



berenzoni
LUXURY YACHT SOLUTIONS



Methodological note

The present Sustainability Report is a document strongly desired by the Company, which decided to draw it up for the first time. It is a voluntary communication, since Besenzoni is not among the subjects obliged to apply the Legislative Decree 254/2016.

The objective of the Report is to present in a clear and transparent manner the progress of Besenzoni on environmental, social and governance (ESG) issues, and to demonstrate its contribution to the Sustainable Development Goals of the 2030 Agenda.

It is a document that attempts to create a communication bridge between the inside and the outside of the company in order to strengthen the relationships with its stakeholders, a key part of its success.

The report is divided into five sections, dedicated respectively to the company profile, highlights, the Governance pillar, the Social pillar, and the Environmental pillar.

The materiality matrix serves as the guiding tool for the entire report. The material topics were initially deliberated internally with the Board of Directors in collaboration with sector experts. Subsequently, a representative sample of all stakeholders evaluated the identified topics.

The information reported refers to the 2022 financial year. Where available, data referring to previous financial years has been reported, with the aim of presenting the performance trend of the Company.



SUSTAINABILITY
REPORTING
STANDARDS
version 2021

Besenzoni has drawn up this document **in compliance** with the Sustainability Reporting Standards, published by the Global Reporting Initiative (GRI) in 2021, with reference to the latest update in force from 1 January 2023 following the so-called "**in accordance**" option.

The relevant GRI Standards are indicated in the "GRI Content Index" correlation table, shown in the appendix where, for each aspect reported, a brief description, the page reference of the Report and the degree of coverage are given.





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Letter to the Stakeholders



Giorgio Besenzoni
CEO of Besenzoni S.p.A.

Dear Stakeholders,

2022 represented 55 years of success and recognition for us at Besenzoni, confirming our business model. In these years of history we have reached customers in 90 countries, which make Besenzoni an ambassador of the Made in Italy in the world thanks to its 170 products on the market.

From the innovative idea of the founder, nothing other than my father, who began producing nautical components for lake boats, to today, there has been a continuous escalation in the creation of increasingly innovative accessories. We at Besenzoni have in our DNA the desire to always go further. Thanks to our innovation we have managed to create the impossible and to find solutions that would render life on board simpler and more enveloping.

The craftsmanship that distinguishes us is our continuous research, capable of giving the market the answers it requires. Alongside traditional production, which remains our core business,

in our new projects we aim towards the design and construction of increasingly eco-friendly products: we believe that the issue of sustainability has become essential!

We have decided to draw up our first Sustainability Report, to demonstrate our willingness to respond to new environmental, economic and social risks. As a family man, I believe it is necessary and essential to guide the company towards sustainable growth for future generations. Our company looks to the future aware of the radical change that the context requires.

Our commitment to product sustainability has thus become our new Mission. For this reason, last year we launched the BeElectric product line. The first model was LaPasserella, then came LaScala, IlSalpAncora and, more recently, ITenderLift. These are products with exclusively electric movement, no longer electro-hydraulic. The innovative and sustainable aspect of BeElectric products does not lie exclusively in having a power supply electric, but in the absence of the hydraulic control unit



Letter to the Stakeholders

and the lubricants that make systems quieter, lighter and easier to maintain. The result is reduced fuel consumption for moving the boat.

For many years, our intent to act in a socially responsible manner has been aimed not only at the production of new items, but also at the company's production principles: from the drastic reduction in the use of paper in offices, up to the choice to rethink packaging materials replaced with more eco-friendly alternatives. Furthermore, we have updated and replaced machinery, with new less impactful solutions: we use, for example, a new water cutting system that does not use mineral oil but electric pumps, to avoid pollution and dispersions.

Among the various projects, I would like to highlight one dedicated to increase efficiency in room heating management, thanks to the study of a geothermal well. Furthermore, together with the Lombardy Region, we have started the project to create a heat exchanger that exploits heat produced by the oven used in painting.

2022 was also a year of strong growth for our people, the true creators of our success. Our commitment to enhancing human capital was translated into training courses and programs to promote health and safety in the workplace. At the same time, company benefits have increased, with the aim of considering the increase of the cost of living.

I invite you to continue reading our first Sustainability Report, hoping that the passion and care for everything we do emerges from the pages of this new initiative.



Giorgio Besenzone

Our success is
a balance
between
tradition and
innovation.



COMPANY PROFILE



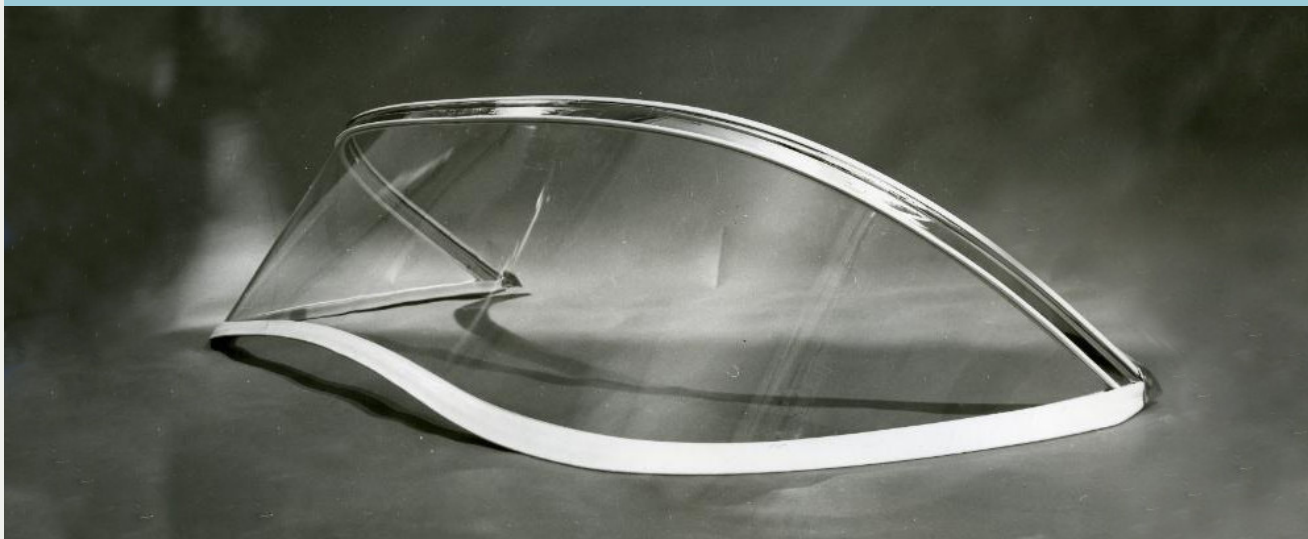


1967

The very first Boeing 737s began to fly in the sky and the Beatles released the single All You Need Is Love.

In that same year, by the shores of Lake Iseo, our Founder Giovanni Besenzoni started a small artisan business in the nautical industry.

By focusing on the production of accessories that were previously produced in shipyard, a new production sector was thus created.



1973

Invention of the stern platforms with ladder – a true technological revolution for the time.





1980/1990

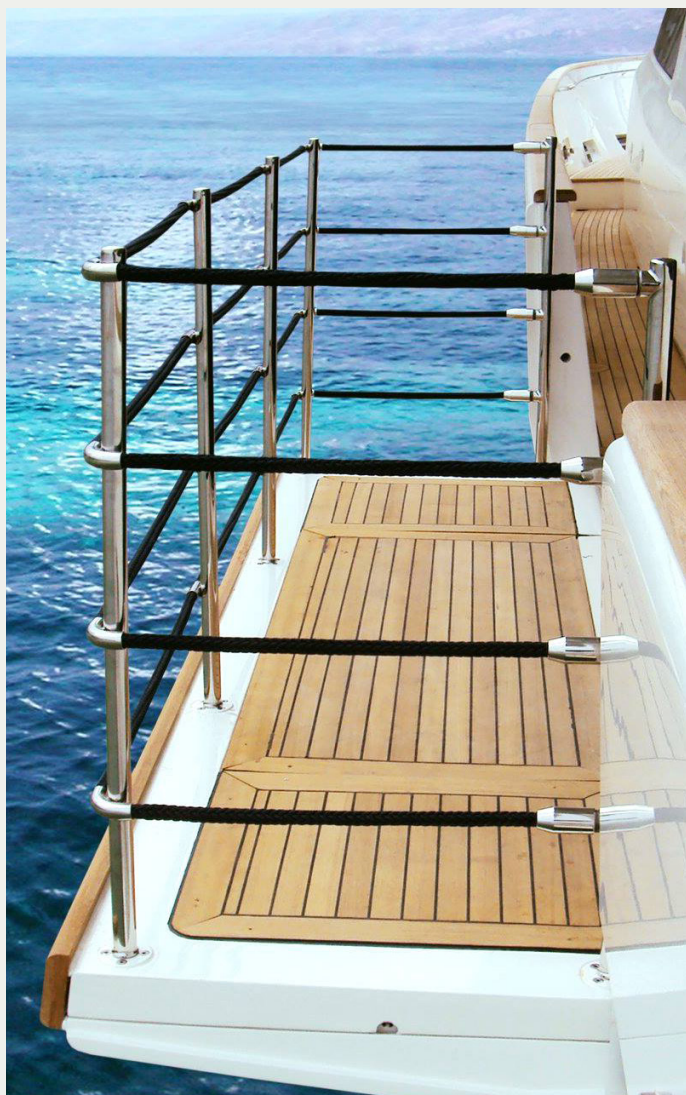
- 1985** Introduction of the first hydraulic gangways with remote control.
- 1989** Expansion of the company with the new factory in Paratico (BS).
- 1991** *Innovative Product Award*
- 1993** 1990-1991 and 1992-1993 of the *Museo Nazionale della Scienza e della Tecnologia Leonardo Da Vinci di Milano*.



2000

Giorgio Besenzoni joins the company.





2000/2010

- | | | | |
|-------------|--|-------------|---|
| 2001 | <i>DAME Design Award</i> for the Skipper gangway and the Magic crane. | 2008 | Giovanni Besenzone is awarded the <i>Ucina Nautical Pioneer award</i> . |
| 2002 | | | |
| 2004 | Giovanni Besenzone is awarded by <i>Ucina-Seatec 2004</i> as a <i>Successful Nautica character, an example of Made in Italy</i> for having contributed to bringing Made in Italy to the world. | 2008 | Start of the collaboration with the Politecnico di Milano – Master in Yacht Design. |
| 2005 | Creation of three divisions: Super Yacht, Titanium and Customer Service. | 2009 | Balcony is born, a balcony-window that can be installed in the bow.

A custom masterpiece was immediately nominated for the <i>Forcola d'Oro Design Award</i> at Expo-Venice and for the <i>Nautical Marketing Awards</i> . |
| 2007 | <i>DAME Design Award</i> for the Sipario side window. | | |



2010/2020

2010 Start of collaboration with the UniBG Engineering faculty for the study and design of new products.

2010 Nomination for the *Qualitec Award* of Seatec and the *Compasso d'Oro* competition organized by *ADI and Y&S* for Balcony.

2010 Presentation of the innovative Helybase Concept designed in collaboration with UniBG.

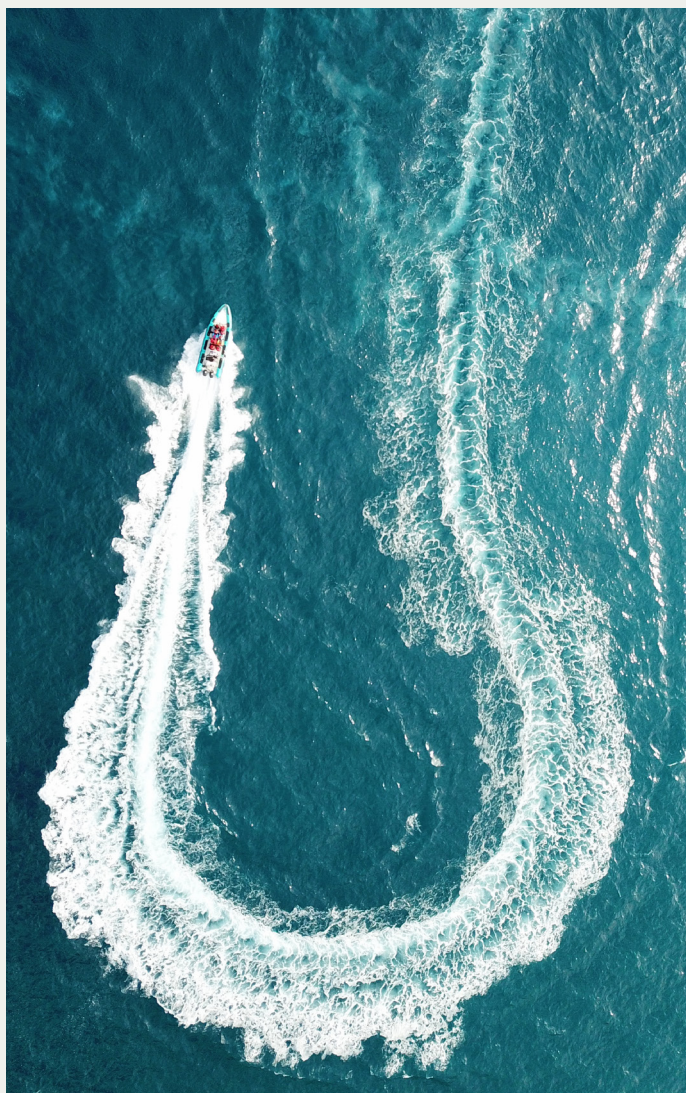
2013/2014 Nomination to CEO Design Genova for the special Poker bathing ladder for sailing boats and for the SP 602 Gangway-Ladder.

2015 Launching the new website focusing on e-commerce.

2016 Awarding of the *ADI Design Genoa award* for the PI 461 MISS gangway and *DAME Design Award* for the P400 Matrix pilot seat.

Honorable mention of the *Genneschi innovation award*.





2010/2020

2017 Celebration of **50 years** of activity by organizing an unforgettable event with employees, suppliers, partners and friends.

2017 Adherence to the Workplace Health Promotion (WHP) program in occupational contexts with a view to enhance human resources.

2018 Visit of President Mattarella and the Chief of Staff of the Navy Valter Girardelli to our stand at the Genoa Boat Show.

2018 Politecnico di Milano asks Giorgio Besenzoni to be a member of the committee for the educational planning of degrees in Naval and Nautical Design.

2018 Creation of the Workboats and Defense division - an important evolution in the Besenzoni world which consolidates itself as a manufacturer of workboats and military use.



2020

2020 Introduction of electric with a new BeElectric division, immediately awarded at the *DAME Design Award* with LaPasserella.

2021 *Boat Builder Award* together with *Blu Emme Yachts* with the top of the range EVO V8 in the *Superyacht Builder and its Supply Chain Partner* category.

2021 Recognized by the WHP program for the third consecutive year.





2022

In **55 years** of work, there has been a continuous escalation in the creation of accessories such as windshields, armchair supports, table supports and pilot seats.

From the initial idea of our founder, it has always been an uphill climb, made up of small, but great innovations at an artisanal level, up to the first hydraulic gangway, which also acts as a ladder and a crane, controlled with infrared systems.

This is a turning point that has opened a new path in the production of accessories at the service of shipowners, to improve and make boat-life increasingly comfortable,

which we still continue to innovate today, up to the production of electrical components.

On the occasion of our 55th anniversary we opened our doors to the families of employees and suppliers for an Open Day afternoon together. We were thus able to present the work environments and all the production processes that still make every Besenzoni product unique today.



2022

The climax of our successful years and the starting point of our sustainable future is IITenderLift, a BeElectric product dedicated to the management of all the operations necessary for hauling/launching of tenders and jet skis.

To conclude on a high note, we received the *Design Innovation Award* for LaScala Elettrica from the Genoa International Boat Show.

We also obtained the *Design Innovation Award*, in its third edition, for our excellent production in the nautical sector, which stands out every year for research, innovation, formal quality, technique and sustainability.





Global presence

Besenzoni is a company present in the nautical sector and is the bearer of Made in Italy in almost the whole world.

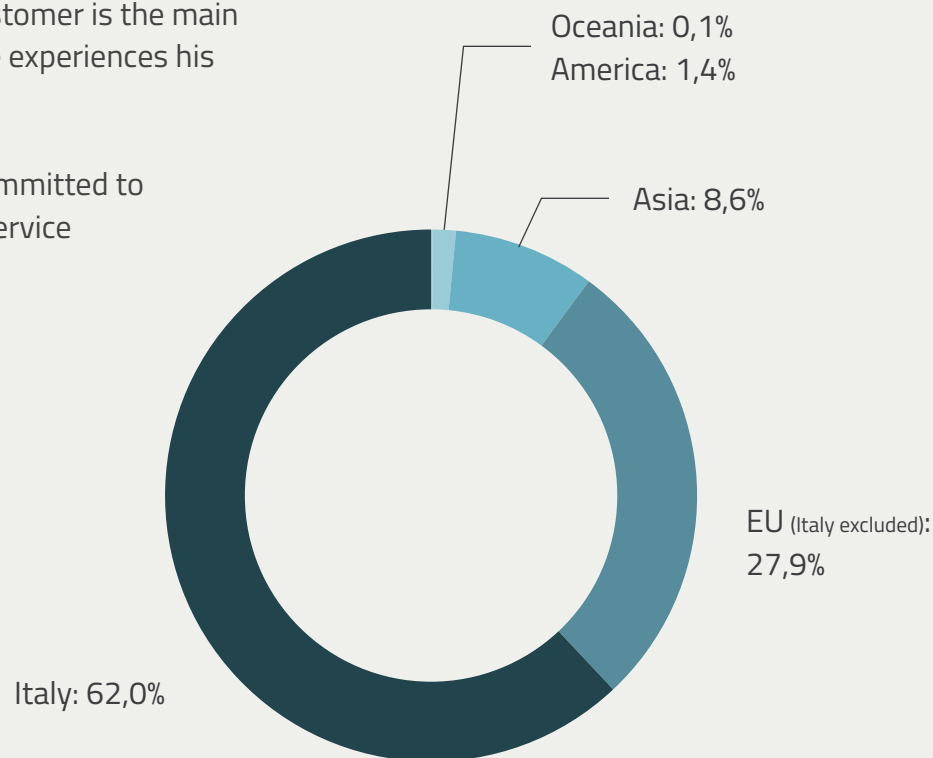
We offer our products to a wide range of customers who rely on us searching components for their boats, yachts or cruises that are simple, comfortable, accessible and innovative.

In 2022 the Company has a total of 389 customers and 802 suppliers, divided into the four continents, in revenue order: Europe, Asia, America and Oceania.

The country with the greatest coverage is Italy, rich in lake and coastal territories where very famous shipyards seek our inimitable artisanal design: more than 60% of European turnover comes from Italian shipyards.

Creating a unique and personalized boat together with the shipyard or owner is our mission. Although we keep our Italian origin and tradition vivid, the customer is the main source of inspiration as he experiences his boat at 360 degrees.

For this reason, we are committed to provide a customization service to make the craft suitable for every reality.





Company Profile

The company's administrative headquarters are located in Sarnico, in the province of Bergamo, while the operational headquarters are located in the neighboring town, Paratico, in the province of Brescia. The heart of Besenzoni beats in these two towns on Lake Iseo, to then branching out throughout the world.

Besenzoni is present throughout the world with 187 representation points in 59 countries. This capillarity demonstrates how the quality of the work carried out in Paratico has reached an international audience over time.

With over 160 operating units specialized in sales and assistance, equipped with highly qualified technicians, selected and trained internally, Besenzoni is able to reach its customers through an accurate service wherever they are.





HIGHLIGHTS





Governance

Revenue

22,7 mln € (+25 %)

Total assets

16,6 mln € (+1 %)

ROI

44 % (+15 %)

ROE

41 % (+14 %)

Social

Number of employees

85 (+3)

Turnover

11,7 %

Training hours

1105 (+87 %)

Training hours per capita

13,0 hours (+6.7)



Environmental

Energy consumption

1 202 017 kWh (=)
used

12,03 kWh (-9%)
per kg of raw material

Photovoltaic energy

107 120 kWh (+3,3%)
generato

1,07 kWh (-5%)
per kg of raw material

Carbon footprint

1 297 314 kg CO₂eq (-6 %)
generated overall

13,0 kg CO₂eq (-2,0 kg CO₂eq)
per kg of raw material

Water consumption

13 650 m³ (-19%)
used

0,14 m³ (-28%)
per kg of raw material

Natural gas consumption

246 408 m³ (-8%)
used

2,47 m³ (-15%)
per kg of raw material



Product line

UNICA custom products

roofs and sunawnings
hardtops and softtops
doors and windows
garage door opening
systems
balcony movements
gunwale movements
anchor launching systems

Standard Collections

gangways
pilot seats
ladders
cranes
helm seat pedestals
tabe bases pedestals
tender lifts

beElectric

products moving entirely
with electric handling

gangways
ladders
cranes
tender lifts
sunawnings
sliding sunroof

beDesign

deckchair seats

Workboats

solutions for work boats
and defense boats



Highlights

As highlighted by the brief presentation of the product line, Besenzoni offers an incomparable range of components for motor and sailing boats of all sizes, 100% Made in Italy.

We have thought of 5 solutions to answer to 5 different navigation needs: external and retractable gangways, cranes for hauling tenders and water toys, roof movement systems, pilot seats, bathing ladder, boarding and multifunction ladders, lounge and side doors, windows with automatic movements, balconies and garage door openings, automations of beach areas and anything else that can be entrusted to an accessory.

An entire Besenzoni line is dedicated to large boats, UNICA_Unique yacht accessories, the result of a specific design development for this market segment.

Our products are also at the service of third parties and the army, thanks to our Workboats line.

All this for a total of 170 products, designed and created to be used immediately with a plug & play system.

Operational flexibility is a further characteristic that distinguishes us and which, in addition to serving a vast range of boats with standard products, increasingly deals with custom products and tailor-made. We cultivate close collaboration with important shipyards that work alongside us and support us in the design of one-off yachts.

We currently own 66 patents, which have led to an important change in the conception of the relationship between boat and owner.





Innovation

Our innovation comes from necessity: the desire to solve problems, to have accessories that simplifies life on board and make the boating experience more comfortable, is the engine of innovation. This is how our ideas of a concrete object are born. In the current global context, the value that stands out more than ever is innovation.

Over the years we have updated new strategies to make our business in line with contemporary needs, with an eye towards

the future. Our accessories are characterized by elegant and sustainable designs, covering production phases: from the assembly of raw materials to the aesthetic finish.

From the artisanal enterprise of the beginning, to the industrial and structured reality of today, the innate ability to create innovation in the nautical sector characterizes the entire history of Besenzoni: we have made technological investigation the engine for our constant evolution.

Being at the forefront is a tradition we have always observed. Innovation and technology are the cornerstones on which the Company has been able to establish itself, not only guaranteeing the market the answer to the most pressing needs, but also dictating the rules for the creation of new standards, now recognized as indispensable.

Innovations, however does not stop at our products: it also finds space in our workplaces, in our people and in our company policy.

««I live the boat, I sail a lot and I spend a lot of time on board and I do it with the whole family.

(...) I have always found the ladder that forces us to move in single lines not very suitable for our needs.». –GB



Safety and Reliability

are the winning combination that distinguishes all Besenzoni products, whose design takes place in full compliance with regulatory standards and is followed by scrupulous testing of each component.

In the design phase, the definition of the sizing is entrusted to a staff of engineers who carry out the calculation according to the strictest standards both in the static and dynamic conditions of use specific to the product.

The safety parameters of the calculation of the structures are therefore strictly respected and guaranteed by the RINA standards for the nautical sector. During 2022, Besenzoni did not highlight any wrongdoing in the context of product labeling and marketing.





Highlights

Exhibitions

When we are not on a boat, nothing is more beautiful than attending a yacht regatta, taking part in a boat show or finding any other opportunity to admire both shiny new boats and classics from the past in all their splendor.

These events are perfect for, on one hand, learning about and, on the other, spreading the word about the latest technological news, gadgets and updates.

Due to the Covid emergency, in 2021 we were able to participate in a lower number of exhibitions than in 2022.







GOVERNANCE

3



Governance structure

Besenzoni SpA is structured according to the traditional administration and control model composed of the following main bodies: Board of Directors, Board of Auditors and Shareholders' Meeting.

Board of Directors (BoD)

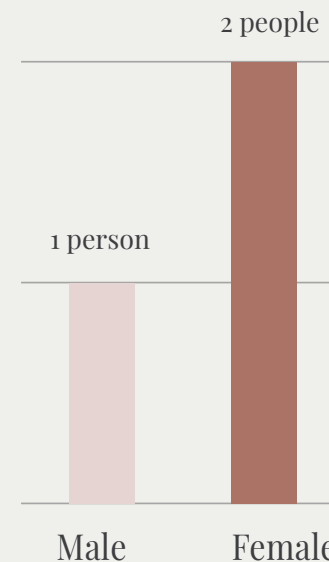
The Board of Directors is the executive body of the Company. The Chairman, who in the case of Besenzoni carries out the functions of the Sole Director and Legal Representative, is supported by two delegated councilors, constituting together the whole Board.

The Board of Directors has all the powers for the correct management of the company. It observes the adequacy of the organizational structure and control of the general trend and assumes the representative function.

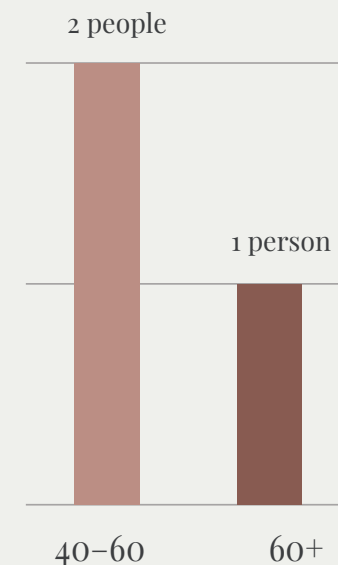
Being the highest power of the company, the BoD has the appoints instigators and attorneys for certain acts or categories of acts.

Board composition

Gender



Age





Board of Auditors

The Board of Auditors acts as a Supervisory Body: its tasks are supervising compliance with the laws and compliance with the correctness principle of the Company's activities.

The Besenzone Board of Auditors is made up of 3 effective members and 2 alternate auditor:
the Chairman of the Board, two Auditors and two Alternate Auditors.

The Shareholders' Meeting

The Shareholders' Meeting decides on the matters provided for by law, including:

- approval of the financial statements;
- appointment of the directors, the auditors and the president of the Board of Auditors;
- determines the remuneration of directors and auditors
- decides on other objects relating to the company management reserved for its competence by the articles of association.

It is chaired by the Chairman of the Board of Directors.

Its responsibilities also include the appointment of the CEO and the Chairman of the Board of Statutory Auditors.

Key figures

Chairman and Chief Executive Officer
CSR Director, Chief Marketing Officer

Members of the BoD

Head of Quality, Safety, Health and Environment (QSHE)

Head of Research and Development

Executive Director

Chief Financial Officer



Our effort

It is clear that for some years, issues related to sustainability have been side by side and intertwined with the business of companies all over the world: no sector, including the luxury yachting sector, can be considered extraneous to this structural change.

As in many other industries, Besenzoni also needs to face change to include and integrate issues related to sustainability. Especially when these are driven by consumers, investors and other important stakeholders who demand greater attention to this world.

Even though Besenzoni does not yet have any legislative obligations to comply with, sustainability does not remain just a future aspiration, but becomes an essential company policy. Contemporary reality requires choices and strategic decisions for the company, which have an impact

on the mission, governance, organization and products offered. The objective of improving one's positioning on the market by integrating social and environmental values into the business strategy, becomes crucial.

Besenzoni wants to be a pioneer in moving and encouraging sustainable boating, necessary for the protection of the marine ecosystem and fundamental to guarantee the very survival of the nautical industry.

Besenzoni declares its commitment to promoting a sustainable culture by encouraging other industries to follow its example. The objective thus becomes a constant search for new, increasingly eco-friendly models, understood as mechanical and stylistic production.

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Governance

VISION

Innovation and authenticity as drivers of Made in Italy nautical components, towards a more sustainable industry. We believe in the passion of living the boat and we are committed to listening to the ship owner requests in order to make their wishes come true.

At the same time, we listen to the new market demands that are increasingly ethical and attentive to environmental protection.

MISSION

Our Mission is to represent Italy in the world as a reality ready for change, offering a model in which being sustainable, elegant and simple is perfectly linked to excellent economic and management performance.



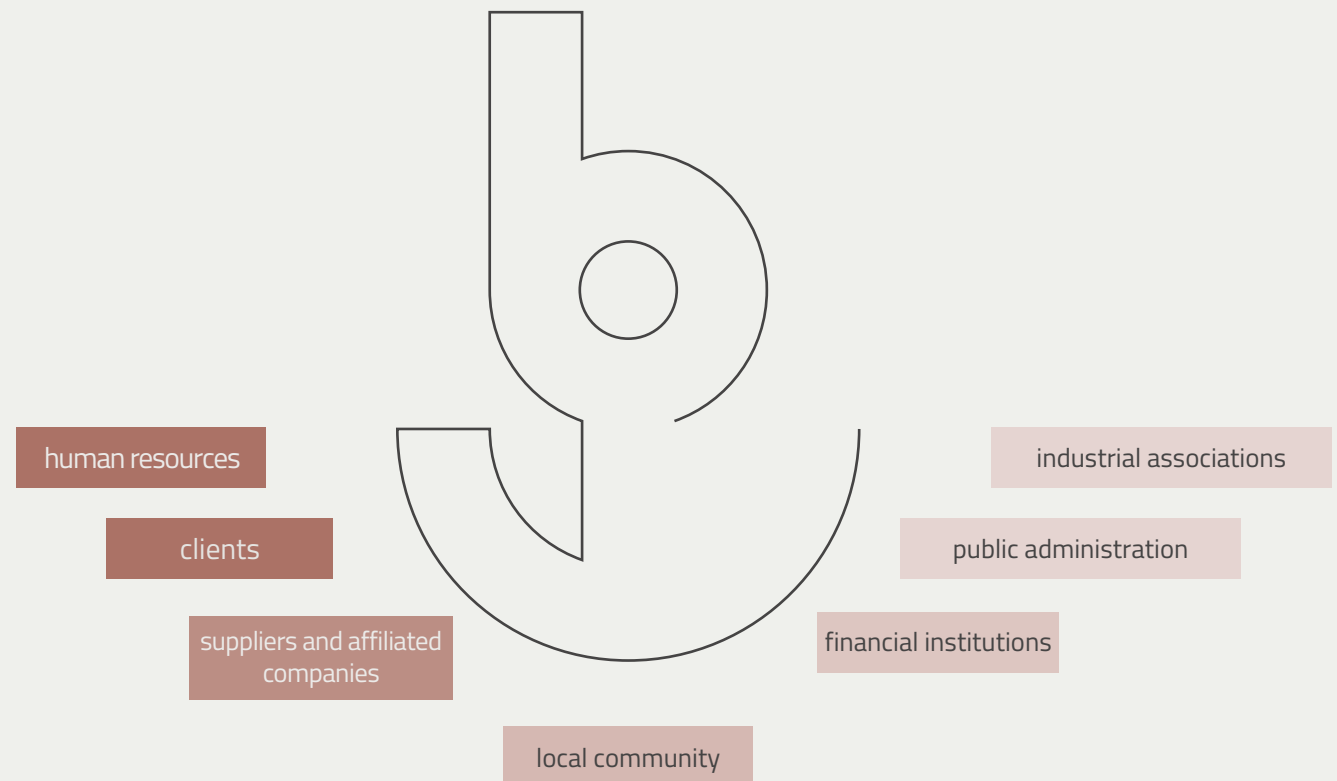
Stakeholder Mapping

The intent of the Sustainability Report is to communicate in a clear and transparent manner with the Stakeholders, i.e. parties with an interest in the company. To be increasingly sustainable and responsible, discussion with people is fundamental.

As anticipated in the methodological note, the basis of the reporting is the materiality matrix, which creates a link between the inside and the outside of Besenzoni. In this way, Stakeholders are not just passive readers, but are an integral part of the topics covered throughout the document.

The identification of the Stakeholders was carried out through the involvement of the company front lines, which considered the figures with the greatest influence in a large part of the work chain.

Company Stakeholders





Materiality analysis

The objects of the matrix are the material topics: all issues that influence the decisions, actions and performances of an organization and its stakeholders are defined as "material". Once the most influential stakeholders in the organisational, social and economic structure had been mapped, 11 key themes were selected to frame Besenzoni management.

In identifying the topics, the relevant issues within the organization were identified and adequate forms of listening and dialogue were activated with the stakeholders, in order to understand the issues relevant to them.

Specifically, the material topics that emerged refer to the 3 pillars of sustainability: economic-governmental, social and environmental.

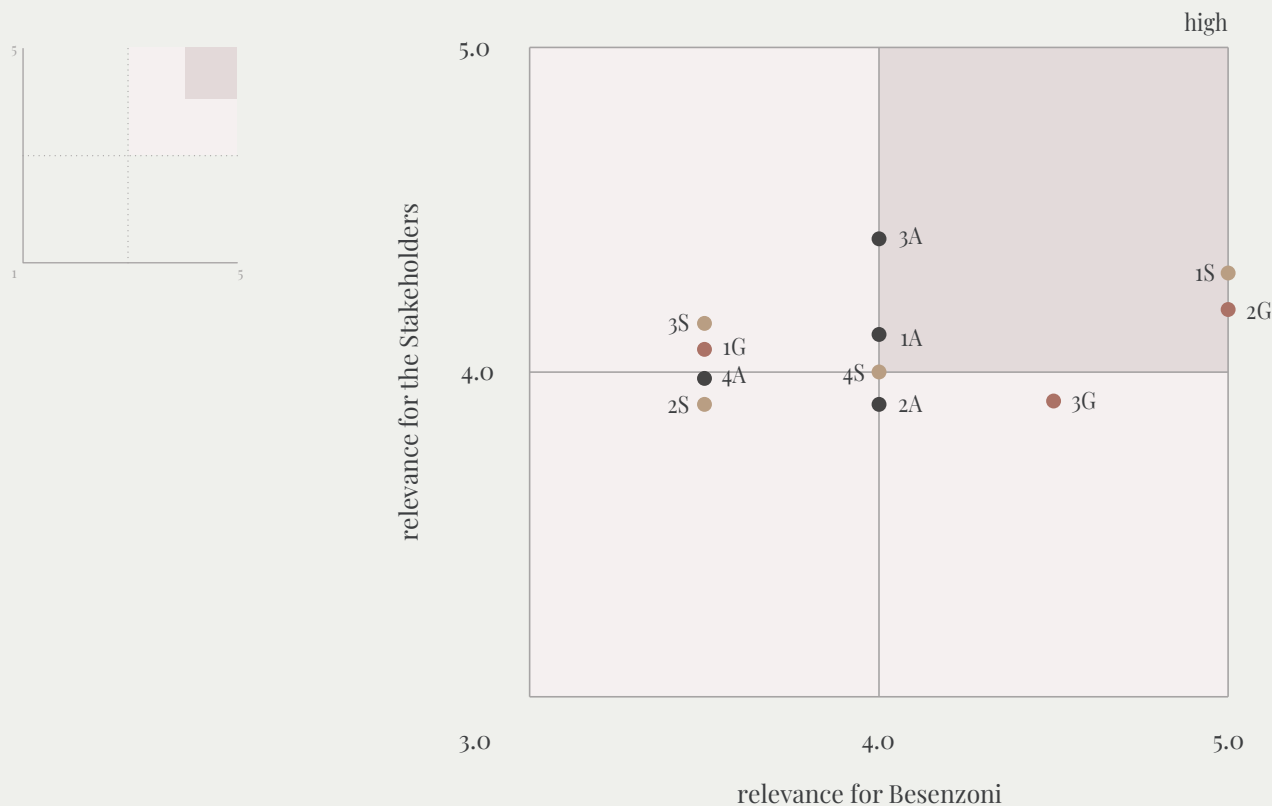
Through a survey, the Stakeholders evaluated the material topics chosen, and by cross-referencing their evaluation with that of the administration, the materiality matrix was graphically defined.

In this way it was possible to understand the alignment of the interests of the Stakeholders with those of the company management, in order to identify the critical areas and those for improvement.

Increasingly involve stakeholders with direct engagement practices, in order to refine the external perspective of the materiality analysis and define common sustainable development objectives.



Materiality Matrix



The issues in the highlighted quadrant are of high relevance for both Management and Stakeholders. For both parties it is important to define the working environment in a sustainable vision from the point of view of safety and risks, waste and consumption.

It is important to note that the selected themes correspond to all three areas of sustainability: management and stakeholders agree that balanced development is the key to a more sustainable future.

Governance

- 1G Ethics, integrity, privacy and business transparency
- 2G Identification, analysis and corporate risk management
- 3G Dialogue with stakeholders and circulation of the ESG culture

Social

- 1S Health and safety of workers
- 2S Training and skills development
- 3S Diversity, equal opportunities and non-discrimination
- 4S Relationships with schools and universities and promotion of talents

Environment

- 1A Consumption, energy efficiency and climate change
- 2A Innovation, digitalisation and 4.0 industry
- 3A Waste management and reduction of waste materials
- 4A Introduction of eco-friendly products



Sustainable Development Goals (SDGs)

This Report represents the content of all the actions and decisions that Besenzoni took during 2022 and that will also adopt in the future, with the objective to use its pioneering ideas to safeguard the rich nautical heritage for future generations.

To date we can declare that we have achieved improvement targets, which have made our way of working healthier, more inclusive and more profitable.

Development of an electrical product line to offer the most sustainable solutions.



All buildings have been retrofitted with LED lights with a longer life cycle than other technologies.



We purchased a 4.0 Industry bending machine, a low consumption welding machine and adopted a new the vertical warehouse.



Replacement of existing vehicles with less polluting versions and purchase of electric cars to reduce the transport footprint.

Cybersecurity was strengthened with analyzes of the IT ecosystem and with the purchase of new servers.

To optimize the supply chain, the upholstery company was integrated into our structure.

Thanks to the WHP project and dedicated financial contributions, it was possible to build a working environment that promotes positive health behaviors and support the communities in our area.



Hiring new employees directly on a permanent basis.



Aware of the complex components of the products, meticulous care in waste management has been implemented.



Maintenance of green areas in our factory-sites, for a stimulating and productive environment.





Certifications

The company was the first in the nautical sector to obtain ISO 9001 certification in 1997; subsequently, in 2003 it was extended to the entire production system.

In view of 2023, the Company has mobilized for the acquisition of ISO 14001.

In addition to giving value to the Company in terms of visibility, credibility and optimization,

the certifications demonstrate Besenzoni's commitment to responding promptly to contemporary challenges.



The quality management certification confirms that the company adopts quality management systems that allows to optimize business processes and improve its efficiency.



The environmental management certification certifies a company path for environmental protection. Planned for 2023.





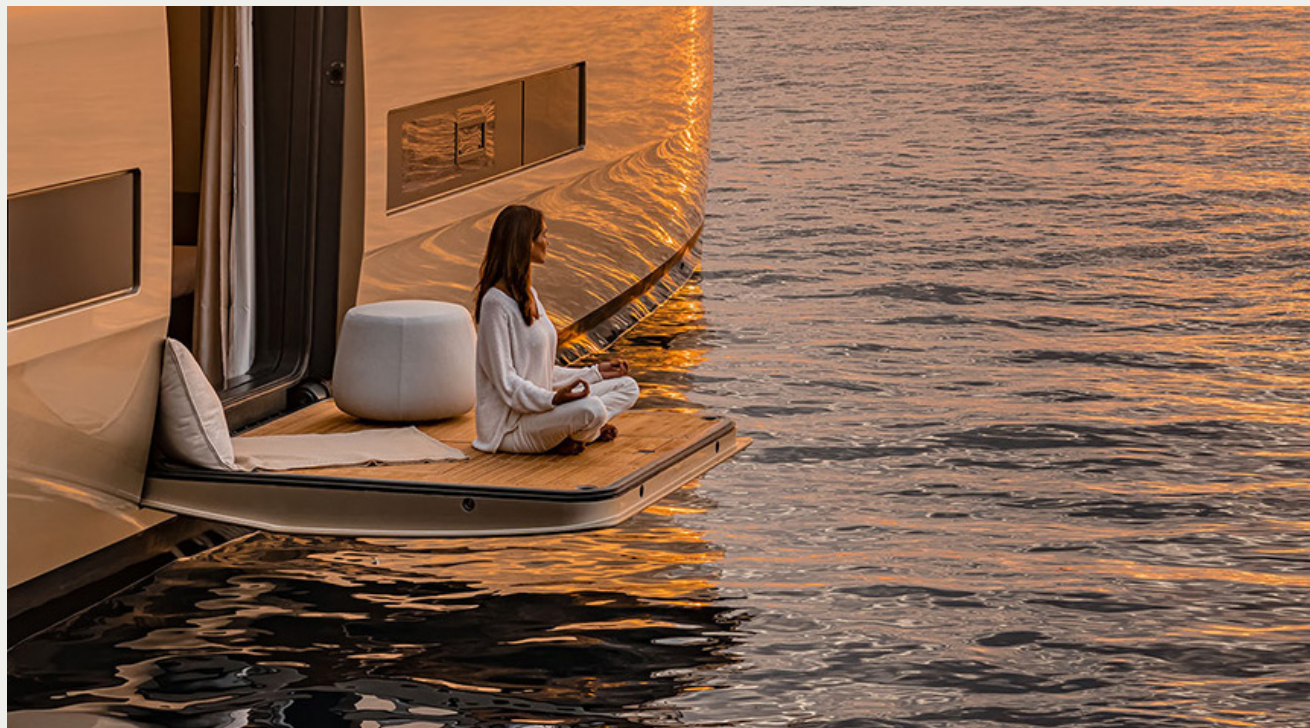
Privacy

The Company has always invested great resources to follow the Customer at 360 degrees. This spirit allows to build a relationship of trust, in continuous compliance with the essential requirements of confidentiality and privacy. To guarantee the protection of privacy, security measures are adopted for the personal data, rights and fundamental freedoms of the interested parties: this occurs both through paper support and with the aid of IT tools.

All relevant information is processed in full compliance with the rules adopted by the Company regarding the protection of personal data and in compliance with the applicable legislation, in particular articles 13 and 14 of Regulation (EU) 2016/679 on the Protection of Personal Data (GDPR).

During the reporting period, no complaints were recorded regarding violations of privacy and/or loss of customer data.

"The Client proposes the dream,
our Employees safeguard it."





Ethics

Besenzoni does not have an official Code of Ethics yet, however this does not mean that its business model is not guided by sound principles, values, rules and best practices which every employee and collaborator draws inspiration from when carrying out their activities.

The Besenzoni principles, listed on the following page, reflect the obligations of correctness and loyalty, as well as the general lines of behavior that the company recognises, accepts and shares. They must qualify the company's conduct in relations with its external and internal interlocutors, as well as the behavior of employees and collaborators in the work environment





Our general ethical principles are:

honesty

impartiality

confidentiality

zero conflicts of interest

commitment to improvement

Protection of company assets

zero freebies and cash donations

open and fair competition

transparency

completeness of information

safety and health protection

environmental protection



Constant Attention

In addition to transferring the concept of excellence and elegance into the products, Besenzoni also takes care to do so in the services offered, because only in this way is it possible to build and maintain the

relationship with the Customer. From this perspective, customer satisfaction is central: it therefore becomes necessary to provide a complete service that is up to the best standards in the sector. A wide range of after-

sales service is guaranteed at the disposal of shipowners. They are designed exclusively for its customers and customized for the various boats. Choosing a Besenzoni product means ensuring constant assistance.

Product maintenance

To maintain the efficiency, quality and safety of the items, which work in a very hostile environment such as the marine one, it is necessary to carry out correct and accurate periodic maintenance, as every part of them is subject to wear and tear.

Regular maintenance keeps systems and their components safe and reliable. Besenzoni prepares its customers with a specific maintenance plan foreseen and contained in the "Use and maintenance manual" that accompanies each item.

Customer Care

One phone call and Customer Care, based in our HQ, works in different languages to manage any circumstances that emerge and are encountered by the owner.

The Team works to ensure that its customers receive the most accurate and timely service possible, available without interruption throughout the year, providing advice and support at any time.

In the summer period in particular, the commitment is intensified and the special "Holidays Without Thoughts" program is activated with extended, flexible hours and availability 7 days a week.

Besenzoni Unit Control App

The innovative free Besenzoni Control Device App which, combined with a BUC - Besenzoni Unit Control receiver/adaptor which can be purchased through the Sales and Assistance Network, allows you to move the Besenzoni ladder or gangway installed on your boat.

The idea of creating this App was born to make the life of boat lovers easier, allowing owners to always have the remote control with them. The installation and use of the App are explained step by step on the dedicated web page.



Economic value

Economic-financial analysis plays a crucial role in evaluating corporate sustainability.

The ability to maintain and create value not only in the short but also in the long term represents the fulcrum of a responsible corporate management.

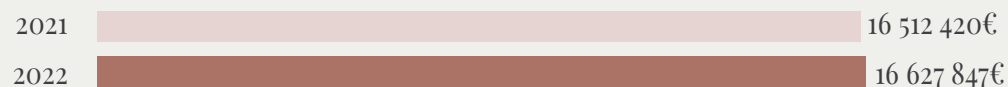
In the context of this sustainability report, the economic-financial dynamics of the years 2021–2022 which have shaped the company's path are outlined.

The results confirm the solidity and sustainability of the company also from an economic point of view.

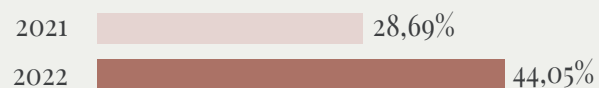
Revenue:



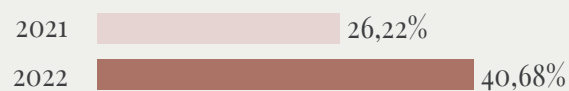
Total assets:



Return On Investment (ROI):



Return On Equity (ROE):





2022 was expected to be a promising year with a notable order book, but geopolitical uncertainties have raised doubts for the third and fourth quarters. However, the results reflected expectations, recording a turnover of almost 23 million euros, an increase of 25% compared to the previous year. Growth is evident both in the Italian market, with the leading shipyards in the yacht sector worldwide, and in the EU and non-EU markets.

At the end of the 2022 financial year, net income amounted to €1,488,699. The shareholders opted for capitalisation, deciding not to proceed with the distribution. The added value created is shared among the following categories of stakeholders: employees, suppliers, collaborators, financiers, Public Administration and partners. The analysis carried out also indicates the portion

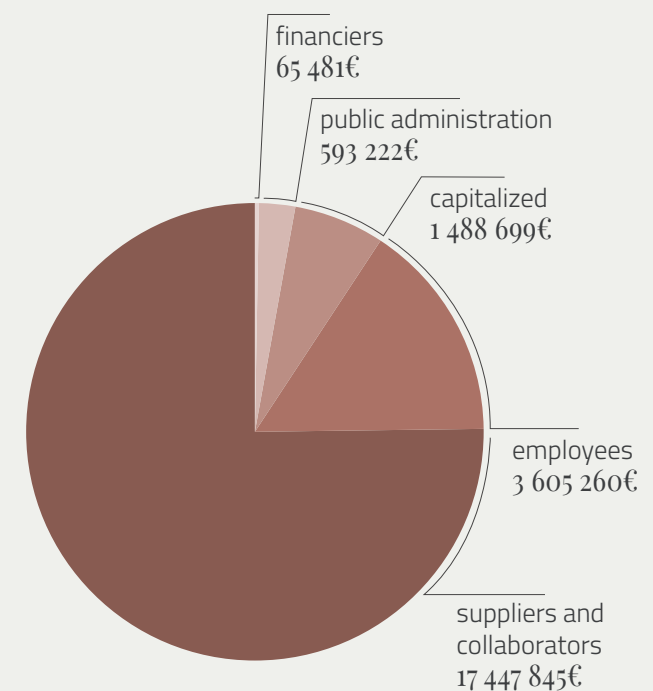
of the operating profit allocated to shareholders' equity.

The category of stakeholders to whom the majority of the added value is allocated is represented by suppliers and collaborators, an important force in the context of high quality solutions and products offered by Besenzoni to its customers.

Generated economic value:

23 200 607€

generated in 2022, 24% more with respect to 2021





Governance

Regarding the economic-financial indicators, we note a clear improvement in harmony with the individual budget items. In particular, a visible improvement emerged on the economic side and also an improvement in the capital component.

In recognition of the positive results obtained, Besenzone has opted to provide substantial welfare bonuses to its employees, preferring this initiative to the celebration of 55 years since its foundation. This choice aims to offer a tangible contribution in a historically complicated period.

Finally, it is reported that for the 2022 financial year, Besenzone has not made financial contributions or benefits to political parties or related institutions.

For further information on the economic-financial analysis, please refer to the 2022 financial statements of Besenzone.

Economic-financial indicators	2022	2021	Δ
ROS (Return On Sales)	7,41%	5,22%	2,19%
ROI (Return On Investment)	44,05%	28,69%	15,36%
ROE (Return On Equity)	40,68%	26,22%	14,46%
EBITDA/sales (MOL)	9,00%	7,27%	1,73%
Fixed asset coverage ratio	0,74	0,53	0,21
Liquidity ratio	1,12	1,21	-0,09



SOCIAL

4



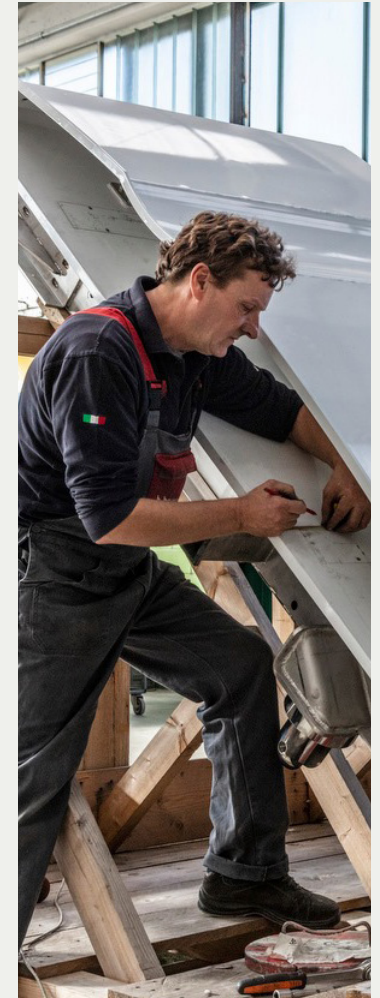
Social

People

Besenzoni firmly believes that human resources constitute the fundamental element for achieving the objectives and success achieved to date.

The skills and the well-being of staff are essential as they offer great competitive and qualitative advantages, and contribute to building a healthy and balanced working environment.

Our employees are an essential asset who must enjoy equal and fair treatment and a salary without differences based on gender, age, religious faith, sexual orientation, physical condition and origin. From this perspective, Besenzoni facilitates the inclusion of people with disabilities within its company activity, in accordance with the provisions of law 68/99 and subsequent amendments.



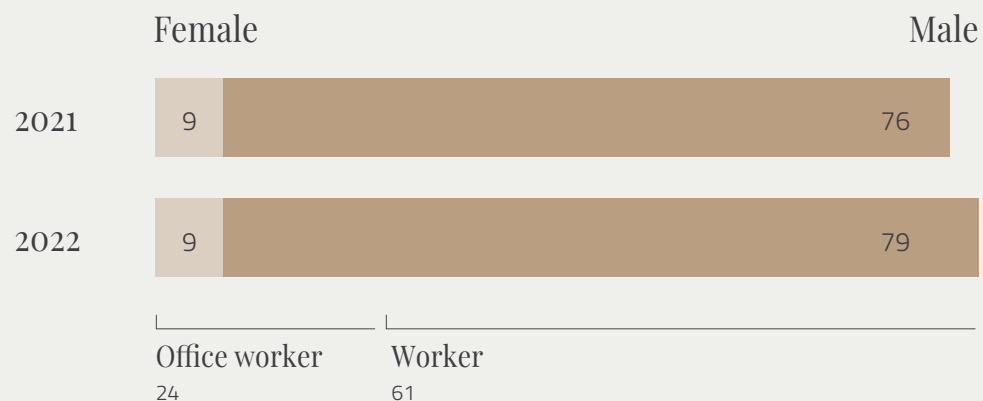


As of 31 December 2022 Besenzoni has a total of 85 employees, who are divided into 13 different functions, and 3 collaborators.

The composition of human resources suffers from a strong gender polarization, which is a typical characteristic of the manufacturing industry, which Besenzoni belongs to. The production sector, in fact, highlights a total prevalence of male working force: 100% of the workers are men. Nonetheless, in the offices 70% are men and 30% are women.

The majority of the employees are hired full-time and with permanent contracts, both for the year 2021 and 2022.

Gender



Contract typology

	2021		2022	
	fixed-term	permanent time	fixed-term	permanent time
full-time	3	77	1	83
part-time	–	2	–	1



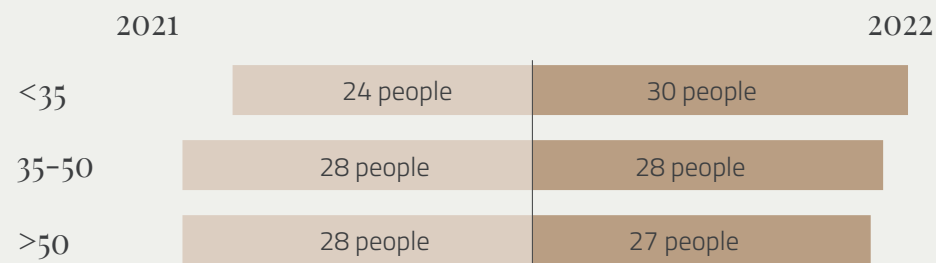
Social

With a positive turnover rate, in 2022 the number of Besenzoni staff increases from 82 to 85 employees, with a growth of the youth sector of 20%.

Being constantly evolving, the company seeks to offer new generations the opportunity to work with innovative technologies: young people entering the industrial sector can be protagonists of this transformation and contribute to the creation of a sustainable future.

During 2021 and 2022, the management allowed young minds to "touch" the industrial reality of Besenzoni, welcoming 12 and 13 temporary workers respectively. This opportunity allowed them to test their knowledge and value with the aim of their future return to the company.

Age



Part of our regular personnel management, in 2022 we have helped employees also for personal purposes that go beyond the work context.

For example, in the face of high bills and inflation, we have decided to provide petrol vouchers, bill bonuses and grocery shopping vouchers.



Workplace safety

Besenzoni dedicates a lot of attention to the issue of health and safety protection in the workplace, especially given the nature of the sector's activities.

To this end, compliance with company provisions and legal indications regarding health and safety at work (Legislative Decree 81/08) is promoted in addition to what is indicated in the sector CCNL. In particular, investments are constantly made in training, equipment, personal protective equipment, systems, machines and manuals.

Analyses of work activities are periodically carried out in order to identify the presence of any dangers at work and risks associated with them. The results are analyzed to constantly improve the workplace health and safety management system.

Besenzoni draws up and periodically updates the risk assessment document (in Italy called DVR) including new risks or new situations of potential danger, as happened for the risk assessment linked to exposure to biological agents following the spread of the coronavirus emergency.

In the reported period there were no workers exposed to high risk or occupational diseases.

For us, safety is a priority condition of the working environment. To ensure response to any emergency that may arise, our employees include:

- 10 Supervisors
- 20 Firefighter/evacuation responsables
- 13 First aid responsables
- 14 Employees authorized to use the defibrillator
- 23 Employees authorized to use forklifts



Social

Workers have the opportunity to report the presence of any dangers and dangerous situations at work through Workers' Safety Representative and through our Prevention and Protection Service Manager, an external figure, expert on the subject safety.

The Worker Safety Representative is periodically elected, pursuant to Legislative Decree 81/2008, whose task is to incorporate and report all employee reports, participate in risk assessment and take part in periodic meetings on workers' health and safety. In other cases, workers can refer to their supervisor in order to make their reports either anonymously, via email or through specific forms, or via telephone and in-person interviews.

Besenzoni guarantees constant and regular health surveillance at the workplace by the Competent Doctor. Each employee, depending on the job they carry out, is required to comply with regulations regarding Personal Protective Equipment (PPE) depending on the health risk factors linked to the work they carry out. A simple assistant at customers' premises must wear: safety footwear; noise protection headphones, helmet and high visibility jacket.

An information table of the tasks present in Besenzoni with the corresponding PPE can be viewed in the appendix of the current report.





Work and health

In recent years Besenzoni has embraced with enthusiasm the WHP (Workplace Health Promotion) project coordinated by the ATS (Agenzia di Tutela della Salute) managers in the area.

The "Workplaces that Promote Health – WHP Lombardy Network" program has as its priority objective to promote organizational changes in workplaces in order to make them conducive to the conscious adoption and diffusion of healthy lifestyles, contributing to the prevention of chronic diseases.

Having joined the project, Besenzoni assumes the responsibility of building an environment that encourages the adoption of positive health behaviors and choices, through a participatory process.

Workplaces that have implemented one or more "recommended practices" are distinguished by the ATS with a "Health Promoting Workplace" certificate which supports the actions undertaken to improve the quality of the working environment.

Since joining the program in 2017, Besenzoni has received the certificate for three consecutive years, in 2019, 2020 and 2021.

3 consecutive years of
WHP excellence

In 2019, 2020 and 2021 our offices were certified by the ATS as a "Workplace that promotes health".

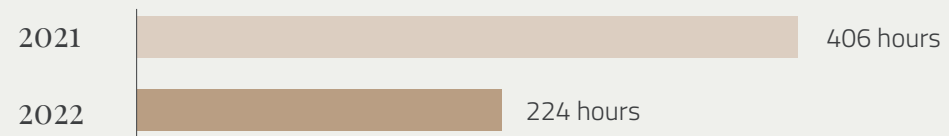


Despite the efforts made by Besenzoni to reduce accident rates, a total of 8 accidents occurred during 2022 (3 in 2021). None of these injuries can be defined as having a high severity index. The number is growing in the current year due to the increase in productivity and the resumption of work after the lockdown.

The concept of Health Promotion in occupational contexts presupposes that a company not only implements all measures to prevent accidents and occupational diseases, but also undertakes to offer its workers opportunities to improve their health at 360 degrees.

For this reason, Besenzoni encourages physical activity, promoting opportunities to quit smoking and adopt a healthy diet, as well as organizing sporting events such as five-a-side football and volleyball tournaments.

Employee training on health and safety in the workplace



In a sector such as the nautical one, where employees are constantly in contact with heavy material and machinery, it becomes necessary to recognize the risk of accidents and implement safety training courses.

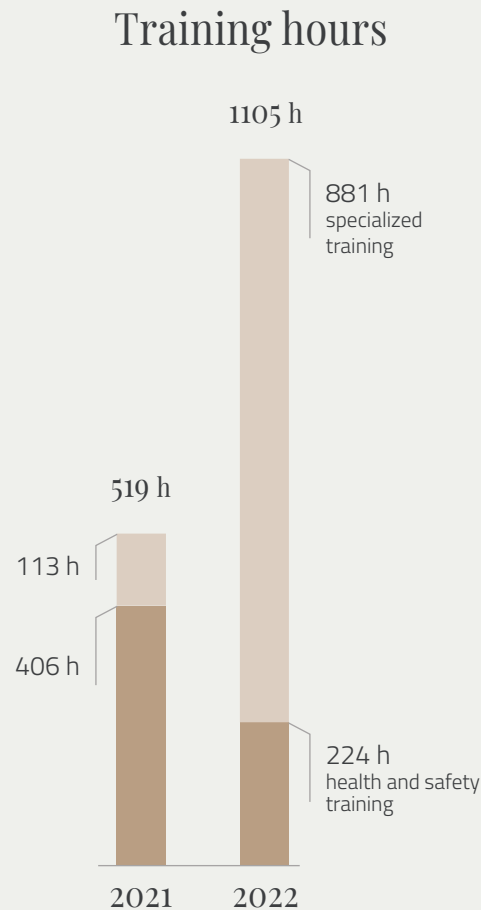
The graph above shows that the number of hours dedicated to health and safety training is higher in 2021 than in 2022. This disparity is attributable to the fact that employees participate in refresher courses every two years.



Training and professional growth

In addition to health and safety training, Besenzoni wants to guarantee a continuous updating of talents for its staff. In the sector industry in which it operates, allowing professional growth is the necessary key to maintain the uniqueness of our brand over the years.

In 2021, due to the Covid emergency, training activities not dedicated to safety were reduced, for a total of 113 hours. It was preferred to give priority to in-person activities during health and safety courses, while it was decided to set aside other types of courses. Besenzoni significantly recovered in 2022, reaching a sum of 881 hours of specialized training, an increase of 87% compared to the previous year.



+87%

total increase in training hours in 2022 compared to 2021

2021: 6.3 hours per capita

2022: 13 hours per capita



Social

Besenzoni for local communities

Taking an active role in society is an integral part of the Besenzoni DNA. During the 55 years of activity, real synergies have been consolidated with local authorities and non-profit organizations in order to create a closer bond with the community.

Between 2021 and 2022 Besenzoni donated to 9 different local authorities, including the CSI Sarnico and Atletica Paratico sports associations, which are committed to transmitting the joy of physical activity to adults and children by trying to be as inclusive as possible.

Another important reality is the social cooperative Il Battello which has been providing services for disadvantaged people in the Lower Sebino area for over 30 years. On the same list is the Santobono-Pausilipon hospital, which offers specialized and highly complex pediatric care.

Besenzoni also contributes to the organization of the town festival: la Madonna dei Pom.

Another collaboration allowed us to make our technical and artisanal skills available to create equipment that allowed disabled

children to ski, in collaboration with the Sarnico Ski Club.

Furthermore, Besenzoni does not limit himself to collaborating only with associations in the area, but where he notices a need. For this reason, in 2022 it was decided to also support SC Viareggio, a young footballers' center in Viareggio (LU), and thinking big, also the Italian humanitarian association founded by Gino Strada: Emergency.





Over the years Besenzoni has pursued the objective of being a reliable, proactive, collaborative and transparent production company. Correct and regular management

of all the regulatory aspects relating to its activities have made it possible to establish a collaborative discussion with various bodies and associations:

Yachtmaster

"Since 2022 we have been proud sponsors of the Italian Yacht Masters association, a group of captains of prestigious yachts with whom we share a list of values: respect, honesty, competence, professionalism, seriousness and hard work."

Confindustria

"Having Giorgio Besenzoni as part of the Piccola Industria committee is an opportunity to collaborate in events and demonstrations. In 2022 we decided to join the initiative to open our doors to students in celebration of the thirteenth national day of small and medium-sized enterprises. "

Besenzoni welcomed the eighth grade students of the Villongo Comprehensive Institute to show how productive activities are carried out and to tell the story, achievements and future projects.

Libera Accademia Belle Arti

The Giovanni Besenzoni award is a novelty created thanks to the collaboration with LABA as part of the celebration of the company's 55th anniversary.

The educational project started in 2022 and now

finds its conclusion with the presentation by the Industrial & Research Design students of a new catwalk concept created following specific company guidelines.

The Boat Show

To enter the home of its customers, make themselves feel closer and to further spread their working style, Besenzoni agreed to participate in the program "*The Boat Show*", which dedicated 4 episodes of the "*how to*" column to us.



ENVIRONMENTAL 5



Besenzoni for the ecological transition

From an environmental point of view, sustainability indicates carrying out human activities in order to reduce the impact on the environment and to preserve natural resources for future generations.

Besenzoni adopts policies of responsible and efficient consumption of resources within the company, but the year 2022 represented a turning point, with the first calculation of the organisation's environmental footprint.

This important result, together with the launch of the environmental management system (ISO 1400), which will be consolidated in 2023, are signs indicating Besenzoni commitment to the ecological transformation.

Indeed, Besenzoni is increasingly proactive in implementing more sustainable solutions into daily operations and approaches.

To monitor the environmental performance 2021 was considered as the base year. The choice was made considering the availability of data, the overall market trend and the external factors that have influenced the supply chain in recent years.

Subsequently, a detailed analysis of the emissions was carried out, which allowed to evaluate the actions to include in Besenzoni's new corporate strategy.

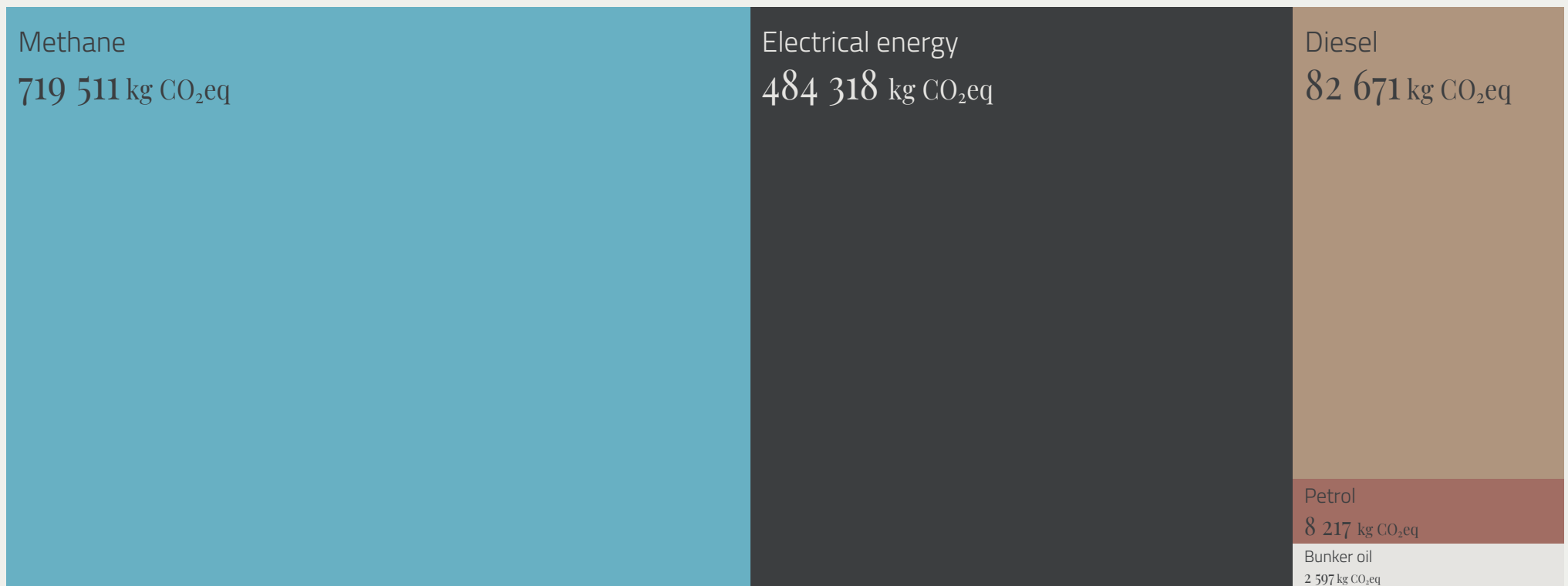




Carbon footprint

In 2022 Besenzoni greenhouse gas emissions reached **1 297 314** kg CO₂eq, 6% less than in the base year, despite the 10% increase in production values.

Footprint in 2022:





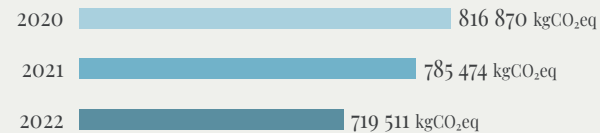
Energy and climate footprint

93% of the Company's emissions correspond to the use of methane and electricity, underlining that optimizing energy use should be one of the main objectives of the strategy.

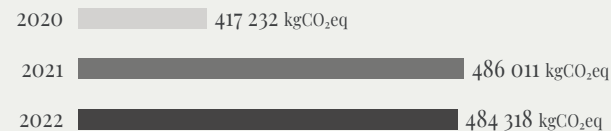
The carbon footprint confirms that Besenzoni's actions to control the use of natural gas have been effective and have reduced the environmental impact by 8.4%.

Furthermore, the Company managed to reduce the impact of electricity withdrawn, for each kg of raw material used, going from 5.3 to 4.8 kgCO₂eq.

Methan impact:



Energy withdrawan impact:



-2 kgCO₂eq

total carbon footprint reduction
per kg of raw material

-16%

environmental impacts reduction resulting
from methane use per kg of raw material

-9%

of electricity used per kg of raw
material

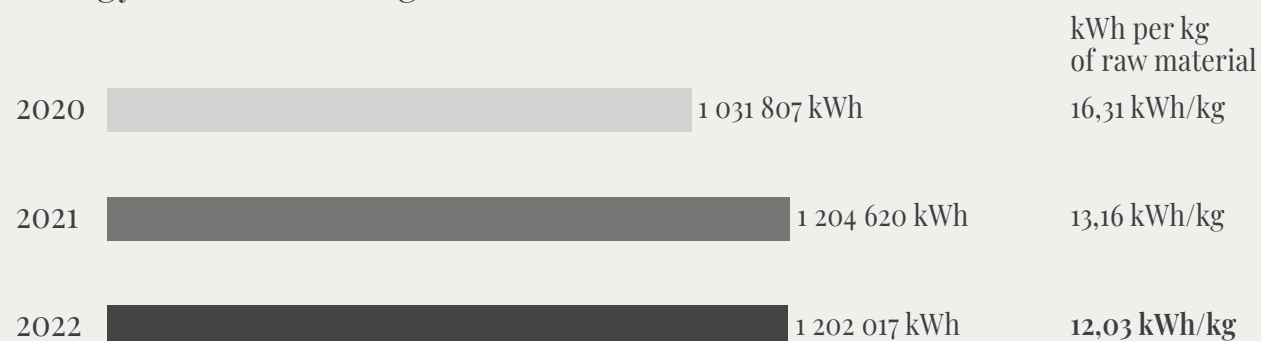


The topic of energy transition is a complex and challenging one, but awareness of its importance has been present for a long time, since Besenzoni has been involved for a few years now.

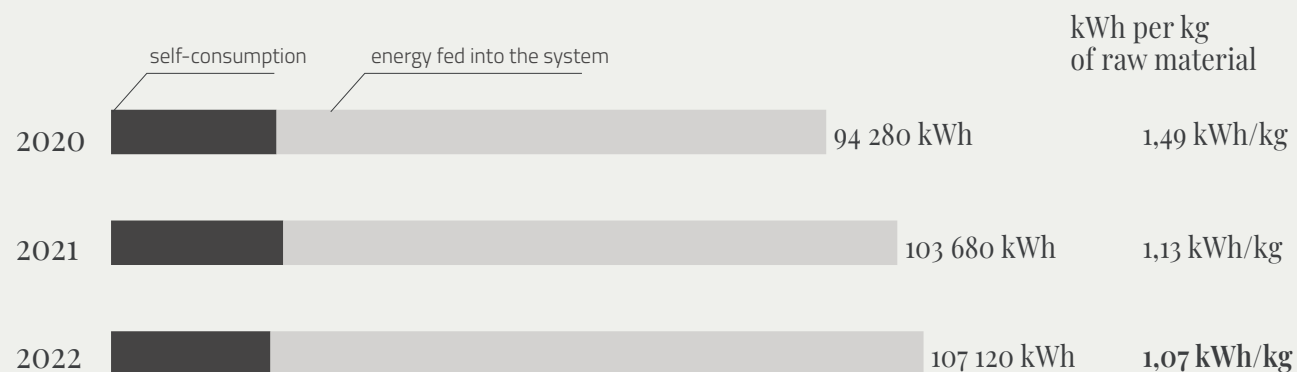
In fact, Besenzoni has invested in renewable sources by installing a photovoltaic system capable of producing approximately 100,000 kWh each year, which corresponds to 10% of the company's annual needs.

Furthermore, energy consumption has been optimized through the installation of LED bulbs in all buildings and thanks to the energy efficiency of structures, equipment and machinery.

Energy withdrawn usage:



Photovoltaic energy:





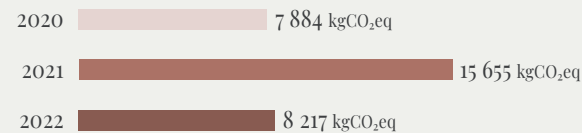
Fuels

The use of transport for logistics was the second contribution to the ecological footprint. Being a nautical company based near the lake shore, Besenzoni also use boats to transport goods between production sites.

By updating the fleet with the most efficient vehicles, introducing electric cars and optimizing the use of boats, we have managed to reduce petrol emissions by 48% and bunker oil emissions by 81% compared to the base year.

Diesel emissions, however, increased by 8%, in line with the growth in production values.

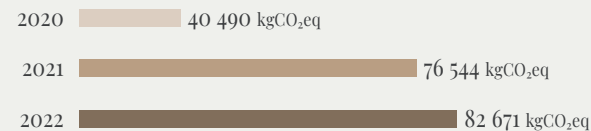
Petrol impact:



-52%

environmental impact reduction resulting from the use of petrol-powered vehicles

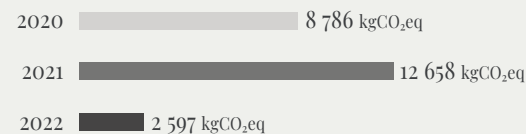
Diesel impact:



-81%

environmental impact reduction resulting from the use of boats

Bunker oil impact:





Our passion: Water

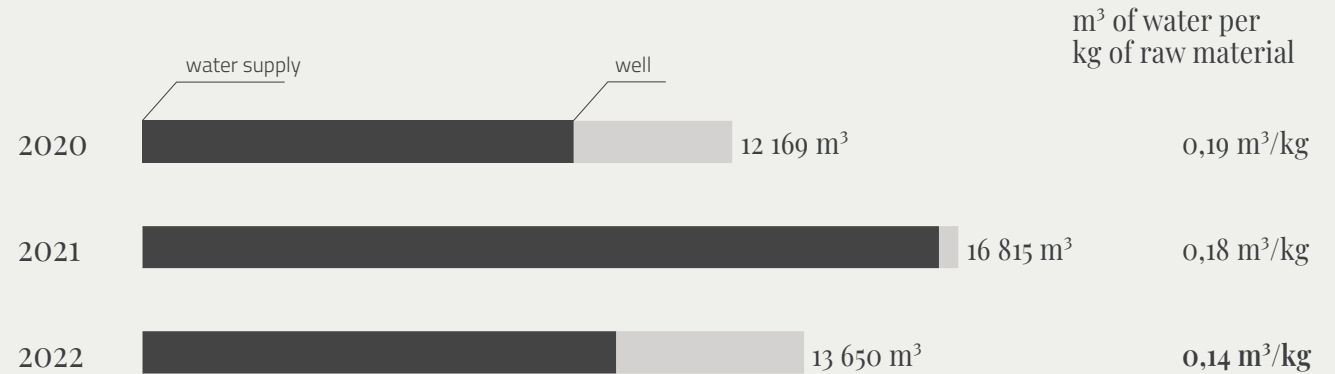
Besenzoni has always worked for the protection of water resources.

In 2022, 13 650 m³ of water were consumed, which is 19% less than in the base year. The water withdrawn therefore comes from hygienic-sanitary uses and for washing finished products. These consumptions are divided between 75% from the network (water supply) and the remaining 25% from the well. During 2021 the water withdrawn reaches high values due to a leak.

The water discharged amounts to 12,998 m³.

Keeping respect for water at heart, Besenzoni also adopt new electrical systems that allow a substantial reduction in lubricating oils, thus reducing the possibility of contaminating water resources during the use of our products.

Withdrawn water usage:



40

liters less of water

used per 1 kg of raw material purchased in 2022 compared to 2021



APPENDIX

6



Functions and respective PPE

Function	PPE
Teak processing enabled	Disposable respirators
	Safety goggles
	Disposable coverall
Customer support	Safety shoes
	Hearing protection
	Safety helmet
	High-visibility vest
Stapler	Safety shoes
	Mechanical risk safety gloves
Pickler	Workwear
	Safety shoes
	Filtering device
	Chemical risk safety gloves
	Mechanical risk safety gloves
	Anti-acid work clothes
	Safety goggles
Technical employee	Safety shoes
	Safety helmet
	Safety goggles
	Hearing protection

Function	PPE
High-altitude work	Safety shoes
	Safety helmet
	Mechanical risk safety gloves
	Harness lanyard
Storekeeper	Workwear
	Safety shoes
	Mechanical risk safety gloves
Assembler	Workwear
	Safety shoes
	Hearing protection
	Filtering device
Welder	Workwear
	Safety helmet
	Disposable respirators
	Heat resistant apron
	Welding protection gloves
	Mechanical risk safety gloves
	Heatproof sleeves
	Safety goggles
	Hearing protection

Function	PPE
Upholsterer	Workwear
	Safety shoes
	Disposable respirators
	Chemical risk safety gloves
	Mechanical risk safety gloves
Painter	Safety goggles
	Workwear
	Safety shoes
	Hearing protection
	Filtering device
	Chemical risk safety gloves
	Mechanical risk safety gloves
Forklifts driver	Disposable coverall
	Safety shoes
	Mechanical risk safety gloves
Work in confined spaces	Safety shoes
	Safety helmet
	Mechanical risk safety gloves
	Harness lanyard
	Safety goggles



Materiality Matrix – Topics

#	Material topics	Stakeholders	Management
1G	Ethics, integrity, privacy and business transparency	4,07	3,5
2G	Identification, analysis and corporate risk management	4,19	5
3G	Dialogue with stakeholders and circulation of the ESG culture	3,91	4,5
1S	Health and safety of workers	4,30	5
2S	Training and skills development	3,90	3,5
3S	Diversity, equal opportunities and non-discrimination	4,15	3,5
4S	Relationships with schools and universities and health promotion	4,00	4
1A	Consumption, energy efficiency and climate change	4,12	4
2A	Innovation, digitalisation and 4.0 industry	3,90	4
3A	Waste management and reduction of waste materials	4,41	4
4A	Introduction of eco-friendly products	3,98	3,5



Carbon footprint conversion factors

Category	Unit of measure ^{ent} kg CO ₂ eq / u.m.m.*		Ecoinvent dataset (3.8)
Electrical energy	kWh	0,396	Electricity, medium voltage {IT} market for Cut-off, S
Methane	m ³	2,920	Heat, central or small-scale, natural gas {RER} market group for Cut-off, S
Petrol-powered vehicles	km	0,352	Transport, passenger car, medium size, petrol, EURO 4 {GLO} market for Cut-off, S
Vehicles powered by diesel	km	0,317	Transport, passenger car, medium size, diesel, EURO 4 {GLO} market for Cut-off, S
Bunker oil	kg	0,351	Heavy fuel oil {Europe without Switzerland} market for Cut-off, S

* The carbon footprint was calculated using the IPCC 2021 method developed by the Intergovernmental Panel on Climate Change (IPCC). It contains IPCC Global Warming Potential (GWP) climate change drivers with a 100-year time horizon.



GRI Content Index

Topic	GRI	GRI description	Coverage degree	Annotation	Page number
The organisation and its reporting practices	2-1	Company details	***		20, 21, 78
	2-2	Entities included in the company sustainability report	***		4
	2-3	Reporting period, frequency and contact point	***		4
	2-4	Review of information		Not reportable	
	2-5	External assurance		Not reportable	
Activity and employees	2-6	Activities, value chain and other business relationships	***		20, 21, 26, 27
	2-7	Employees	***		53, 54
	2-8	Workers who are not employees	***		54
Governance	2-9	Governance structure and composition	***		34, 35
	2-10	Nomination and selection of the highest governance	**		34, 35
	2-11	Chair of the highest governance body	**		34, 35
	2-12	Role of the highest governance body in overseeing the management of impacts	**		34, 35
	2-13	Delegation of responsibility for managing impacts	**		34, 35
	2-14	Role of the highest governance body in sustainability reporting	■		34, 35, 36
	2-15	Conflicts of interest	■		34, 35
	2-16	Communication of critical concerns	■		34, 35
	2-17	Collective knowledge of the highest governance body	■		34, 35, 36
	2-18	Evaluation of the performance of the highest governance body		Not reported	
	2-19	Remuneration policies		Not reported	
	2-20	Process to determine remuneration		Not reported	
	2-21	Annual total compensation ratio		Not reported	
Strategy, policies and procedures	2-22	Sustainable Development Strategy Statement	***		36, 37, 41
	2-23	Policy commitments	■		43
	2-24	Embedding policy commitments	■		43
	2-25	Processes to remediate negative impacts	■		46
	2-26	Mechanisms for seeking advice and raising concerns	■		43, 44, 46
	2-27	Compliance with laws and regulations	**		34, 35, 43, 52, 55
	2-28	Membership associations	***		30, 61

Topic	GRI	GRI description	Coverage degree	Annotation	Page number
Stakeholder engagement	2-29	Approach to stakeholders engagement	***		39, 40
	2-30	Collective bargaining agreements	***	CCNL metalworkers	39, 40
Material topics	3-1	Process of determining material topics	***		39, 40
	3-2	List of material topics	***		39, 40, 75
	3-3	Management of material topics	***		39, 40, 41, 75
Economic performance	201	Economic value directly generated and distributed	**		47, 48, 49, 60
	202	Market presence		Not reported	
	203	Indirect economic impacts		Not reported	
Ethics and integrity	204	Proportion of spending on local suppliers		Not reported	
	205	Anti-corruption	**	0 episodes reported	44, 45
	206	Anti-competitive behaviours	**	0 episodes reported	44, 45
Materials	301-1	Materials used based on weight or volume		Not reported	
	301-2	Recycled input materials used		Not reported	
	301-3	Reclaimed products and their packaging materials		Not reported	
Energy	302-1	Energy consumption within the organization	***		65, 66, 67
	302-2	Energy consumption outside of the organization		Not reported	
	302-3	Energy intensity	***		65, 66, 67
	302-4	Reduction of energy consumption	**		65, 66, 67
	302-5	Reductions in energy requirements of products and services		Not reported	
Water	303-1	Interactions with water as a shared resource	***		69
	303-2	Management of water discharge-related impacts	**		69
	303-3	Water withdrawal	***		69
	303-4	Water discharge	***		69
	303-5	Water consumption	***		69
Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas of high biodiversity		Not reported	
	304-2	Significant impacts of activities, products and services on biodiversity		Not reported	
	304-3	Habitats protected or restored		Not reported	
	304-4	IUCN Red List/national conservation list species with habitats in areas affected by operations		Not reported	



Appendix

Topic	GRI	GRI description	Coverage degree	Annotation	Page number
GHG emissions	305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	***		68
	305-2	Indirect greenhouse gas (GHG) emissions from energy	***		68
	305-3	Other indirect greenhouse gas (GHG) emissions		Not reported	
	305-4	Total GHG emissions intensity	***		66, 67, 68, 69
	305-5	GHG emissions reduction	***		66, 67, 68, 69
	305-6	Emissions of ozone-depleting substances (ODS)		Not reported	
	305-7	NOx and SOx		Not reported	
Waste	306-1	Waste generated		Not reported	
	306-2	Management of significant impacts related to waste	■		41
	306-3	Waste not sent to landfill		Not reported	
	306-4	Waste sent to landfill		Not reported	
Supplier environmental assesment	308-1	Supplier selected with environmental assesments		Not reported	
	308-2	negative environmental impacts in the supply chain and solutions adopted		Not reported	
Employment	401-1	Hiring of new employees and employee turnover	***		53, 54
	401-2	Full-time employee benefits	***		54
	401-3	Parental leave	***	2 paternity 1 maternity	
Labor/ management relations	402	Minimum notice periods regarding operational changes	***	CCNL metalworkers	
Occupational health and safety	403-1	Occupational health and safety management system	***		55 - 58, 74
	403-2	Hazard identification, risk assessment, and incident investigation	***		55 - 58, 74
	403-3	Occupational health services	***		55 - 58
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	403-6	Promotion of workers' health	***		55 - 58
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Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Not reported	
Illegal work condition	408	Operations and suppliers at significant risk for incidents of child		Not reported	
	409	Operations and supplier at significant risk for incidents of forced or compulsory labor		Not reported	
Security practices	410	Security personnel trained in human rights policies or procedures		Not reported	
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Local community	413-1	Operations with local community	***		30, 60, 61
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Supplier social assessment	414-1	New suppliers that were screened using social criteria		Not reported	
	414-2	Negative social impacts in the supply chain and actions taken		Not reported	
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Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	***		46
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	***	0 episodes reported	55
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