



# SUSTAINABILITY SYNTHESIS

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2024

POWERING  
CHANGE,  
TRANSFORMING  
COMMITMENT INTO  
CONCRETE  
PROGRESS.



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# INTRODUCTION

## Letter to Stakeholders

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Dear Stakeholders,

In 2024, Guida embarked on a strategic and ambitious path towards a model of sustainable and responsible growth, aligned with our corporate identity. We are happy to share with you the results achieved and the fundamental milestones of this journey.

We have launched a structured process to integrate sustainability principles into our operating model, consistent with the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.

We have identified and adopted the objectives most relevant to our sector and context, intending to generate a positive impact on all stakeholders.

We have thus laid the foundations for a sustainability management system, based on clear, measurable, and verifiable processes, procedures, and indicators, capable of enhancing our commitment and ensuring transparency.

In our sector, sustainability increasingly represents a fundamental strategic lever. The goal is to offer cutting-edge solutions to our customers and contribute to a more sustainable production system.

We are aware that our journey has just begun, but we are determined to continue with consistency, innovation, and a long-term vision.

Sustainability is a journey involving all our people and stakeholders, whom we thank for their collaboration.

We are proud to present in this synthesis the most significant milestones of the beginning of our sustainable evolution, where sustainability is understood not only as environmental but also, and above all, as social impact and governance, handing down the experiences lived in these contexts with dignity and seriousness to new generations. We will continue to share with you the progress and opportunities we seize along this common path.

Thank you for your trust and for contributing, together with us, to building a more efficient, responsible, and sustainable environmental, social, and corporate future.



**Felice Ferrario**  
President

## Metodological Note

This 2024 Sustainability Synthesis constitutes the first formal tool with which **Guida Engineering S.r.l.** (hereinafter Guida or the Company) communicates its commitment to Environmental, Social, and Governance (ESG) matters. The document stems from the desire to transparently represent the path undertaken by the company towards a more responsible development model, in line with its technical and industrial identity.

The reporting boundary includes the entire 2024 financial year (January 1st – December 31st) and refers to all operational activities carried out at the company's registered and operational headquarters. This document is a voluntary initiative, autonomous from the financial statements but drafted consistently with the data and accounting principles adopted.

### Adopted Standard and Reporting Option

Guida has chosen to adopt the **Voluntary Standard for Non-Listed Micro-, Small- and Medium-Sized Enterprises (VSME)**. The standard was selected as a flexible model consistent with the information needs of SMEs, capable of supporting clear, structured, and accessible reporting even for non-listed companies. Specifically, Guida has adopted Option B of the VSME standard, which integrates:

- ↳ **The Basic Module** for reporting essential data;
- ↳ **The Comprehensive Module** for a broader and more contextualized representation of ESG performance.

The information presented responds to the standard's guiding principles: **relevance, faithful representation, comparability, verifiability, and understandability.**

### Drafting Process

The drafting of the Synthesis actively involved the main corporate functions through a process **of stakeholder mapping and materiality analysis.**

Participatory tools such as questionnaires and discussion moments with the corporate board were used.

The topics covered were selected based on their relevance to Guida and its stakeholders, with the aim of building a report centered on significant and representative content.

Where necessary, **reasoned estimates** based on official regulatory sources (ISPRA, AIB, EU ETS, GHG Protocol) and sector methodologies were used, always described in the relevant thematic paragraphs.

## Structure and Content

The Synthesis is divided into five main sections:

- 1 **General Information:** introduces identity, values, and guidelines of the strategic sustainability plan.
- 2 **Environmental Information:** focuses on energy consumption, emissions, and efficiency actions.
- 3 **Social Information:** dedicated to human capital, organizational wellbeing, and welfare policies.
- 4 **Governance Information:** focuses on corporate conduct, insurance, and ESG investments.
- 5 **Appendix VSME Index:** allows for precise tracking of the coverage of requirements provided by the standard.
- 6 **Appendix Calculation Methodology:** presents the data used for Scope 1 and Scope 2 calculations.

In some cases, Guida has chosen to include **additional information** not expressly required by the VSME standard, but deemed significant to enhance the specificity of its industrial model and the sustainability path undertaken.

## Traceability, Limits, and Improvements

The document includes the **VSME Index in the appendix**, mapping each content item against the specific thematic and sectoral requirements of the VSME modules.

This report is to be considered **autonomous and voluntary**, drafted with the aim of starting a systemic ESG communication path. Starting from 2025, Guida intends to strengthen its monitoring and reporting system, enhancing data collection and formalizing the **Sustainability Management System** currently under implementation.

The 2024 Sustainability Synthesis was approved by the Board of Directors on 11/21/2025 and is available on the official company website: [www.guidaimpanti.com](http://www.guidaimpanti.com)





# 1. GENERAL INFORMATION

## 1.1 Guida

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Guida currently represents a reference point in the international landscape of design and construction of plants for processing metal coils and strips. With a history rooted in 1962, when Ennio Guida founded a company in Lainate (Milan) specializing in the design and construction of plants for processing and cutting metal coils. The activity began as a family business and was formally incorporated as a company in 1980.

The company has consolidated its position thanks to a rigorous technical approach, the quality of its products, and constant attention to customer needs. With over 800 installations (machines, plants, or technical solutions) worldwide, Guida Engineering is today synonymous with reliability, competence, and industrial vision.

A significant evolution occurred recently following the acquisition of control of the Guida Impianti S.r.l. Group by Officine Meccaniche Barni S.p.A., which took place in November 2023.

This strategic operation contributed to further strengthening Guida's production capacity, maintaining administrative direction at

the historic headquarters in Lainate (MI), **while the production department was hosted at the Barni plants in Morbegno (SO).**

The synergy with Barni S.p.A. represented a first step in the broader future-oriented growth project, which saw a further decisive development with the acquisition by Comas S.p.A. of the entire Guida-Barni group in January 2025. Comas is recognized by the market as a manufacturer of **special tailor-made machines/plants**, particularly plants for the production of exhaust systems (mufflers), tube perforation machines, heat exchanger production plants, and electric presses.

The new controlling shareholder continues the growth path previously outlined, reinforcing it with **new investments in research and development** and a **strong push for the diversification of technological solutions**, including **coil coating lines and low environmental impact UV digital printing systems**. The group aims to consolidate itself as a strategic partner in the steel sector, while promoting a sustainable industrial vision.

## Our Operations

Operationally, Guida is characterized by a **vertically integrated** organizational structure. This means all project phases are managed internally: from the technical office to production departments, up to **assembly** and final testing of the plants. This model allows the company to provide complete **turnkey solutions**, ensuring control over quality and delivery times.

Guida also collaborates with a network of specialized partners and suppliers for strategic components (such as automation systems or precision mechanical machining), an approach ensuring **efficiency and effectiveness** in both operational activities and new project development. During installation and plant start-up at the customer's site, dedicated teams follow every detail in the field, ensuring correct production startup on schedule. The entire production process is carried out in Italy according to the highest technical-construction and safety standards, enhancing the country's long engineering tradition.

## Our Values

The values underpinning the corporate identity are technical quality, continuous innovation, and customer centricity. The company establishes lasting relationships of trust with its clients, positioning itself as a reliable technical partner present and attentive in every phase of the plant lifecycle.

Each solution is the result of careful design **customization**: plants are tailor-made based on the specific needs of each user to ensure high performance, maximum reliability, and production process optimization.

In parallel, Guida has embraced Environmental, Social, and Governance **sustainability** principles, integrating them into its business models, testifying to the company's will to combine technological growth with responsibility towards the environment, workers, and the community.

## Our Group's Services

- Longitudinal slitting lines (slitter);
- Cut-to-length lines for sheet production;
- Automated systems for coil packaging;
- Coil profiling lines and special machines, such as pickling plants, rolling mill units, and tube mill equipment;
- New coil coating lines and low environmental impact UV digital printing systems;
- Special machines and plants, tube perforation machines, heat exchanger production plants, and electric presses.



Guida is not only about producing new plants but also assists the customer with all **after-sales** and maintenance services, with a division dedicated to supplying original spare parts, scheduled and extraordinary maintenance interventions (even on machinery from other manufacturers). Furthermore, it intervenes in **revamping** projects that allow for further extension of existing plants' life, updating them with new technological solutions, new safety systems, and potential recertification according to current regulations.

From the initial phases of every order, the company also offers consulting and training support to clients, assisting them in analyzing needs and defining the optimal technical solution. This 360-degree approach, covering **design**, construction, and service over time, reflects Guida's mission: to provide the market with reliable, cutting-edge technologies while ensuring **customer satisfaction** and the long-term **sustainability** of the proposed solutions.

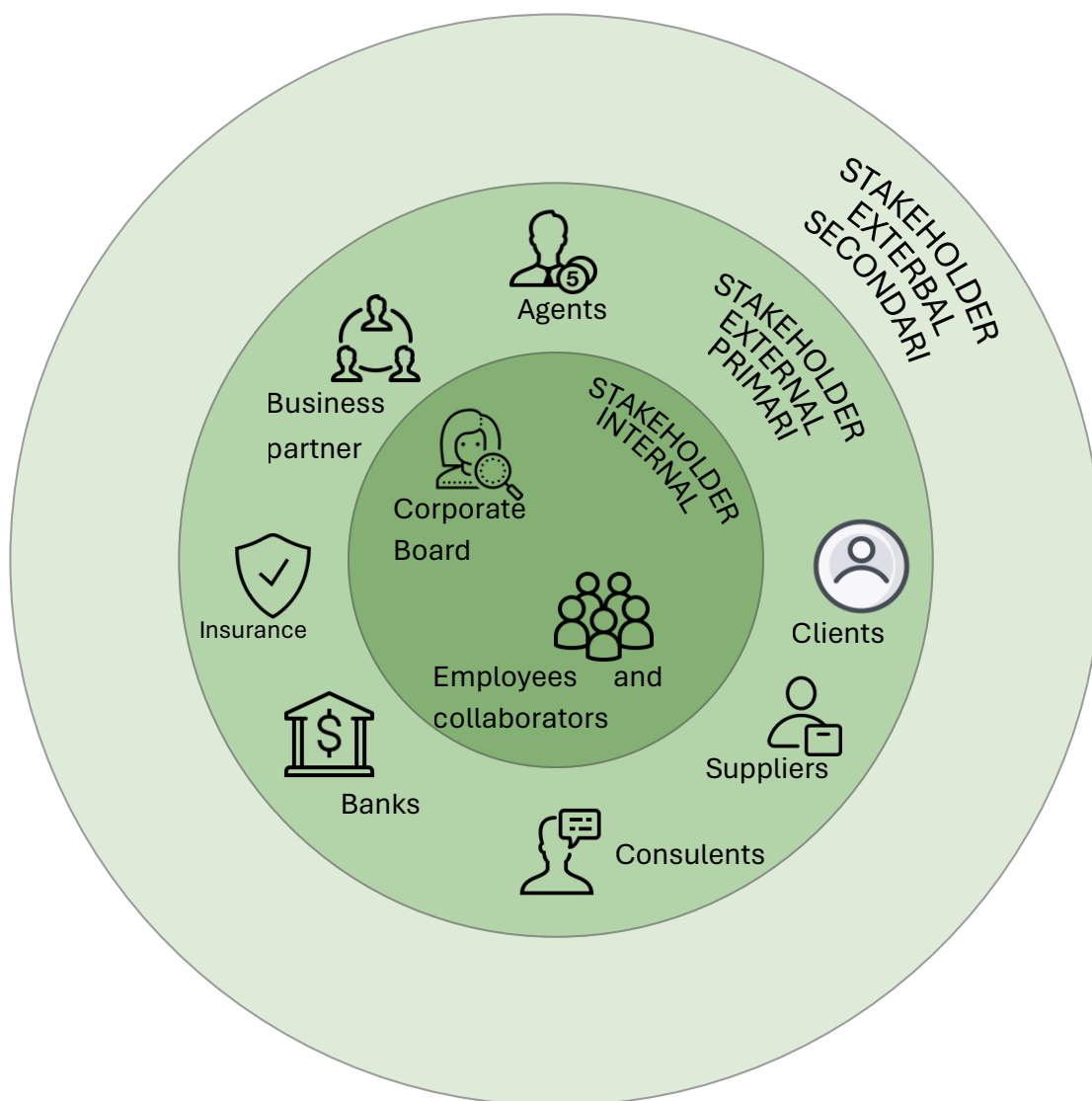


## 1.2 Stakeholder map and engagement

In the path towards greater awareness and transparency regarding ESG issues, Guida has launched a stakeholder engagement process with the aim of strengthening relationships with key stakeholders and promoting constructive and continuous dialogue on sustainability topics.

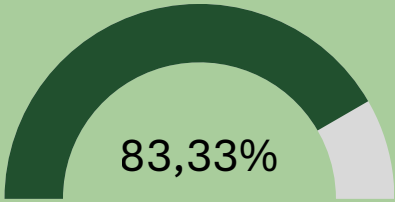
The initiative materialized through the administration of a questionnaire addressed to both priority external stakeholders (insurance companies, banks, customers,

suppliers, consultants, agents, business partners) and internal stakeholders, directly involving employees and the corporate board. The questionnaire had a dual purpose: on one hand, to collect perceptions, expectations, and sensitivities regarding ESG issues; on the other, to strengthen the sense of belonging, improve the quality of existing relationships, and stimulate new forms of collaboration based on responsibility and transparency.

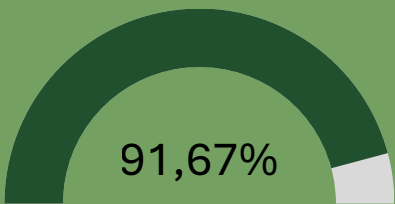


The results obtained provided valuable indications regarding the level of engagement and the positive predisposition of stakeholders towards the company.

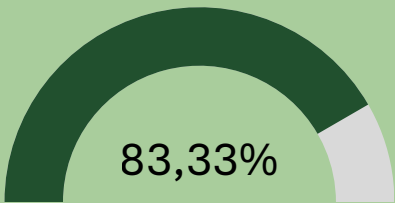
**83.33%** of external respondents declared themselves very satisfied with the relationship established with Guida, recognizing the quality and professionalism of interactions during activities.



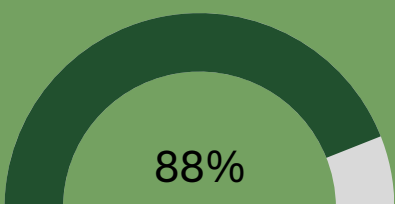
Even more significant was the data regarding communication: **91.67%** expressed full satisfaction with the clarity, effectiveness, and timeliness of communications between parties.



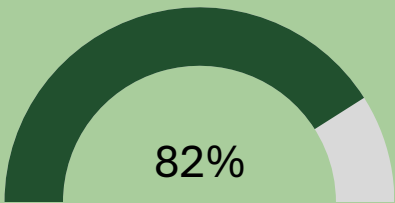
**83.33%** of external stakeholders declared a strong sensitivity towards sustainability issues, showing willingness to deepen and develop collaborations with the company in areas related to environmental, social, and governance responsibility.



Strong engagement and a favorable attitude towards ESG issues also emerged among employees. **88%** of internal staff stated they feel sensitive to sustainability topics, testifying to the existence of a widespread culture of attention to the environment and collective well-being.



**82%** of collaborators consider it important to receive specific training on ESG topics, a sign of the desire to deepen skills and adopt increasingly aware and responsible behaviors.

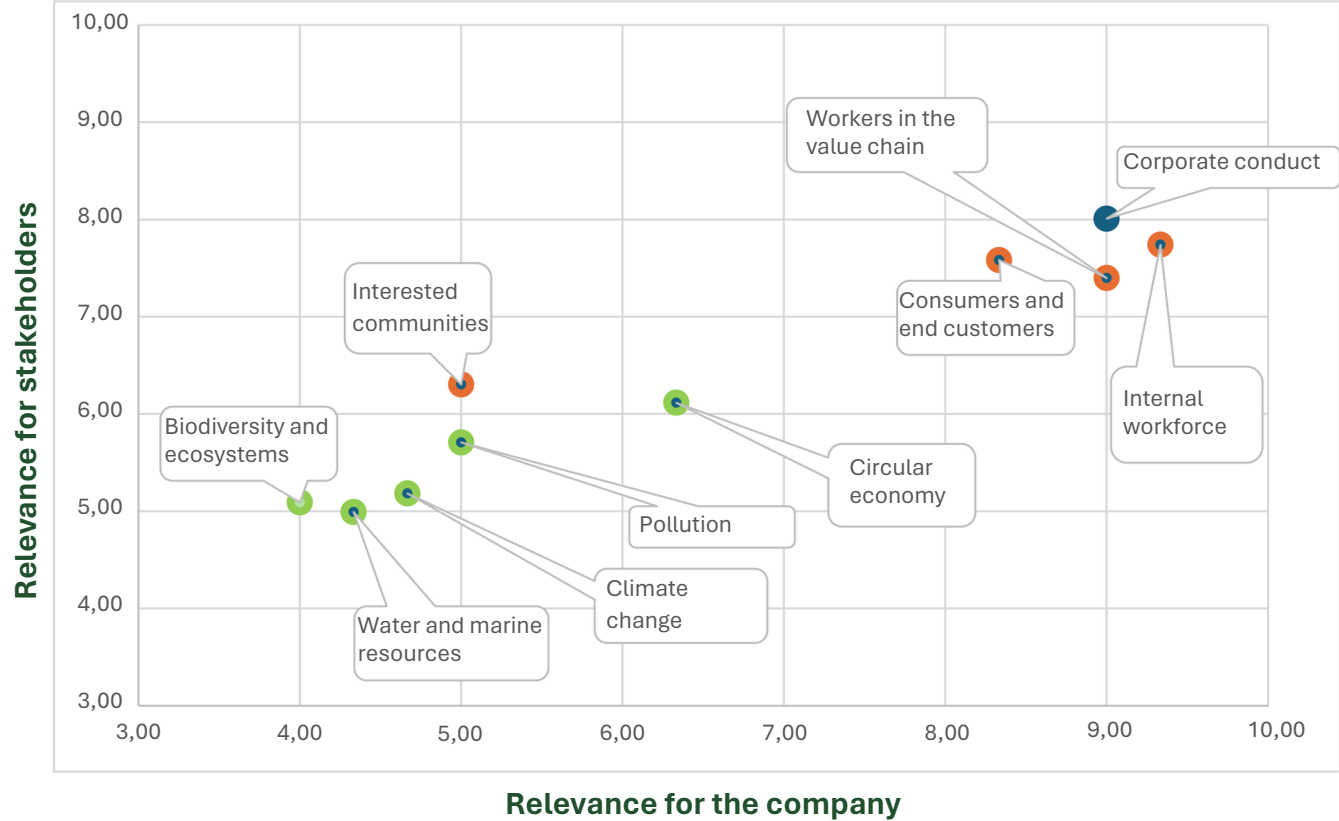


### 1.3 Materiality analysis

Within the framework of the path towards greater awareness and transparency in the ESG (environmental, social, and governance) area, Guida has undertaken the materiality analysis path, aimed at understanding which are the most relevant topics for its stakeholders and for the company itself. This process represents one of the most significant moments of the journey towards sustainability, as it allows focusing attention and resources on the topics that effectively matter, for the enterprise and for the ecosystem with which it interacts. The analysis was conducted through the sending of a structured questionnaire to

two main groups of interlocutors: on one hand, the priority external stakeholders, identified by Guida as most representative and influential; on the other, the internal stakeholders, meaning the corporate board and employees and collaborators. Participants were invited to reflect on the material importance of ten material topics, taking into consideration both the impact generated by the company on each of them, and the impact that each topic may have on the company itself. This approach allowed capturing, in a balanced way, both environmental, social, and governance impacts, offering a clear picture of material relevance within Guida's operating context.

Matrix of Materiality



## Analysis Results: Interpretation of the Materiality Matrix

The outcome of this process is graphically represented in the materiality matrix, which relates the company's evaluations with those of stakeholders, allowing the visualization of the most significant topics.

One of the topics that positions itself highest in both internal and external evaluation is **corporate conduct**. This clearly reflects expectations of integrity, fairness, and transparency towards a company that, by its nature, operates in regulated contexts and with high technical responsibility. Reliability, in this sense, is not only an ethical value but also functional to the solidity of professional relationships that Guida builds with customers, entities, and partners.

The **internal workforce** represents another pillar of perceived relevance. In a company where know-how constitutes the true competitive capital, the centrality of technical skills, training, and occupational stability is widely recognized by both the organization itself and external actors. The high position of this topic in the map highlights how the human contribution is experienced as an essential element in the quality of results.

Similarly, the topic of **workers in the value chain** stands among the most relevant. Although Guida is not a manufacturing company, its network of subcontractors, designers, and installers has a crucial role in the overall quality of service. The consistency of evaluations shows that there is shared awareness of the importance of relationships along the entire supply chain.

**Consumers and end customers** also occupy a relevant position. Being personalized plant solutions, often complex, it is natural that the end user is perceived as central to the process. The value attributed to this topic highlights a consultative and service-oriented approach, where listening, adaptability, and technical dialogue become qualifying elements of the client-supplier relationship.

Among environmental topics, **circular economy** stands out. Its positioning, while not among the highest, is balanced and significant. This suggests that Guida is recognized as an actor capable of influencing the sustainability of projects already in the design phase, favoring for example durability, modularity, or efficiency of plants. It is not a direct impact, but a design lever that allows orienting the life cycle of products towards greater environmental responsibility.

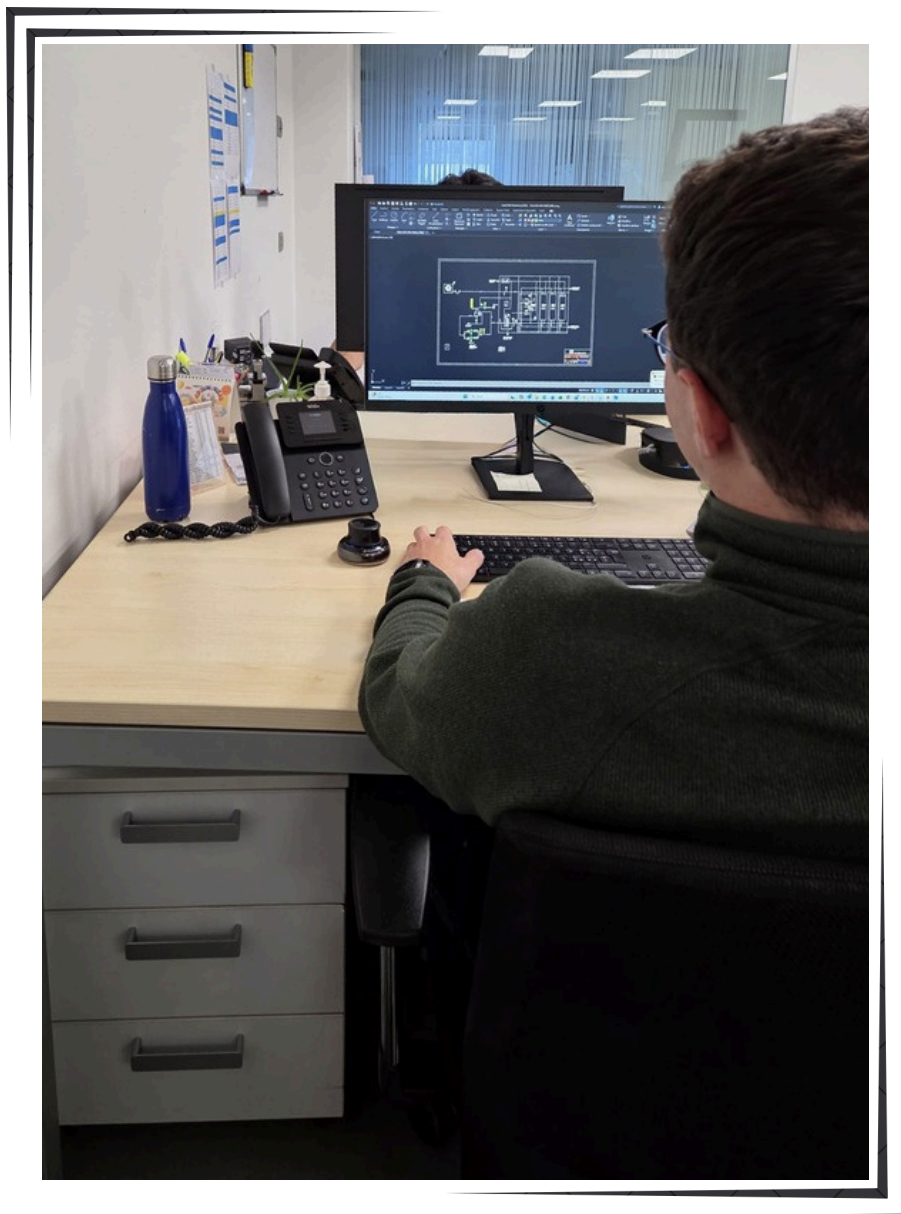
Another interesting evidence is represented by the topic of **interested communities**. While receiving a more marked evaluation from stakeholders compared to the company, this gap is not indicative of inattention, but rather of an external perception that attributes to Guida an active role in the local context. The company, while operating with discretion, is seen as a solid presence in the territory, bringing value even not directly traceable to



Finally, topics linked to the environment such as **climate change, pollution, and water and marine resources, biodiversity and ecosystems** assume a more contained, but not marginal position. Their value lies in the recognition of an indirect impact, mediated by design. Although Guida is not a primary emitter or consumer, it is seen as a promoter of solutions that, if well-conceived, can contribute to reducing waste, emissions, and consumption downstream.

This positioning demonstrates a subtle but present awareness, which integrates the environmental dimension into the design culture.

Overall, the distribution of topics reflects a balance between technical identity, social responsibility, and environmental sensitivity. The highest topics coincide with the success factors of Guida's value proposition, while even the less central ones maintain a strategic dignity, consistent with the profile of a technical and aware company.





## 1.4 Guidelines of the strategic sustainability plan

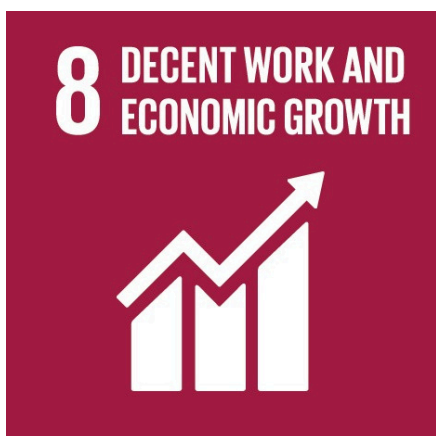
In defining its Strategic Sustainability Plan, Guida has chosen to transform sustainability from a simple objective to an evolutionary lever of its industrial model.













It is not just about formally adhering to the Sustainable Development Goals (SDGs), but interpreting them in a coherent way with the technical identity of the enterprise and its positioning in the sector.

The Plan therefore represents a horizon of concrete transformation: each objective is linked to specific, measurable, and verifiable actions, with indicators designed

to ensure accountability and traceability. Sustainability thus becomes a lens through which to rethink products, processes, and relationships, generating a positive impact that exceeds the boundaries of the organization and extends to the entire ecosystem of reference.

Below are presented the SDGs that represent the sustainability priorities identified by Guida: followed by a summary table linking each objective to actions already undertaken, future goals, and the material topics to which they refer.



Temi materiali	SDGs	Iniziativa	Obiettivo
Climate Change		<ul style="list-style-type: none"> <li>Installation of New LED Lighting.</li> <li>Calculation of Total Energy and Gas Consumption related to Emissions</li> </ul>	<ul style="list-style-type: none"> <li>Formalize an Environmental Energy Saving Policy</li> <li>Switch to a 100% Renewable Sources Contract for Electricity Supply</li> </ul>
Pollution		<ul style="list-style-type: none"> <li>Analysis of Supplier Supply Radius</li> </ul>	<ul style="list-style-type: none"> <li>R&amp;D on Product Sustainability and Life Cycle Assessment</li> </ul>
		<ul style="list-style-type: none"> <li>Mapping Quantity of Local Suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Formalize an Environmental Policy on Internal Mobility</li> <li>Employee Mobility Questionnaire</li> <li>Analysis of Environmental Impacts from Business Travel</li> </ul>
Water and Marine Resources	-	-	-
Biodiversity and Ecosystems	-	-	-
Circular Economy		-	<ul style="list-style-type: none"> <li>Purchase of Eco-friendly/Certified Products;</li> <li>Monomaterial/Recyclable Packaging</li> </ul>
		<ul style="list-style-type: none"> <li>Notices on Waste Management and Disposal</li> </ul>	<ul style="list-style-type: none"> <li>Formalize an Environmental Policy on Separate Waste Collection</li> </ul>
Workers in the Value Chain		-	<ul style="list-style-type: none"> <li>Purchase of Eco-friendly/Certified Products</li> </ul>
Interested Communities		<ul style="list-style-type: none"> <li>Collaboration and Projects with Partners</li> </ul>	Consolidation of Existing Collaborations and Implementation of New Ones
Internal Workforce		<ul style="list-style-type: none"> <li>Extra Training for Employees</li> <li>Meal Vouchers</li> <li>Agreement with Restaurant for all Employees</li> <li>Work-Related Stress Questionnaire</li> </ul>	<ul style="list-style-type: none"> <li>INAIL Work-Related Stress Questionnaire</li> <li>Definition of Welfare Plan</li> <li>Define Training Plan</li> <li>Formalize Code of Ethics Integrated with Sustainability Practices</li> </ul>
Consumers and End Customers		<ul style="list-style-type: none"> <li>Civil Liability for Products/Services beyond Obligation</li> </ul>	<ul style="list-style-type: none"> <li>R&amp;D on Product Sustainability and Life Cycle Assessment</li> <li>Purchase of Eco-friendly/Certified Products</li> <li>Monomaterial/Recyclable Packaging</li> </ul>
Corporate Conduct		<ul style="list-style-type: none"> <li>Obtaining ISO 9001</li> </ul>	-
		-	<ul style="list-style-type: none"> <li>Formalize Organizational Chart</li> <li>Legality Rating</li> <li>Formalize Code of Ethics Integrated with Sustainability Practices</li> </ul>
		<ul style="list-style-type: none"> <li>Collaboration and Projects with Partners</li> </ul>	<ul style="list-style-type: none"> <li>Consolidation of Existing Collaborations and Implementation of New Ones</li> </ul>

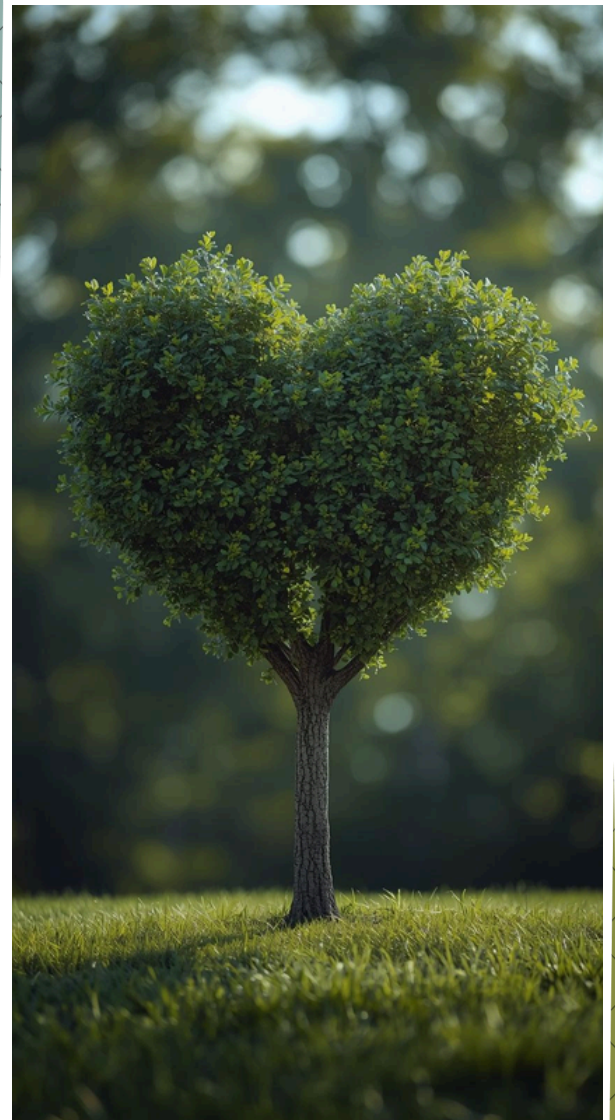
## 2. ENVIRONMENTAL INFORMATION

### 2.1 Energy and greenhouse gas emissions

In the context of ESG reporting according to the VSME approach, Guida has initiated a first path of analysis and monitoring of its energy consumption and greenhouse gas emissions, focusing in this phase on a significant, but not exhaustive part of direct and indirect emissions.

This partial analysis mainly concerned natural gas consumption for heating and purchased electricity, with the goal of starting to measure the environmental impact associated with operational activities. Climate-altering emissions are classified into three categories according to the Greenhouse Gas Protocol:

- ↳ **Scope 1:** direct emissions from sources owned or controlled by the company (e.g., combustion of fuels for heating).
- ↳ **Scope 3:** indirect emissions occurring along the value chain, not directly controlled by the company (not subject of this analysis).
- ↳ **Scope 2:** indirect emissions associated with the production of purchased electricity, heat, or steam consumed by the company.



## Scope 1 Emissions

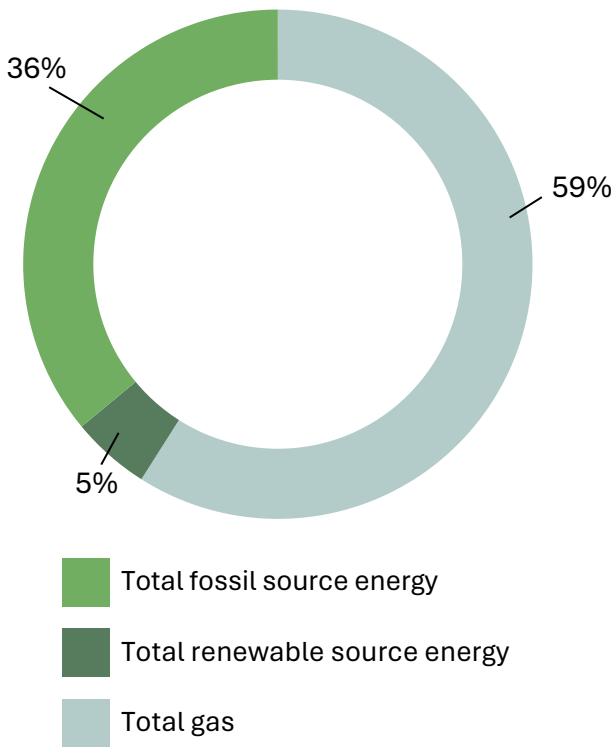
Regarding **Scope 1**, in 2024 the total consumption of **natural gas for heating** the corporate headquarters was 1,331 smc. Applying the emission factor compliant with DEFRA 2023 references, an estimate of **2.71 tons of CO2 equivalent (tCO2eq)** emitted is obtained.

This value represents the direct impact associated with the use of internal fossil sources and constitutes a first parameter on which to build strategies for reduction and improvement of energy efficiency.

## Scope 2 Emissions

Regarding **Scope 2**, i.e., indirect emissions from purchased electricity, Guida recorded in 2024 a total consumption of **23.613 MWh** of electricity, according to the energy mix declared in the bill. Of these, **21.95 MWh** are attributed to fossil sources and **1.657 MWh** to renewable sources<sup>1</sup>. However, in the absence of Guarantees of Origin (GO), the renewable component must also be considered emissive for the **market-based** method, as provided by the GHG Protocol.

Distribution of energy sources and gas



<sup>1</sup>The distinction between fossil and renewable sources has been maintained for descriptive purposes, but in the market-based calculation, the absence of GO obliges

considering the share of energy declared as renewable as emissive as well, in compliance with GHG Protocol Scope 2 guidelines.

## Difference between Location-based and Market-based method



The **location-based** method reflects the average impact of the national electricity grid: each kWh consumed is attributed a national average emission, regardless of the actual origin of the energy.



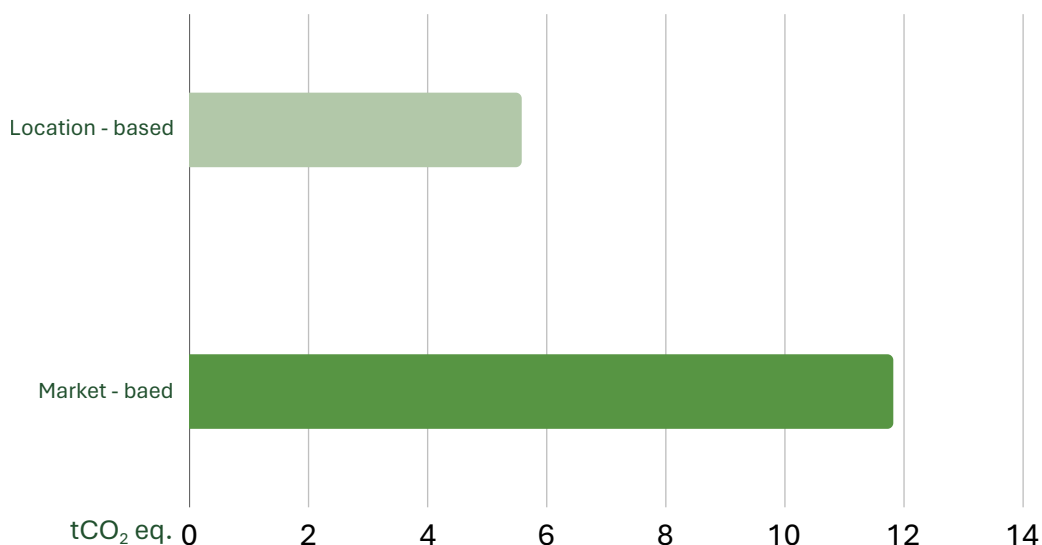
The **market-based** method, instead, takes into account the supplier's contractual choices and purchased guarantees of origin: energy from renewable sources certified by guarantees of origin (GO) is counted with zero emissions.

Using the **location-based** method, the company estimated emissions based on the **ISPRA national average emission factor** for the mix reference year (2023).

This value reflects the emission intensity of the Italian electricity grid, including national production, losses, and self-consumption. Applying this coefficient to its total energy consumption, **Scope 2 location-based emissions amount to 5.58 tons of CO<sub>2</sub> equivalent.**

Conversely, the **market-based** calculation considers the contractual characteristics of the supply. In the **absence of GO certifications**, as in the case of this supply, the **national residual mix** published by AIB for the year 2023 is applied. This reflects average emissions associated with kWh not covered by certified renewable energy. Therefore, **Scope 2 market-based emissions result in 11.82 tons of CO<sub>2</sub> equivalent.**

Difference between market and location based



Starting from 2025, Guida has planned the switch to a **100% renewable electricity** supply contract for the operational headquarters, which will

allow significantly reducing emissions linked to Scope 2, particularly according to the market-based approach.

Methodological details, conversion factors adopted, and regulatory sources of reference (ISPRA, AIB EU ETS, GHG Protocol) are reported in Appendix II - Scope 1 and 2 Calculation Methodology.

Within the framework of initiatives oriented towards reducing environmental impact and improving consumption efficiency, Guida promoted a voluntary intervention of renewal of the internal lighting system at its operational headquarters. The intervention involved the replacement of **35 ceiling lighting fixtures** with new **high-efficiency LED** technology lamps, specifically designed to ensure adequate visual comfort in environments with video terminal workstations. These devices are characterized by high luminous efficiency and reduced energy consumption compared to traditional solutions, contributing to the reduction of electrical needs associated with ordinary lighting.

During the intervention phase, a punctual census of lighting bodies present on the two floors of the operational headquarters was also carried out. To the 35 LED technology lamps, another 2 lamps already present in the building before the intervention are added, bringing the total to **37 LED lighting bodies**. Considering also the 35 NEON fixtures still in use, the system consists of **72 total light points**. Simultaneously, an intervention of **adaptation of the data system and structured cabling** was performed, with the laying of new network points, rack cabinets, and technical channeling suitable to support the company's digital evolution. Although not subject to specific regulatory obligations, this update represents a strategic choice aimed at improving the efficiency and reliability of corporate IT infrastructures, in line with an integrated vision of operational sustainability.



## 2.2 Responsible consumption

Within the framework of its path towards greater environmental awareness, Guida has launched an exploratory analysis on responsible consumption topics, focusing attention on two complementary areas: on one hand, the **geographical localization of suppliers** and impacts associated with logistics; on the other, **internal waste management** at the corporate headquarters.

### Analysis of supplier proximity

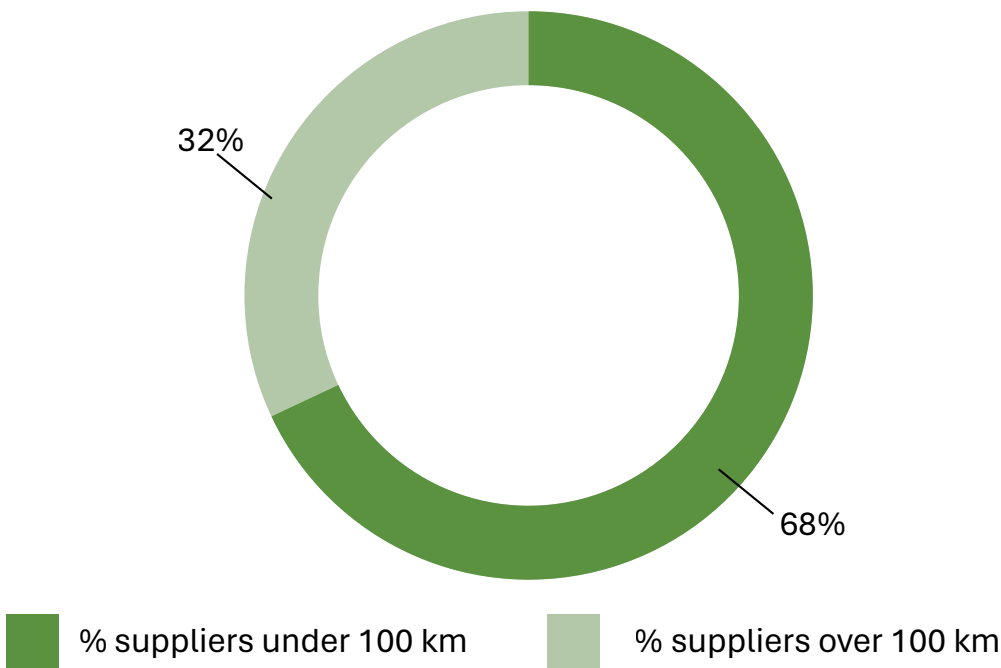
As a first exercise of supply chain mapping, an analysis was conducted on the geographical distance of active suppliers in 2024 with respect to the Lainate (MI) operational headquarters.

For this purpose, an indicative threshold of **100 km** was adopted to distinguish between "proximate" and "distant" suppliers, hypothesizing that a shorter distance can generate lower environmental impacts linked to freight transport.

The results of the analysis show that:

- **50 suppliers out of 73** (equal to **68%**) are located within 100 km of the corporate headquarters.
- while **23 suppliers** (equal to **32%**) exceed this distance.

% of suppliers located under and over the 100 km radius



These data suggest that the current supply chain is characterized by a good component of territorial proximity, an element that contributes to containing logistic impacts and valuing the local economic fabric. However, the residual percentage of distant suppliers highlights margins for improvement

on which Guida can intervene in a medium-long term perspective.

The initiative is configured as **a first step for the elaboration of a sustainable procurement strategy**, oriented over time to:

- ↳ privilege local or low logistic impact suppliers.
- ↳ evaluate the environmental footprint of transport.
- ↳ promote environmental and social criteria in supplier selection and monitoring.

In the long run, this preliminary analysis can represent the basis for a more complete mapping of external consumption, contributing to the construction of a more efficient integrated environmental reporting model.

## Internal waste management

Also within the scope of responsible consumption, in 2024 the Company introduced a structured system for separate waste collection in corporate spaces. With an official communication addressed to all employees and the installation of specific containers for the main fractions (organic, plastic, paper), placed in strategic points of the building.

The initiative has a dual objective:

- promote virtuous behaviors and make staff responsible.
- improve collection quality and reduce the environmental impact of waste management.

Although being a simple operational measure, it represents the starting point for the adoption of systematic circular economy practices within the organization.

### 3. SOCIAL INFORMATION

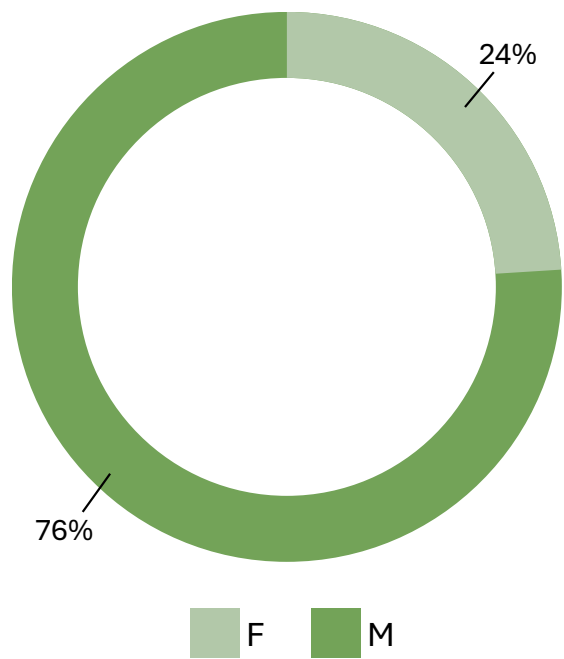
#### 3.1 Our People

People represent one of Guida's main strengths: their heritage of experiences, technical skills, and relational abilities constitutes the true wealth of the company. It is thanks to the daily, aware, and passionate contribution of all collaborators that Guida manages to ensure high-quality services.

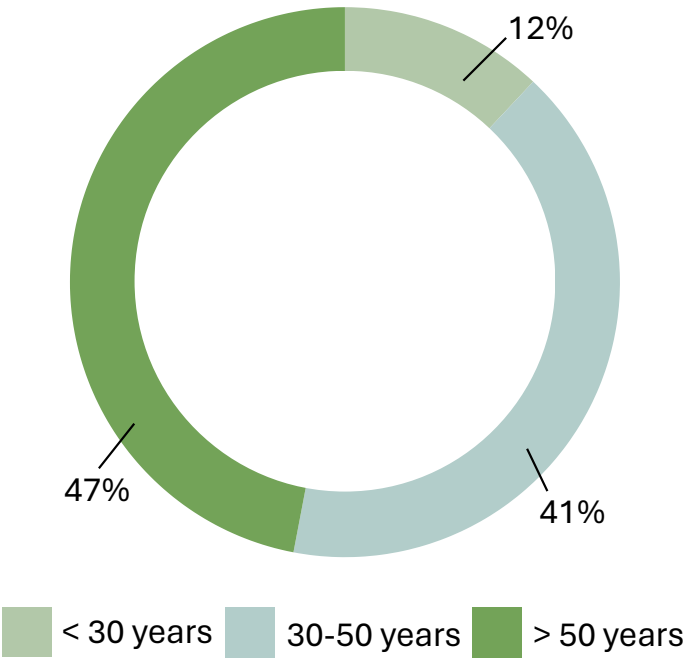
The company actively promotes a positive and collaborative work environment, committing to guaranteeing fair working conditions respectful of every person's dignity. This attention to people's well-being translates into a solid and participatory corporate climate, capable of valuing every single contribution.

During 2024, Guida employed a total of **17 people**, all hired with **permanent contracts** and covered by the National Collective Labor Agreement (CCNL) of the Metalworking sector. The team presents a balanced intergenerational composition: **12% are under 30 years old, 41% fall into the range between 30 and 50 years**, and the remaining **47% are over 50 years old**. From the point of view of gender diversity, Guida records a workforce composition equal to **24% women and 76% men**.

Employees by gender



Employees by age group



he corporate workforce confirms itself as stable but at the same time dynamic: in 2024 the **turnover** rate stood at **14%**, while that of **new hires** reached **21%**. These data testify to the company's will to renew itself and invest in new skills, while maintaining solid internal continuity.

Training represents an important element for Guida, fundamental for facing the technological evolution of the sector through constant skills updating. In 2024 the company has already activated two internal courses for a total of 32 hours.

The goal is to structure an extra training program, non-mandatory, which will offer

modules with the aim of strengthening corporate competitiveness and promoting the well-being of people within Italian companies.

In line with its sustainability path, in **2025** Guida will officially adopt its **Code of Ethics and Conduct**. This document, expression of corporate values, will become a reference point for all people in the organization.

The Code will contribute to strengthening consistency between values and behaviors, guiding daily decisions and actions in full respect of the ethical principles that inspire Guida's identity.



## 3.2 Wellbeing in the workplace

During 2024, **no accidents at work** were recorded. Such a result testifies to the safety level of the working environment, fruit of a well-consolidated prevention culture and effective policies regarding health and safety. The Company continues to commit with determination to ensure a safe and protected work environment for all collaborators.

Guida proposed to its employees an anonymous questionnaire, with the goal of collecting opinions and suggestions regarding sustainability topics, within the path undertaken by the company.

The main objectives of the initiative were:

- Evaluate the level of awareness and sensitivity of staff on the topic of sustainability.
- Collect useful feedback to improve internal communication and corporate initiatives in the sustainability area.
- Understand priorities according to employees, so as to align corporate practices with internal stakeholder expectations.
- Analyze well-being and working climate, with particular attention to work-life balance and quality of professional relationships.
- Identify the most appreciated welfare measures to improve people satisfaction.

The questionnaire recorded total adherence and the results highlight a high sensitivity towards sustainability themes: **71%** of interviewees expressed **interest in participating personally in corporate projects dedicated to sustainability and organizational well-being**, highlighting a concrete propensity for engagement and collaboration.

From the survey, a moderate satisfaction emerges for the balance between private life and work. Even the relational climate within the working environment is perceived positively: over **70%** of interviewees declare themselves **fairly or very satisfied with the relationship with their colleagues**. Even higher is the level of **satisfaction towards corporate managers**, with more than **80%** of people expressing a medium-high judgment.

Regarding corporate welfare, the areas of greatest interest turn out to be **supplementary health policies, meal vouchers, and shopping vouchers**, followed by the possibility of using **smart working**.

Already for some years, within corporate welfare, the recognition of **meal vouchers in electronic format** via rechargeable card has been introduced in favor of all workers. This measure represents one of the most consolidated and appreciated tools, as it allows offering concrete support.

he adoption of the electronic format contributes to simplifying the use of the benefit. Starting from 2022, Guida has activated an **agreement with a local restaurant**, offering advantageous conditions reserved for its employees. The agreement provides for a dedicated discount, designed to facilitate not only the company staff, but also their family members and friends, thus extending the benefits of the initiative to a wider circle.

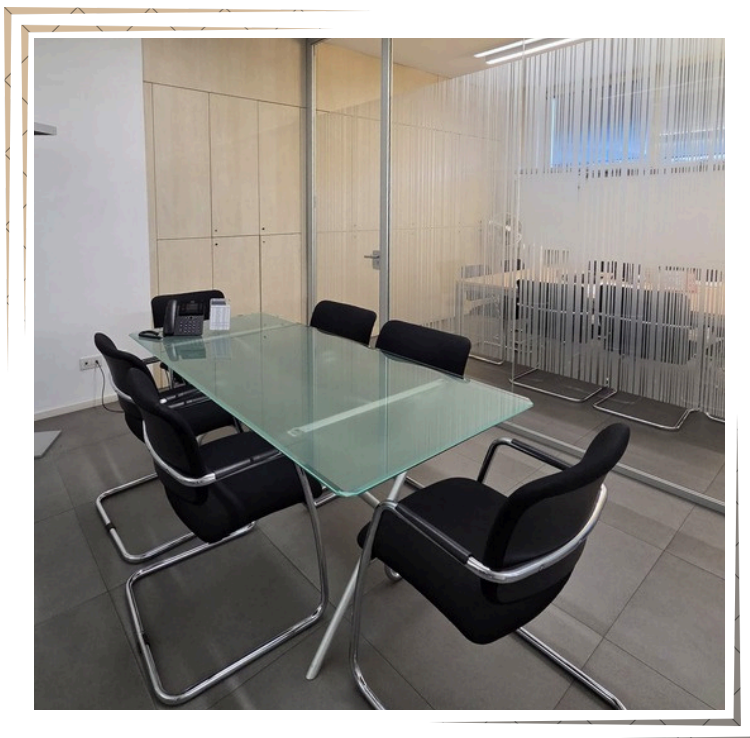
In 2024, Guida carried out the **assessment of work-related stress risk**, in compliance with Legislative Decree 81/2008 following INAIL guidelines. The goal is to evaluate the risk of work-related stress within the organization, to protect workers' health. The methodology adopted involved carrying out three macro-phases:

1 **Propedeutic Phase**, implemented upstream of the assessment and carried out through three moments: development of a plan and temporal schedule of risk assessment; constitution of the Assessment Management Group; development of a communicative and staff involvement strategy.

2 **Preliminary Assessment**, meaning the objective assessment of risk, carried out with the use of a "checklist" divided into three areas:

- Sentinel events: indicators such as accidents, absenteeism, unused holidays, staff turnover, and disciplinary sanctions are analyzed.
- Work content: examines aspects linked to the work environment and equipment, task planning, workload, and pace.
- Work context: evaluates organizational and relational factors such as role clarity, organizational culture, interpersonal relationships, and work-life balance.

This phase aims to determine an overall risk score, and based on the result (low, medium, or high), decide on any corrective actions or the need to move to the next phase.





- 3 **In-depth Assessment**, activates only if necessary, i.e., when the previous phase highlights a medium or high risk and corrective actions do not result effective.

Overall, the analysis of indicators allowed identifying a non-relevant risk level, highlighted no relevant criticalities nor organizational conditions such as to generate work-related stress situations requiring urgent interventions.

## 4. GOVERNANCE INFORMATION

### 4.1 Corporate conduct

Guida's corporate conduct is based on principles of innovation and search for excellence. The organization values consolidated skills and promotes a constant development process, with the goal of satisfying customer needs, favoring the professional growth of employees and collaborators, and generating value for all stakeholders.

The company is led by a **Board of Directors** composed of the President, the Managing Director, and three Councilors. In a perspective of continuous improvement and transparency, Guida is preparing to formalize its **Code of Ethics**, aimed at clearly defining principles of moral integrity, correctness, and transparency that guide corporate activities. These values represent an essential foundation for daily action and strategic decisions of the enterprise.

In this regard, during the reference period, no convictions or sanctions for violations of anti-corruption or anti-bribery laws were recorded.

In 2024, Guida undertook a path of integration of sustainable practices within its business model, with the aim of establishing a Sustainability Management System. The company commits to proactively managing environmental, social, and governance (ESG) impacts of its activities, responding to stakeholder needs and actively involving them in creating lasting value.

Testifying to the attention for **responsibility and corporate protection**, Guida has activated a complete **insurance policy**, which goes beyond minimum legal requirements. This coverage includes civil liability for products and activities (RCTO), occupational diseases, and a series of additional guarantees that strengthen the company's protection regarding operational, contractual, and product-linked risks.

Among the extensions activated appear: posthumous coverage for damages manifesting within 12 months from the conclusion of works, expenses for withdrawal of defective products globally (excluding USA and Canada). The policy provides for territorial coverage extended worldwide, including damages deriving from participation in fairs, exhibitions, and commercial relationships, also in the USA and Canada.

## Sustainable Finance

During 2024, Guida launched a responsible financial allocation path, orienting its portfolio towards instruments consistent with ESG principles. This choice responds to a long-term vision, according to which finance represents not only a means to generate economic value, but also a strategic tool to promote positive and measurable changes for the environment and society.

The selected funds fall within financial products classified, pursuant to the SFDR (Sustainable Finance Disclosure Regulation), as belonging to Article 8 or Article 9.

In particular, Article 8 refers to products promoting environmental and/or social characteristics, i.e., instruments built integrating at least one sustainability criterion. These include, for example, funds adopting exclusion policies for certain sectors non-compliant with specific ethical or environmental standards.

Article 9, instead, concerns products pursuing a sustainable investment objective. These are investments in economic activities contributing concretely to environmental objectives, evaluated through key indicators like resource use efficiency and recourse to renewable energy sources.

In particular, Guida has chosen to invest in the following funds:

➤ **Etica Impatto Clima R** is an Article 9 SFDR fund, investing in securities selected with rigorous ethical and ESG criteria, promoting the transition towards a low-carbon emission economy. The fund actively excludes

non-ethical sectors such as fossil fuels, weapons, tobacco, and environmentally harmful activities.

➤ **JPM Green Social Sustainable Bond D EUR HDG ACC** is classified Article 9 SFDR. It invests exclusively in green, social, or "sustainability-linked" bonds, whose proceeds are tied to high environmental or social impact projects. Issuers are required to document transparently the use of collected funds and report results achieved via measurable indicators.

➤ **Pictet Global Sustainable Credit R EUR ACC** is also an Article 9 SFDR fund. It focuses on global corporate credit with high ESG rating, selecting companies concretely committed to climate transition, decarbonization, and social impact projects. It excludes controversial sectors and applies an active approach in evaluating environmental and social performances.

➤ **ARCA Green Bond**, managed by Arca Fondi SGR, is a thematic bond fund investing mainly in green bonds, destined to finance environmental initiatives like renewable energies, sustainable building, and low-emission mobility. The fund is aligned with characteristics of Article 8 SFDR products, promoting clear and traceable environmental objectives.

Through subscription to ESG funds classified according to European regulation, Guida participates in financing projects with positive, tangible, and measurable impacts, thanks to exclusion of controversial sectors (e.g., weapons, fossil fuels, tobacco) and active integration of ESG criteria in financial instrument selection.

## 4.2 Partnership

Starting from April 2021, the collaboration between Guida and Barni began, a relationship that since the first months proved decisive in supporting Barni in the reorganization and strategic repositioning process on the market.

From the beginning, the partnership favored the identification and adoption of innovative solutions in both mechanical and hydraulic fields, to be implemented on new plants designed and built by Barni. The joint work team fueled a continuous and bidirectional communication flow, facilitating constant technical comparison and profitable experience exchange. Such interaction contributed to the diffusion and creation of new know-how among different corporate functions, enriching the skills of involved personnel at various levels.

During 2024 the partnership further strengthened thanks to mutual support also in commercial, financial, and managerial areas. Such activities contributed to generating operational synergies and defining leaner and more efficient procedures, favoring a positive impact on corporate governance and a shared vision oriented to future development.

In 2025 the partnership will expand further with the integration of Guida into the Comas group. The effects of such acquisition will allow undertaking new joint research and development projects, valuing skills and experiences matured by Comas in other mechanical sectors and opening new growth and innovation perspectives for all involved realities.



## APPENDIX I – VSME INDEX

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## APPENDIX II – SCOPE 1 AND 2 CALCULATION METHODOLOGY

Item	Detail
<b>Reference Standard</b>	<ul style="list-style-type: none"> <li>• GHG Protocol Corporate Standard - Revised Edition (2004)</li> <li>• GHG Protocol Scope 2 Guidance (2015)</li> <li>• GHG Protocol Calculation Tools</li> </ul>
<b>Scope 2 Approaches</b>	<ul style="list-style-type: none"> <li>• Location-Based: use of national average factor (ISPRA)</li> <li>• Market-Based: use of AIB residual mix (2023) in absence of Guarantees of Origin (GO)</li> </ul>
<b>Scope 1 Reference</b>	DEFRA - UK GHG Conversion Factors for Company Reporting (2023)
<b>Total Electric Consumption</b>	23.613 MWh (consumption year: 2024; declared energy source mix referring to 2023)
<b>Composition by energy source mix</b>	Renewables (without GO): 1.657 MWh Other sources: 21.955 MWh
<b>Total Gas Consumption</b>	1.331 smc (consumption year: 2024; declared energy source mix referring to 2023)
<b>SCOPE 2</b> <b>Location - Based</b>  Emission Factor Total Emissions	<b>0,2360 kg CO<sub>2</sub>eq/kWh</b> (source: ISPRA 2023) $23.613 \times 0,2360 = 5.580,23 \text{ kg CO}_2\text{eq} = \mathbf{5,58 \text{ tCO}_2\text{eq}}$
<b>Market - Based</b> GO Emission Factor Total Emissions	Abstent <b>0,5005656 kg CO<sub>2</sub>eq/kWh</b> (source: AIB 2023) $23.613 \times 0,5005656 = 11.819,7 \text{ kg CO}_2\text{eq} = \mathbf{11,82 \text{ tCO}_2\text{eq}}$
<b>SCOPE 1</b>  Emission Factor  Total Emissions	2,0384 t CO <sub>2</sub> eq/smc (source: DEFRA 2023) $1.331 \text{ smc} \times 2,0384 \text{ kg CO}_2\text{eq/smc} = 2713,1104 \text{ kg CO}_2\text{eq}$ $2713,1104/1000 = \mathbf{2,713 \text{ t CO}_2\text{eq}}$
<b>Methodological Notes</b>	<ul style="list-style-type: none"> <li>• Renewable sources without GO certification are considered emissive for market-based purposes.</li> <li>• All emission factors refer to the year 2023, consistent with the energy mix of bills, even if consumptions refer to 2024.</li> <li>• Emissions are expressed in kg CO<sub>2</sub>e or tons CO<sub>2</sub>e, with standard rounding to two decimal places.</li> <li>• Values, methods, and sources are consistent with GHG Protocol requirements.</li> </ul>