



# REPORT 2024

## SUSTAINABILITY

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# Letter to stakeholders

Dear Stakeholders,

We are pleased to present the *2024 Sustainability Report of Tecnicomar*, a document that reflects our commitment to responsible and sustainable growth, built on solid foundations of innovation, transparency, and attention to environmental, social, and governance impacts.

Our path toward sustainability is based on the integration of ESG (Environmental, Social, Governance) themes into our business strategy, which is currently being aligned with the principles of the European Sustainability Reporting Standards (ESRS). This voluntarily prepared report adopts the principle of double materiality, with the goal of mitigating the negative impacts of our activities and seizing the opportunities arising from global sustainability challenges.

## Progress and Commitments

In 2023, Tecnicomar strengthened its commitment to sustainability through:

- The adoption of measures to increase energy efficiency and promote the use of renewable resources in production processes.
- The consolidation of constructive dialogue with suppliers and stakeholders to promote a responsible and sustainable supply chain.
- The creation of initiatives dedicated to employee well-being and training, with the aim of valuing people as a strategic resource.

## Future Objectives

For 2024, we have set clear and ambitious goals based on three fundamental pillars:

- 1. Environment**  
Continue to reduce CO<sub>2</sub> emissions and optimize the use of water resources in production processes.
- 2. Social**  
Improve inclusion and diversity policies by promoting training and corporate welfare initiatives.
- 3. Governance**  
Strengthen ESG monitoring and reporting mechanisms through a dedicated governance structure.

## Sustainability as a Strategic Lever



Tecnicomar actively contributes to the achievement of the United Nations Sustainable Development Goals (SDGs). In particular, through our innovative and sustainable products, we support the responsible management of water resources (SDG 6), the fight against climate change (SDG 13), and industrial innovation (SDG 9).

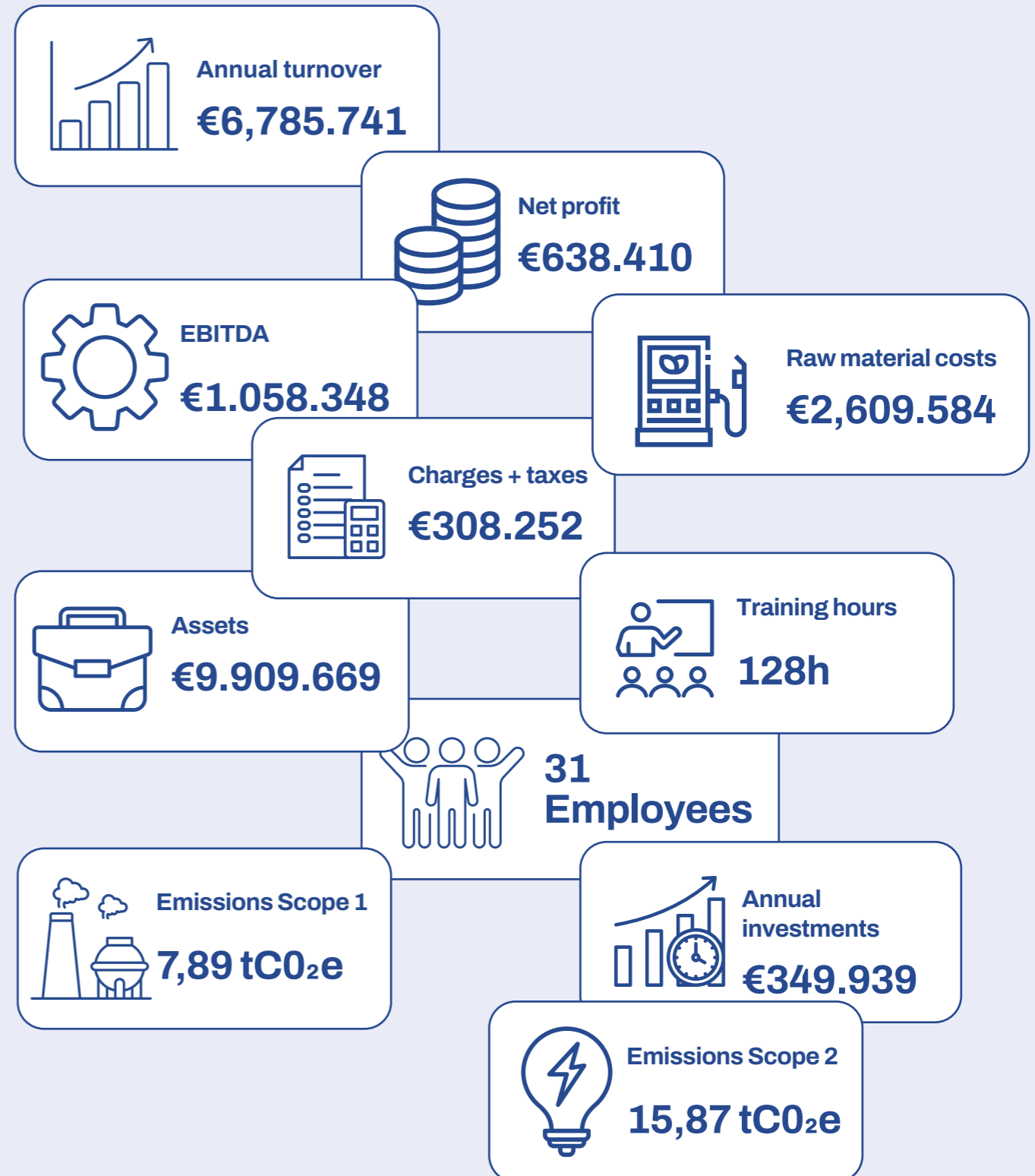
We are aware that sustainability is not just a goal but an ongoing commitment. This report represents an important step toward a fairer and more sustainable future. We invite all of you, our key stakeholders, to share your ideas, suggestions, and reflections to help improve our strategies.

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With gratitude,  
*Laura De Vita*  
Sole Director

*Giuseppe Roberto Mezzapelle*  
Executive Manager

# The Company in numbers



# Methodological note

## Reporting Standards and Regulatory Alignment

Tecnicomar's 2024 Sustainability Report has been voluntarily prepared in accordance with the European Sustainability Reporting Standards (ESRS), with a view to full alignment with the European Union's new Corporate Sustainability Reporting Directive (CSRD). This proactive approach enables the company to anticipate emerging regulatory requirements, ensuring that its sustainability reporting complies with European best practices. The ESRS provide a structured and consistent framework for ESG reporting, guaranteeing transparency and comparability of the information disclosed to stakeholders. Although Tecnicomar is not yet legally required to comply with these standards, it has chosen to adopt them as a sign of its commitment to increasingly thorough and rigorous corporate disclosure on environmental, social, and governance matters.

## Double Materiality Assessment

In preparing this report, the principle of double materiality was applied, in accordance with ESRS standards and leading international practices. This approach involves two perspectives: on one hand, impact materiality (Inside-Out perspective), which assesses the effects of Tecnicomar's activities on the environment, society, and stakeholders; on the other hand, financial materiality (Outside-In perspective), which evaluates how external environmental, social, or regulatory factors may influence the company's strategy, risks, and performance. Tecnicomar conducted its materiality assessment by engaging both internal and external stakeholders. Through workshops and questionnaires, company managers and key personnel identified ESG topics relevant to the business, while discussions with external stakeholders (such as clients, suppliers, local communities, and partners) helped to capture expectations and perceived impacts. This structured process led to the identification of key material topics and the creation of a double materiality matrix, which serves to guide Tecnicomar's sustainability strategy and focus the report on the most significant themes.

## Sources, Reporting Scope, and Time Period

The 2024 Sustainability Report covers the period from January 1 to December 31, 2023. The reporting scope includes all Tecnicomar activities and operational sites within Italy, where the company carries out its operations directly. Unless otherwise specified, the data and information refer to the 2023 performance of the Italian operational units. Data sources include Tecnicomar's internal monitoring and reporting systems, as well as official company documentation (e.g., environmental registers, health and safety reports, personnel data, financial reports). All quantitative data have been collected and validated by the relevant corporate functions. Where appropriate, internationally recognized methodological standards (e.g., greenhouse gas emission calculation protocols) have been used to ensure the accuracy and comparability of the reported metrics.

## Transparency and ESG Reporting

Tecnicomar reaffirms its commitment to transparency in communicating sustainability performance. The report combines quantitative data – such as key environmental (e.g., energy consumption, CO<sub>2</sub> emissions, waste management) and social performance indicators (e.g., number of employees, training hours, occupational safety metrics) – with qualitative information that describes policies, initiatives, and results achieved in the ESG domain. This dual approach offers stakeholders a comprehensive and balanced view of the company's performance: numerical data provide measurable evidence of progress, while narrative descriptions offer context and explain how those results were attained. Tecnicomar places high value on the clarity and reliability of its information: each section of the report has been carefully drafted to avoid material omissions and to ensure that all identified material topics are appropriately addressed. In this way, the Sustainability Report becomes not only a reporting tool but also a transparent communication channel with all stakeholders regarding the company's actions and future commitments.





# 1. Company

# 1.1 Company history

## An Industrial Evolution Oriented Toward Sustainability

2024 marks not only the second consecutive year of voluntary sustainability reporting for Tecnicomar, but also a further step in a strategic transformation process that has led the company to integrate ESG principles into its growth model.

Since its founding in 1978, Tecnicomar has undergone continuous evolution—from an entrepreneurial initiative launched in Sicily to a global player offering cutting-edge technological solutions for water treatment and desalination. This journey, driven by vision, technical expertise, and innovation capacity, is now confidently led by Laura De Vita, Sole Director, who has accelerated the company’s focus on social and environmental responsibility.

The operational garrison is further strengthened by the appointment on Sept. 10, 2021, of Attorney Giuseppe Roberto Mezzapelle, who has been delegated specific responsibilities in human resources management, contracting, and relations with agencies and authorities.

## From Made in Italy to Global Green-Tech

In recent years, growing attention to environmental dynamics and regulatory requirements has pushed Tecnicomar to redefine its positioning—from a traditional equipment manufacturer to a true industrial green-tech actor. Its international outlook is now accompanied by a sustainable identity, demonstrated by major investments in efficient technologies, renewable energy, and responsible resource management.

The first Sustainability Report, published in 2023, marked a turning point.

This second report gives continuity and substance to that path, marking the transition from a phase of “awareness” to a more concrete and structured integration of sustainability into corporate strategy.

## A constantly evolving company since 1978



## ESG Rating: A Sign of Commitment

As part of this consolidation path, Tecnicomar obtained a Class B ESG rating in 2024, a recognition that attests to the company’s solid maturity in environmental, social, and governance areas. This result strengthens the company’s reputation and guides future operational decisions—from the adoption of new certification standards to process redesign and deeper stakeholder engagement.



Score ESG.

## Innovating Responsibly, Growing Sustainably

Forty-six years after its founding, Tecnicomar stands today as an organization that has successfully turned technical innovation into a driver of sustainability. A company that has built its future not only on manufacturing excellence but also on its commitment to actively contributing to the ecological transition and the creation of shared value.

# 1.2 Mission

## Technology for Water, Commitment to the Future

In this second year of publishing its Sustainability Report, Tecnicomar reaffirms its mission: to provide top-tier technological solutions for water treatment, ensuring access to safe and sustainable water resources in increasingly complex and interconnected environments.

In an era defined by environmental challenges, ecological transition, and climate instability, Tecnicomar is committed to designing high-efficiency systems capable of significantly reducing energy consumption and environmental impact, while maintaining high standards of quality and reliability.

## A Model of Responsible Business

Sustainability is now fully embedded in the company culture, guiding every stage of the product life cycle and every relationship with stakeholders. Technological innovation is not only a competitive lever, but a practical tool to generate long-lasting positive impact.

In 2024, Tecnicomar’s approach is reinforced through four strategic pillars:

### Systemic Innovation

Continuous development of advanced solutions, including desalination systems capable of reducing energy consumption by up to 35% compared to market standards, enhancing system efficiency and reducing emissions.

### Concrete Environmental Responsibility

Gradual integration of renewable energy sources into production processes, reduction of the carbon footprint, and a focus on material circularity and sustainable design.

### Customer-Centric Approach

Delivery of highly reliable, tailored solutions designed to ensure not only optimal operational performance but also measurable economic and environmental returns.

### Contribution to the SDGs

Tecnicomar’s commitment aligns with the United Nations Sustainable Development Goals, specifically:



**SDG 6**  
Ensure availability and sustainable management of water and sanitation for all



**SDG 9**  
Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation



**SDG 13**  
Take urgent action to combat climate change and its impacts

With this mission, Tecnicomar strengthens its identity as a high-tech, ethically driven manufacturing company, able to respond with vision and expertise to the pressing challenges of our time.

## 1.3 Vision

# “Designing Tomorrow, Guided by Sustainability”

Tecnicomar is consolidating a clear and ambitious vision: to be a benchmark in the water treatment sector for responsible innovation, ESG performance, and the creation of shared value.

The goal is to increasingly establish itself as a strategic partner for clients, suppliers, and institutional stakeholders who share a vision of sustainable, resilient, and positively impactful progress.

The integration of technological innovation and environmental responsibility now lies at the heart of the company’s business model. This is a long-term vision, in which economic growth goes hand in hand with the careful management of natural resources, human capital, and supply chain relationships.

### A Focus on the Value Chain

Fully aware that sustainability does not end at the company’s boundaries, Tecnicomar is aiming to strengthen the sustainability of its entire supply chain, following three key operational directives:

#### Structured Supply Chain Analysis

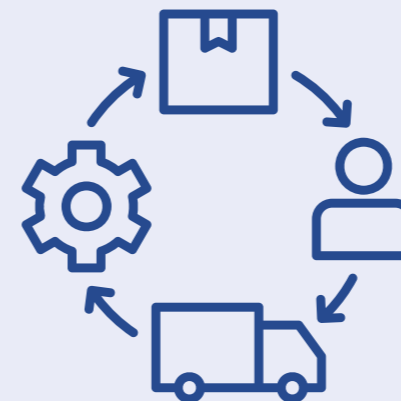
Systematic ESG-based evaluation of suppliers, with the aim of proactively identifying and managing risks, impacts, and opportunities throughout the procurement cycle.

#### Active Supply Chain Engagement

Launching collaborative pathways with suppliers to spread sustainable production practices and promote an increasingly integrated and responsible supply chain.

#### Transparency and Traceability

Strengthening control systems regarding the origin of raw materials and compliance with environmental and social regulations throughout the entire value chain.



### A Future Built on Solid Foundations

Tecnicomar’s vision is grounded in a clear belief: only through a sustainable, collaborative, and transparent ecosystem is it possible to effectively face global challenges. This is the front on which the company intends to reinforce its contribution in the coming years—through measurable actions, traceable objectives, and ongoing dialogue with all stakeholders.

# 1.4 Market Presence

## A Globally Recognized Brand

Tecnicomar is now an established presence in the international water treatment landscape. Thanks to a widespread commercial network, the company exports its technologies worldwide, with a significant presence in strategic markets in the nautical, industrial, civil, and offshore sectors.

The company’s production headquarters in Marsala, supported by a second operational site in Viareggio, serves as the core of technical and logistics activities, while its network of distributors and technical partners enables Tecnicomar to offer tailored support and solutions for diverse and often complex applications.

The ability to adapt its systems to specific design and regulatory requirements is another competitive strength, well-suited to a global market increasingly oriented toward reliable, efficient, and sustainable solutions.

## Responsibility and Sustainability in Commercial Strategy

Being present in the market today means not only ensuring quality and continuity in production, but also responding to standards of transparency, traceability, and environmental responsibility.

Tecnicomar’s sustainable approach, further solidified through its second year of ESG reporting, represents an added value that meets the expectations of more advanced clients attentive to the impacts of the production cycle.

Sustainability has become a key criterion in commercial relationships—especially in sectors where environmental compliance is an integral part of tenders and technical specifications. In this scenario, the ESG journey undertaken by the company further strengthens its competitive positioning.

## Innovation and the Future

With a long-term outlook, Tecnicomar continues to invest in processes, technologies, and training to ensure that its solutions meet the challenges of a rapidly evolving market.

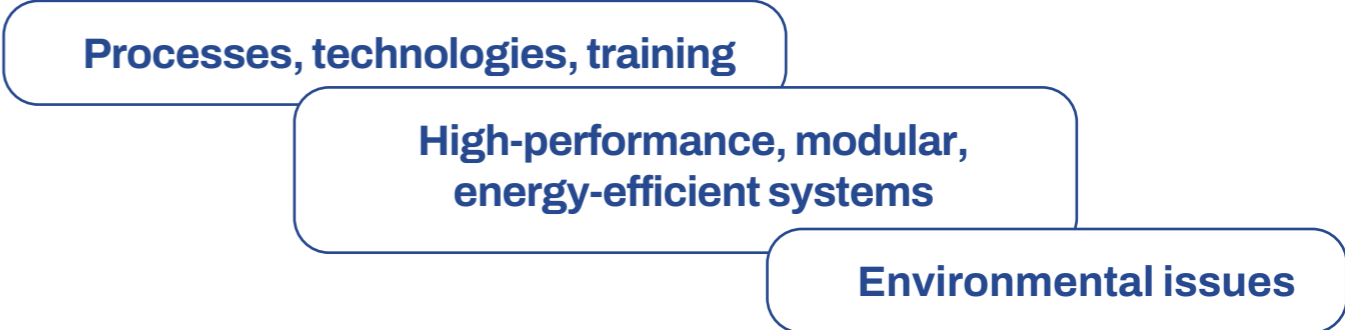
Innovation is a fundamental part of the company’s identity, resulting in systems that are increasingly high-performing, modular, and energy-efficient—designed to suit both large-scale industrial plants and compact applications in the naval or civil sectors.

In a global context increasingly sensitive to environmental issues, the company positions itself as a technical and strategic partner for public and private clients committed to building resilient, smart, and low-impact water systems.

New Marsala factory.

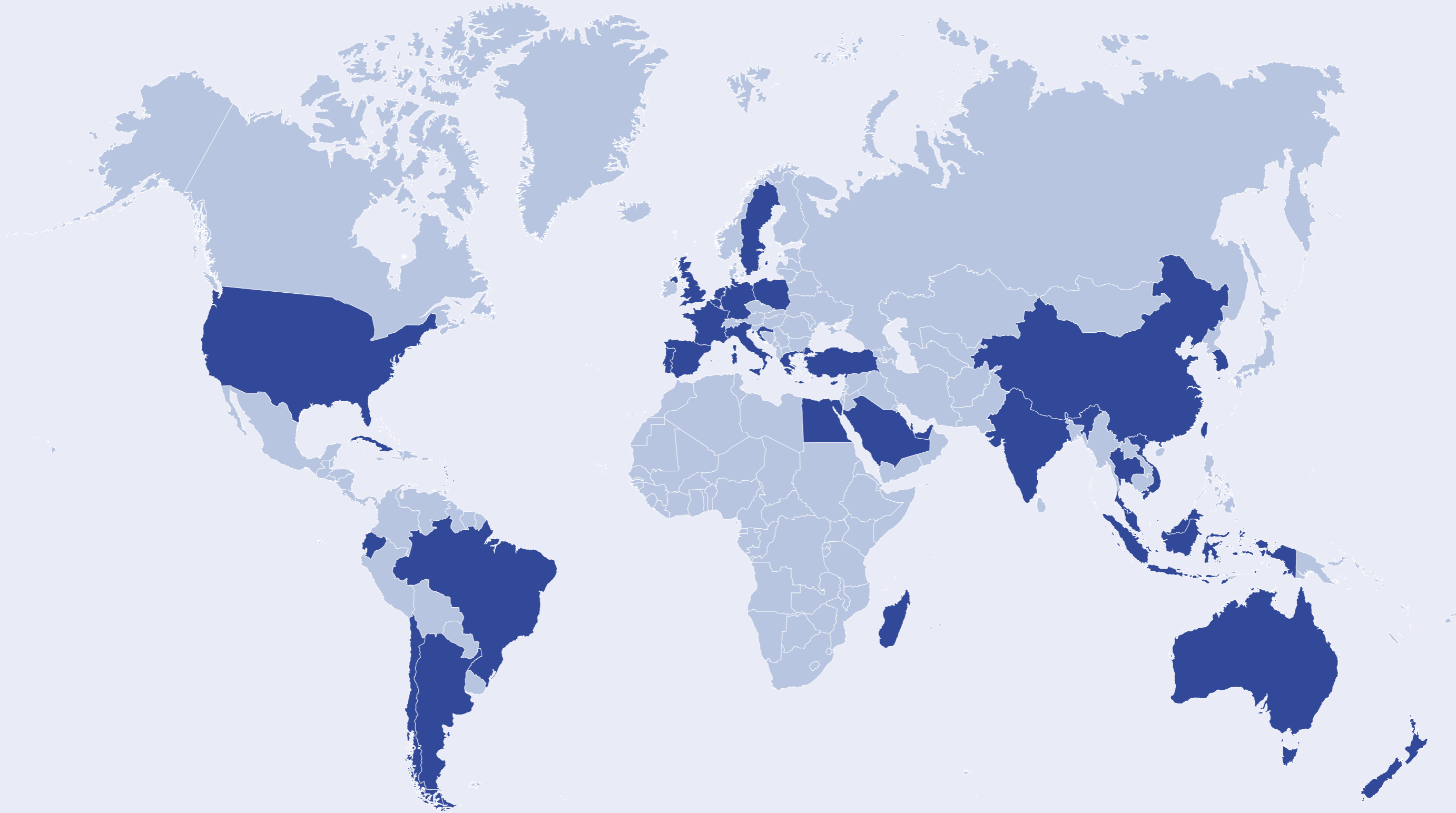


Viareggio Headquarters



Keywords on innovation and the future.

# 1.5 Map of countries



SPAIN • UNITED KINGDOM • CROATIA • CYPRUS • PORTUGAL • MALTA • POLAND • SINGAPORE • HOLLAND • GREECE • ARGENTINA • TURKEY  
INDIA • MALAYSIA • NEW ZELAND • CHILE • FRANCE • INDONESIA • MADAGASCAR • BRASIL • AUSTRALIA • CINA • MALDIVES • ECUADOR USA •  
EGYPT • SOUTH KOREA • BANGLADESH • THAILAND • TAIWAN • QATAR • UAE • CARIBBEAN • SWEDEN • BELGIUM • VIETNAM

# 1.6 Suppliers and supply chain sustainability

**Tecnicomar recognizes the strategic role of its supply chain in the transition toward a sustainable, resilient, and ESG-compliant business model. With this in mind, the company has developed a structured system for supplier qualification, monitoring, and evaluation, fully integrated into its Integrated Management System and aligned with the requirements of UNI EN ISO 9001, 14001, and 45001 standards.**

Partner selection is conducted through a technical evaluation questionnaire (MI 01 \_ PI 05), which allows for the analysis of suppliers' managerial maturity across three critical areas: Quality, Environment, and Health & Safety. The responses, rated on a scale from 1 (not applied) to 4 (systematically applied), generate a Compliance Index (CI), which classifies supplier risk according to the following levels:

- **Reliable Supplier (CI ≥ 80%)** – low risk, collaboration maintained;
- **Moderately Reliable Supplier (60% ≤ CI < 80%)** – medium risk, improvement plans activated;
- **Unreliable Supplier (CI < 60%)** – high risk, with audits and corrective actions required.

The evaluation criteria include, among others, possession of ISO certifications, incoming raw material quality checks, presence of qualified personnel in environmental and safety roles, and compliant management of waste, wastewater, and emissions. This preventive due diligence is updated periodically to monitor supplier progress over time.

Tecnicomar's strategic goal is to build a transparent, traceable, and resilient supply chain, promoting collaboration with suppliers who share its values of legality, environmental protection, and social responsibility. The evaluation process is further supported by engagement and awareness initiatives aimed at encouraging continuous improvement and fostering long-term partnerships.

Through this approach, Tecnicomar contributes to reducing risks throughout the supply chain, reinforces its ESG accountability, and enhances its positive impact, generating shared benefits both upstream and downstream of its production activities.





2.

# Foundations and strategies for sustainability

## 2.1 SDGs and Sustainability Goals

In September 2015, the governments of the United Nations member states adopted the Global Agenda for Sustainable Development, which outlines 17 Sustainable Development Goals (SDGs) aimed at promoting human well-being, preserving the environment, and supporting global development. Member countries committed to achieving these goals by 2030.

This commitment involves not only governments and civil society but also businesses, which are increasingly called upon to adopt responsible behaviors in the realm of Corporate Social Responsibility (CSR).








Sustainable development goals.

Tecnicomar adopts a strategic approach to the Sustainable Development Goals (SDGs), constantly monitoring progress and planning future actions to ensure a tangible and measurable contribution. The objectives defined in the 2023 report have been updated to reflect the results achieved and to set new targets for 2024 and the years to come, in line with ESRS requirements.

## 2.2 Progress on 2023 Goals

Below is a comparison between the goals set for 2023 and the results achieved:

SDG Goal	Description	Initiatives Launched	Status
<p><b>3</b> GOOD HEALTH AND WELL-BEING</p>	Promote employee health and well-being	<ul style="list-style-type: none"> <li>→ Partnerships with healthcare institutions</li> <li>→ Individual support for employees</li> </ul>	In progress <b>26-75%</b>
<p><b>4</b> QUALITY EDUCATION</p>	Promote lifelong learning	<ul style="list-style-type: none"> <li>→ Organization of internal and external training courses</li> <li>→ Focus on leadership and soft skills</li> <li>→ Collaboration with training organizations and the Department of Chemistry at the University of Palermo</li> </ul>	In progress <b>26-75%</b>
<p><b>6</b> CLEAN WATER AND SANITATION</p>	Ensure sustainable water management	<ul style="list-style-type: none"> <li>→ Reduction of water waste</li> <li>→ Investments in water recycling technologies such as dispensers and rainwater recovery systems</li> </ul>	<b>Achieved</b> <b>100%</b>
<p><b>7</b> AFFORDABLE AND CLEAN ENERGY</p>	Increase the use of renewable energy sources	<ul style="list-style-type: none"> <li>→ Installation of a photovoltaic system</li> <li>→ Adoption of renewable energy</li> <li>→ Improved energy efficiency in buildings</li> </ul>	Nearly achieved <b>76-99%</b>
<p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p>	Create an inclusive and motivating work environment	<ul style="list-style-type: none"> <li>→ Introduction of flexible work programs</li> <li>→ Promotion of work-life balance practices (e.g., remote work)</li> </ul>	In progress <b>26-75%</b>

SDG Goal	Description	Initiatives Launched	Status
<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	Invest in research and development for new products	→ Industrial automation → New software platforms	In progress 26-75%
<b>10</b> REDUCED INEQUALITIES 	Promote fair and inclusive work practices	→ Initiatives to improve equal opportunities → Promotion of fair business practices	In progress 26-75%
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	Adopt responsible consumption and production models	→ Implementation of recycling policies → Reduction of production waste → Use of sustainable materials	In progress 26-75%
<b>13</b> CLIMATE ACTION 	Combat climate change	→ Use of renewable resources; energy efficiency improvements; waste reduction	In progress 26-75%
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	Promote transparency and accountability	→ Training on ethical governance → Implementation of codes of conduct → Monitoring of business processes	In progress 26-75%

## 2.3 Sustainability Plans for 2025

Tecnicomar has expressed its intention to expand its commitment to sustainability by adopting two additional SDG targets: SDG 1 – No Poverty and SDG 5 – Gender Equality.



**For SDG 1**, the company is considering initiatives such as providing financial or logistical support for community development projects, collaborating with local organizations to create new job opportunities, and offering targeted assistance to employees from disadvantaged socio-economic backgrounds. In line with this priority, Tecnicomar is also exploring the launch of corporate volunteering programs aimed at providing direct support to underprivileged communities.



**For SDG 5**, Tecnicomar has already demonstrated its commitment to gender equality through exemplary leadership: the Board of Directors is headed by a woman, Laura De Vita, highlighting the central role of inclusive policies for women. Additionally, the company plans to introduce monitoring tools to assess the impact of corporate practices on the promotion of gender equality.

# By the year 2027

In accordance with ESRS standards, Tecnicomar has set the following long-term goals:

- **Integrate ESG criteria into supplier selection**  
Within the next three years, all strategic suppliers will be required to provide information on ESG parameters to ensure alignment with the company's sustainability policies.
- **Increase the share of certified suppliers**  
Work toward ensuring that the majority of strategic suppliers obtain environmental and/or social certifications by 2027.
- **Publish ESG supply chain reports**  
By 2027, Tecnicomar plans to publish an annual report detailing the supply chain's progress toward sustainability.

## Next Steps

Tecnicomar is committed to:

- **Initiating a structured dialogue with suppliers to raise awareness about the importance of ESG criteria.**
- **Adopting digital tools for the collection and monitoring of ESG performance across the supply chain.**
- **Promoting the adoption of international standards to ensure alignment with European regulations and ESRS objectives.**

## 2.4 Double Materiality Analysis

As part of the drafting of the 2024 Sustainability Report, Tecnicomar has strengthened its sustainability management approach by adopting a double materiality analysis. This method enables the company to assess both the impact of its activities on the environmental and social context, and how external factors influence corporate strategy and performance. The double materiality analysis is structured around two key perspectives:

### 1 Impact Materiality (Inside-Out)

Assesses the effects that the company's activities generate on the environment, society, and stakeholders.

### 2 Financial Materiality (Outside-In)

Examines how changes in the economic, social, and regulatory context influence the company's strategy and performance.

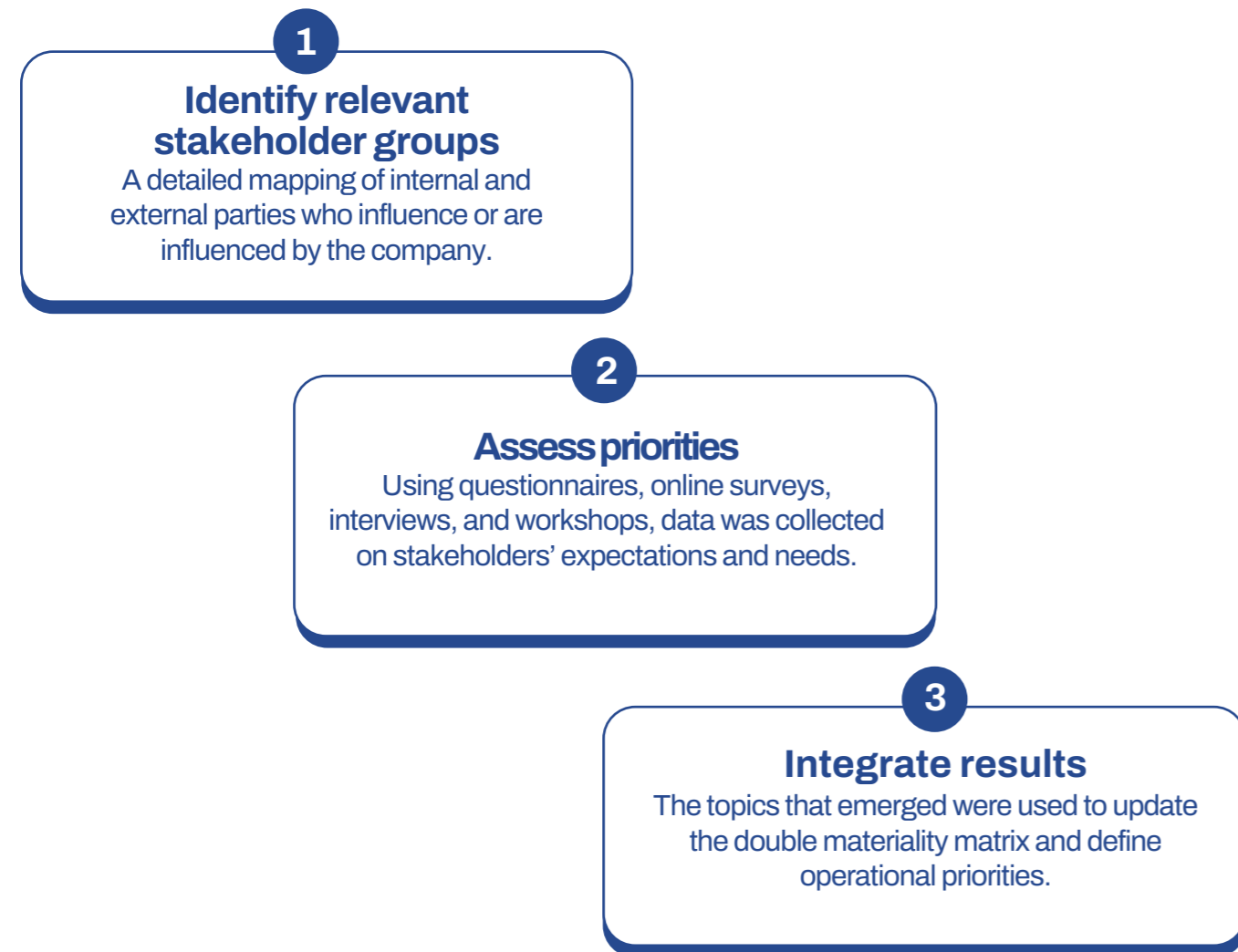
In line with the ESRS principles, the transition to double materiality included a more detailed internal review, involving corporate managers in identifying ESG topics relevant to Tecnicomar's business model. In addition, external stakeholders such as customers, suppliers, local communities, and institutions were also consulted.

Following the double materiality principles, several material topics were identified, helping to define both the company's major impacts on the environment and society, and the external risks and opportunities that are significant for business performance.

# 2.5 Stakeholder engagement

A complete and transparent Sustainability Report requires ongoing analysis of stakeholders—that is, all parties who have an interest in or influence over the company’s activities.

Starting in 2024, Tecnicomar has been expanding its approach to stakeholder engagement by introducing new listening and consultation methodologies to ensure continuous dialogue. This process has made it possible to:



The stakeholders identified and their role in Tecnicomar’s sustainability strategy are presented in the two tables in the next page.

## Internal Stakeholders

Stakeholder	Relevance to Tecnicomar	Description
CEO, CFO, Board of Directors	Define the company’s strategy and long-term vision.	Make key decisions on investments, governance, and sustainability.
Managers of Strategy, Innovation, and Sustainability	Lead the adoption of sustainable and innovative practices.	Identify development opportunities aligned with market trends and ESG regulations.
HR, Marketing, and Sales Managers	Influence company growth and relationships with employees and the market.	Attract talent, promote the brand, and develop sales.
Operations Managers (Production, Quality, Supply Chain)	Essential for production efficiency and product quality.	Manage production, ensure quality, and optimize logistics.
Employees	Fundamental to the company’s operations and success.	Contribute to innovation and the effectiveness of business processes.

## External Stakeholders

Stakeholder	Relevance to Tecnicomar	Description
Raw Material Suppliers	Impact product quality and sustainability.	Provide key materials, influencing environmental and social performance.
Customers	Drive demand and influence product innovation.	Include companies in the nautical, industrial, and private sectors.
End Consumers	Evaluate the quality and sustainability of Tecnicomar's products.	Influence brand reputation through word-of-mouth and online reviews
Investors and ESG Funds	Financially support the company's sustainable growth.	Prefer investments in companies with high ESG standards.
Regulatory Bodies and Institutions	Define the regulatory framework within which Tecnicomar operates.	Include national and international organizations regulating the industry.
NGOs and Industry Associations	Influence the sustainability and innovation agenda.	Collaborate with companies to promote best practices and environmental actions.

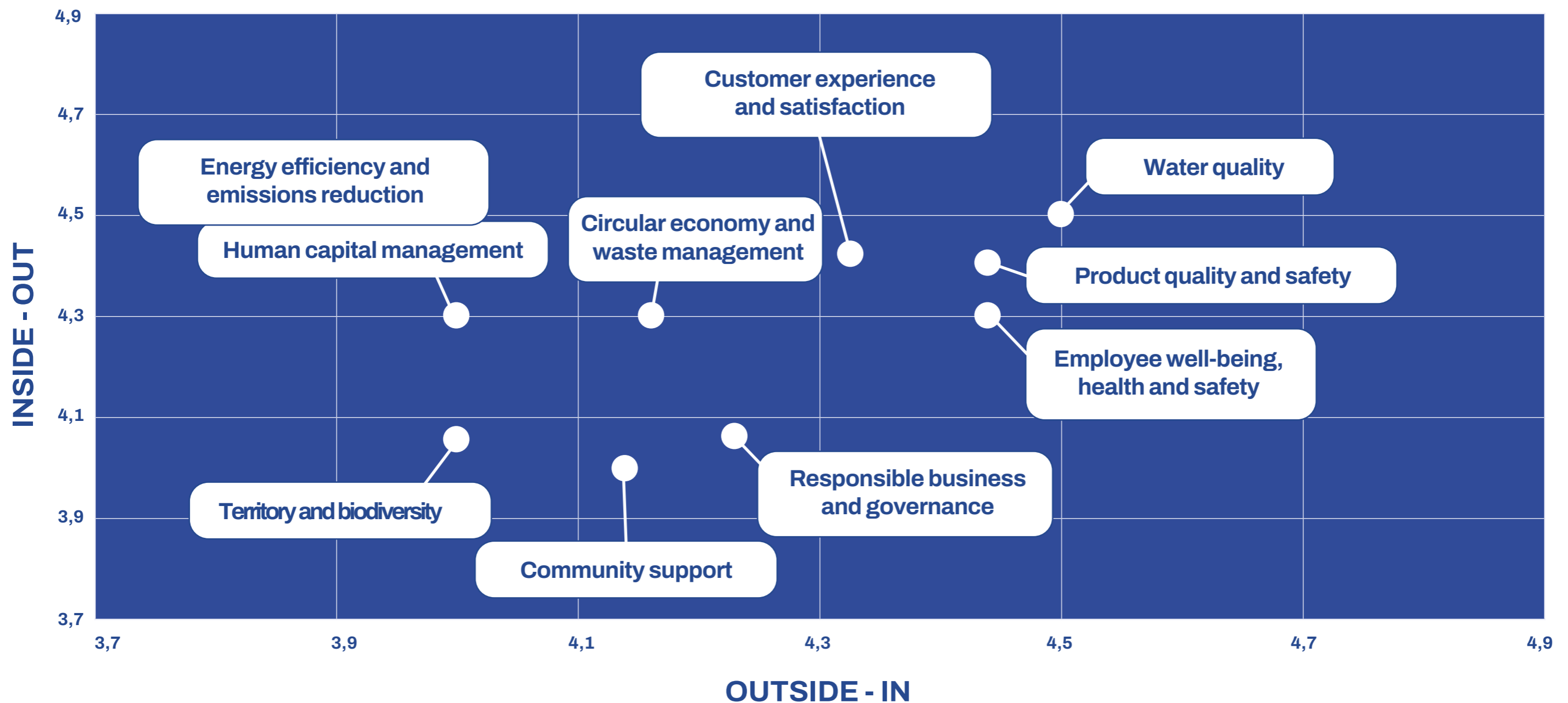
## 2.6 Double Materiality Matrix

Through the double materiality analysis process, the issues identified have been aligned with corporate strategies and positioned based on their relevance, regardless of the source (whether internal or from stakeholders).

The double materiality matrix provides a snapshot of the company's sustainability landscape and highlights the key topics on which Tecnicomar focuses its reporting. It ensures consistent alignment with group-level disclosures and reflects the specificities of the industry in which the company operates.

The matrix was developed based on significance scores (from 0 to 5) provided by both stakeholders and company managers, assessing the importance of the impacts associated with each material topic and their strategic relevance to Tecnicomar.

Below is the image of the double materiality matrix resulting from the analysis.



The selection of material topics was guided by the nature of the company’s activities, which are deeply interconnected with the responsible management of water resources, technological innovation, and the sustainability of industrial processes.

## Environmental topics

Are a top priority for Tecnicomar, as the company operates in the water treatment sector—an area intrinsically linked to global objectives such as the sustainable management of water resources (SDG 6), climate impact reduction (SDG 13), and biodiversity protection (SDG 15). Energy efficiency, emissions reduction, and the promotion of circular economy models remain strategic areas for minimizing the environmental footprint of both the company and its products.

## Social topics

Reflect Tecnicomar’s commitment to people: customers, to whom the company guarantees quality, innovation, and a focus on satisfaction; and employees, by valuing human capital, workplace safety, and well-being. In addition, active support for local communities aligns with the company’s desire to foster more inclusive and equitable development.

## Governance topics

Are fundamental to ensuring strong and ethical corporate management. In a context that is increasingly regulated and focused on ESG criteria, transparency, business ethics, and robust governance systems are essential for maintaining stakeholder trust and ensuring the company’s long-term resilience.

Through these material topics, Tecnicomar strengthens its role as a responsible company, capable of authentically integrating sustainability into its industrial strategy and daily operations.

Material Topic	Description	Relevant SDGs
<b>Environmental Topics (E)</b>		
<b>Water Quality</b>	Ensure the safety, availability, and sustainable management of water resources	SDG 6
<b>Circular Economy and Waste Management</b>	Promote material reuse, reduce waste, and improve waste management	SDG 12
<b>Energy Efficiency and Emissions Reduction</b>	Improve energy efficiency and contribute to the fight against climate change	SDG 7, SDG 13
<b>Territory and Biodiversity</b>	Protect land and safeguard biodiversity in areas of influence	SDG 15
<b>Social Topics (S)</b>		
<b>Customer Experience and Satisfaction</b>	Ensure quality, innovation, and transparency for customers	SDG 12
<b>Community Support</b>	Promote initiatives that benefit local communities	SDG 11
<b>Employee Well-being, Health and Safety</b>	Ensure safe working environments and promote employee well-being	SDG 3, SDG 8
<b>Human Capital Management</b>	Enhance skills, training, and inclusion of employees	SDG 4, SDG 5, SDG 8
<b>Governance Topics (G)</b>		
<b>Business responsible e governance</b>	Rafforzare l’integrità aziendale, la gestione dei rischi e la trasparenza nelle decisioni	SDG 16

# 2.7 Sensitive Sectors and Benchmarking

Tecnicomar operates within the sector classified under ATECO code 28.29.91 – Manufacture of devices for purifying and filtering liquids and gases for non-domestic use. This sector plays a strategic role in the current ecological transition, as it provides essential technologies to ensure access to clean water, improve air quality, support more sustainable production processes, and contribute to mitigating the environmental impacts of numerous industrial activities.

Companies in this sector are increasingly called upon to integrate circular economy principles, energy efficiency, emission reduction, and responsible resource management into their industrial strategies.

## Tecnicomar’s Commitment

Through the continuous innovation of its water treatment solutions, a focus on energy efficiency in its systems, and the progressive integration of ESG criteria into corporate management, Tecnicomar aims to:



**Provide technologies that enhance safe and sustainable access to drinking water;**



**Promote energy savings by designing more efficient equipment;**



**Encourage the adoption of more sustainable materials and components, favoring lower environmental impact solutions;**



**Raise awareness among customers and suppliers about responsible natural resource management and emission reduction.**

Tecnicomar’s sustainability reporting journey, now in its second consecutive year, reflects a concrete commitment to embedding these principles at every stage of the value chain.

## Sector Benchmark: Sustainability Initiatives from Peer Companies

In the sector of equipment manufacturing for liquid and gas purification and filtration, several industrial players have already launched notable sustainability initiatives that serve as benchmarks for Tecnicomar:



### Product Energy Efficiency

Some industry leaders have invested in the development of certified high-efficiency devices, reducing electricity consumption by up to 40% compared to traditional technologies.



### Materials Research

Various companies have initiated R&D programs aimed at replacing conventional components with recycled or easily recyclable materials, thereby minimizing the carbon footprint across the entire product life cycle.



### Decarbonization of Production Processes

Actions are underway to progressively electrify production facilities, install photovoltaic systems, and promote low-emission industrial models.



### Environmental and Social Certifications

The most advanced companies have obtained voluntary certifications such as ISO 14001 (environmental management) and ISO 45001 (occupational health and safety), and have implemented programs for monitoring Scope 1 and Scope 2 emissions.



# 3. Products

# 3.1 Reverse osmosis desalinators

- Compliant with Offshore and Defense standards for electrical and mechanical components.
- Designed for operation under extreme conditions.
- Dual pre-filters with reusable high-flow 30- and 5-micron, low-maintenance filtration cartridges.
- TUV-certified carbon-fiber high-pressure vessels for BiCompact, Sailor and Oasis models (A.S.M.E.-certified fiberglass-reinforced vessels for Essential, Sailor Special 2/44 and 3/44, STDCSY and SVV8 desalinators.
- Filmtec/Dow reverse osmosis membranes with high chemical resistance, aspiral wrapped, thin composite film. Compliant with FDA, NSF and ANSI standards.
- CAT high-pressure pump with solid ceramic plungers and AISI 316L stainless steel pump body designed for continuous duty. Duplex and super duplex high-pressure pump for high salinity water.
- Highly corrosion-resistant bronze feed pump. Available in AISI 316L stainless steel upon request.
- Delayed high-pressure pump startup to prevent overloading during system startup.
- Direct motor-pump coupling system with dampers to reduce vibration and noise.
- Tropicalized motor with low electrical consumption with high endurance in high temperature environments.
- Instrumentation for dual analog and digital readout (standard for Sailor Compact, Sailor Special and Bicomcompact). On request for other models.
- Compact frame made of AISI 316L stainless steel, with anti-corrosion protective coating.
- Electronic control of produced water quality with automatic edge detour when quality does not reach preset values.
- Electronic control of produced water quality.
- High-pressure hoses and fittings made of AISI 316L stainless steel. Duplex and super duplex for SDeClall applications upon request.
- Pressure and vacuum gauges made of AISI 316L stainless steel, glycerine style.
- Three-way manual valve for easy rinsing of diaphragms.
- Provision for automatic rinsing of membranes after each desalinator shutdown.
- Automatic pressure regulating device (standard for Sailor Special and BiCompact). On request for other models.
- Provision for final filtration with activated carbon filter (on request).
- Operating hour meter for easy programming of routine maintenance.
- Operating information and alarms available for system monitoring.
- Electronic microprocessor control panel with liquid crystal display (for BiCompact and Sailor desalinators)
- Electromechanical control panel with high reliability and resistance to extreme conditions for STDC SY and SVV8 desalinators.
- Remote controls: electronic control panel is designed for connection with: LCD display / Personal Computer on board / "7" LCD touch- screen display / optional remote control for satellite connection.
- Complete installation kit, with hoses and fittings.
- Low-pressure circuit with stainless steel hoses and fittings for drinking water in food-grade material. nI AISI 316L stainless steel for special applications



**Special Green Series**

The new Tecnicomar ECO Desalinators produce up to **60%** more fresh water and consume up to **35%** less energy than other desalinators of the same size!

## SW8 Special Green



SW8-50



SW8-100

Tecnicomar reverse osmosis desalinators of the SW8 series are designed to produce high quantities of fresh water from 2.5 m3/hour. They are equipped with an energy recovery system that allows a significant reduction in consumption and an increase in efficiency, and have an electromechanical control panel that ensures maximum operating reliability under all conditions of use. High-pressure vessels made of reinforced fiberglass are ASME approved.

## STDC Sy Special Green



STDC SY 6000

The new Tecnicomar ECO Desalinators produce up to 60% more fresh water and consume up to 35% less energy, compared to other desalinators of the same size! STDC series desalinators are automatic Reverse Osmosis systems ideal for producing large quantities of fresh water from seawater. The STDC Special Green series is highly reliable and is designed for continuous operation under extreme conditions of high and low temperatures and vibration. STDC desalinators can be customized for specific needs and are mounted on a sturdy stainless steel frame. They have an electromechanical control panel with display that allows intuitive operation of all functions. In case of temporary failure they can work in manual mode. High-pressure vessels made of reinforced fiberglass are ASME approved

## Bicompat



BICOMPACT S6/40

BiCompact is a duplex reverse osmosis watermaker comprising two independent systems on a solid stainless steel frame: 2x350 liters/hour (2x 1,581 gph) or 2x350 liters/hour (2,213 gph). This space- and energy-saving solution is the mandatory choice when there is an increase in freshwater demand or occasionally, during weekends or peak season, as the systems can work simultaneously or independently. Each unit is fully automatic but can work in manual mode if needed. The desalinator's high reliability and flexibility make it suitable for both military vessels and super yachts.

## Oasi



OASI

OASI modular systems are the ideal choice when power and space are limited on a sailing or motor boat. They can be powered by batteries connected gate to wind or photovoltaic generators, without the need for an electric generator, and they leave free from the constraints, hassles and costs of drinking water supply in tourist locations. These new generation desalinators use a low-pressure pump to increase the water pressure to only about 15 bar. The high pressure required to activate the reverse osmosis process (55-60 bar) is achieved through a hydraulic pressure multiplier. It allows energy savings of up to 80 % compared to conventional drinking water plants, as it only requires the initial energy of the low-pressure pump to bring the water into the desalinator. pressure pump to bring the water into the desalinator. OASI excels in terms of user-friendliness, component quality (such as stainless steel construction, high-pressure fittings, FDA-approved membranes and filters, and lightweight, TÜV-certified carbon fibre vessels).

## Sailor Compact



SAILOR COMPACT SLIM 1500



SAILOR COMPACT 600

Sailor Compact is the ideal Reverse Osmosis desalinator for all sailing and motor boats as well as super yachts and vessels that require a modest amount of fresh water and the comfort of a one-touch microprocessor-controlled system that can be switched to manual operation if needed. Sailor Compact is distinguished by its ease of use and the high quality of its components, such as the stainless steel high-pressure pump with ceramic piston, the ultra-lightweight powder-coated aluminum frame, and the lightweight and durable TÜV-certified carbon fiber vessels

## Essential



ESSENTIAL 400

Essential is a very easy-to-use, reliable and durable Reverse Osmosis desalinator, suitable for those who want a compact on-board drinking water production system. Contained in a solid powder-coated frame, the compact version is also available in Slim configuration, with individual components, for easy installation in small spaces. The compact version has membrane containers that can also be installed separately

## Sailor special compact green



SAILOR SPECIAL GREEN 3/44



SAILOR COMPACT 3/40

The Tecnicomar Sailor Special Green series is designed with the goal of reducing the energy demand per liter/gallon of fresh water produced. Thanks to an overall improvement process and the installation of highly innovative membranes, the system provides energy savings of 35 percent compared to conventional reverse osmosis systems. It is equipped with a microprocessor that controls all functions and sensors. the one-touch system can be switched to manual operation if necessary. Tecnicomar Sailor Special Green stands out for its ease of use and the high quality of its components, such as the stainless steel high-pressure pump with ceramic piston, powder-coated stainless steel frame, FDA-compliant filters, and ASMEcertified fiberglass high-pressure vessels. The standard configuration is full-optional ready for installation, with automatic pressure regulating device and installation kit.

## 3.2 Water treatment systems

Tecnicomar designs and manufactures a wide range of products for water pre and posttreatment and plant maintenance. Each accessory is designed to work in perfect harmony with each watermaker-whether standard or customized-with the same quality and reliability, even under extreme working conditions. In addition to pre- and post-filtration products, the Technical Department develops management systems and electronic controls for automation and remote control of Tecnicomar Water Treatment Systems.



ULTRAPUR



OSMOFRESH 100



FILTRO TFD

### Product list

- Ultrapur
- TFD Filter
- BFS Filter
- Softeners
- Semi-automatic softeners
- UV / UV INOX sterilizers
- Drinking water purifiers
- Chillers+Gasifiers
- Reverse Osmosis Chillers
- Dosing systems
- Activated carbon filters
- Calcite Filters

## 3.3 Primary water treatment plants

"Primary" water is supplied directly from natural sources (sea, underground aquifers, lakes, rivers, other) or through artificial reservoirs. Varying amounts of dissolved and/or suspended substances accumulate in primary water, making it unsuitable for its intended use. To be suitable for its intended use, primary water needs specific mechanical, physical or chemical treatments. Tecnicomar S.p.a. can provide treatment programs by customizing them when necessary, below in detail:

→ **DEMINERALIZATION AND SOFTENING**

→ **ULTRAFILTRATION, REVERSE OSMOSIS, etc.**

→ **SANITIZATION AND CHEMICAL TREATMENTS**



ADDOLCITORI AUTOMATICI DUPLEX



DEBATTERIZZATORI UV

### Elenco di alcuni prodotti

- TC reverse osmosis potabilizer for well and brackish water
- TFD Filter
- Automatic Softeners with Chlorine Producer
- Automatic Bi-body Self-Disinfecting Softeners
- Dosing Systems
- Activated Carbon Filters
- Calcite Filters
- Stainless Steel UV
- Debacterializers

# 3.4 On-board black and gray water treatment

A global leader in innovation, Tecnicomar promotes intensive R&D, studying solutions to meet market needs, enhancing its products and meeting challenges related to marine environmental protection.

In order to combat pollution of the seas and meet increasingly stringent wastewater discharge standards, the company supports eco-friendly strategies for sustainable development. It also develops customized research to provide the best possible solution.

## Ecomar



ECOMAR 70 S



ECOMAR 70 SX

Tecnicomar has designed the ECOMAR SX series, a highly compact and reliable system that can be easily installed in small spaces. ECOMAR units are certified according to the latest IMO MARPOL Resolutions MEPC.227(64), including § 4.2 for the ECOMAR S series. Today Tecnicomar has a management system certified to ISO 9001 and to ISO 45001, in compliance with the highest quality and safety standards. Designed and manufactured in Marsala, on the west coast of Sicily, Tecnicomar systems are supported by a global service network.

## Ecotrap



ECOTRAP A1



ECOTRAP 0

System for treating gray water from the kitchen sink. The purification process is carried out through two main stages:

- Initial filtration: removal of coarse particles through a basket filter;
- Chemical treatment: automatic dosing of an enzymatic-bacterial solution to reduce FOG (fats, oils, grease).
- Principle of operation
- The unit employs a buffer solution containing selected bacteria, nutrients and lipase-producing enzymes that can convert fatty acids into non-harmful compounds (CO<sub>2</sub> and H<sub>2</sub>O). Dosing is done automatically by pump according to predefined settings, allowing FOG levels to be kept within legal limits for wastewater discharge.

## \* News - 2024

### Aquamix Top



Refrigerator system for under-sink or over-sink installation, designed to adapt to different space and usage requirements. The unit enables simple and efficient delivery of three types of water:

- Natural filtered water,
- Refrigerated filtered water,
- Filtered chilled and carbonated water.

Easy to install, it is a practical and environmentally friendly solution for reducing the use of single-use plastic bottles.

## Green innovation

In recent years, the sector in which Tecnicomar operates has grown, thanks in part to the green innovations brought to the market by Tecnicomar, which have resulted in large energy and monetary savings for its customers.

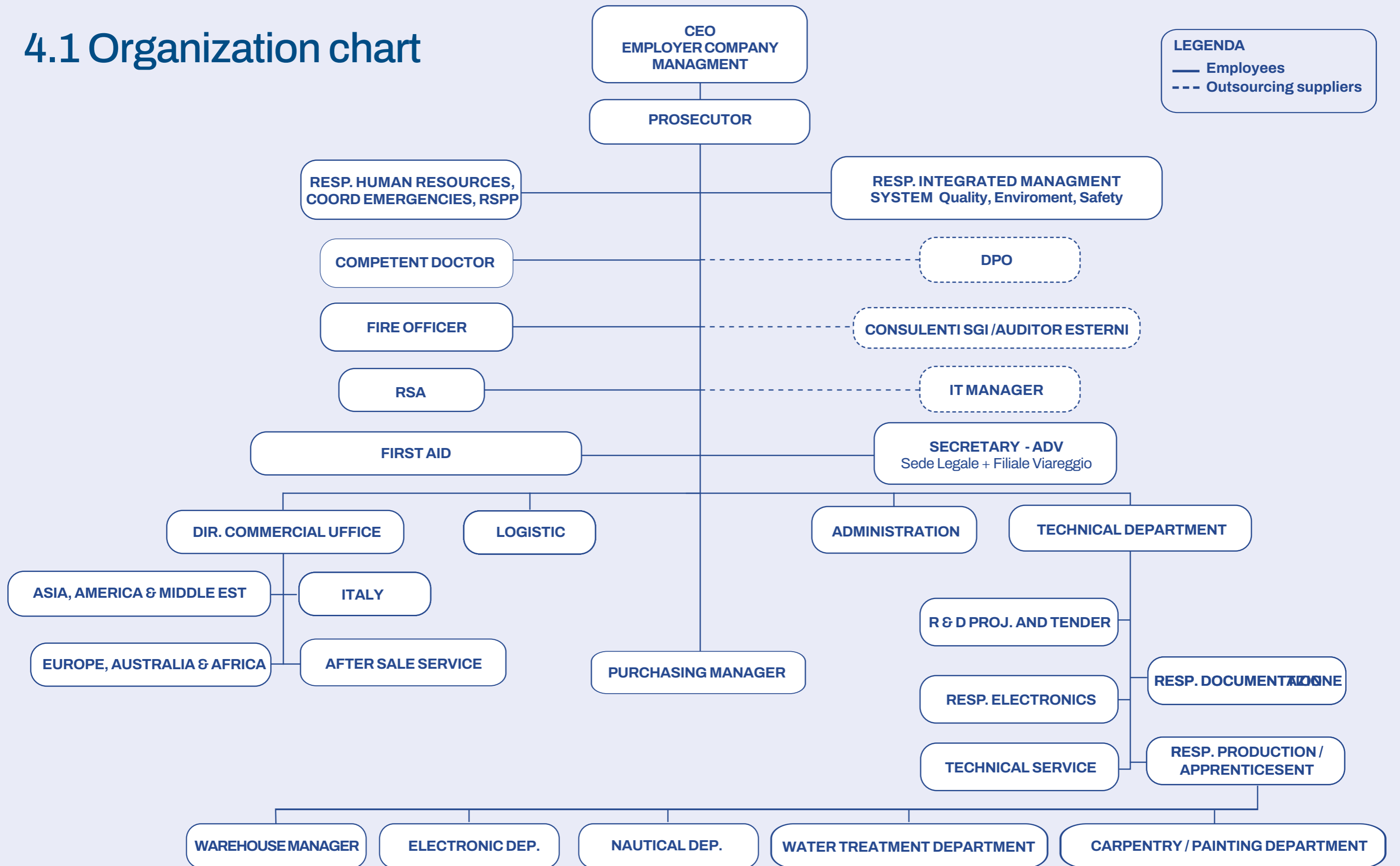
Tecnicomar and its steady growth are confirmation that focusing on innovation and green pays off, with an increase in annual turnover and a low impact on internal production costs.



04.

# Corporate Structure and Governance

# 4.1 Organization chart



# 4.2 Corporate Governance

The Company adopts a streamlined “one-tier” governance model, combining fast decision-making with strict oversight mechanisms. Strategic direction and legal representation are entrusted to the Sole Director, Dr. Enza Laura De Vita, appointed on May 31, 2023, and serving until the approval of the financial statements as of December 31, 2025. She holds full authority over both ordinary and extraordinary management in accordance with the Company’s bylaws.

To ensure independence in financial oversight and regulatory compliance, a Board of Statutory Auditors composed of five members is in place:

President: Dr. Maria Grazia Ingianni

Standing Auditors: Antonio Valenza and Giovanni Francesco Lucentini

Alternate Auditors: Michele Danilo Gambina and Ilenia Costanza Gandolfo

The board was renewed on May 30, 2022, with a mandate valid until the approval of the 2024 financial statements, and also performs the statutory audit, ensuring proper application of the principles of transparency, integrity, and business continuity.

Overall, the governance structure—comprising 1 director and 5 auditors—ensures a balanced system of checks and controls, in line with ESG best practices and the Company’s commitment to transparency, accountability, and the creation of sustainable value for all stakeholders.

Below is a summary table presenting the key figures of the Company’s governance and ownership bodies, in accordance with the disclosure requirements of ESRS 2 – Governance section (DR GOV-1 and GOV-2).

Body / Structure	Total Members	Women	% Women	Current Term / Duration*	ESRS Reference
Sole Director	1	1	100%	Appointed on 31/05/2023 – term ends upon approval of FY 2025 accounts	ESRS 2 GOV-1 (a,d)
Board of Statutory Auditors – Standing	3	1	33%	Appointed on 30/05/2022 – term ends upon approval of FY 2024 accounts	ESRS 2 GOV-1 (a,d)
Board of Statutory Auditors – Alternate	2	1	50%	Appointed on 30/05/2022 – term ends upon approval of FY 2024 accounts	SDG 7, SDG 13
Total Governance Bodies	6	3	50%	-	ESRS 2 GOV-1 (a,d)
Shareholders with ≥ 25% Ownership	2	2	100%	Share Capital: 50% + 50%	ESRS 2 GOV-2 (b)



\* Duration is shown until the date of approval of the financial statements for the specified fiscal year.

## Value-Added Remarks

### 50% gender equality

across the board and in the apex line of command reinforces the company's ESG positioning and fully meets the diversity & inclusion expectations of stakeholders and institutional investors.

### Full female ownership

(100 %) constitutes a competitive uniqueness for access to subsidized financing programs and calls dedicated to women-led businesses.

### The short term of the Board of Statutory Auditors

(expiring in the 2024 financial statements) offers the opportunity to further renew the composition, pursuing objectives of greater independence, ESG expertise and female presence, with a view to better overseeing sustainability risks.

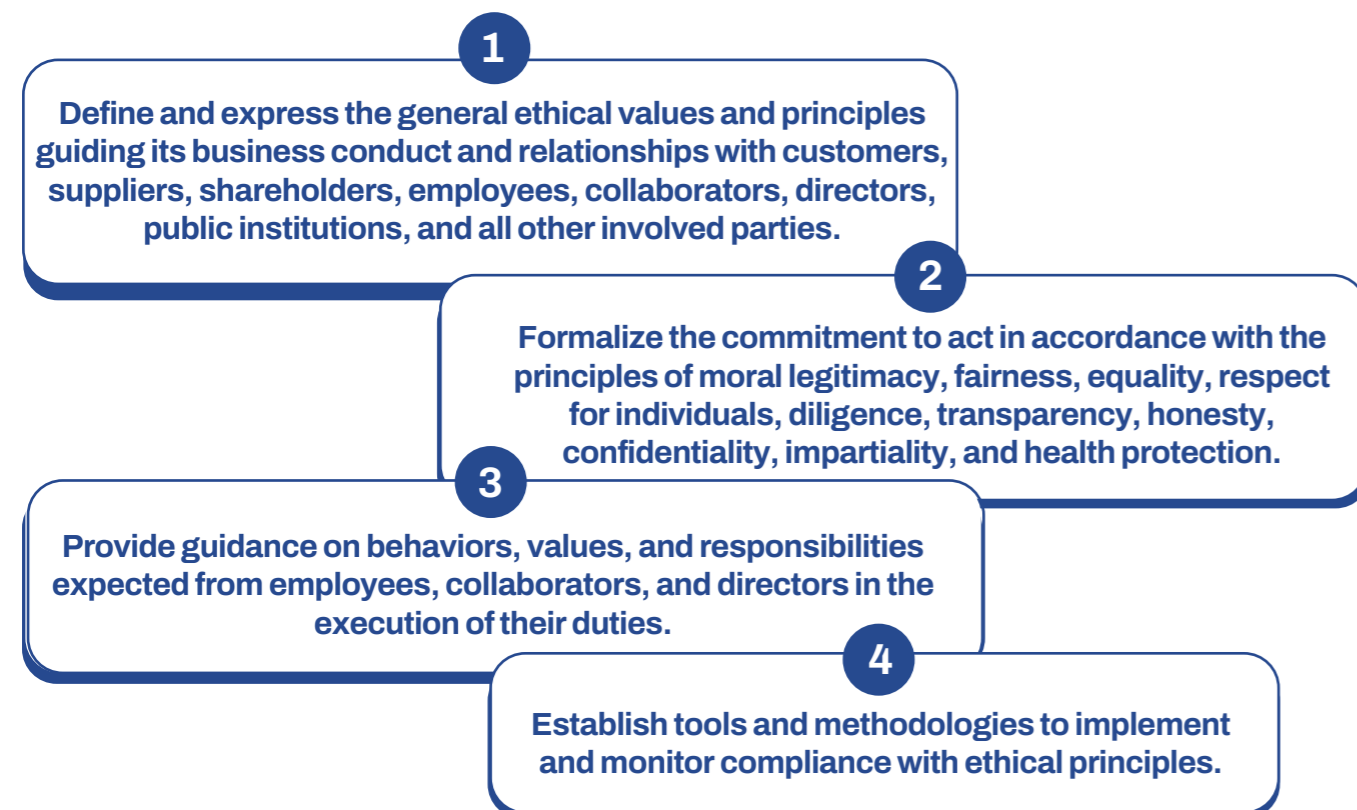
# 4.3 Code of Ethics

Tecnicomar has adopted a Code of Ethics, which outlines the set of **values, principles, and guidelines** that govern corporate activities and the conduct of all individuals acting on its behalf.

This document is the primary reference for ensuring **integrity, transparency, and accountability** in managing relationships with key stakeholders, while also promoting a corporate culture grounded in ethics and sustainability.

## Objectives of the Code of Ethics

Through the Code of Ethics, Tecnicomar aims to:



## Core Ethical Values

Tecnicomar is committed to the following core ethical values:



### Moral legitimacy

Compliance with applicable laws and internal regulations.



### Fairness and equality

Ensuring equal opportunities and non-discrimination based on gender, age, ethnicity, sexual orientation, religion, or disability.



### Respect for individuals

Promoting the physical and mental well-being of employees and collaborators.



### Transparency and honesty

Clear, documented, and verifiable management of all business activities.



### Health and safety protection

Guaranteeing a safe work environment in compliance with regulations.



### Confidentiality

Protecting corporate information and complying with data privacy laws.

## Commitment to Human Rights and Decent Work

Tecnicomar adheres to the principles of the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO). The company is committed to:

- **Ensuring dignified and safe working conditions throughout the value chain.**
- **Opposing all forms of forced labor, child labor, and exploitation.**
- **Promoting freedom of association and social dialogue.**

---

## Promotion of Diversity and Inclusion

Tecnicomar promotes an inclusive culture that values diversity in all its forms. The company is committed to:

- **Ensuring equal opportunities without discrimination based on gender, age, ethnicity, sexual orientation, disability, or religion.**
- **Monitoring and promoting active diversity and inclusion policies.**

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## Ethical Supply Chain Management

Tecnicomar requires its suppliers to adhere to ethical and sustainability standards, including respect for human rights and environmental regulations throughout the value chain.

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## Zero Tolerance for Corruption

Tecnicomar adopts a zero-tolerance policy toward corruption and any unethical practices. All business operations must be lawful, transparent, fair, and traceable.

## Environmental Responsibility

Tecnicomar acknowledges the importance of managing its environmental impact responsibly and commits to:

- **Integrating circular economy principles into business processes.**
- **Reducing CO<sub>2</sub> emissions and promoting energy efficiency.**
- **Ensuring sustainable use of natural resources and responsible waste management.**

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## Stakeholder Engagement

Tecnicomar promotes ongoing dialogue with its stakeholders to:

- **Enhance transparency and communication.**
- **Identify and address the expectations of customers, suppliers, employees, and local communities.**
- **Integrate feedback and suggestions into corporate strategies to improve ESG performance.**

---

## Monitoring and Enforcement of the Code of Ethics

Tecnicomar is committed to:

- **Disseminating the Code of Ethics among all employees, collaborators, suppliers, and stakeholders.**
- **Monitoring compliance through periodic controls.**
- **Applying sanctions in the event of violations, in accordance with applicable laws.**

**This Code of Ethics serves as a guide for all Tecnicomar activities, ensuring that the company operates responsibly and sustainably, in line with the highest ethical and regulatory standards.**

## 4.5 Certifications

As part of its voluntary disclosure strategy, Tecnicomar monitors the **entire life cycle** of its solutions through a portfolio of third-party certifications that cover management systems, product safety, and sector-specific compliance.

The Quality Management System is certified to UNI EN ISO 9001:2015 (certificate no. CERT-08755-2001-AQ-CIA-SINCERT, first issued on 30/06/2001), while the Health & Safety Management System is certified to UNI ISO 45001:2018 (certificate no. 160709-2014-AHSO-ITA-ACCREDIA, first issued on 31/07/2014). Both certificates are issued by DNV Business Assurance Italy and remain valid through 16/03/2025, confirming alignment with international benchmarks for quality and occupational safety.

In terms of product stewardship, the company holds multiple DNV Type Approvals (TAP00002BA / BB) and Marine Equipment Directive (MED) certificates – Module B (MEDB0000720, MEDB00004X5) and Module D (MEDD00001SA). These certify that its desalination systems and wastewater treatment units comply with IMO MEPC 227(64) requirements and EU Directive 2014/90 on marine equipment, ensuring proven environmental performance for maritime applications. In addition, Bureau Veritas Italia certification (IT333253) covers specific water treatment product lines, attesting to robust design processes and traceability of critical components.

Tecnicomar's voluntary participation in these certification schemes strengthens risk management across the value chain, facilitates access to regulated markets (such as maritime, offshore, and drinking water sectors), and builds stakeholder trust by providing concrete evidence of its commitment to quality, operational safety, and environmental protection, all pillars of its ESG strategy.



## 4.6 Economic Performance

Tecnicomar 2024

In the 2024 fiscal year, Tecnicomar S.p.A. confirmed its economic and financial solidity, reporting an annual revenue of €6,785,741.

This result reflects the company's ability to maintain solid turnover levels despite a complex economic environment, consolidating its position within its target market.

The EBITDA reached **€1,058,348**, indicating efficient operational management and positive margins.

The net income for the year stood at **€638,410**, confirming the company's profitability after financial charges and taxes.

Total assets amounted to **€9,909,669**, highlighting a healthy balance sheet and the availability of resources to support operational continuity and future investments.

During the year, Tecnicomar made investments totaling **€349,939**, demonstrating its ongoing commitment to technological advancement, process digitalization, and sustainable innovation.

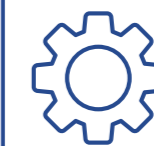
Raw material and semi-finished goods costs totaled **€2,609,584**, representing a significant portion of operational expenses and a key focus area for efficient supply chain management.

Financial charges amounted to **€33,039**, while income taxes for the year totaled **€275,213**, confirming the company's full tax compliance and its active role in generating economic value for the local area.

### Economic performance



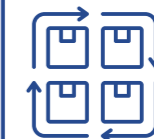
Annual turnover  
**€ 6.785.741**



EBITDA  
**€ 1.058.348**



Total assets  
**€ 9.909.669**



Costs for raw materials and semi-finished goods  
**€ 2.609.584**

Investments made during the year  
**€ 349.939**

#### Financial charges

**€33.039**



**€275.213**

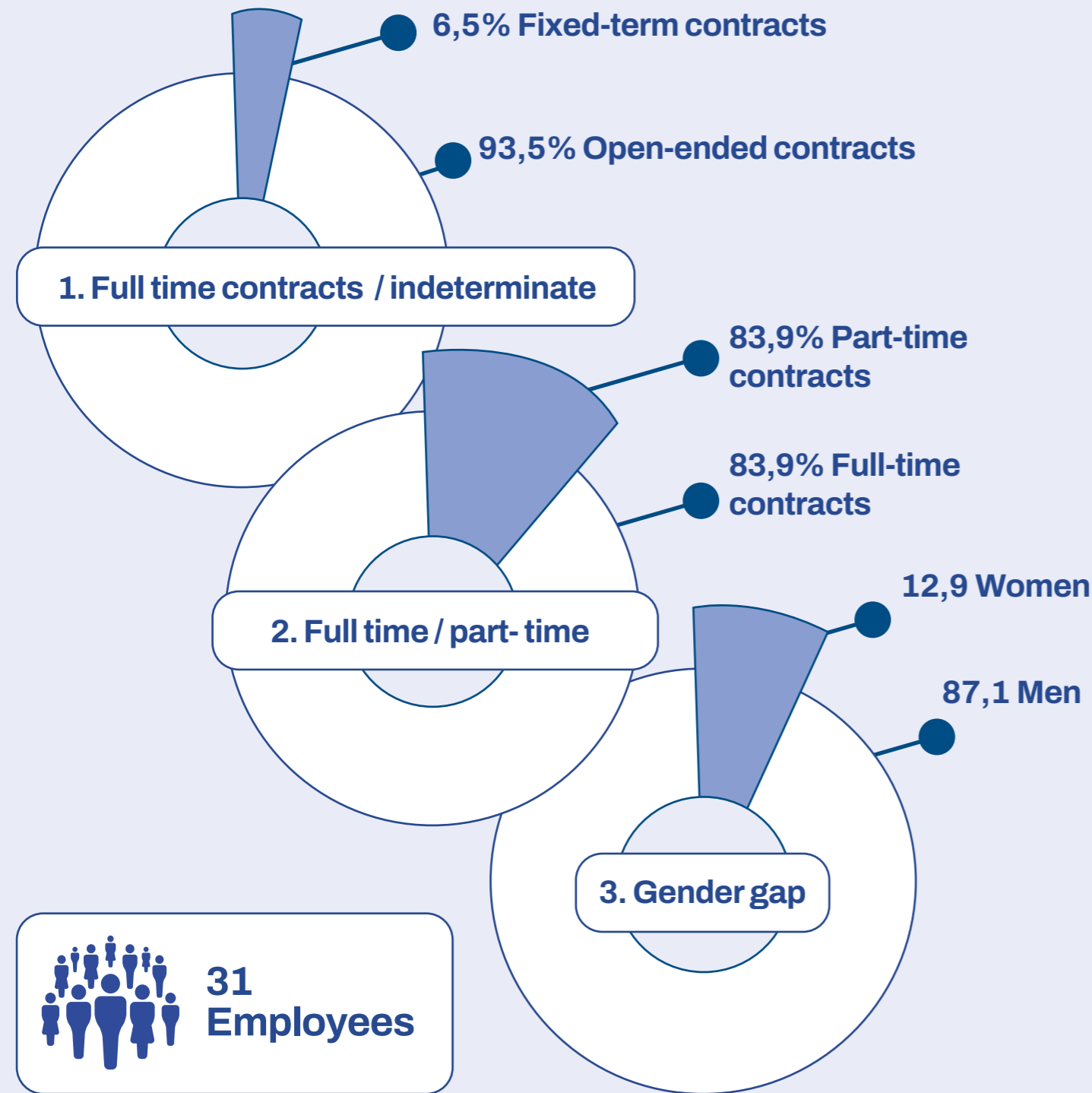
The analysis of economic performance demonstrates how Tecnicomar pursues a strategy focused on economic sustainability, capable of delivering stable and long-term value to its stakeholders.

A close-up photograph of water ripples on a teal background, showing the intricate patterns and reflections of light on the water's surface.

05.

# People and communities

## 5.1 Focus

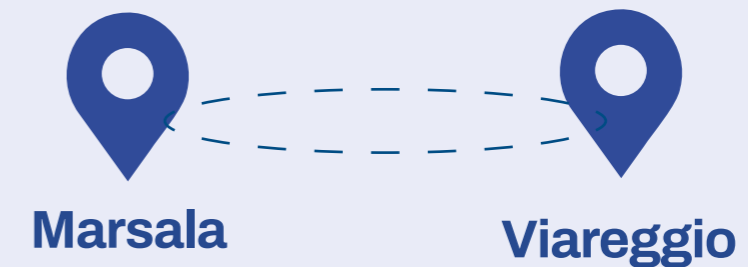


Tecnicomar employs a total of 31 workers, divided between blue-collar and white-collar staff. 93.5% of employees have permanent contracts, while the remaining 6.5% are on fixed-term contracts. Full-time contracts represent 83.9% of the workforce, compared to 16.1% in part-time positions. The workforce is predominantly male, with 27 men (87.1%) and 4 women (12.9%). The organizational structure reflects the demands of a technical and specialized production environment. The adoption of the National Collective Labor Agreement (CCNL) for Metalworkers ensures consistent protections across the entire workforce.

\*The data presented refer to employment figures as of December 31, 2024. Any hires made after this date are not included in the above graphics.

## 5.2 Employees and Corporate Culture

Tecnicomar is deeply rooted in the Marsala region, with employees primarily coming from nearby communities. The company considers it essential to enhance local talent and human capital by creating stable and high-quality jobs. This approach helps reduce commuting, stimulate the local economy, and strengthen employees' sense of belonging to the community. Tecnicomar firmly believes that employee well-being is the foundation of sustainable and long-term growth. The company is committed to fostering a positive and stimulating work environment, providing its employees with the best opportunities to develop their talents and contribute to corporate success.



For business trips to Northern Italian cities, Tecnicomar offers its traveling employees accommodation in an apartment located above its Viareggio office. This hospitality and rest solution provides tangible support to staff working away from home, promoting their comfort and reinforcing their sense of belonging to the company.

In 2024, Tecnicomar introduced for the first time two new team members under a six-month self-funded internship (Tirocinio Autofinanziato) scheme. This initiative was launched to facilitate the entry of young talents into the workforce, offering a real opportunity for professional growth and skill development. Through this approach, the company not only supports the development of new professional roles but also evaluates potential long-term collaborations, thus contributing to the enhancement of human capital and corporate innovation.

## 5.3 Salaries and Gender Pay Gap

# Average Gender Pay Gap of 19.9 %

to the disadvantage of women

In 2024, Tecnicomar continued its progress toward a fairer and more transparent pay system. An analysis conducted on 31 employees (representing 23% of the total workforce) showed an average gender pay gap of 19.9% in favor of men, while the median pay gap was close to zero (-2.2%), indicating slightly higher median salaries for women. The gender composition of the analyzed sample was predominantly male: 87% men and 13% women. Tecnicomar's strategic goals include:

Reducing the gender pay gap to below 10% by 2026;  
Increasing the overall female workforce representation to 25%;  
Promoting balanced representation in middle management roles.

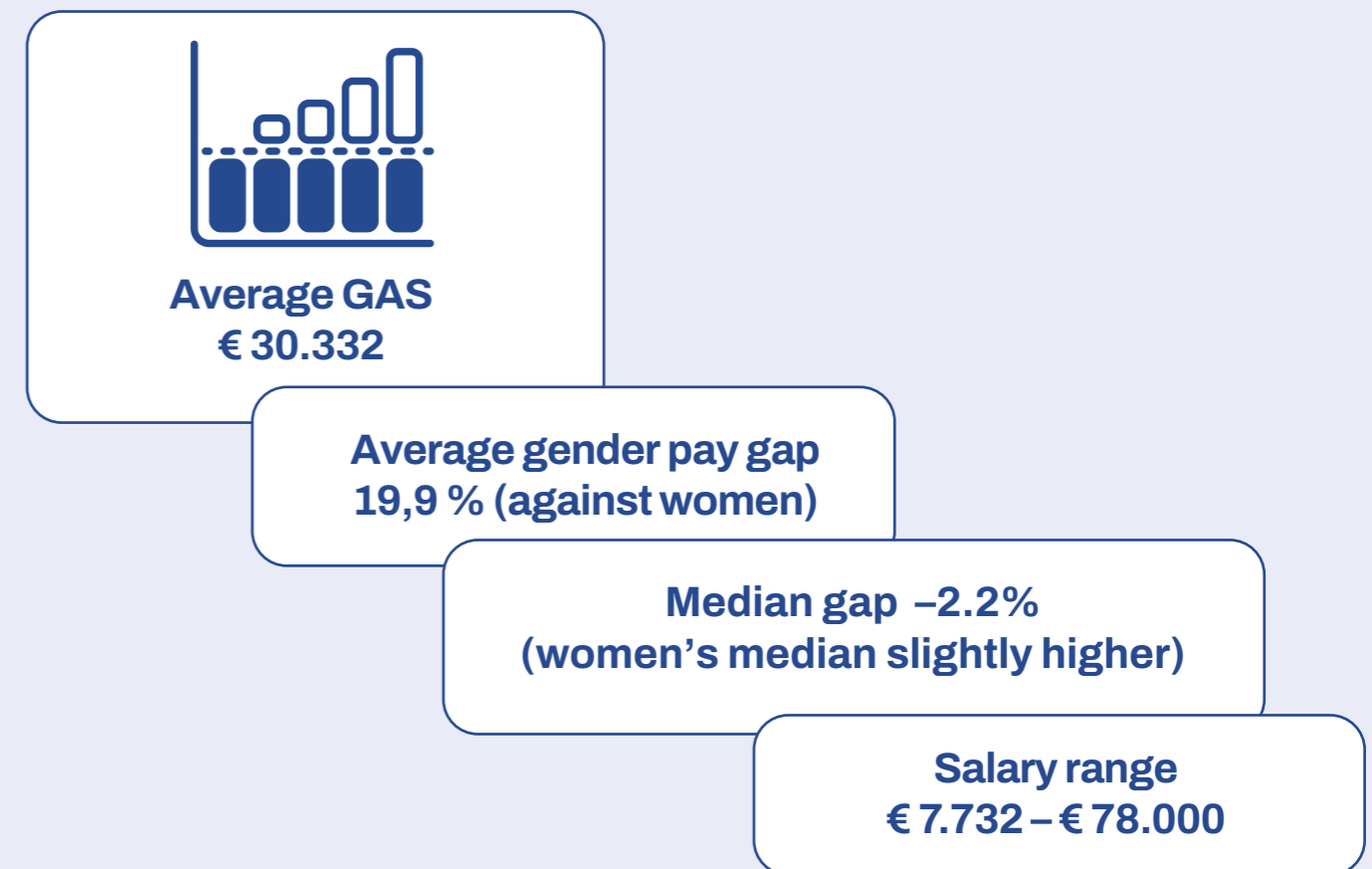
# By the year 2026

# Abbassare il gap retrobutivo sotto il 10%

### Methodological Approach

Tecnicomar's pay monitoring follows the GRI 405-2 Guidelines and the ISO 30414 Human Capital Reporting Framework. The 2024 analysis includes employees for whom complete Gross Annual Salary (GAS) data were available (31 people, 23% of the total staff). Salaries of part-time employees were adjusted to Full-Time Equivalent (FTE) values to ensure comparability. The gender pay gap was calculated using the Eurostat formula:

$$\frac{(\text{Average male GAS} - \text{Average female GAS})}{\text{Average male GAS}} \times 100$$



The average gap is mainly due to: Underrepresentation of women in higher salary levels (no women in Manager or Technical Executive roles); Greater prevalence of part-time work among women.

## Analysis by Job Level

Job Level	% Women	Avg. Male GAS (€)	Avg. Female GAS (€)	Pay Gap
Clerical Staff	33 %	35.105	30.678	<b>12,6 %</b>
Blue-Collar Workers	5%	26.469	7.732	<b>70,8 %</b>
Apprentice / Manager / Executive	0 %	n/a	n/a	n/a

**Most significant gap: blue-collar**

The most significant gap is observed in the **blue-collar category**, where the only female worker is employed on a 50% part-time basis, resulting in a very low FTE-adjusted salary. Conversely, in the clerical category, the gap drops to 12.6% due to the recent full-time hiring of three female employees.

## External Benchmark Comparison

Indicator	TecnicoMar 2024	National Metalworking Average (Italy)*
Gap di genere medio	19,9 %	16 %
% donne su totale addetti	12,9 %	19 %

\* Source: INPS Report "Wages and Employment in Manufacturing", 2024 Edition.

While TecnicoMar's gender pay gap is above the industry average, the figure represents a significant improvement from the 2022 baseline (27.4%). The 7.5 percentage point reduction is attributed to:

**A gender-balanced recruitment policy**

**A special salary review < 25° %**

## Roadmap 2025-2027

Objective	KPI	Deadline	Owner
Reduce the gender pay gap to <10%	Weighted average pay gap	31/12/2026	HR Director
Portare le donne al 25 % dell'organico	% FTE femminile	31/12/2026	Talent Acquisition
Quote 30 % donne nei ruoli middle-management	% donne livello B2+	31/12/2027	CRI
Audit retributivo esterno	Certificazione UNI/PdR 125:2022	FY 2025	CFO

## SDG Alignment



These actions support SDG 5 – Gender Equality, specifically target 5.5 (“Ensure women’s full and effective participation...”), and SDG 8 – Decent Work and Economic Growth, target 8.5. The commitment also contributes to the Materiality Index in the area of “Human Capital and Social Value” of the Sustainability Report.

# 5.4 Employee Training

In 2024, Tecnicomar reaffirmed and strengthened its investment in employee training and skill development, recognizing professional growth as a key pillar for innovation and corporate sustainability. Compared to 2023, the company launched new training initiatives and expanded its course offerings, with a specific focus on technological innovation, environmental management, and the promotion of an ESG culture across all levels.

## Commitments and Corporate Principles

Tecnicomar promotes:

- Objective and transparent criteria for professional advancement, emphasizing merit and competencies through continuous training and development;
- Equal access to training, ensuring that all employees—regardless of gender, ethnicity, religion, or background—have equal opportunities for growth;
- Constructive dialogue with labor representatives, collaborating actively with workers' representatives to foster an inclusive environment respectful of rights.

## Continuous Training System

In 2024, Tecnicomar implemented:

- Customized courses tailored to company roles and operational needs;
- Innovative digital platforms for remote learning;
- Partnerships with external organizations, offering certified courses aligned with industry best practices.

## Performance and Results

In 2024, Tecnicomar achieved important goals:

- Average training hours per employee increased from 15 in 2023 to 18 in 2024 (+20%);



A total of 128 hours of training were delivered on strategic topics (see table below):

Couse title	Total Hours Delivered
RLS Refresher Training	4h
ISO 9001:2015 Refresher	20h
ISO 45001:2018 Refresher	20h
Implementation of ISO 14001:2015	12h
ESG Management System Implementation	8h
Digital Warehouse Management Implementation	16h
High-Risk Safety Course (for new hires)	48h (3 courses x 16h)

- Employee participation rate reached 95%, up from 90% in 2023
- Expanded training content to include topics such as sustainability, digitalization, and stress management
- Launched a female leadership program, involving 30% of female employees to strengthen managerial skills

## Actions for Continuous Improvement

To build on these achievements, Tecnicomar plans to:

- Expand training programs on technological innovation and soft skills;
- Develop personalized career paths based on training, mentoring, and coaching;
- Strengthen digital skills;
- Introduce continuous monitoring systems based on key performance indicators (KPIs).

## 2025 Objectives

Tecnicomar aims to:

- Reach an average of 20 training hours per employee per year;
- Broaden training to include cybersecurity and artificial intelligence;
- Further increase participation, aiming to exceed 97%;
- Launch an internal training certification system, ensuring official recognition of acquired competencies.

Through a structured, inclusive, and improvement-oriented approach, Tecnicomar strengthens its role as a responsible employer, integrating professional development, innovation, and sustainability in line with the principles of the European Sustainability Reporting Standards (ESRS).

# 5.5 Occupational Health and Safety

The **health and safety** of workers remain a fundamental value for Tecnicomar.

Compared to 2023, the company has strengthened its commitment through the launch of a pilot program for employee mental well-being, increased adoption of smart working, and partnerships with local healthcare providers.

Tecnicomar reaffirms its responsibility to protect the **well-being of its employees, contractors, and all stakeholders involved** in its activities, aiming to create a **safe and inclusive work environment**.

## Corporate Commitments and Principles

Tecnicomar is committed to:

- 1. Promoting a safety culture**  
By fostering mutual respect, personal and collective responsibility, and the continuous improvement of working conditions.
- 2. Preventing accidents and occupational illnesses**  
Through the systematic identification, assessment, and control of work-related risks.
- 3. Ensuring a healthy work environment**  
Providing appropriate infrastructure, tools, and practices to protect physical and mental well-being.
- 4. Complying with applicable laws**  
Aligning corporate practices with national and international health and safety standards
- 5. Promoting employee well-being**  
Through dedicated initiatives aimed at improving quality of life at work.



## Occupational Health and Safety Management System

Tecnicomar operates a certified Occupational Health and Safety Management System, compliant with ISO 45001, and subject to regular internal and external audits. The system is built on the following pillars:

**Corporate policy** - A document outlining Tecnicomar's principles, objectives, and commitments in the area of health and safety.

**Improvement plans** - Strategic tools for identifying and implementing corrective and preventive actions, especially in injury and illness prevention.

**Operating procedures** - Guidelines for risk management, employee training, health surveillance, and emergency management.

**Monitoring and evaluation** - Systems for measuring the effectiveness of actions and identifying areas for improvement.

## Performance and Results

Over the past six years, Tecnicomar has implemented a systematic approach to health and safety, achieving excellent results: the number of workplace accidents has remained below one per year, with zero lost workdays and no fatalities recorded. These results demonstrate the system's effectiveness and strong organizational commitment.

In 2024, Tecnicomar enhanced its prevention measures through:

- A comprehensive training plan covering 100% of personnel on safety topics, in line with GRI 403-5;
- Introduction of new technologies for risk monitoring, aligned with evolving European regulations;
- Delivery of regular refresher training, including ISO 45001, first aid, fire safety, and PPE usage, all tracked and documented.

These results were made possible by digital training platforms that improved access and by ongoing collaboration between the HSE Officer (RSPP), Workers' Safety Representative (RLS), and department managers.

## Continuous Improvement Actions

Tecnicomar renews its commitment through a coordinated set of initiatives aimed at operational excellence and integrated prevention, including:

- Constant updates to the management system, including the adoption of IoT sensors and digital tools for real-time risk monitoring;
- Job-specific training pathways developed internally and tailored to actual exposure scenarios;
- Awareness campaigns focused on physical and psychological well-being, delivered through internal communication and engagement activities;
- Continuous dialogue with worker representatives to identify and implement corrective and improvement actions.

## Objectives for 2025

Aligned with its ESG strategy, Tecnicomar has defined the following key objectives for 2025:

- Maintain zero accident rate, reinforcing a culture of proactive safety;
- Expand training programs to include emerging risks, new technologies, and organizational well-being;
- Launch a corporate wellness pilot program, focusing on mental health, stress management, and active, sustainable lifestyles;
- Strengthen reporting and monitoring systems to ensure greater stakeholder transparency and support predictive risk analysis.

Occupational safety remains a cornerstone of Tecnicomar's sustainability strategy, in line with GRI 403 and the **European Sustainability Reporting Standards (ESRS)**. Through an integrated and innovative approach, the company continues to invest in the protection of people as a key driver of its success and social responsibility.

# 5.6 Risk and Emergency Management

Tecnicomar S.p.A. adopts a structured and integrated approach to risk and emergency management, aligned with international standards and focused on **prevention and continuous improvement.**

The company’s occupational health and safety management system is certified to UNI ISO 45001:2018, ensuring systematic oversight of professional risks and careful planning of prevention and protection measures.

The company’s Risk Assessment Document (DVR) is updated periodically and serves as the core operational tool for identifying, analyzing, and mitigating workplace risks. The DVR is supported by operational emergency plans and specific instructions for managing critical events such as fires, earthquakes, medical emergencies, or accidents in confined spaces. These procedures are shared with all employees and tested through drills and internal audits.

A key element of Tecnicomar’s model is the continuous training of personnel, planned according to a detailed annual schedule to maintain high levels of awareness and preparedness. The 2024 Training Plan included health and safety courses, regulatory updates, and specific training on fire safety, first aid, PPE usage, and emergency procedures. These activities are tracked through KPIs to assess their effectiveness and ensure training needs are met.

The company’s Code of Ethics, part of its Integrated Management System (IMS), reinforces its ethical and operational commitment to ensuring safe, transparent, and rights-respecting workplaces. The prevention culture is actively promoted by all departments, with direct involvement from the Workers’ Safety Representative (RLS), managers, and executive leadership.

Aligned with ESG (Environmental, Social, Governance) principles, Tecnicomar is currently expanding its risk mapping to include vulnerabilities related to climate change, energy security, and critical supply chain resources. The company intends to evolve its risk management system to cover environmental and systemic risks, in light of the growing importance of non-financial reporting under ESRS.

Tecnicomar operates in a highly technical and regulated sector where process safety, treated water quality, and system reliability are essential. Designing and producing systems for wastewater treatment, grey and black water purification, and potable water generation on ships and offshore platforms involves significant operational and environmental risks, including:

- Handling and storage of chemicals (e.g., disinfectants, reagents, filter membranes);
- Electrical and mechanical risks during assembly and testing;
- Ergonomic and manual handling risks in production phases;
- Indirect environmental risks related to accidental releases or malfunctions in marine or remote installations.

Tecnicomar has developed a robust prevention and emergency management system that includes:

- Precise identification of hazards in all workplaces;
- Regular, certified training for technical and workshop personnel;
- Deployment of fire-fighting equipment and environmental emergency kits at operational sites;
- Application of the ALARP principle (As Low As Reasonably Practicable) to reduce residual risk.

The reliability of Tecnicomar systems and proactive risk management contribute to minimizing non-conformities during installation and maintenance, with positive impacts on safety, operational continuity, and company reputation.

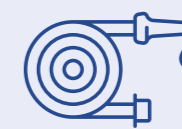
## Emergency prevention and management system



**Danger identification**



**Periodic training**



**Equipment**



**Approach on the ALARP principle**

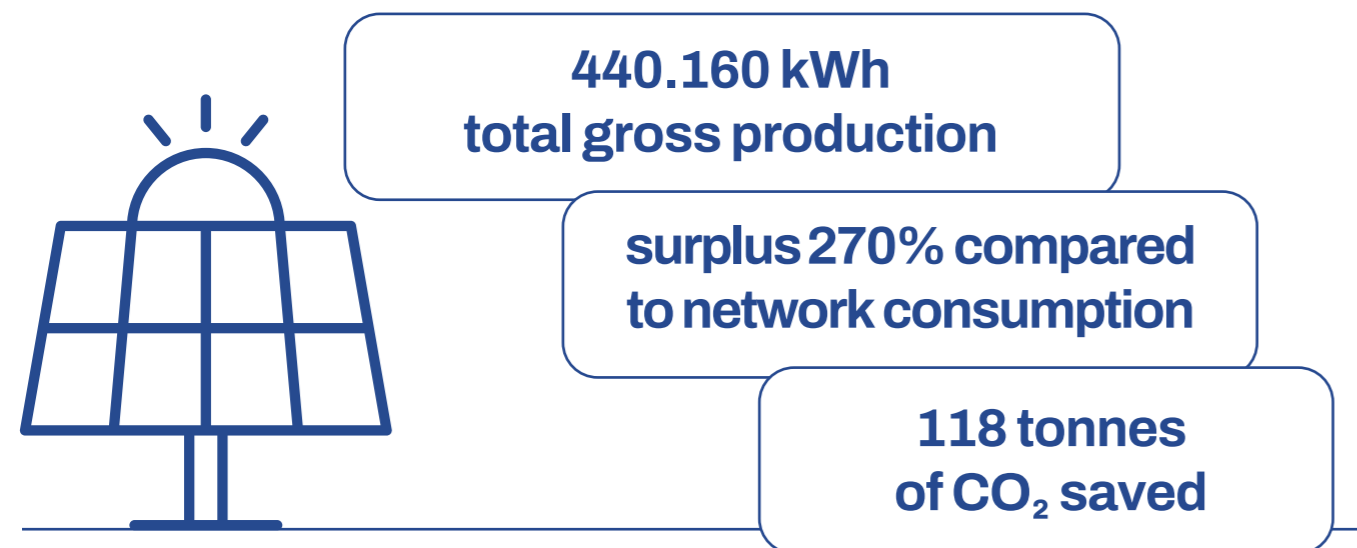


06.

# Environmental Management and Emissions

# 6.1 Environmental Responsibility

**In 2024, Tecnicomar reaffirms its commitment to a low-impact industrial model, centered on energy efficiency and the transition to renewable energy sources.**



During the 2024 fiscal year, the total gross output from the company’s installed photovoltaic systems reached 440,160 kWh, fully covering Tecnicomar’s entire electricity demand and producing a surplus equivalent to 270% of its grid consumption, which totaled 118,885 kWh.

As a result, the company was able to power all production processes exclusively with clean energy, further strengthening the site’s energy self-sufficiency.

Thanks to its in-house photovoltaic generation, Tecnicomar avoided approximately 118 tons of CO<sub>2</sub> equivalent emissions, calculated using a location-based approach and an emission factor of 0.268 kg CO<sub>2</sub>/kWh. This is a significant result and reflects the robustness of the company’s ongoing decarbonization efforts.

The use of renewable energy is not only technically and economically advantageous, but also aligns with Tecnicomar’s broader vision of corporate social and environmental responsibility, actively contributing to global climate change mitigation goals.

# 6.2 Carbon Footprint Analysis



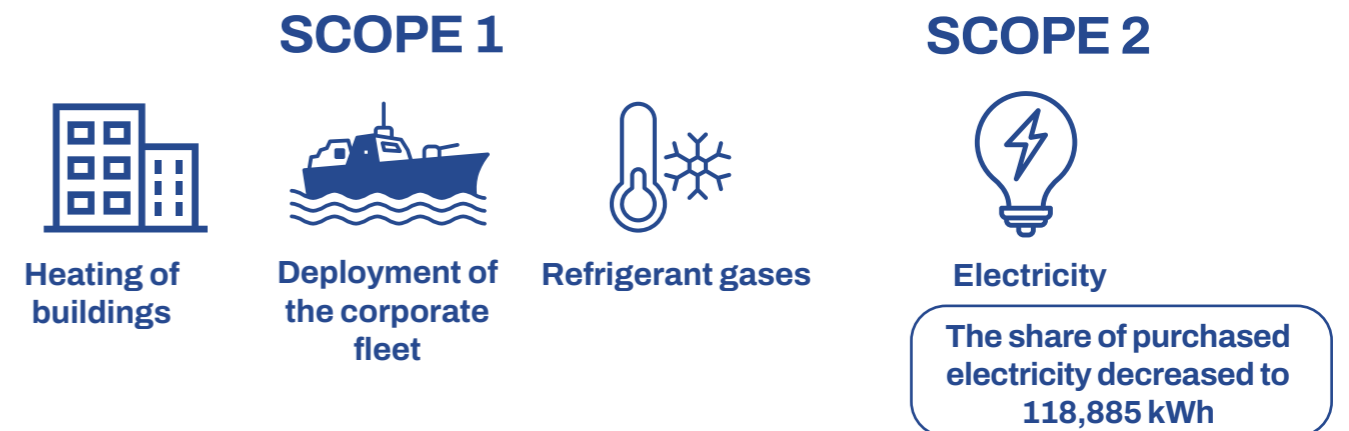
In 2024, Tecnicomar reaffirmed its commitment to decarbonization, continuing its path of greenhouse gas emissions monitoring and analysis. In line with previous efforts, the company updated the calculation of its carbon footprint in accordance with the GHG Protocol’s principles and methodologies, with the aim of consolidating a structured environmental management system.

The analysis focused on Scope 1 and Scope 2 emissions:

Scope 1 (direct emissions) includes fuel consumption for heating, use of the company fleet, and any refrigerant gas leaks.

Scope 2 (indirect emissions from energy consumption) was calculated using the amount of electricity purchased from the grid, applying a location-based emission factor of 0.268 kg CO<sub>2</sub>/kWh.

Thanks to the high level of self-generated photovoltaic energy, Tecnicomar significantly reduced its indirect emissions, achieving a lower environmental impact compared to previous years. Specifically, electricity purchased from the grid amounted to 118,885 kWh, which helped avoid approximately 118 tons of CO<sub>2</sub> equivalent emissions.

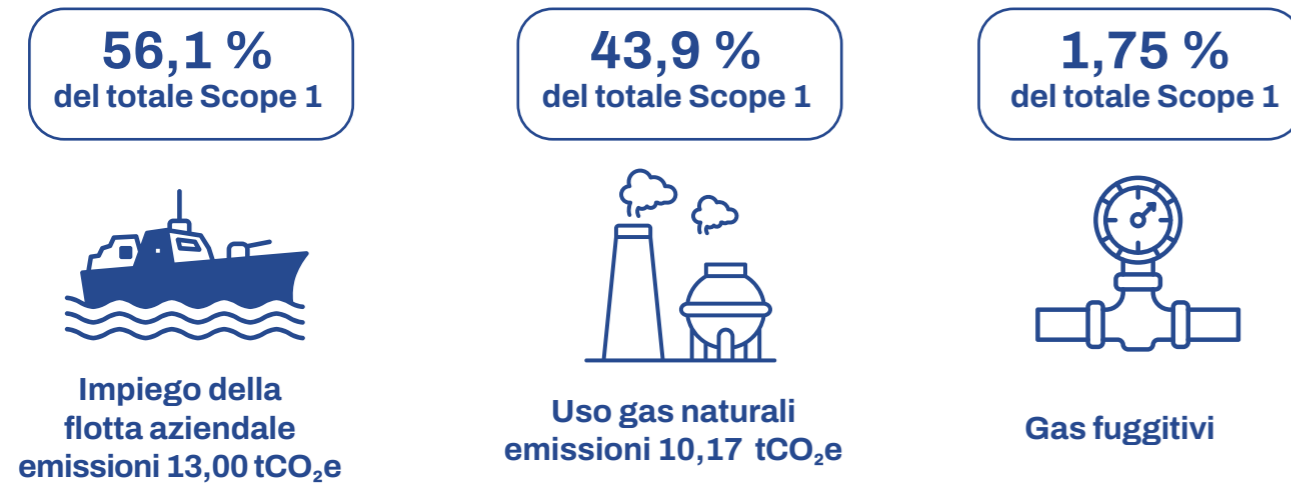


## 2025 perspectives

Tecnicomar will enhance its renewable capacity with a new 51.75 kW photovoltaic system at the Contrada Barbaro 145/C site and a photovoltaic shelter equipped with a column for e-bikes, scooters, and electric scooters. With these two interventions, the total solar production will exceed 522,000 kWh/year, covering more than three times the domestic electricity needs.

The company's commitment to also expand the analysis to Scope 3 by 2026, including indirect emissions from the value chain (suppliers, transportation, waste, business travel), remains confirmed. This approach will enable Tecnicomar to gain a comprehensive view of its climate impact and identify effective levers for its progressive reduction. The timely monitoring of emissions represents for Tecnicomar not only a transparent reporting tool, but also a strategic element for the definition of environmental policies in line with European climate neutrality goals to 2050.

## 6.3 Scope 1



Scope 1 emissions include all direct greenhouse gas emissions generated by company activities that originate from sources owned or controlled by Tecnicomar. In 2024, total Scope 1 emissions were 23.17 tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e), primarily from two sources: fuel consumption for the company fleet and natural gas combustion for space heating.

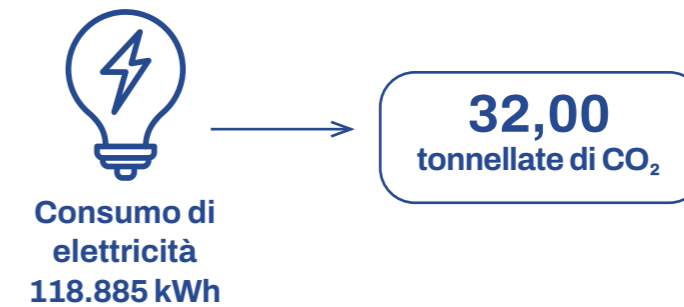
Details of emissions:

Company fleet: 13.00 tCO<sub>2</sub>e (56.1% of total Scope 1)

Natural gas for heating: 10.17 tCO<sub>2</sub>e (43.9%)

No emissions were recorded from refrigerant gases or other direct sources, unlike the previous year, when a marginal share (1.75%) of fugitive gases had been reported. Compared to 2023, total direct emissions increased slightly, rising from 20.00 tCO<sub>2</sub>e to 23.17 tCO<sub>2</sub>e (+15.8%). This increase is mainly due to greater use of natural gas for heating, which saw a higher contribution to total emissions. Meanwhile, the fleet's relative share decreased from 64.4% to 56.1%, while still remaining the dominant direct emission source.

## 6.4 Scope 2



Scope 2 emissions include indirect emissions from purchased electricity, which is generated off-site but used by the company to power operational activities. For 2024, Tecnicomar calculated Scope 2 emissions using the location-based approach, applying the national average emission factor of 0.268 kg CO<sub>2</sub>/kWh.

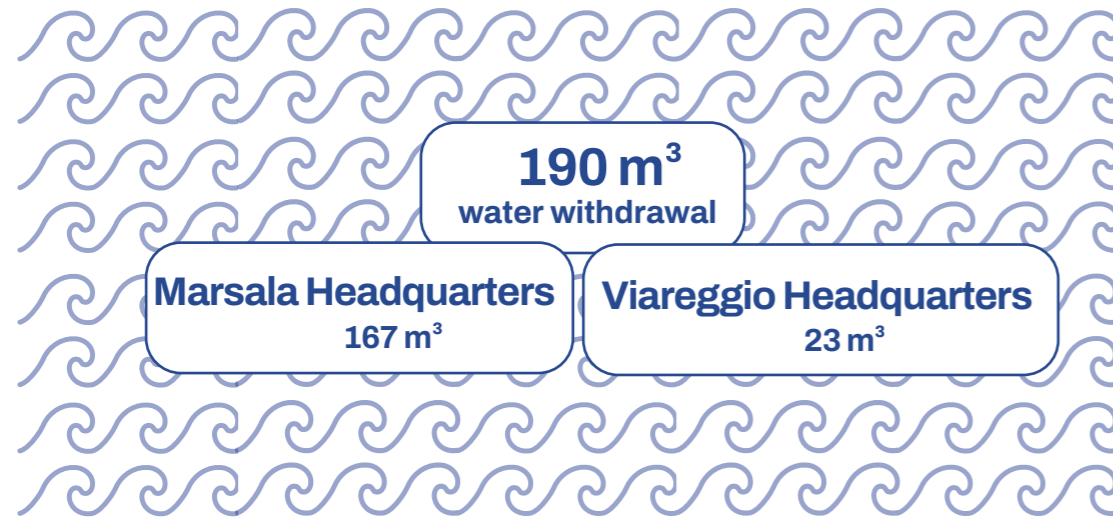
Electricity purchased from the grid in 2024 totaled 118,885 kWh, resulting in 32.00 tCO<sub>2</sub>e. This value is higher than in 2023, when Scope 2 emissions were 14.43 tCO<sub>2</sub>e. However, the increase is attributable to a change in the calculation method: in 2023, only 40% of electricity consumption was considered, while in 2024, the company reported full actual grid consumption, decoupling the analysis from self-consumption percentages.

This emission figure must be contextualized within an advanced energy strategy: gross photovoltaic production in 2024 reached 440,160 kWh, exceeding internal electricity demand by more than three times and covering 370% of total company consumption. This enabled Tecnicomar not only to power all activities with renewable energy, but also to feed surplus clean energy into the grid, contributing to the decarbonization of the national energy system.

The comparison with 2023 reflects continuity in energy strategy, along with improved methodological accuracy and transparency. Fully reporting purchased electricity emissions allows for a more realistic view of the environmental footprint, while preserving the positive impact of the photovoltaic energy surplus.

**370% of the company's electricity consumption is covered by photovoltaic production**

## 6.5 Water Consumption



In 2024, Tecnicomar recorded a total water withdrawal of 190 m<sup>3</sup>, divided between the Marsala production site (167 m<sup>3</sup>) and the Viareggio operational site (23 m<sup>3</sup>).

Given the company’s technical and production profile—focused on the design and manufacture of reverse osmosis desalination systems—this consumption level is low and fully compatible with the nature of its activities.

The water intensity of use was 1.10 liters per kWh of final energy consumed, a meaningful indicator of environmental efficiency. This demonstrates careful water resource management, appropriate for a company with 18 employees that, despite working in the water treatment sector, does not use significant amounts of water in its production processes.

Moreover, Tecnicomar’s access to in-house filtration and water treatment technologies enables a high level of technical understanding of water as a resource, fostering a corporate culture based on sustainability and consumption monitoring.

As part of its continuous improvement efforts, Tecnicomar aims to:

- Strengthen monitoring of water withdrawals using digital devices
- Explore opportunities to recover and reuse rainwater or process water, where technically and economically feasible.

## 6.6 Waste Management



Tecnicomar S.p.A. adopts a structured and responsible approach to waste management, in line with circular economy principles and current environmental regulations. The company continuously monitors its waste streams, ensuring full traceability through the use of a waste register and the annual Environmental Declaration (MUD).

In 2024, total waste generated amounted to 15,598 kg (~15.6 tonnes), including both special waste reported through the MUD and recyclable materials (such as cardboard and wood), following the same methodology used in 2023.

The breakdown is as follows:

Hazardous waste	490 kg (3,1%)
Non-hazardous waste	18 kg (0,1%)
Recyclable non-hazardous materials	
Cardboard:	5.717 kg (36,6%)
Packaging wood:	9.373 kg (60,1%)
Reused waste	None

The main EWC (European Waste Catalogue) codes included in the 2024 MUD are:

08 01 11	Sludge from chemical treatments (hazardous)
08 03 18	Solid residues from paints and pigments (hazardous)
12 01 16	Used industrial oils (hazardous)
14 06 03	Halogenated solvents (hazardous)
15 02 02	Contaminated absorbents (hazardous)
20 01 21	Mercury-containing light sources (hazardous)

All hazardous waste was sent to authorized treatment plants, with final disposal handled by Pan.Ge.A. S.r.l. (Carini, PA). Recyclable packaging materials were delivered to dedicated recycling platforms.

## 6.7 Biodiversity and Land Use

In line with ESRS E4 – Biodiversity and Ecosystems, Tecnicomar S.p.A. monitors and assesses the impact of its production activities on local biodiversity and ecosystem integrity. The company's main operational site is located in a semi-urban/agricultural area, outside Natura 2000 zones, protected areas, or other sensitive territories defined by the Habitat Directive or other international environmental standards.

The industrial premises and related infrastructure include approximately 6 hectares of green areas, managed with a focus on native biodiversity conservation. These green spaces consist mainly of olive trees, natural grass, and ornamental palms, which contribute to soil protection, urban cooling, and support for local insect biodiversity.

To minimize biodiversity impacts, Tecnicomar has implemented several proportionate and context-specific measures:

- Rainwater harvesting and reuse for irrigation, reducing pressure on natural water resources and enhancing soil infiltration;
- On-site photovoltaic plant for renewable energy generation, contributing to climate change mitigation and the indirect preservation of biodiversity;
- Low-impact LED lighting systems, designed to reduce light pollution, a key factor in the conservation of nocturnal species.

Although the company currently faces no material biodiversity risks, Tecnicomar is committed to maintaining proactive oversight by incorporating environmental impact assessments into all development and expansion projects, in line with the EU Taxonomy's "do no significant harm" principle.

Looking ahead, the company aims to develop a monitoring system to identify potential indirect pressures on biodiversity across the value chain and to explore the integration of ecological design criteria in future facility planning.

## 6.8 Conclusions and Final Remarks

In 2023, Tecnicomar set out clear and ambitious ESG goals, focusing on energy efficiency, sustainable supply chains, and employee development. For 2024, the company committed to specific objectives across the three ESG pillars—environment, social, and governance—such as reducing CO<sub>2</sub> emissions, improving inclusion policies, and establishing a dedicated ESG governance structure.

### Environment

#### CO<sub>2</sub> reduction and resource management

Throughout 2024, we continued to invest in energy efficiency and renewable sources, consolidating the results achieved in the previous year. Our photovoltaic system covered a significant portion of the plant's electricity demand, allowing us to avoid approximately 118 tons of CO<sub>2</sub> equivalent emissions into the atmosphere. This tangible result demonstrates the solidification of our decarbonization path, in line with our goal to reduce CO<sub>2</sub> emissions year after year.

At the same time, we kept direct emissions (Scope 1) under control, which remain at low levels. However, we observed a slight increase in fossil fuel emissions for heating (Scope 1) compared to 2023, mainly due to more demanding operational and climatic needs. We take this as a prompt to further strengthen our energy efficiency measures (e.g., upgrading thermal systems) to return to the downward trend.

On the water management front, we continued optimizing water usage in production and reuse processes: for instance, the installation of rainwater harvesting systems for irrigation purposes helps reduce pressure on natural water resources while also providing indirect benefits for the local ecosystem.

## Circular economy and waste management

We adopted a structured approach to waste management, in line with circular economy principles and current regulations. In 2024, we generated approximately 15.6 tons of waste, which was managed responsibly. Of this total, over 96% was sent for recovery or recycling, mainly wood (60%) and cardboard (36.6%). Hazardous waste was limited to just 490 kg (around 3%), which was sent exclusively to certified and authorized facilities, protecting both the environment and the community.

These data reflect a continuous improvement in minimizing the environmental impact of our production processes through waste reduction, packaging material recycling, and careful handling of hazardous substances. Compared to the previous year, waste volumes remained stable and aligned with production levels, confirming the continuity of best practices implemented. This demonstrates our effective integration of circular economy principles into daily operations, reducing waste and promoting reuse wherever possible.

## Social – Human Resources, Training, and Inclusion

In 2024, we placed people at the center of our strategy, strengthening training, welfare, and equal opportunity initiatives. Continuing the commitment made in 2023 to value employees as a strategic asset, we expanded continuous training programs during the year.

Specifically, average training hours per employee increased by 20%, from about 15 hours in 2023 to 18 in 2024. In total, more than 128 hours of training were delivered on strategic business topics, including technical courses, regulatory updates, sustainability, and soft skills. This investment not only enhanced internal competencies but also increased employee motivation, driven by the company's attention to individual professional development.

We also innovated our training methods through digital e-learning platforms and launched collaborations with external institutions (such as the University of Palermo) to offer certified and specialized courses. In terms of organizational well-being, beyond training, we continued to promote a safe, inclusive, and responsive work environment: no serious workplace accidents were reported in 2024 (as confirmed by our Health & Safety report), and we introduced new corporate welfare tools, such as flexible working hours and partnerships for personal support services, aimed at improving work-life balance.

## Governance and ESG management

On the governance side, we made decisive progress in integrating sustainability into the company's decision-making and control processes. In line with the 2024 goal to strengthen ESG monitoring and reporting through a dedicated structure, we established an internal Sustainability Committee comprising top management and key company functions.

This body, which met regularly throughout 2024, oversaw ESG strategy implementation, monitored project progress, and ensured compliance with established standards.

We also formalized ESG responsibilities at the managerial level: the role of Sustainability Manager (entrusted to a qualified professional) now serves as the point of reference for coordinating sustainability initiatives and stakeholder engagement.

Another important result was the enhancement of our ESG risk control system: for the first time, the 2024 Sustainability Report presents a structured model for managing non-financial risks and opportunities, identifying major exposures (environmental, social, compliance) and the mitigation actions undertaken.

This meets stakeholder expectations for transparency and robust enterprise management and anticipates upcoming regulatory requirements on sustainability due diligence.

Our commitment to recognized standards is also reflected in certifications.

On August 2, 2024, we successfully passed the document audit conducted by DNV for environmental legislative compliance. This milestone paves the way for achieving UNI EN ISO 14001:2025 certification, expected in 2025. The adoption of ISO 14001 is a key step in equipping ourselves with an internationally recognized tool for environmental protection and continuous performance improvement. It will complement the existing certifications (ISO 9001 for quality and ISO 45001 for health and safety) in forming an integrated management framework.

Moreover, in terms of external ESG performance, Tecnicomar obtained a Class B ESG rating in 2024—an external acknowledgment of the company's maturity in environmental, social, and governance areas. This result, assigned based on rigorous independent criteria, has dual value: it strengthens our market credibility and reputation by demonstrating the reliability of our sustainable commitment and provides a measurable baseline for identifying areas of improvement and guiding future strategic decisions.

We have also continued to ensure high standards of ethics and transparency in our practices: the company's Code of Ethics was widely disseminated, accompanied by dedicated training sessions, and its application is monitored through regular internal audits, safeguarding legality, fairness, and integrity in all activities.

## Stakeholder Engagement and Responsible Supply Chain

In 2024, we consolidated dialogue with key stakeholders—customers, suppliers, local communities, institutions, and employees—acknowledging that their active participation is essential for the success of our sustainability journey.

Building on the foundations laid in 2023, when we began constructive dialogue to promote a responsible supply chain, this year we further structured our engagement initiatives.

In particular, as part of the double materiality analysis (described in the introductory chapter of the report), we conducted workshops and surveys involving both internal management and external representatives (customers, suppliers, local partners) to identify the most relevant sustainability topics for Tecnicomar and its stakeholders. This participatory exercise improved our understanding of stakeholder expectations and transformed the materiality matrix into a living tool at the core of ESG strategic planning.

Additionally, from a supply chain sustainability perspective, we launched a mapping process of strategic suppliers based on ESG parameters: by year-end, all key suppliers were asked to provide detailed information on their ESG practices, including environmental policies, working conditions, waste management, emissions, and human rights.

This form of preventive due diligence—intended to be expanded and systematized—allows us to monitor supplier performance over time and foster partnerships geared toward continuous improvement.

Nonetheless, there are still areas where we need to improve: for example, integrating formal ESG criteria into supply contracts, promoting joint sustainability training for partners, and developing an ESG performance evaluation system for each supplier. The supply chain is, in fact, a key part of our overall footprint, and the environmental and social progress we achieve internally will only gain full value if shared across the entire value chain.

# Concrete progress and declared commitments

In summary, the 2024 report highlights tangible and measurable progress in line with our declared commitments. We have improved our environmental performance, consolidated a people-focused social strategy, and strengthened ESG governance, obtaining documented recognition and results (such as the B ESG rating and certifications).

At the same time, we maintain a critical and realistic outlook on our path: we are proud of what we have achieved but aware of the challenges ahead.

This approach enables us to turn the lessons learned in 2024 into a solid foundation for building future goals, based on the belief that sustainability is a journey of continuous improvement.

# Sustainability as continuous improvement



## Alignment with ESRS

Tecnicomar has prepared this Sustainability Report in compliance with the European Sustainability Reporting Standards (ESRS), voluntarily adopting an approach that anticipates the requirements of the Corporate Sustainability Reporting Directive (CSRD).

The adoption of ESRS has made it possible to structure ESG reporting within a rigorous regulatory framework, integrating principles such as double materiality, stakeholder engagement, and transparent coverage of environmental, social, and governance topics.

Specifically, the report integrates disclosure requirements from ESRS 1 and ESRS 2 to provide clarity on strategy, governance, and reporting processes. Environmental topics are addressed following ESRS E1 (Climate Change), E3 (Water Resources), E4 (Biodiversity), and E5 (Resource Use and Circular Economy), while pollution and waste management reflect ESRS E2.

The social area is covered by ESRS S1, with a focus on working conditions, health and safety, gender equality, and training policies. References are also included to ESRS S3 (Local Communities) and S2, with initial supplier due diligence activities.

In the governance area, the Code of Ethics, risk management, and control systems comply with the requirements of ESRS G1 (Business Conduct).

Through ESRS adoption, Tecnicomar strengthens transparency toward stakeholders and lays a solid foundation for the future development of its sustainability strategy, ensuring reporting aligned with the most advanced European standards.

**Through ESRS adoption, Tecnicomar strengthens transparency toward stakeholders and lays a solid foundation for the future development of its sustainability strategy, ensuring reporting aligned with the most advanced European standards.**

### ESRS



**ESRS 1**  
Climate  
change



**ESRS 3**  
Water resources



**ESRS 5**  
Resource use and  
circular economy



**ESRS 2**  
Pollution



**ESRS 4**  
Biodiversity

**TECNICOMAR S.p.A.**

Sede legale e stabilimento: 91025 MARSALA (TP), ITALIA - C. da Berbaro, 145/D - S.S. 115 km. 36,4  
Tel. (+39) 0923 969409 - Fax (+39) 0923 960235  
Filiale: 55049 VIAREGGIO (LU) - Via M. Coppino, 67 - Tel. / Fax (+39) 0584 395408  
[www.tecnicomar.it](http://www.tecnicomar.it) • e-mail: [info@tecnicomar.it](mailto:info@tecnicomar.it)