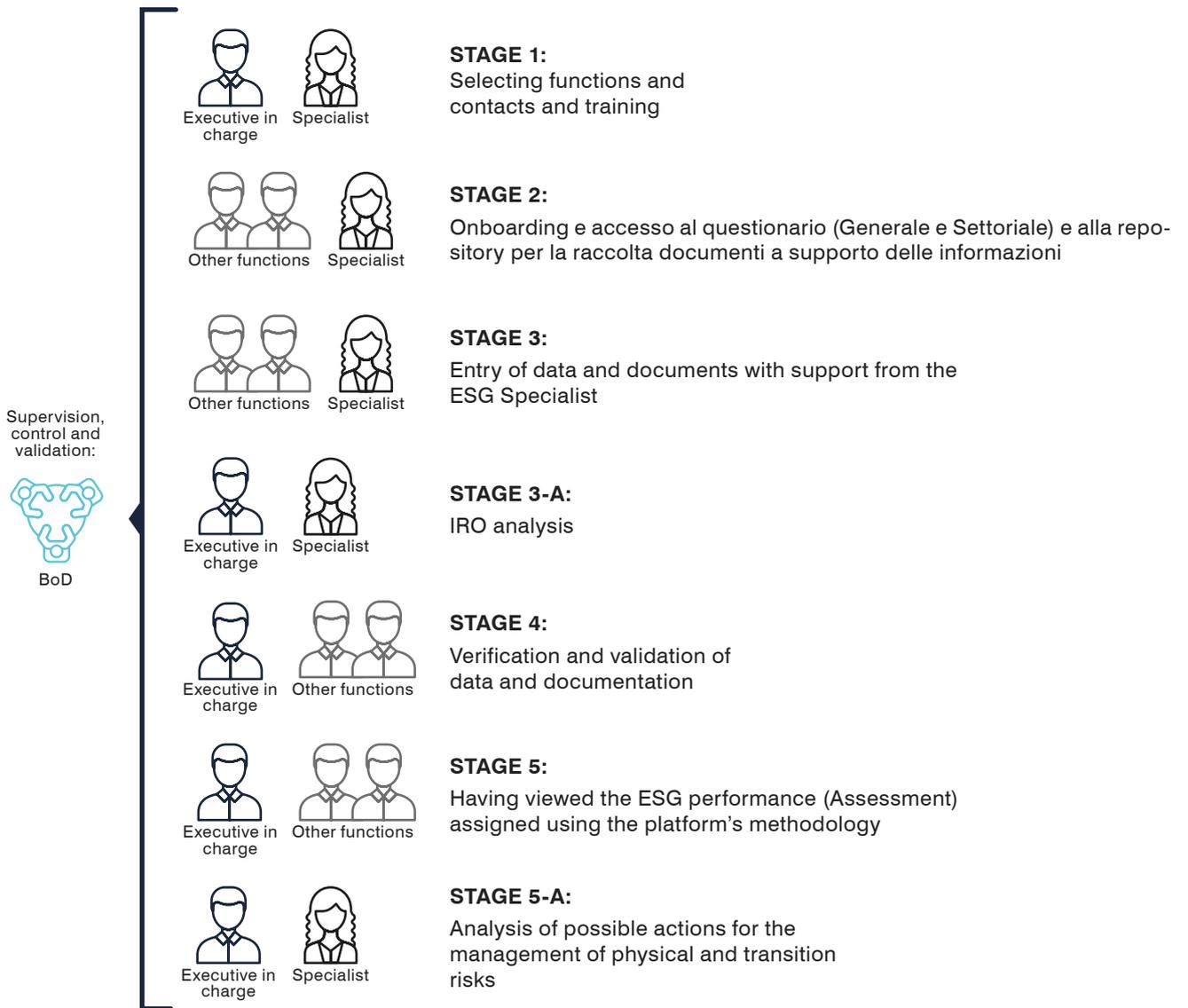


GOVERNANCE

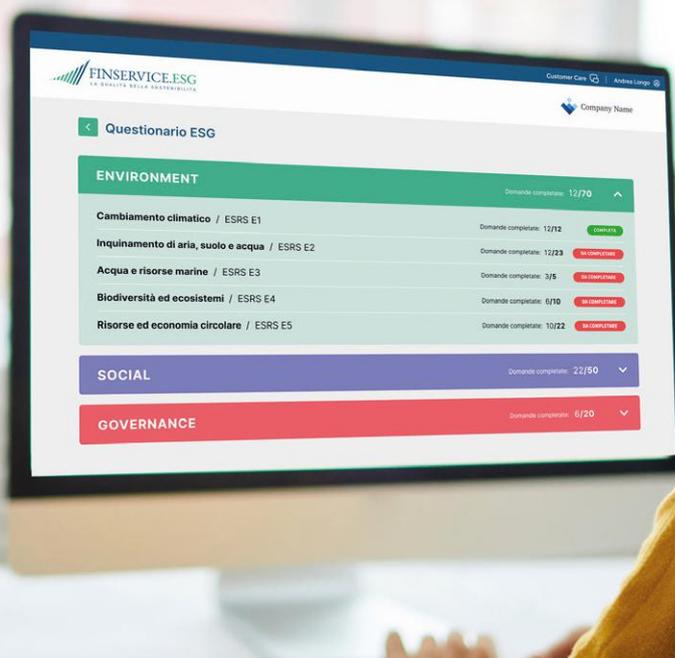
# Risk management and internal controls over sustainability reporting

| ESRS 2 GOV-5, GRI 2-5, GRI 201-2

To **ensure the effectiveness** of internal controls over sustainability reporting, **risk management**, and the **reliability of disclosed information**, the company applied the following methodology, enabled by the **platform**:



The platform is accessible to the internal functions responsible for verification.



TRANSPARENCY AND ACCESSIBILITY OF INFORMATION:

## The data collection process in a dedicated area on the Finservice ESG platform using a methodology validated by RINA

The ESG platform is designed to **record data accurately** and to guarantee the **quality of the information**, in accordance with the reporting criteria required by the **CSRD** (*Corporate Sustainability Reporting Directive*).

The process is based on the company filling in an ESG questionnaire with the support of an **ESG Specialist**: the questionnaire is divided into two parts, one general and one specific to the company's sector.

The collection of data is accompanied by in-depth analyses and interviews, as well as the creation of a dedicated **repository**, which collects documentation relating to the various topics (policies, certifications, scores, *marketing* materials, etc.).

The platform provides an **ESG score** and **ESG performance** indicators to guide the company in defining sustainability priorities and objectives to be achieved.

STRATEGY

# Interests and views of stakeholders

| ESRS 2 SBM-2, GRI 2-29

*Stakeholders* are those who can influence or be influenced by the company.

The company's engagement with its stakeholders is fundamental to the due diligence process and to assessing material issues. This involvement makes it possible to identify and assess actual and potential negative impacts, which are then included in sustainability reporting.

Simplex Rapid has identified its internal stakeholders and plans to carry out engagement activities in the future.

The following table shows the Company's *stakeholders*, communication tools and channels used by the Company to communicate, starting with the report, the activities considered material that it is already carrying out now and during the medium-long term ESG journey.

In addition to the *stakeholders* shown below, there is also "Nature" which can be considered a silent stakeholder. In this case, the assessment of the undertaking's materiality is based on ecological and species conservation data.

[READ MORE](#)

STRATEGY

# Stakeholder selected by the Company

Stakeholders	Functions involved	Expectations	Activities	Engagement Tools	Answers
<b>Shareholders and Investors</b>	Finance Administration Investor Relations	Profitability, Value growth, Transparency	Financial reporting, Shareholder meetings, Periodic meetings	Financial statements, Press releases, Roadshows	Press releases, Roadshows Information sharing, Listening to needs, Setting performance targets
<b>Employees, collaborators and trade unions</b>	Human Resources Organisation Industrial Relations	Workplace well-being, Professional development, Protection of rights	Training, Corporate welfare, Dialogue with employee representatives	Intranet, Regular meetings, Workplace-climate surveys	Improved working conditions, Investment in skills development, Openness to dialogue
<b>Suppliers and Business Partners</b>	Purchasing Logistics Quality	Long-term relationships, Fair contract terms, Development support	Supplier evaluation and selection, Capacity-building programs, Collaboration on innovative projects	Meetings and working sessions, Supplier portal, Audits and site visits	Development of strategic partnerships, Shared objectives and best practices, Support for continuous improvement
<b>Customers</b>	Marketing Sales Customer Service	Quality products/ services, Satisfying purchasing experience, Attention to needs and feedback	Customer-satisfaction surveys, Loyalty programs, Communication and support channels	Surveys, Focus groups, Customer portal, Social media	Continuous improvement of products/services, Customized experience, Timely handling of complaints
<b>Community and Territory</b>	External Relations Social Responsibility Environment	Positive community impact, Social-responsibility initiatives	Local development projects, Volunteering, Sponsorships and donations	Public events and meetings, Local media communications, Website and social media	Active community engagement, Support for social and environmental initiatives, Enhancement of the local area
<b>Banking and finance</b>	Investor Relations Administration	Financial soundness, Repayment capacity, Transparency	Financial reporting, Regular meetings, Financing negotiations	Financial statements, Corporate presentations, Company visits	Sharing of financial information, Demonstrated ability to generate cash flow, Building trust-based relationships
<b>Authorities and Institutions</b>	Legal Affairs Institutional Relations Compliance	Regulatory compliance, Project collaboration, Contribution to development	Participation in roundtables, Adherence to industry initiatives, Regulatory alignment	Official communications, Meetings and hearings, Participation in calls and programs	Compliance with laws and regulations, Contribution to sector policy development, Collaboration on shared issues

STRATEGY

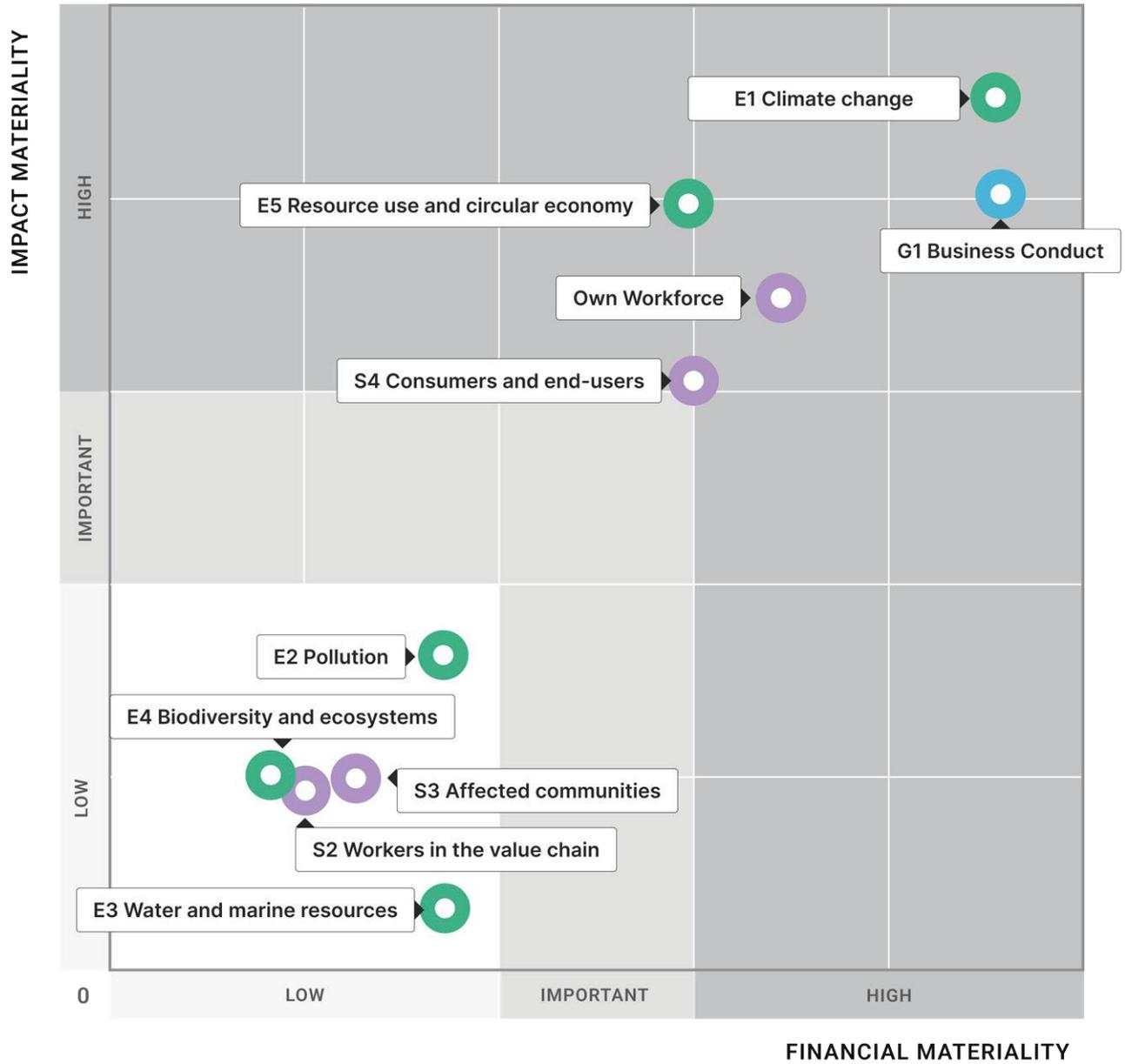
# Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3  
GRI 419

The Sustainability Report presents the company’s materiality matrix, which is the basis of the current sustainability structure, developed with the involvement of *Stakeholder* and based on sector and *industry* priorities. The material issues included in this report determine the priorities of our sustainability strategy and are explored in this report.

The materiality map identifies the most relevant issues for the company for the three areas (Environment, Social, and Governance): we started from the list of sector and *Industry* priorities defined by the SASB standard for “Industrial Machinery” and, from all those suggested by the international standard, Simplex Rapid selected the following as priorities.

CROSS-CUTTING STANDARDS		
ESRS 1 General requirements		
ESRS 2 General disclosure		
TOPICAL STANDARDS		
ENVIRONMENT	SOCIAL	GOVERNANCE
ESRS E1 Climate change	ESRS S1 Own Workforce	ESRS G1 Business Conduct
ESRS E2 Pollution	ESRS S2 Workers in the value chain	
ESRS E3 Water and marine resources	ESRS S3 Affected communities	
ESRS E4 Biodiversity and ecosystems	ESRS S4 Consumers and end-users	
ESRS E5 Resource use and Circular economy		



## IMPACT, RISK AND OPPORTUNITY MANAGEMENT

# Description of the processes to identify and assess material impacts, risks and opportunities

ESRS 2 IRO 1  
GRI 2-22

The matrix reflects the **company's point of view on the materiality** that has been considered both in terms of material impacts, therefore regarding the relevant impacts of the company, **negative** or **positive, actual or potential**, on people or the environment in the short, medium or long term, and in terms of financial impacts, i.e. whether the information is material to the primary users of general purpose financial reports in making decisions about providing resources to the entity.

The analysis was developed with the **involvement of the Board** and the relevant issues included in this report determine the **priorities of the sustainability strategy** and are explored in this Report.

The analysis is implemented through the consultation of external and internal sources:

**Internal:**

- Annual reports;
- Risk matrix;
- Policies;
- Employee surveys;
- Customer data.

**External:**

- Sustainability Business Model Canvas;
- Sustainability Accounting Standards Board;
- United Nations Human Rights Tool;
- International Labour Organization;
- UN Sustainable Development Goals.

In carrying out the **assessment of relevance**, the company relied on regular dialogue with stakeholders (IG1, par. 107)..

[READ MORE](#)

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

# Policies adopted to manage material sustainability matters

| ESRS 2 MDR-P

In the table below are the policies adopted by the company to **manage sustainability matters deemed material**, with external links to the relevant resources. Where applicable, references to multiple material topics are provided when a policy addresses more than one area. Further details on each policy — its scope and the tools provided to address the issues — are presented in the dedicated thematic chapter.

Adopted policy	Summary content	Sustainability issue(s) addressed	Link
<b>Privacy Policy</b>	The company is committed to processing personal data lawfully, fairly, and transparently, ensuring that it is collected for specific, explicit, and legitimate purposes and retained for no longer than necessary to achieve those purposes.	<ul style="list-style-type: none"> <li>General Data Protection Regulation (GDPR)</li> </ul>	<a href="#">URL</a>
<b>Whistleblowing</b>	Internal reporting system pursuant to Legislative Decree no. 24/2023 for reporting unlawful conduct	<ul style="list-style-type: none"> <li>Business Conduct</li> </ul>	<a href="#">URL</a>





# **Environment:** Environmental Information

# MATERIAL TOPICS

## ESRS E1 - Climate change

### CLIMATE CHANGE - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Actions and resources in relation to climate change policies

ESRS E1-2, ESRS E1-3  
GRI 2-25, GRI 3-1, GRI 302-1, GRI 302-4

The issue of climate change is one of the most significant challenges of our time: it is essential to develop strategies that aim to reduce greenhouse gas emissions, preserve natural resources and adapt to the changes already taking place.

As a confirmation of its commitment to sustainable transition, Simplex Rapid carried out a number of actions during the reporting year aimed at improving energy efficiency.

Among the most significant actions:

- installation of a new hybrid boiler, integrated with the new photovoltaic system placed on the roof of the company offices;
- purchase of state-of-the-art equipment designed to optimise energy consumption and reduce greenhouse gas emissions.



### Building with class A1 energy performance

The total investment incurred for these interventions amounts to approximately € 245,000, showing a concrete commitment to efficiency and sustainability.

With a view to continuous improvement, Simplex Rapid has planned further energy efficiency actions. In particular, the inverters of the current photovoltaic system are planned to be replaced by the end of 2025, with the aim of increasing their efficiency and productivity.

The company's property is equipped with an Energy Performance Certificate (EPC), as shown in the following table.

Location	Location type	Energy class (A4 a G)	Energy performance (kWh/m <sup>2</sup> )
SAN GIULIANO MILANESE - VIA LOMBARDIA, 13	Registered and administrative office	A1	166.86

Simplex Rapid conducted an analysis of physical risks related to climate change, identifying potential vulnerabilities for its operations and infrastructure. To mitigate potential impacts, the company has taken out specific insurance coverage, the details of which are shown in the table below:

Type of risk	Scope of insurance	Start date (dd/mm/yyyy)	Expiry date (dd/mm/yyyy)	Insured amount (€)	Maximum insured sum (€)	Possible deductible (€)
<b>Flooding, inundation and overflow</b>	Building and content	31/12/2024	31/12/2025	2.010.000	1.005.000	201
<b>Storms and Winds</b>	Building and content	31/12/2024	31/12/2025	3.200.000	3.200.000	320
<b>Earthquake</b>	Building and content	31/12/2024	31/12/2025	2.010.000	1.005.000	201
<b>Hail</b>	Building and content	31/12/2024	31/12/2025	3.200.000	50.000	320
<b>Frost</b>	Building and content	31/12/2024	31/12/2025	3.200.000	960.000	2,50

The company plans to activate the new catastrophe policy in 2025.

CLIMATE CHANGE - METRICS AND TARGETS

## Energy consumption and mix

ESRS E1-5  
GRI 302-1



### Photovoltaic system

Corporate energy consumption is crucial for delineating the impact in terms of efficiency of consumption and its consequences on the environment. Having a monitoring system enables the identification of priority areas to optimise resources and pursue energy efficiency strategies.

During the reporting year, Simplex Rapid recorded a total electricity consumption of 424 MWh. The company owns its own photovoltaic system, which has contributed to covering its energy needs with the production of approximately 5 MWh of energy from renewable sources.

The following table shows the details of consumption.

Sources	MWh	GJ
<b>Electricity purchased from the grid</b>	<b>419</b>	<b>1.508</b>
Total energy purchased from the grid from renewable sources	0,00	0,00
Total energy purchased from the grid from non-renewable sources	419	<b>1.508</b>
<b>Self-produced electricity from renewable sources</b>	<b>5,02</b>	<b>18</b>
Photovoltaics	5,02	18
<b>Total energy consumed within the organisation</b>	<b>424</b>	<b>1.526</b>

## CLIMATE CHANGE - METRICS AND TARGETS

## Gross Scopes 1, 2, 3 and Total GHG emissions

ESRS E1-6  
GRI 305-1, GRI 305-2

Greenhouse gas (GHG) emissions are commonly classified into different scopes according to the Corporate Reporting and Accounting Standard of the GHG Protocol (GreenHouse Gas), an international standard for measuring and managing emissions.

Scope 1 emissions are generated by the organisation's direct combustion, such as methane gas combustion in company facilities and other internal industrial processes, and emissions from company-owned vehicles.

Scope 2 emissions are associated with the purchase and use of electricity, steam, heat or refrigeration from sources outside the organisation. These emissions are caused by the production chain of the energy carrier used by the company, but are not emitted directly by the company.

The scope of calculation of Scope 3 emissions extends upstream and downstream of the company, involving the entire value chain. With regard to upstream activities, reference is made to waste generated, goods and services purchased, transport, business trips and distribution.

Downstream actions take into account investments and customer services, leased assets and product disposal, as well as emissions generated by its suppliers within the supply chain.

Simplex Rapid employs several energy carriers that contribute to greenhouse gas (GHG) emissions, including:

- electricity purchased from the national grid;
- methane gas, used for heating;
- fossil fuels (petrol and diesel) to power the company fleet.

The company vehicle fleet consists of eight company-owned vehicles, including:

- 2 petrol-powered vehicles,
- 6 diesel-powered vehicles.

During the reporting year, a truck was refurbished, replacing an existing vehicle with a new one, also diesel-powered.

Regarding the calculation of greenhouse gas emissions, the table shows the estimated calculation broken down by area.

Scope of emissions	Emissions (ton CO <sub>2</sub> eq)
Scope 1 (direct emissions)	128
Scope 2 (indirect emissions)*	113
Scope 3 (other indirect emissions)	nd
<b>Total emissions</b>	<b>241</b>

\*The conversion factor used refers to the year 2024 for the country Italy calculated by Nowtricity and the method is location-based.

The company is committed to reducing CO<sub>2</sub> emissions into the atmosphere in the coming years, but has not set a specific reduction target.

The following table shows the intensity of greenhouse gas emissions, expressed in tonnes of CO<sub>2</sub> equivalent per million euro of turnover, in order to compare emission trends with the company's economic growth.

Scope of emissions	Emissions (ton CO <sub>2</sub> eq)	Emission intensity (ton CO <sub>2</sub> eq / mln €)
Scope 1 (direct emissions)	128	10,62
Scope 2 (indirect emissions)	113	9,37
<b>Total (Scope 1+2)</b>	<b>241</b>	<b>19,99</b>

MATERIAL TOPICS  
**ESRS E3 - Water and marine resources**

WATER AND MARINE RESOURCES - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Water consumption

ESRS E3-4  
 GRI 303-3

Water consumption measures the water used by the organisation that is no longer available for use by the ecosystem or local community during the reporting period.

Water abstraction means the sum of all water abstracted from surface water, groundwater (including rainwater), seawater or supplied by third parties, for any use during the reporting period.

Water discharge, on the other hand, is the sum of water discharged, used water and unused water released as surface water, groundwater, seawater, or supplied to third parties, no longer used by the organisation in the reporting period.

Simplex obtains its water resources exclusively from external sources, through the municipal aqueduct.

Water is used for:

- hygienic-sanitary purposes,
- activities related to the production cycle,
- secondary uses, such as irrigation of company green areas.

The company headquarters is located in a medium-low water risk area, as defined by the main water stress indicators. The total volume of water withdrawn by the company in 2024 was broadly in line with that of 2023, demonstrating stable and efficient water management.

Water resource use category	2023 (m³)	2024 (m³)	Absolute change (m³)	Percentage change (%)
Via Lombardia, 13 a San Giuliano Milanese (MI)	2190	2045	-145	-7%

MATERIAL TOPICS

ESRS E5 - Resource use and Circular economy

RESOURCE USE AND CIRCULAR ECONOMY - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

# Policies related to resource use and circular economy

ESRS E5-1  
GRI 301-1, GRI 306-2

Circular economy refers to an economic system in which the value of products, materials and other resources in the economy is maintained for as long as possible by improving their efficient use in production and consumption, so as to decrease the environmental impact of their use, minimising waste and the release of hazardous substances at all stages of their life cycle, including through the application of the waste hierarchy.

The objective is to maximise and maintain the value of technical and biological resources, products and materials by creating a system that allows for durability, optimal use or reuse, reconditioning, remanufacturing, recycling and nutrient cycling.

READ MORE

The company has adopted specific practices with regard to waste management and recycling with the aim of guaranteeing a process that complies with current legislation, is efficient, safe and environmentally friendly, ensuring the correct separation, disposal, and traceability of the materials produced within the company's operations. Responsibility for compliance with the principles of the policy lies directly with the company management, which verifies the application of the policy and ensures that it is periodically updated in line with regulatory and organisational developments.

To confirm its commitment to the issue, Simplex Rapid has joined the RiVending project for the separate collection of PET bottles and coffee cups/stirrers. Dedicated containers are placed next to the vending machines.

The parent company has created the Original REMAN line, dedicated to the sustainable remanufacturing of diesel components and engines, a very ambitious and virtuous project that has, however, not yet found widespread acceptance on the market.



## Joining the RiVending project

RESOURCE USE AND CIRCULAR ECONOMY - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

# Actions and resources related to resource use and circular economy

ESRS E5-2  
GRI 2-25

The company monitors the following issues regarding «use of resources» and the «circular economy»:

- resource inflows, including the circularity of material resource inflows, taking into account renewable and non-renewable resources,
- resource outflows, including information on products and materials,
- waste.



**99% of Italian suppliers**

Simplex Rapid's production chain is dependent on certain electronic components and the processing of metal materials that bind it to sourcing from certain suppliers; for this reason, diversification is implemented as far as possible. In order to ensure stability of supply, the company maintains a safety stock and strategic stocks of raw materials. 99% of the company's suppliers are located in Italy, a testament to the company's support for Made in Italy production.

Simplex Rapid adopts the principles of the circular economy, particularly during the production and maintenance phase of its products: as far as possible, mechanical and electronic components that are still functioning are reused. Simplex also takes care of refurbishing old machines of its own production through revamping activities. Despite its focus on the principles of the circular economy, the company does not use recycled materials in its production cycle, as the durability of metals would not guarantee the same performance. However, once disassembled, the finished product is 100% recyclable.

RESOURCE USE AND CIRCULAR ECONOMY - METRICS AND TARGETS

## Resource outflows

ESRS E5-5  
GRI 301-3, GRI 306-3

With a view to achieving the international target of 'zero waste to landfill', which aims to reduce the amount of waste going to landfill to 10% by 2035, it is necessary for the company to adopt a strategy that aims to redesign the cyclical life of waste by considering it not as waste, but, where possible, as a resource to be reused.



**99% waste for recycling**

This allows us to balance practices that necessarily involve incineration or landfill, and to eliminate or significantly reduce the amount of waste to be disposed of. It is therefore crucial for the company to monitor the data on the waste collected and to understand how it can be managed. The total amount of waste produced by the company is 65.78 tonnes.

Waste category (EWC code and description)	Total waste produced		Waste for recycling or re-use		Waste for disposal		Type of disposal
	Value	UoM	Value	UoM	Value	UoM	
<b>Non-hazardous waste</b>	52.857		52.857		0		
<b>080318</b>	7	Kg	7				R13
<b>150101</b>	7.000	Kg	7.000				R13
<b>150103</b>	3.880	Kg	3.880				R13
<b>150106</b>	7.000	Kg	7.000				R13
<b>170401</b>	3.650	Kg	3.650				R13
<b>170402</b>	720	Kg	720				R13
<b>170405</b>	30.100	Kg	30.100				R13
<b>170411</b>	500	Kg	500				R13
<b>Hazardous waste</b>	12.923	Kg	12.746		177		
<b>120109</b>	12.316	Kg	12.316				R13
<b>130208</b>	162		162				R13
<b>140603</b>	177	Kg	0				D15
<b>150202</b>	268	Kg	268				R13

Following the detailed breakdown of waste generated during the reporting year, a comparative table between the figures for 2023 and 2024 is shown below. The analysis shows a decrease in waste production of 38.52%.

Waste category	Waste produced		Absolute change (kg)	Percentage change (%)
	2023 (kg)	2024 (kg)		
<b>Total waste</b>	107.000	65.780	-41.220	-38,52%





**Social:**  
Social  
Information

MATERIAL TOPICS

**ESRS S1 - Own Workforce**

OWN WORKFORCE - STRATEGY

**Policies related to own workforce**

ESRS S1-1  
GRI 403-1, GRI 403-2,  
GRI 408-1, GRI 409-1,  
GRI 412-1

The stability of its workforce, combined with internal welfare policies, is the cornerstone of ensuring high productivity performance.

For this reason, in addition to defining the organisation's approach to employment and job creation, it is necessary to manage all subsequent phases: personnel selection procedures, recruitment, employee retention, including related aspects such as working conditions offered and career opportunities, with a view to professional growth.

To raise employee awareness, the company implements training programmes to provide the necessary instructions for employee protection and provides the resources and tools to ensure a safe workplace.

At the same time, an employee is called upon to assume specific responsibilities and must play an active role, contributing directly or through their representatives, to the implementation of the company's safety system.

Collaboration between the employer and employees is essential to ensure health and safety. This partnership starts with training and extends to the adoption of best practices, in accordance with national, European and industry regulations.

Simplex Rapid adopts practices on health, hygiene, and safety of employees as well as on combating child and forced labour. Furthermore, it is committed to promoting staff training with the aim of minimising the number of working days lost due to work-related injuries and illnesses.

OWN WORKFORCE - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Taking action on material impacts on own workforce

ESRS S1-4  
GRI 403-1, GRI 403-2,  
GRI 403-6

Protecting employee health and safety is a fundamental pillar for companies aiming to achieve regulatory compliance and sustainability. Carefully managing these aspects not only reduces the risk of workplace accidents and related penalties, but also offers opportunities to improve the working environment, increase productivity and attract and retain talent.

Analysis of health and safety risks makes it possible to identify areas for improvement and to implement safer and more sustainable practices. Investing in wellness and safety programmes not only protects employees, but also helps to promote a responsible corporate culture and consolidate a positive corporate image.

During the reporting year, Simplex Rapid invested resources to improve the working environment, with targeted interventions in the cafeteria/canteen area to increase well-being and accessibility for employees.

In previous years, safety measures related to exposure to hazardous substances have been strengthened through the review, inventory and, where necessary, replacement of the products used. Training on the use of equipment was also expanded, involving more employees and promoting greater awareness.

The updating of signposts in production departments is also being evaluated. The company regularly assesses business risks, analysing severity, frequency, and probability to identify the most effective solutions.

OWN WORKFORCE - METRICS AND TARGETS

## Characteristics of the undertaking's employees

ESRS S1-6  
GRI 2-7, GRI 2-8, GRI  
405-1

In 2024, Simplex Rapid's workforce consisted of 98% full-time employees, with only one part-time contract. Furthermore, the company has demonstrated its commitment to building a stable team and lasting working relationships, oriented towards a long-term vision, with almost all employees (with the exception of five people) hired on a permanent basis. All 53 of the company's employees were located in Italy.

The table below shows the number of full-time and part-time employees, broken down by job classification, at the end of the reporting year.

Type of Contract/Classification	Men	Women
<b>Full time</b>	45	7
<b>Executives</b>	-	-
<b>Managers</b>	5	-
<b>White-collar employees</b>	11	7
<b>Blue-collar workers</b>	29	-
<b>Part time</b>	0	1
<b>Executives</b>	0	0
<b>Managers</b>	0	0
<b>White-collar employees</b>	0	1
<b>Blue-collar workers</b>	0	0

Comparing the data for 2023 and 2024, we see that the number of part-time contracts has not changed.

The following table shows the breakdown of employees by type of contract.

Type of Contract/Classification	Men	Women
<b>Permanent</b>	40	8
<b>Executives</b>	0	0
<b>Managers</b>	5	0
<b>White-collar employees</b>	8	8
<b>Blue-collar workers</b>	27	0
<b>Fixed-term</b>	5	0
<b>Executives</b>	0	0
<b>Managers</b>	0	0
<b>White-collar employees</b>	3	0
<b>Blue-collar workers</b>	2	0

Compared to 2023, the number of fixed-term employees increased by 5. However, these figures reflect the substantial stability of the company's employment structure, characterised by a prevalence of permanent employment relationships.

The number of contracts activated since the beginning of the year is 5. The table shows the details of new recruits

Age group	Men	Women
Up to 30 years	2	0
30-50 years	1	1
Over 50 years	1	0
<b>Total newly hired employees</b>	<b>4</b>	<b>1</b>

The number of contracts terminated since the beginning of the year is 4. In the following table, you can see the breakdown of terminated contracts.

Age group	Men	Women
Up to 30 years	1	0
30-50 years	0	1
Over 50 years	2	0
<b>Total terminated contracts</b>	<b>3</b>	<b>1</b>

The number of internships/internships activated in the last year is 3. In the table, the backgrounds of trainees/ interns.

Institute of origin	Men	Women
Politecnico di Milano	2	0
ITS Cardano Pavia	1	0
<b>Total</b>	<b>3</b>	<b>0</b>

OWN WORKFORCE - METRICS AND TARGETS

## Characteristics of non-employee workers in the undertaking's own workforce

ESRS S1-7  
GRI 2-8

The company employs freelance workers and collaborators. The table shows the breakdown of self-employed workers by gender and age.

Age group	Men	Women
Up to 30 years	1	0
30-50 years	0	0
Over 50 years	1	0
<b>Total non-employee workers</b>	<b>2</b>	<b>0</b>

OWN WORKFORCE - METRICS AND TARGETS

## Collective bargaining coverage and social dialogue

ESRS S1-2, ESRS S1-8  
GRI 2-30

Collective bargaining and social dialogue are fundamental elements of human resources management within a company. Through collective bargaining, companies can establish clear and shared agreements on working conditions, wages and benefits, helping to create a climate of trust and transparency.

Simplex Rapid applies the relevant National Collective Labour Agreement (CCNL) for the CONFAPI metalworking sector, thus guaranteeing contractual conditions in line with industry regulations and protecting the rights of its employees. Additionally, an annual meeting with trade unions is planned, a crucial opportunity to discuss issues relating to working conditions, worker safety, and well-being, as well as fostering constructive and collaborative dialogue between the social partners.

OWN WORKFORCE - METRICS AND TARGETS

## Diversity metrics

ESRS S1-9  
GRI 2-7, GRI 2-8

Below is the gender distribution of the company's employees. The table below shows the breakdown of staff by age group and gender at the end of the reporting year

Age group	Men	Women
Up to 30 years	6	0
30-50 years	20	3
Over 50 years	18	5
<b>Total employees</b>	<b>44</b>	<b>8</b>

OWN WORKFORCE - METRICS AND TARGETS

## Adequate wages

ESRS S1-10  
GRI 405-2

The issue of adequate employee wages directly affects the motivation, productivity, and overall well-being of workers. Fair remuneration not only reflects the value of the work done, but is also a key element in attracting and retaining talent in an increasingly competitive labour market. Companies that invest in adequate wages demonstrate a commitment to responsibility social and sustainability, contributing

to a positive and inclusive working environment. The undertaking's employees receive adequate wages in line with the applicable benchmarks.

The hourly entry wage, i.e. the full-time wage of the lowest occupational category, excluding trainees and apprentices, is €11.10, and is equal to the minimum wage stipulated by the CCNL (National Collective Bargaining Agreement).

OWN WORKFORCE - METRICS AND TARGETS

## Social protection

ESRS S1-11, ESRS S1-15  
GRI 401-3, GRI 403-1,  
GRI 403-6

The social protection of employees is a key element for the well-being and stability within a company. It refers to the set of measures and policies adopted to ensure the economic security, health and social support of workers.

The undertaking provides its employees with forms of social protection, through public programmes or benefits offered by the undertaking, against loss of income due to a major life event (e.g. illness, unemployment from the time the employee works for the undertaking, accident at work and acquired disability, parental leave, retirement).

Simplex Rapid provides liability insurance for its directors, with the aim of protecting them from claims arising from errors, omissions, negligence or breaches of duty committed in the performance of their duties.

On the personnel side, only one employee took parental leave.

OWN WORKFORCE - METRICS AND TARGETS

## Persons with disabilities

ESRS S1-12  
GRI 2-7

The company invests in and promotes an inclusive corporate culture, leveraging the unique skills of each individual, thus improving the company's overall performance. In this context, the company has the opportunity to demonstrate its commitment to a more inclusive and sustainable society.

In the reporting year, the company employed employees belonging to protected categories under Law 68/99 or disadvantaged persons under Law 381/91, for a total of 2 resources.

OWN WORKFORCE - METRICS AND TARGETS

## Training and skills development metrics

ESRS S1-13  
GRI 404-1

Investing in staff development not only improves individual performance but also helps create a motivating and innovative work environment. The company promotes ongoing training programs, demonstrating its commitment to improving the skills of its employees and encouraging their adaptability to market changes.

Continuous training is a fundamental pillar of initiatives dedicated to staff. During the reporting year, employees received about 340 hours of vocational training. The following table shows the details broken down by gender and type of area.

Scope of training	Men	Women
Health and safety at work	264	52
Environmental topics	-	8
Technical skills	17	-
<b>Total hours of training</b>	<b>281</b>	<b>60</b>

OWN WORKFORCE - METRICS AND TARGETS

## Health and safety metrics

ESRS S1-14  
GRI 403-9

Constant monitoring of employee health and safety metrics is crucial for the company. This approach not only ensures the well-being of workers, but also contributes to a more productive and motivating working environment.

During the reporting year, accidents and cases of occupational disease occurred among employees, none of which resulted in death. The table shows the cases recorded in the reporting year.

Type of workers	No. of injuries	No. cases of occupational disease
Staff employees	2	1
Non-employee staff	0	0
<b>Total</b>	<b>2</b>	<b>1</b>

Compared to 2023, as the following table shows, the number of cases has increased, with the number of lost days also increasing from 4 in 2023 to 209 in 2024.

The following table presents a summary of the main sustainability indicators related to safety at work.

Indicators	2023	2024	Absolute change
Injury cases	0	2	2
Hours worked throughout the year	80,000	83,502	3,502
Injury rate	0	4.79	4.79

In 2024, the increase in injuries among employees occurred at the same time as an increase in total hours worked.

This has led to an increase in the accident rate, which expresses the number of accidents per 200,000 hours worked, according to an international convention to estimate how many accidents would occur for every 100 full-time workers in a year (assuming an average of 2,000 hours worked per employee).

OWN WORKFORCE - METRICS AND TARGETS

## Work-life balance metrics

ESRS S1-16  
GRI 403-1, GRI 403-6,  
GRI 405-2

Remuneration metrics represent a crucial element in the management of human resources within a company. Among them, the pay gap and total remuneration are key indicators for assessing the fairness and competitiveness of wage policies. The pay gap, which measures the wage differences between different employee categories, is an area that companies must carefully monitor to ensure a fair and inclusive work environment.

On the other hand, total remuneration, which includes not only the basic salary but also bonuses, benefits and other forms of compensation, provides an overall view of the value the company places on its employees. The average gross hourly wage of male employees is €22.48. The average gross hourly wage of female employees is € 18.96.

The pay gap depends solely on the level of grading and remuneration of senior figures. In order to incentivise productivity, Simplex Rapid provides for bonuses linked to the achievement of specific objectives, regulated through trade union agreements concluded with employees' representatives.

MATERIAL TOPICS

**ESRS S3 - Affected communities**

AFFECTED COMMUNITIES - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Processes for engaging with affected communities about impacts

ESRS S3-2  
GRI 413-1



### Joining the Treedom project

Engaging affected communities is crucial for companies that want to responsibly manage the impacts of their operations. This process not only fosters transparent and open communication, but also allows for a better understanding of the expectations and concerns of the different stakeholders.

Through active dialogue, companies can gather valuable feedback, identify potential risks and opportunities, and build trusting relationships with communities. Furthermore, an inclusive approach to community engagement helps ensure that corporate decisions are aligned with collective interests, thus promoting sustainable and responsible development.

In this context, the company is committed to integrating the voices of communities into its decision-making processes, recognising the value of participatory governance.

The company invested resources in joining the Treedom project from 2023 to 2027 to plant 1500 trees.

In addition, it is actively engaged in encouraging young people to enter the world of work through the alternance school-to-work scheme. The project involved 3 students, one of whom was hired.

# Simplex Rapid

A TRADITION OF QUALITY







# Governance:

## Governance Information

MATERIAL TOPICS

**ESRS G1 - Business Conduct**

BUSINESS CONDUCT - IMPACT, RISK AND OPPORTUNITY MANAGEMENT

## Prevention and detection of corruption and bribery

ESRS G1-3  
GRI 2-26, GRI 205-1,  
GRI 205-2, GRI 205-3



### Whistleblowing procedure

Day-to-day relations with stakeholders, particularly those of an economic-financial nature, require regulations that enable the company to identify situations at risk for corruption and to adopt procedures aimed at preventing or suppressing them.

To promote a culture of integrity and transparency, Simplex Rapid has implemented a structured whistleblowing policy and procedure, in line with current regulations to protect whistleblowers in public and private workplaces. A dedicated reporting channel has been set up, accessible via a dedicated link on the website, which guarantees maximum confidentiality regarding the individuals and events reported, as well as the anonymity of the reporter.

The company ensures that all employees are clearly and comprehensively informed about the functioning of this secure and confidential reporting mechanism. Reporting mechanisms are also available in several languages.

Whistleblowing is a key tool in preventing corruption and bribery. Again, with a view to prevention, the company provides training for its employees on the subject.

The company has also implemented tools, such as codes or internal regulations, aimed at ensuring transparency in negotiations and payment procedures.





ESRS VSME B2

# Validated ESG Methodology

For further information:  
[info@finserviceesg.com](mailto:info@finserviceesg.com)





VALIDAZIONE DEL  
“DISCIPLINARE FINSERVICE ESG”  
VALIDATION OF  
“FINSERVICE ESG TECHNICAL RULE”

RINA SERVICES S.p.A., sulla base delle valutazioni condotte dai suoi tecnici, dichiara che il  
*RINA SERVICES S.p.A., on the basis of the assessments carried out by its technical personnel, declares that the*

“DISCIPLINARE FINSERVICE ESG”

Rev.01 del 07/04/2025

dell'Organizzazione  
of the Organisation

FINSERVICE ESG S.r.l.

Via Baldassarre Castiglioni, 3 - 46100 - Mantova (MN) - Italia

è finalizzato a descrivere la metodologia sviluppata tenendo in considerazione quanto indicato in specifici documenti normativi di carattere volontario disponibili in ambito ESG quali, CDP, EcoVadis, SFDR, "Dialogo di sostenibilità tra PMI e banche" e quanto indicato nei documenti di riferimento in ambito di rendicontazione obbligatoria e volontaria quali la Direttiva CSRD, gli ESRS, il D.Lgs. 125/2024, il GRI, il SASB e il VSME. Esso fornisce una coerente rappresentazione dei dati e delle informazioni per la gestione dei processi secondo i requisiti in essa definiti.

*It aims to describe the methodology developed taking into account the indications provided in specific voluntary regulatory documents available in the ESG field such as CDP, EcoVadis, SFDR, 'Sustainability Dialogue between SMEs and Banks' and the indications in the reference documents in the field of mandatory and voluntary reporting such as the CSRD Directive, ESRS, Legislative Italian Decree 125/2024, GRI, SASB, and VSME. It provides a coherent representation of information and data for managing processes according to the requirements defined therein.*

Nel Rapporto di validazione N° 2025/CITBO/194 Rev. 03 dell'11/04/2025 e relativi allegati sono riportati i risultati della verifica e una sintesi delle attività svolte e delle evidenze oggettive acquisite. L'attività svolta non comprende la validazione della piattaforma digitale "Finservice ESG" v2025.10.3 su cui è stata implementata la metodologia "Disciplinare Finservice ESG" in versione finale rev.01 del 07.04.2025.

*The validation Report No. 2025/CITBO/194 Rev. 03 dell'11/04/2025 and related annexes, contains the results of the verification and a summary of the activities carried out and of the objective evidence acquired. The activity carried out does not include the validation of the digital platform 'Finservice ESG' v2025.10.3 on which the methodology 'Disciplinare Finservice ESG' in its final version rev.01 on 07.04.2025 has been implemented.*

Data di rilascio/Date of issue: 14/04/2025

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ESRS VSME B2

# Glossary ESG

This appendix presents the acronyms within the Sustainability Report



To enable all stakeholders to gain a better and more in-depth understanding of the topics covered in the report, we have included a glossary with the terminology used throughout the document.

To further facilitate consultation, two QR codes have also been provided—one in Italian and one in English—offering additional explanations of the terms and acronyms used in the Sustainability Report.

<b>Acronym</b>	<b>Definition</b>
<b>CDP</b>	Carbon Disclosure Project
<b>CO2</b>	Carbon Dioxide
<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>GOV-1 Disclosure Requirement</b>	Disclosure Obligation - The Role of Administration, Management, and Oversight Bodies
<b>GOV-5 Disclosure Requirement</b>	Disclosure Requirement - Risk Management and Internal Control Management on Sustainability Reporting
<b>SBM-1 Disclosure Requirement</b>	Disclosure Requirements - Market Position, Strategy, Business Model, and Value Chain
<b>IRO-1 Disclosure Requirement</b>	Disclosure Requirement - Description of Processes to Identify and Evaluate Material Impacts, Risks, and Opportunities
<b>DNSH</b>	Do no significant harm
<b>EFRAG</b>	European Financial Reporting Advisory Group
<b>EMAS</b>	Eco-Management and Audit Scheme
<b>ESRS</b>	European Sustainability Reporting Standards
<b>ESRS 1</b>	European Sustainability Reporting Standard 1: General Requirements
<b>ESRS 2</b>	European Sustainability Reporting Standard 2: General Information
<b>ESRS E1</b>	European Sustainability Reporting Standard E1: Climate Change
<b>ESRS E2</b>	European Sustainability Reporting Standard E2 Pollution
<b>ESRS E3</b>	European Sustainability Reporting Standard E3 Water and marine resources
<b>ESRS E4</b>	European Sustainability Reporting Standard E4 Biodiversity and ecosystems

<b>ESRS E5</b>	European Sustainability Reporting Standard E5 Resource Use and Circular Economy
<b>ESRS G1</b>	European Sustainability Reporting Standard G1 Business Conduct
<b>ESRS S1</b>	European Sustainability Reporting Standard S1 Own workforce
<b>ESRS S2</b>	European Sustainability Reporting Standard S2 Workers in the value chain
<b>ESRS S3</b>	European Sustainability Reporting Standard S3 Affected communities
<b>ESRS S4</b>	European Sustainability Reporting Standard S4 Consumers and end-users
<b>EU</b>	European Union
<b>GHG</b>	Greenhouse Gases
<b>GRI</b>	Global Reporting Initiative
<b>IFRS</b>	International Financial Reporting Standards
<b>ISO</b>	International Organization for Standardization
<b>ISSB</b>	International Sustainability Standards Board
<b>SDGs</b>	Sustainable Development Goals

<b>Table of terms defined by the ESRS</b>	<b>Definition</b>	<b>ESRS</b>
<b>Actions</b>	The actions refer to: 1) actions and action plans (including transition plans) undertaken to ensure that the enterprise achieves its set goals and through which the enterprise seeks to address material impacts, risks, and opportunities; and 2) decisions supporting these actions with financial, technological, human, or other resources.	ESRS 1 General requirements
<b>Stakeholders in the value chain</b>	Value chain actors are individuals or entities upstream or downstream of the value chain. An entity is considered downstream of the enterprise (e.g., distributors, customers) when it receives products or services from the enterprise; it is considered upstream of the enterprise (e.g., suppliers) when it provides products or services used in the development of the enterprise's own products or services.	ESRS 1 General requirements
<b>Administrative, management and supervisory bodies</b>	The governing bodies with the highest decision-making authority in the enterprise, including its committees. If there are no administrative, management or supervisory bodies of the enterprise, the chief executive officer and, if such a function exists, the deputy chief executive officer should be included. In some jurisdictions, governance systems consist of two levels, where supervision and management are separate. In such cases, both levels are included in the definition of administrative, management and supervisory bodies.	ESRS 2 General Information

<b>Affected communities</b>	People or groups living or working in the same area that has been or may be affected by the operations of a reporting enterprise or its value chain. Affected communities can range from those living near the company's operations (local communities) to those living at a distance. Affected communities include both indigenous populations directly and potentially affected.	ESRS S3 Affected communities
<b>Atmospheric pollutants</b>	Direct emissions of sulfur dioxide (SO <sub>2</sub> ), nitrogen oxides (NO <sub>x</sub> ), non-methane volatile organic compounds (NMVOCs), and fine particulate matter (PM <sub>2.5</sub> ) as defined in Article 3, points 5 to 8, of Directive (EU) 2016/2284 of the European Parliament and of the Council; ammonia (NH <sub>3</sub> ) as indicated in that directive; and heavy metals (HM) as indicated in Annex I of that directive.	ESRS E2 Pollution
<b>Corruption</b>	To induce someone dishonestly to act in one's favor by giving them a gift of money or another incentive.	ESRS G1 Business Conduct
<b>Business Model</b>	The system of transforming inputs by the enterprise through its set of business activities into outputs and outcomes aimed at fulfilling the strategic objectives of the enterprise and creating value over the short, medium, or long term. The company may have one or more business models.	ESRS 2 General Information
<b>Trade relations</b>	The relationships that the enterprise maintains with business partners, entities within its value chain, and any other non-state or state entity directly connected to its business operations, products, or services. Business relationships extend beyond direct contractual relationships and include indirect relationships within the enterprise's value chain, beyond the first level, and equity positions in joint ventures or investments in corporate entities.	ESRS 1 General requirements
<b>Carbon dioxide equivalent (CO<sub>2</sub>e)</b>	The amount of carbon dioxide (CO <sub>2</sub> ) emissions that would cause the same integrated radiative forcing or the same temperature change, over a specific time horizon, as a quantity emitted of a greenhouse gas (GHG) or a mixture of GHGs. CO <sub>2</sub> e is the universal unit of measurement used to indicate the global warming potential (GWP) of each greenhouse gas, expressed in terms of the GWP of one unit of carbon dioxide. It is used to assess whether releasing (or avoiding releasing) different greenhouse gases has an equivalent impact on a common basis.	ESRS E1 Climate change
<b>Child labor</b>	Child labor refers to work that deprives children of their childhood, potential, and dignity, and is detrimental to their physical and mental development. It includes work that: i. is mentally, physically, socially, or morally dangerous and harmful to children; and/or ii. interferes with their schooling: depriving them of the opportunity to attend school; forcing them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. For the purposes of this definition, a child is defined as a person under the age of 15 or the completion of compulsory schooling, whichever is higher. There may be exceptions in some countries where economies and educational structures are not sufficiently developed, and a minimum age of 14 years is applied. These exceptional countries are specified by the International Labor Organization (ILO) in response to a special request from the concerned country and in consultation with representative employers' and workers' organizations.	ESRS S1 Own workforce
<b>Circular economy</b>	An economic system in which the value of products, materials, and other resources of the economy is maintained for as long as possible, improving their efficient use in production and consumption, thereby reducing the environmental impact of their utilization, minimizing waste, and the release of hazardous substances throughout their life cycle, including through the application of the waste hierarchy.	ESRS E5 Resource use and Circular economy

<b>Principles of the circular economy</b>	The circular economy is based on three principles, guided by design: (i) Eliminate waste and pollution; (ii) Keep products and materials in use at their highest value; and (iii) Regenerate natural systems.	ESRS E5 Resource use and Circular economy
<b>Climate change adaptation</b>	Climate change adaptation refers to the process of adjusting to actual and expected climate change and its impacts. (based on Regulation (EU) 2020/852)	ESRS E1 Climate change
<b>Climate change mitigation</b>	Climate change mitigation refers to the process of reducing greenhouse gas emissions and containing the increase in global average temperature well below 2°C and pursuing efforts to limit it to 1.5°C above pre-industrial levels, as stipulated by the Paris Agreement. (based on Regulation (EU) 2020/852)	ESRS E1 Climate change
<b>Collective bargaining</b>	Collective bargaining encompasses all negotiations conducted between an employer, a group of employers, or one or more employers' organizations on one side, and one or more trade unions or, in their absence, worker representatives duly elected and authorized by them in accordance with national laws and regulations on the other side, for: (i) determining working conditions and terms of employment; and/or (ii) regulating relationships between employers and workers; and/or (iii) governing relationships between employers or their organizations and a workers' organization or workers' organizations.	ESRS S1 Own workforce
<b>Consumer</b>	Consumers are individuals who purchase, consume, or use goods and services for personal use, either for themselves or others, and not for resale or commercial purposes. Consumers include both actual and potential end-users.	ESRS S4 Consumers and end-users
<b>Corporate Culture</b>	Corporate culture expresses goals through values and beliefs. It guides the company's activities through the sharing of group conventions and norms, such as values or mission statements or a code of conduct.	ESRS G1 Business Conduct
<b>Corruption</b>	Abuse of entrusted power for private gain, which may be instigated by individuals or organizations. It includes practices such as facilitation payments, fraud, extortion, collusion and money laundering. It also includes the offering or receiving of any gift, loan, reward or other advantage to or from any person as an inducement to do anything dishonest, illegal or a breach of trust in the conduct of the company's business. This may include benefits in cash or in kind, such as free goods, gifts and holidays, or special personal services, provided in order to obtain an improper advantage, or which may involve moral pressure to receive such an advantage.	ESRS G1 Business Conduct

Full Glossary:

Italian

English







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