

Sustainability  
Report  
**2023**



//

AT STONE ITALIANA,  
EVERYONE SHOULD  
FEEL PART OF A BIG  
FAMILY.  
THE DOOR'S ALWAYS  
OPEN HERE.

//

Roberto Dalla Valle, Founder





# Letter to Stakeholders



## Pietro Vassanelli CEO

I'm very excited to be writing to you in my capacity as CEO to tell you all about Stone Italiana's recent initiatives and progress, as well as our future aspirations on the sustainability front. Earlier in my career, I worked as Production Manager at the production facility in Villesse, where I tackled the issue of sustainability head-on.

Sustainability has always been embedded in the DNA of Stone Italiana; from our earliest days, organizational processes and focus on the environment have been considered an essential part of our daily work. In the past four years, we've further intensified our efforts in these areas, responding to market demands by concentrating our offer on products which are ever more focused on protecting the environment. Our adoption of renewable energy sources and use of low-environmental-impact recycled materials are just a couple of

examples of our commitment. In 2011, we installed a 400kW solar power plant and I'm happy to announce that by the end of this year we'll increase our production of renewable energy and notably reduce our CO<sub>2</sub> emissions when our new 600 kW solar power plant is switched on. Another important initiative for us is our investment in a new electric post-combustion capture plant, scheduled to be operative from 2025, which will use the energy produced by our solar power plants to reduce the emissions produced by our use of resins. One of our goals for the coming years is to increase the proportion of plant-based components in the resins we use as binders. Currently, this figure stands at 20% and we're determined to increase it so as to reduce our consumption of styrene, which is derived from ethylbenzene.

In 2023, we introduced a MES to digitalize and enhance the efficiency of our whole production process, leading to a major improvement in resource management and a reduction in wastage. We're also working hard to improve our waste management, in particular regarding industrial sludge, and aim to eventually reclaim and reuse it as a raw material. Our focus on sustainability also extends to our suppliers: we have a number of long-standing, reliable partners, some of whom have worked with us for over 30 years and share our values and sustainable practices so we can provide our customers with top-quality products. Our sustainability process has also significantly improved the atmosphere within the Company and the feeling of belonging experienced by our staff. Involving them in the compilation of our Sustainability Report has increased awareness and the level of active participation in every department, leading to increased cooperation and improvements in daily practices,

such as waste management and monitoring of energy and resource consumption. Compiling an annual Sustainability Report has also given us an effective method for defining our best practices. The biggest challenge today is to strike a balance between the need to stay competitive with the need to introduce sustainable practices, as this requires both in-depth cost analyses and careful investment planning. We're convinced that, by managing our Company carefully and with innovative methods, we can continue to grow and to improve our performances across the ESG board. Stone Italiana is committed to striving towards a sustainable future and to this end we've adopted ground-breaking technologies and responsible practices. Our ethos of purity and health, together with cooperation and dialogue among everyone who makes up our Company, allows us to produce quality products that protect both the environment and our workers' health.

We thank you for your continued trust and support and we're excited to keep walking towards a better future alongside you.

Yours faithfully,

Pietro Vassanelli



# 2023 Highlights



ESG SCORE S2 – DYNAMIC



ESG SCORE 68/100  
HIGH PERFORMANCE

ESG Score above  
the sector average



100% OF OUR WATER  
RECLAIMED AND REUSED



22% RECYCLED MINERALS  
out of the total raw materials



6 COLLECTIONS

26 colours, 3 surface finishes, 2 thicknesses



3 ISO STANDARDS

ISO 9001 – 14001 – 45001



7 PRODUCT QUALITY CERTIFICATIONS



15 NEW MEMBERS OF STAFF

17 promotions and a further 6 increases in salary



92% FULL-TIME WORKERS



88% WORKERS ON OPEN-ENDED CONTRACTS



OUR SDGs

# Our story

// WE ALL HAVE SKILL  
AND IMAGINATION; WE  
JUST HAVE TO TRY. //

Roberto Dalla Valle

**Stone Italiana** was founded in 1979 following Roberto Dalla Valle's decision to leave the printing works he owned and venture into the world of **interior design**, taking with him a baggage of determination, enthusiasm and entrepreneurial instinct.

His goal was to revolutionize the concept of interior design, but little did he know that his creations would become essential parts of some of the most renowned architectural projects around the world.

Initially focusing on the production of **engineered marble**, Stone Italiana quickly positioned itself as a pioneer in the sector, standing out thanks to products which skilfully combined aesthetics with functionality.

Over the years, Stone Italiana has maintained strong ties to traditional Italian craftsmanship while at the same time embracing innovation by researching and developing new products and technologies. From 1981 to 1984, the Company invested heavily in R&D, looking for colours and patterns that would make its collections truly distinctive.

In the following years – from 1985 to 1987 – Stone Italiana set up a number of partnerships which

played a vital role in creating innovative products with special inserts, furthering the Company's reputation as a **ground-breaking brand**.

The Company then increased its presence on an **international** level while continuing to enhance its products, and received a number of major contracts that helped increase its success and brand recognition around the world.

In 1995, Stone Italiana redefined its core business by introducing products in **engineered quartz**; this move revolutionized its product range.

Commitment to sustainability is a keystone of the Stone Italiana corporate ethos and can be seen in our constant focus on circular economies and upcycling, practices which we incorporated into our production processes long before they became common in the sector.

Since 2019, Stone Italiana has also been producing **Cosmolite®**, **a material made from recycled minerals**. This step is further proof of our commitment to responsible innovation and care for the environment. From the outset, Stone Italiana has been synonymous with the

best in Italian craftsmanship and an ambassador for Italian creativity. We provide sector professionals with a broad range of products distinguished by their enormous number of colour variations and elements which enhance the natural beauty of the base mineral, making it even more sophisticated and improving its technical performance levels. From searching for the perfect look to maximizing functionality, passing through awareness of current fashions, everything we do is imbued with our love of experimentation. Our endless research is made possible thanks to technical equipment that, although very hi-tech, never quite loses the aura of magic found in a craftsman's workshop.

**Research, innovation, development:** our history is made of love and a pinch of healthy madness, which have always led us to explore new ways of thinking and of creating.

# Stone Italiana's history point by point

## 1979

Stone Italiana **established** in Zimella by Roberto Dalla Valle.

**First Company in the world to product engineered marble slabs.**

## 80s

Intense **research** and **development**, with special focus on **product innovation** and the addition of colour to the base materials.

## 1995-1997

Stone Italiana launches its first **engineered quartz** products, establishing a **new core business** for the Company.

## 2001-2003

Introduction of **mirror-effect finishes** and explosions of colour in quartz slabs.

## 2010-2012

Introduction of the **DNA Urbano** product made from gravel swept up by street cleaners.

## 2016-2018

Launch of the **Craken** collection, a modern revisitation of the **craquelé** method which uses cracking as a design element.

## 2019

Celebration of **40 years** in business and launch of a new product made from **100% recycled minerals: Cosmolite®**.

## From 2020 to the present

Ongoing **innovation** and commitment to **sustainability**.

The Company has always focused on innovation, developing cutting-edge solutions which have led to significant energy savings and benefits for the environment.

Stone Italiana has adopted a green vision centring around circular economies through the use of recycled minerals and reducing our carbon footprint by installing solar panels and economizers.

time line



# Our values

Stone Italiana is a Company firmly rooted in the values of family, tradition, innovation and sustainability, making us a paradigm of the true spirit of Italian industry.

## FAMILY

At Stone Italiana, the working atmosphere is distinguished by a sense of belonging to a family where ideas are actively listened to, as this underlines the importance of individual contributions to our collective progress.

## TECHNOLOGY

Our ongoing technological research allows us to come up with ground-breaking solutions that reduce our energy consumption and increase productivity in a way that benefits both the environment and our local community.

## TRADITION AND INNOVATION

Our Company embraces both the fine traditions of Italian craftsmanship and the pioneering spirit of true innovation. We've been exploring new technological solutions since the 1970s in order to keep improving the quality and efficiency of our products.

## SUSTAINABILITY

A pioneer in the field of engineered stone since 1979, Stone Italiana has adopted circular economy practices in order to minimize its environmental impact and daily demonstrates its commitment to environmental and social sustainability.





# Where to find us

The Stone Italiana headquarters are in Zimella in the district of Verona, Italy. This facility houses the main corporate offices and the original production plant, while our second production plant is located in Villesse, in the district of Gorizia. Both facilities are equipped with the latest systems and use advanced technologies to produce engineered surfaces and materials.

HEADQUARTERS  
AND ORIGINAL  
PRODUCTION PLANT

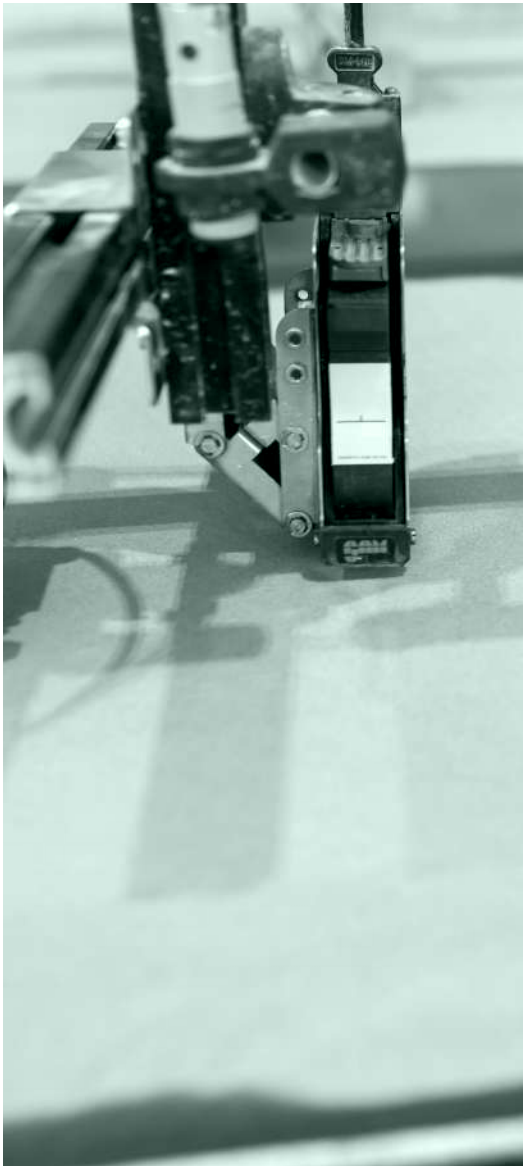
**STONE ITALIANA  
S.p.A.**

Via Lavagno, 213  
37040 Zimella (VR)  
Italy

SECOND  
PRODUCTION PLANT

**STONE ITALIANA  
S.p.A.**

Via Trieste, 33  
34070 Villesse (GO)  
Italy



# Stone Italiana’s sector professionals

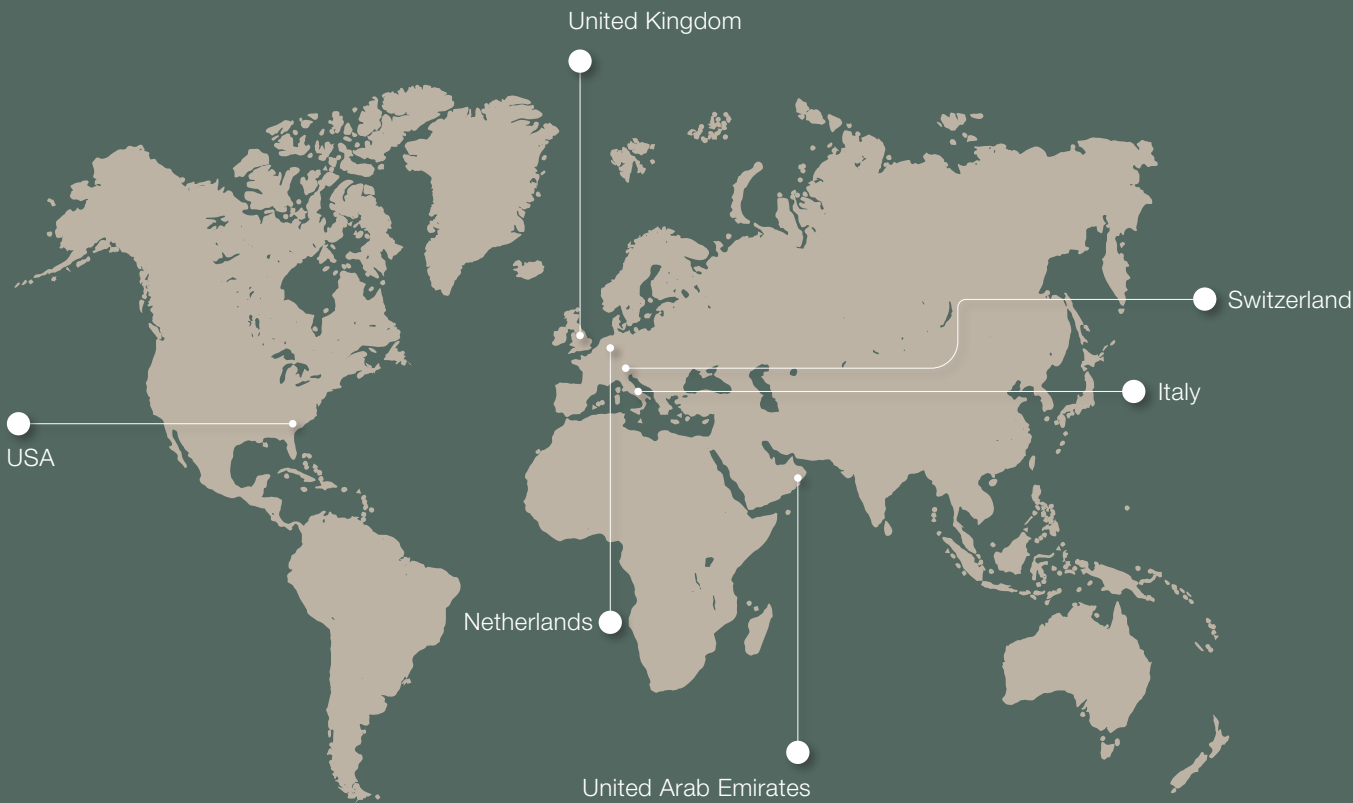
Recognised for its high standards of innovation in the field of engineered minerals, Stone Italiana also stands out thanks to the exceptional skills of its sector professionals. Our ‘external’ team – made up of agents, architects, retailers, stoneworkers, ship-building experts, contract specialists and construction companies – works with us to come up with **top-quality solutions and customized designs** that meet the specific requirements of each individual project.

Each professional brings their own unique vision to the creative process, ensuring that each product we make is not only aesthetically pleasing but also technically advanced. Their dedication can be seen in every detail, from the choice of materials to the precision of the workmanship.



# Stone Italiana worldwide

Stone Italiana markets its products on an international level, with customers in every Continent. Below are the Countries that account for 2% or more of our total turnover.



Data source: GSI Management software



# Communication

In 2023, Stone Italiana launched its new website [cosmolite.com](https://cosmolite.com), dedicated specially to its flagship product and available in both Italian and English.

This launch followed an in-depth SEO analysis focused on the keywords linked to sustainability, such as “environmentally sustainable materials”, to position the website – and consequently the Company – optimally on search engines, thereby increasing our visibility and relevance to an audience interested in environmental sustainability.

Stone Italiana has also augmented its online presence by launching the [stonelitaliana.com](https://stonelitaliana.com) website in Spanish, in addition to the Italian, English and French versions already online, in order to reach a global market and further increase the accessibility of our products and services. The website has also been transferred to Google Analytics 4 to give it access to better data analysis and increased understanding of user behaviour.

In September 2023, we launched Supernova, organizing an Open Day and a White Party to generate excitement about our new product, capture the attention of potential new purchasers and strengthen our ties with our existing customers.

As far as social media communication is concerned, Stone Italiana has invested in producing innovative video content, making use of AI and the ASMR technique to create attractive and involving experiences for our audience. This creative approach has helped our brand to stand out

and also created a more intimate relationship with our watchers. To keep up a constant flow of communication with our inhouse sales network as well as our agents around Italy, we’ve set up a special Telegram channel that provides regular updates and important news regarding the sector.

For all those who are interested, Stone Italiana also produces a monthly newsletter, published in both Italian and English. This is mainly used to inform readers about the highlights of the month and provides a summary of the latest news and forthcoming initiatives.

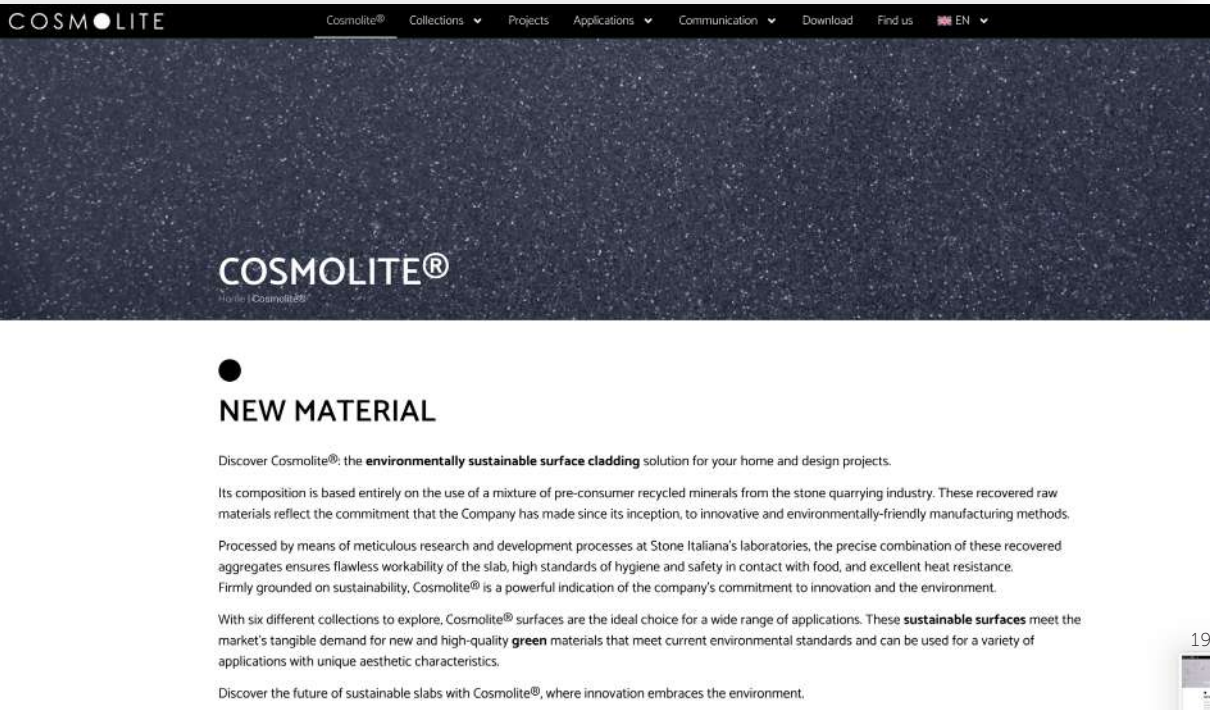
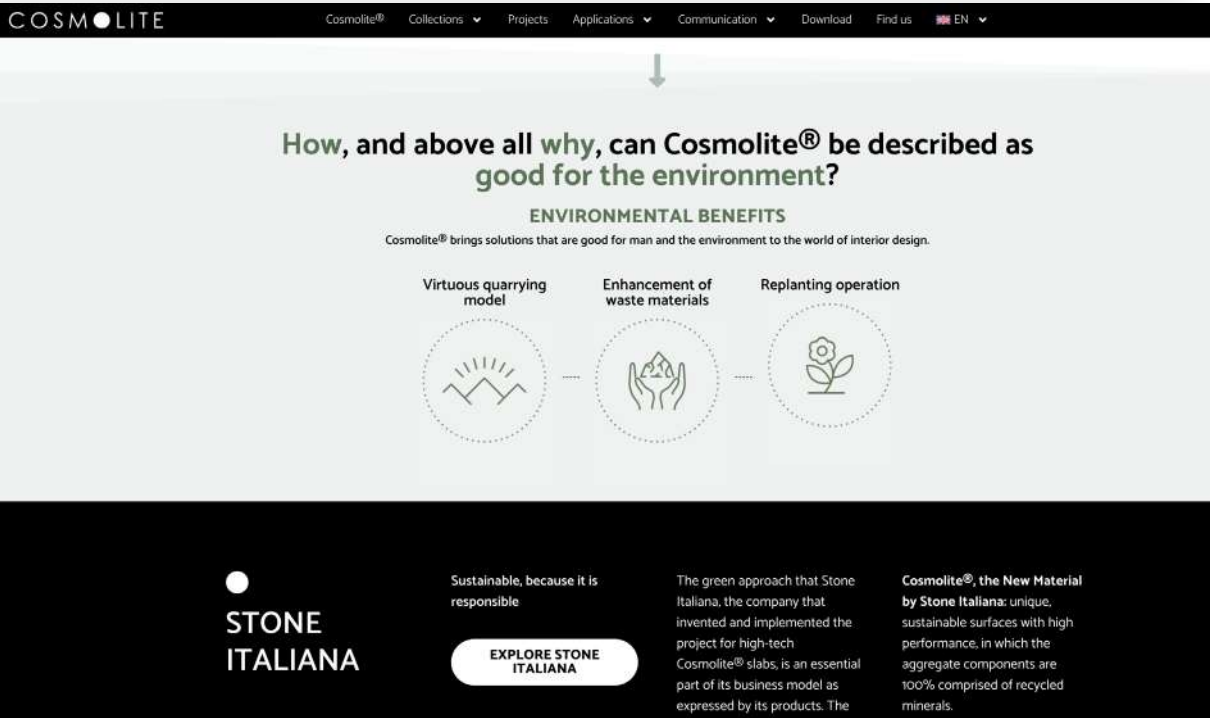
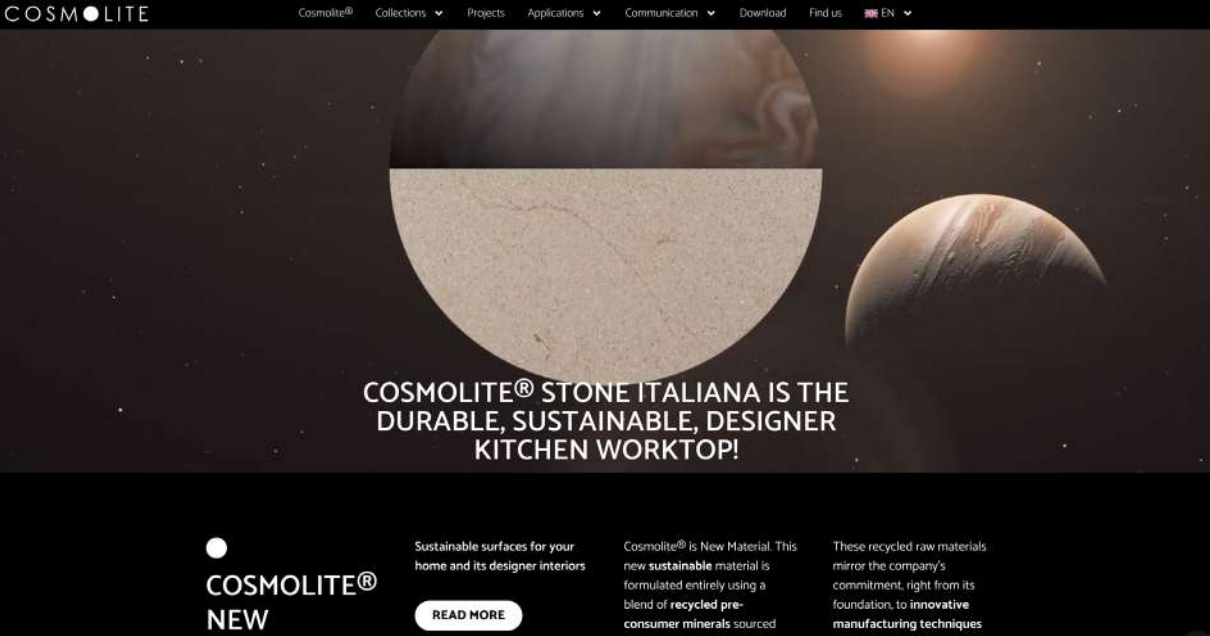
Lastly, to improve purchasing experiences and simplify the ordering process, Stone Italiana has developed and launched an e-commerce platform exclusively for the use of certain clients. This platform allows our special clients to purchase premium made-to-measure products through a 100% digitalized procedure, enhancing the overall efficiency of our corporate processes.



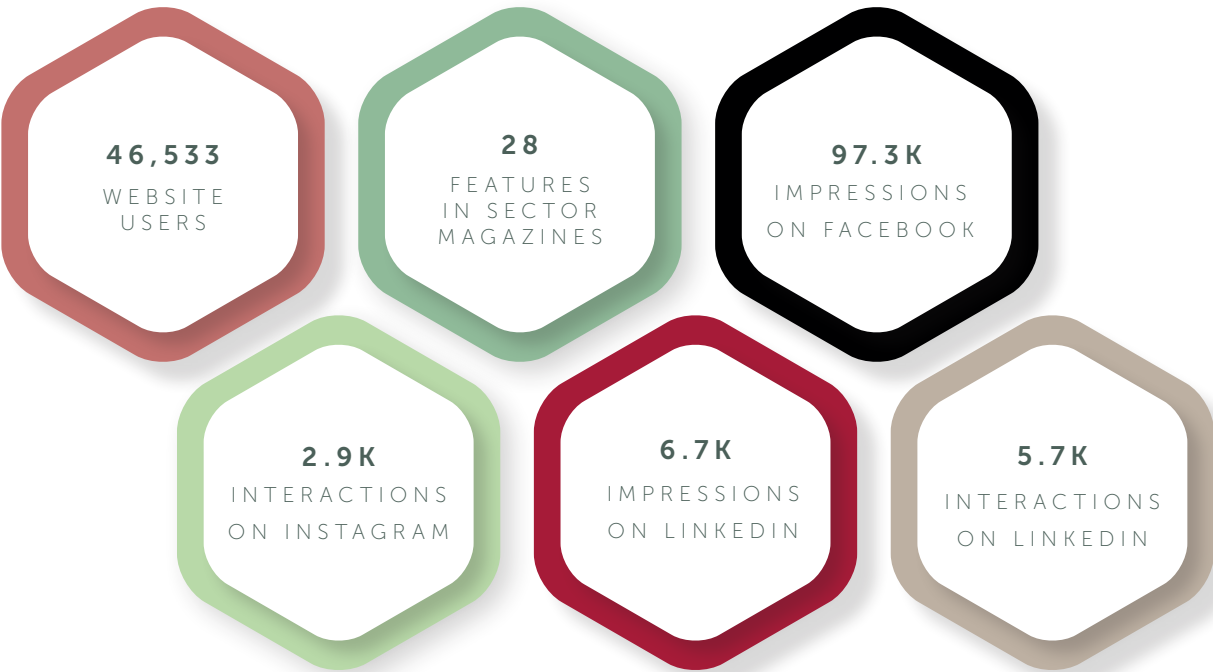
YOUTUBE  
PAGE



PINTEREST  
PAGE



Here are some of the results we attained in 2023 from our communication drive:

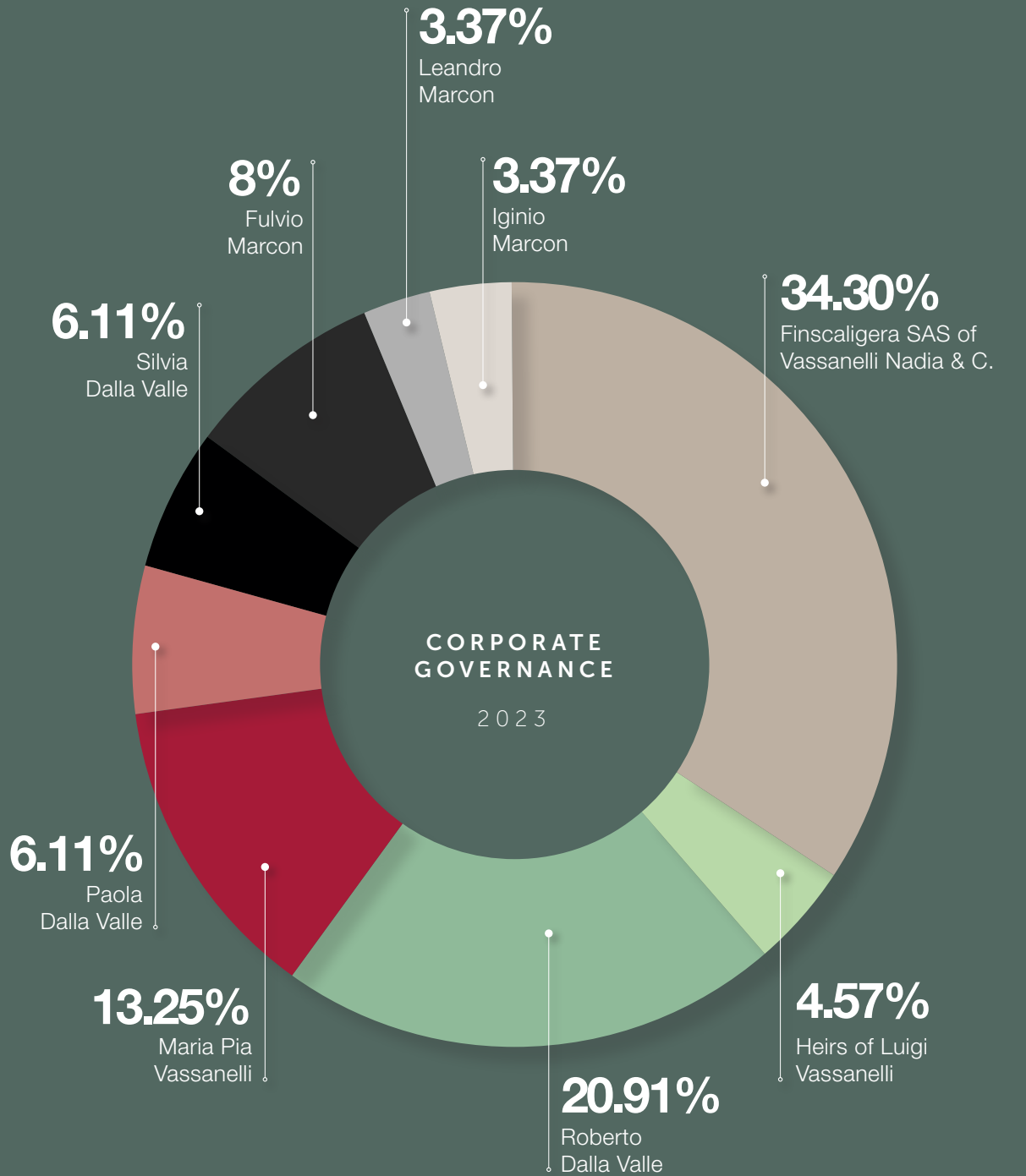


Trade fairs



Governance and ownership structure

As a demonstration of the continuity and solidity of Stone Italiana, in 2023 the ownership structure remained unchanged, as seen below:



# Company policy documents

Stone Italiana’s corporate activities are governed by a series of documents and procedures.

01

## COMPANY REGULATIONS

This document, which governs behaviour and lays down each employee’s duties, is vital to ensure a well-organized, respectful working environment. It contains working hours, instructions on registering employees’ presence or absence, overtime policies, start times and holidays.

02

## TRAVEL POLICY

This document governs the conditions for employees who, in the course of their duties, have to travel somewhere other than their usual workplace. It brings together all the applicable regulations on this issue.

03

## INTEGRATED QUALITY, HEALTH, SAFETY AND ENVIRONMENT MANAGEMENT SYSTEM

The Company provides an integrated management system for occupational health and safety, quality and environment which can be directly accessed through the Company website.

04

## CODE OF CONDUCT FOR INFORMATION TECHNOLOGY SYSTEMS

This document lays down how every user must behave when **using information technology systems** and how to keep them in working order.

05

## ANTI-COMPETITIVE BEHAVIOUR

Stone Italiana considers the issue of anti-competitive behaviour to be of vital importance. The Company is committed to operating in compliance with national and international competition laws. No cases of anti-competitive behaviour were reported within Stone Italiana in 2023.

01

## Company regulations

02

## Travel policy

03

## Integrated quality, health, safety and environment (QHSE) management system

04

## Code of conduct for information technology systems

05

## Anti-competitive behaviour



# Personal Data Protection (PDP)

For Stone Italiana, protecting the personal data of customers, suppliers, business partners and employees in compliance with national and European regulations is a priority.

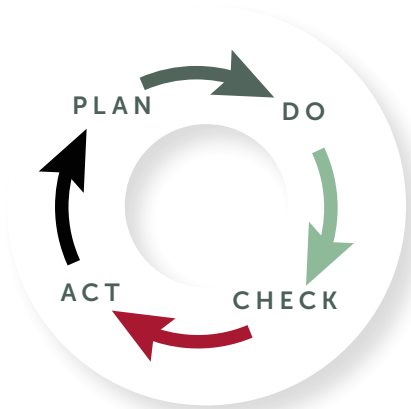
We have created a map to ensure compliance with the applicable legislation and regulations concerning personal data protection in the Countries in which we have operations.

To comply with the accountability requirements in the legislation, Stone Italiana periodically performs an audit for the purpose of identifying **margins for improvement and any deficiencies**. The physical security of the places where the data is stored, the security of the IT systems used and staff training are some of the factors which are monitored constantly. In particular, aspects of IT security are continually reviewed using the 'Deming cycle' methodology, a model for ongoing quality enhancement consisting of a logical sequence of four key stages: **Plan – Do – Check – Act**. In compliance with the applicable legislation, suppliers who handle personal data are carefully assessed and undergo periodic audits.

Stone Italiana has also established a procedure for managing any incidents which could prejudice the **confidentiality, integrity or availability of the personal data** being stored. Should any of these events occur, the person(s)

concerned and the Personal Data Protection Authority will be notified. To better ensure the safety of our stakeholders' data, we do not transfer data outside the European Economic Area (EEA).

In compliance with recent new requirements, Stone Italiana has also put in place a **whistleblowing protocol**.



PRIVACY  
POLICY

# Associations

Stone Italiana is a member of a number of major Associations.



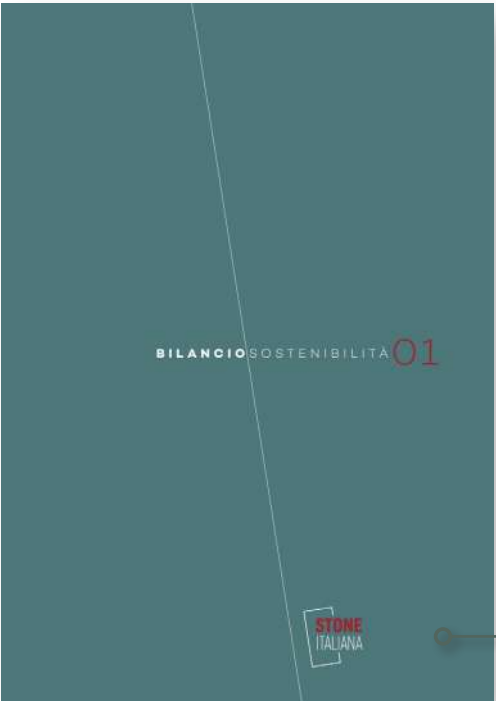
# Stone Italiana and the path to sustainability

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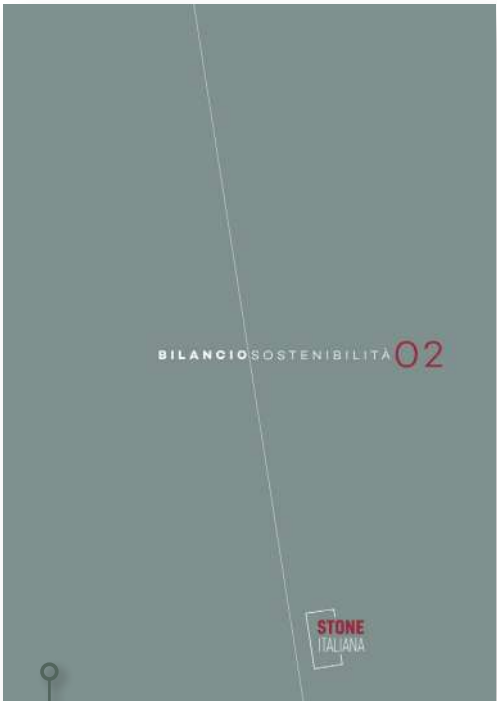


# Stone Italiana's sustainability Reporting



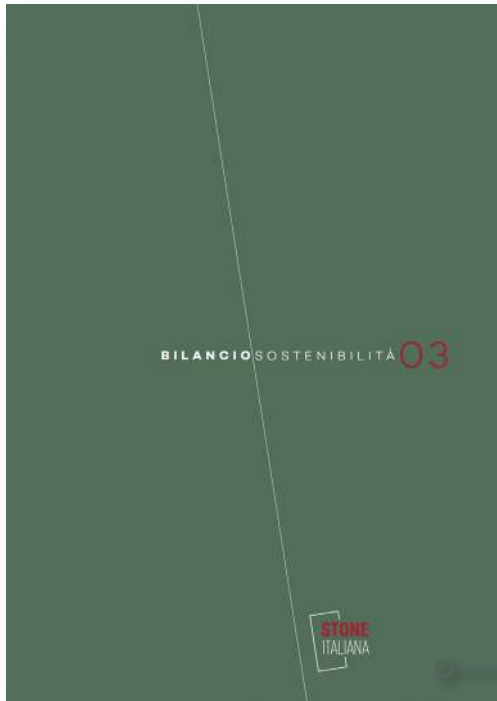
**2019-2020**

First Sustainability Report produced



**2021**

Second Sustainability Report produced



**2022**

Third Sustainability Report produced and impact topics identified



**2023**

Fourth Sustainability Report produced  
Double Materiality Assessment  
Stakeholder engagement



# Steps in writing the Report

In 2023, Stone Italiana divided its Sustainability Reporting activities into four steps.

- Review of the **stakeholder map**;
- **Double Materiality** Assessment;
- **Stakeholder engagement** process;
- **Data-gathering and writing the Report.**



STAKEHOLDER  
MAPPING



DOUBLE  
MATERIALITY  
ASSESSMENT



STAKEHOLDER  
ENGAGEMENT  
PROCESS



DATA-GATHERING

2023  
SUSTAINABILITY  
REPORT



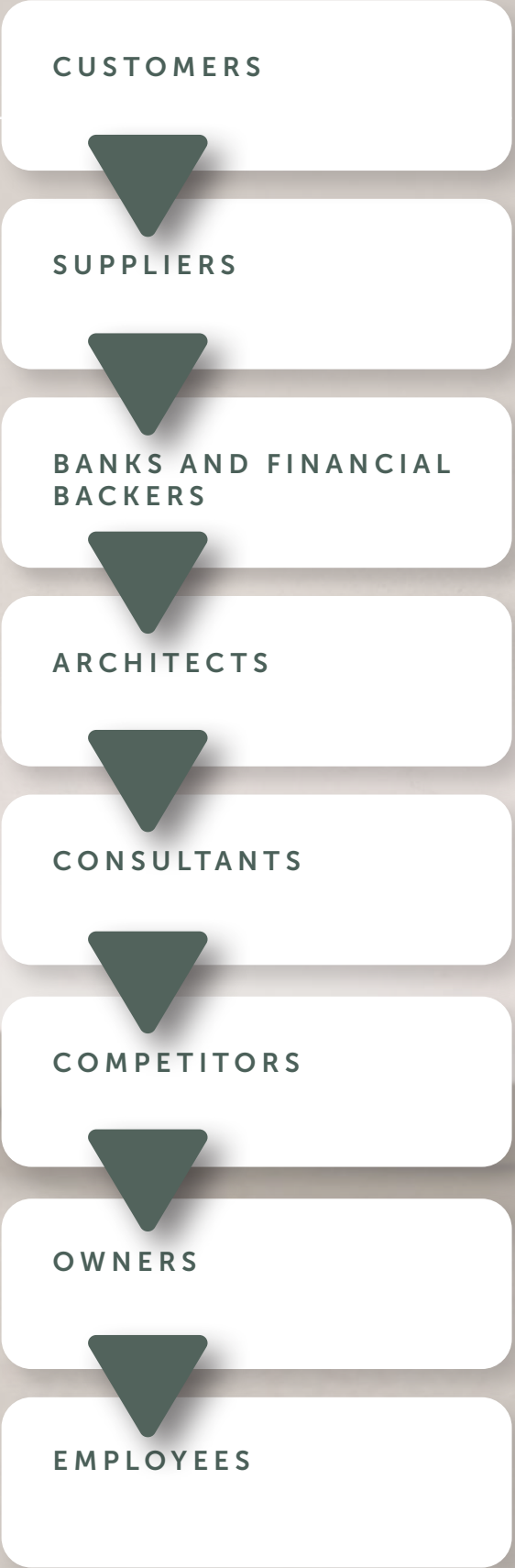
# Stone Italiana's stakeholders

Over the course of 2023, the map of Stone Italiana's stakeholders underwent a full review. Below are the selected stakeholders:



As part of the review process, the Company's key stakeholders were also reassessed.

## Our key stakeholders



# Materiality assessment

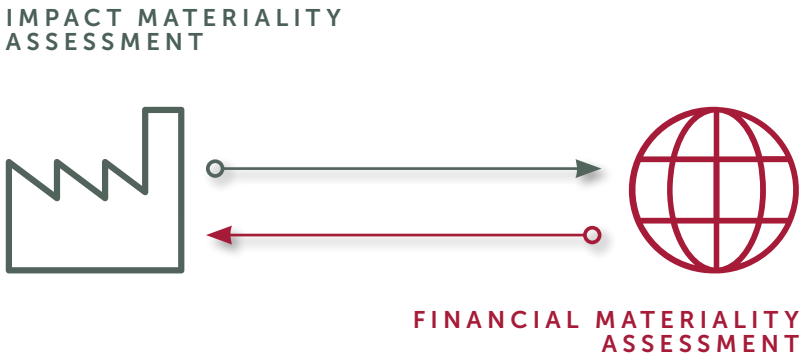
Materiality assessments are a process of defining a Company’s major (material) impacts. These impacts can affect economic, environmental and social factors.

2023 marked another step forwards in Stone Italiana’s sustainability process, as the Company adopted the concept of ‘double materiality’ as defined in ESRS 1, in compliance with the Corporate Sustainability Reporting Directive (CSRD) which came into force in 2024. Although Stone Italiana does not fall directly into the legal category covered by the CSRD, **we deliberately decided to engage in this exercise** in order to give tangible proof of our deep-seated commitment to sustainability.

In 2022, before the introduction of the new Directive, the concept of materiality was limited to an assessment of the economic, environmental and social impacts generated by an organization’s operations. This concept had been introduced with the new 2021 GRI Standards, which provided guidelines for drawing up Sustainability Reports on environmental, social and governance issues. In 2021, on the other hand, materiality assessments were based on the provisions of Italian Legislative Act no. 254/2016 on reporting of a **non-financial** nature and on the specific characteristics of each organization.

The European CSRD has now expanded the concept of materiality to comprise a


financial component. So, while previously materiality assessments concentrated exclusively on identifying and assessing the negative and positive impacts – whether current or potential in the short, medium or long term – which an organization could generate on the environment and its local community (the inside-out perspective), with the inclusion of financial materiality, Companies are now required to also consider the risks and opportunities which could affect the organization (the outside-in perspective) in terms of cash flow, market positioning, capital, investments and loans – all in the short, medium and long term.



To help us define our impact topics for 2023, we looked at the impact topics from 2022 and supplemented them with information regarding Company organization, sector documents and the market benchmark.

### 2022 IMPACT TOPICS

- Energy consumption
- Emissions
- Supply chain
- Waste
- Working conditions (occupational health and safety)
- Product safety
- Sustainable corporate structure and governance
- Research & development
- Italian production
- Life-cycle assessments
- Eco-friendly products



### 2023 IMPACT TOPICS

- Energy consumption
- Emissions
- Supply chain
- Waste
- Water consumption
- Working conditions
- International expansion
- Sustainable corporate structure and governance
- Cybersecurity
- Italian production
- Life-cycle assessments
- Product innovation
- Customer experience
- Process digitalization





For the assessment phase, we involved the various managers and heads of divisions. To make the assessment, we analyzed whether each impact topic was negative, positive, or both. This analysis needs to be performed, as an impact can never be neutral – it will always have positive or negative effects, or even a mixture of the two. For **positive impacts**, their **significance** – in other words,

the intensity of the benefit generated or which could potentially be generated – is measured, while for **negative impacts**, their **severity** – in other words, the scope and level of irremediability of the damage – is measured. Furthermore, for each impact identified, it has to be stated whether it is an **actual** – therefore already having an effect – or **potential** impact. For potential impacts, the likelihood of

their actually occurring must be mapped. Each value assigned to impacts is taken from a special metric which makes it possible to measure the scale and scope of the effect each impact has on the environment, the local community and the organization itself, empirically and objectively. Below are the results of the impact and financial materiality assessments.

The term **time horizon** means the time by which the organization forecasts that it will have neutralized the negative impact or benefitted from the positive impact (whether financial or non-financial). The horizon can be short-term (1), medium-term (2) or long-term (3), meaning within a year, from one to three years and more than three years respectively.

# Results

## Impact materiality

Impact topic		Description
Energy consumption	Negative	Actual
Emissions		Actual
Supply chain		Actual
Waste		Actual
Working conditions		Actual
Sustainable corporate structure and governance		Actual
International expansion		Actual
Cybersecurity		Potential
Water consumption		Actual

Impact topic		Description
Energy consumption	Positive	Actual
Emissions		Potential
Supply chain		Actual
Waste		Actual
Working conditions		Actual
Product innovation		Actual
Sustainable corporate structure and governance		Actual
Italian production		Actual
Life-cycle assessments		Actual
International expansion		Actual
Cybersecurity		Actual
Process digitalization		Actual
Customer experience		Actual
Water consumption		Actual

# Results

## Financial materiality

Impact topic		Description
Energy consumption	Negative	Actual
Emissions		Actual
Supply chain		Actual
Waste		Actual
Working conditions		Actual
Product innovation		Actual
Sustainable corporate structure and governance		Potential
Italian production		Actual
Life-cycle assessments		Actual
International expansion		Actual
Cybersecurity		Actual
Process digitalization		Actual
Customer experience		Actual
Water consumption		Actual

Impact topic		Description
Energy consumption	Positive	Actual
Emissions		Potential
Supply chain		Actual
Waste		Potential
Working conditions		Actual
Product innovation		Actual
Sustainable corporate structure and governance		Actual
Italian production		Actual
Life-cycle assessments		Potential
International expansion		Actual
Cybersecurity		Potential
Process digitalization		Potential
Customer experience		Actual

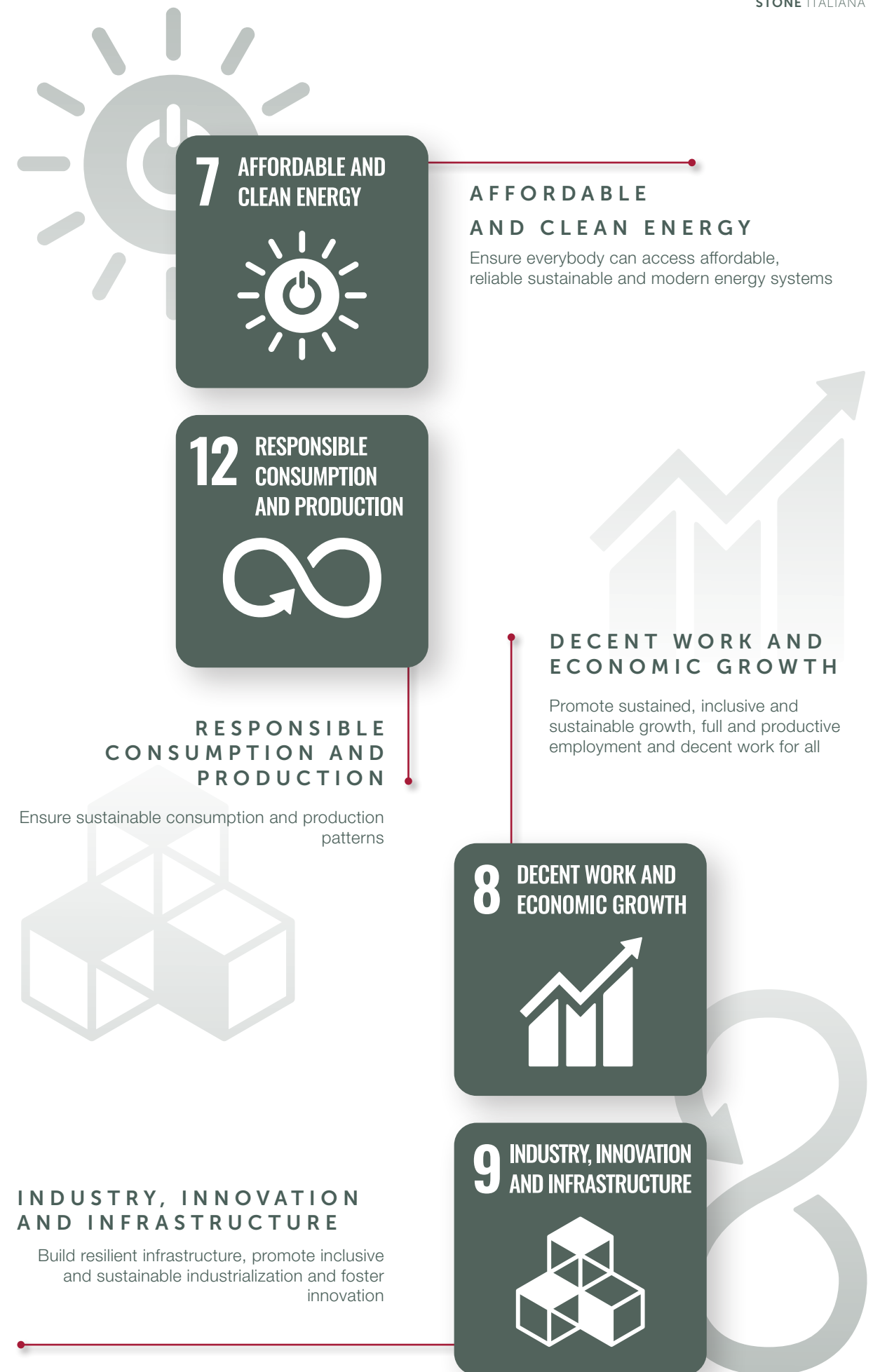
Stone Italiana calculated the impacts of the above topics using an exclusively short-term time horizon, both when assessing actual and potential impacts.





# Stone Italiana's SDGs

Stone Italiana is committed to pursuing four of the United Nations 2030 Agenda for Sustainable Development goals (SDGs). This agenda lays out 17 goals, each one with a series of targets, which organizations, individuals and States can choose to support in order to face the most urgent global challenges, such as poverty, world hunger, climate change and social inclusion.

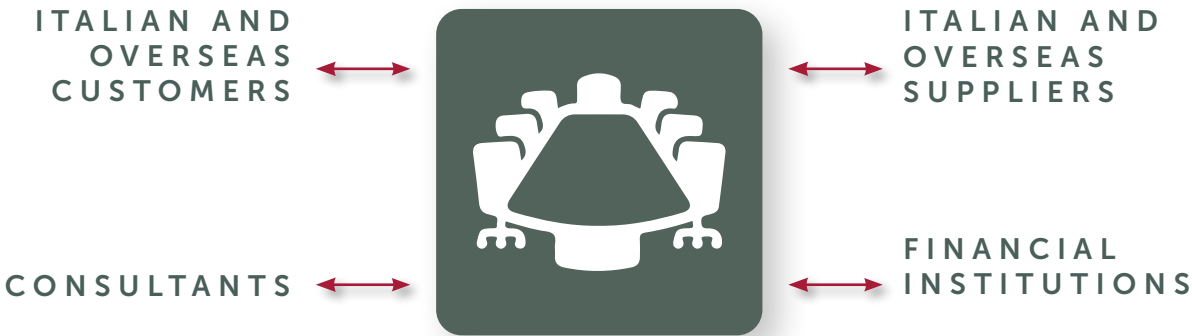




# Stakeholder engagement

After carrying out an assessment of our impact topics and identifying the Sustainable Development Goals most in line with our activities, Stone Italiana engaged some of its key stakeholders in order to get their views on the chosen impact topics and Sustainable Development Goals.

The stakeholders we involved in the process were Italian and overseas customers, Italian and overseas suppliers, financial institutions and consultants.



The various stakeholders were asked to complete a questionnaire containing questions about four areas:

- Their level of awareness about sustainability issues;
- Their assessment of the impact topics;
- Their assessment of our Sustainable Development Goals;
- Their perception of how Stone Italiana tackles sustainability issues. For a deeper dive into this topic, questions were formulated ad hoc for each category of stakeholder.

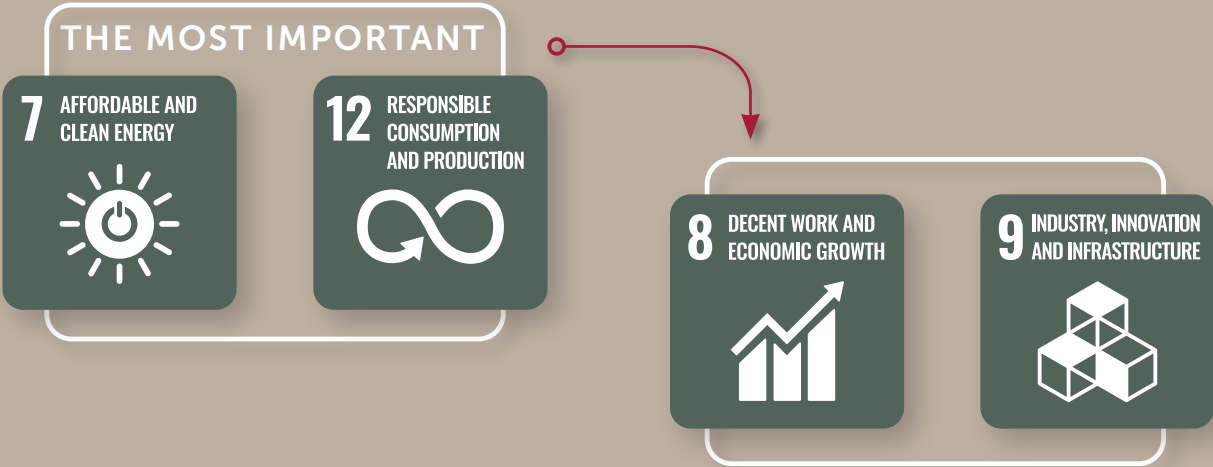
The outcome of the questionnaire was that **the majority of our stakeholders appear to be familiar with the concepts surrounding sustainability and have a positive perception of Stone Italiana regarding sustainability issues.**

Stakeholder	Total answers	Awareness of sustainability issues (out of total answers)	Perception of Stone Italiana regarding sustainability issues (score from 1 to 6)
Italian customers	7	90%	5.57
Overseas customers	11	70%	5.36
Italian suppliers	6	90%	5
Overseas suppliers	3	100%	5
Financial institutions	9	90%	4.89
Consultants	5	90%	4.89

The topics considered to be most important by our stakeholders were:



As far as our Sustainable Development Goals (SDGs) are concerned, our stakeholders ranked SDG 7 (affordable, clean energy) and SDG 12 (responsible consumption and production) as the most important, followed by SDG 8 (decent work for all) and 9 (industry, innovation and infrastructure).



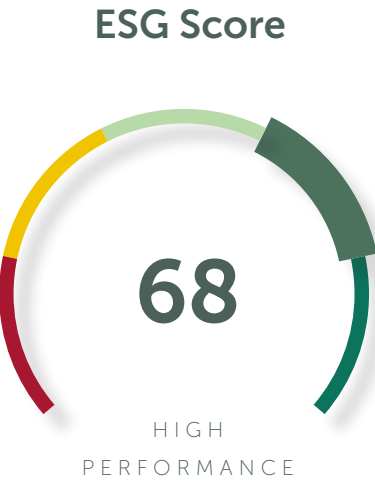
# ESG assessment

Stone Italiana carried out two ESG sustainability assessments: one with the Cerved rating agency and the other with Mode Finance (a Company in the TeamSystem group).

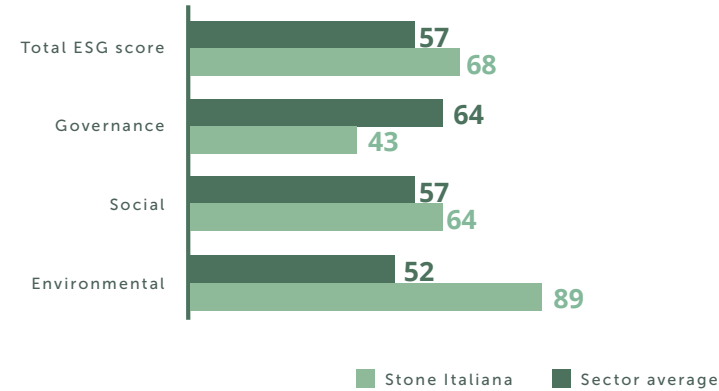


### The Cerved ESG report

Stone Italiana attained a total score of **68 out of 100 on ESG (Environmental, Social, Governance) issues** and was classified a **high-performance organization**. We scored **higher than the sector average** in all three sections.



Stone Italiana's scores compared with the sector average



## Modefinance ESG Assessment

The ESG assessment available from Modefinance assesses an organization's ability to manage the risks and opportunities arising from environmental, social and governance (ESG) factors. The assessment is divided into four areas:

- an area that comprises miscellaneous information about the organization such as its official name, headquarters, the year it was established, economic sector,

- number of employees and turnover;
- an environmental area, which requires the organization to provide information such as the environment policies adopted, current and future environment goals, potential and actual improvement measures and a calculation of their environmental footprint;
- a social area, where the organization has to provide information such as health and safety policies, measures

to promote salary equity and work-life balance, and the types of training provided by the organization;

- a governance area, where the information required concerns measures taken to manage corporate risks, and codes of ethics.

Organizations are assessed according to a series of categories, from S1 to S7, which classify them as dynamic, responsible or vulnerable.

### Key

Class	Description
S1 Dynamic	Organization exposed to low/negligible ESG risks and capable of managing and monitoring them without exposing its stakeholders to unforeseen costs or other major negative impacts. Sustainability is fully embedded in its strategic development and allows the organization to grasp the opportunities for growth and development arising from global megatrends. No particular risk-reducing measures are needed.
S2 Dynamic	Organization exposed to low ESG risks and capable of managing and monitoring them without exposing its stakeholders to unforeseen costs or other major negative impacts. No special risk-reducing measures are needed; nevertheless, a number of improvement actions aimed at exploiting the opportunities for growth and innovation presented by sustainability trends could prove useful.
S3 Responsible	Organization exposed to low ESG risks in one of the sustainability areas with potential negative impacts on its stakeholders. The management is proactive and committed to making the necessary improvements to the policies and procedures designed to reduce exposure to these risks.
S4 Responsible	Organization exposed to moderate ESG risks in one or more of the sustainability areas with potential negative impacts on its stakeholders. The governing body is aware of the necessary improvements to be made to the policies and procedures aimed at reducing exposure to these risks.
S5 Responsible	Organization exposed to ESG risks in several sustainability areas with potential costs or negative impacts on its stakeholders. Improvements are needed in the drafting of policies and procedures designed to reduce exposure to these risks.
S6 Vulnerable	Organization exposed to high ESG risks in one or more areas vital or complementary to sustainability, which could lead to costs or negative impacts for the organization and its stakeholders. The governance and management system needs to be overhauled to ensure focus on social responsibility. Measures designed to reduce exposure to these risks need to be planned and implemented.
S7 Vulnerable	Organization exposed to high ESG risks in a number of areas vital or complementary to sustainability, which could lead to major costs or negative impacts for the organization and its stakeholders. A governance and management system is needed to ensure focus on social responsibility. Solid measures designed to reduce exposure to these risks need to be planned and implemented.

Stone Italiana was awarded the **S2 classification**, making it a **Dynamic organization**.



# Stone Italiana’s goals for the three-year period 2023-2025

Below is a table of the sustainability goals outlined by Stone Italiana for the three-year period 2023-2025.

Area	Action	Goals	Year of attainment	2023 goals attained (yes/no)	Percentage attainment in 2023
Human resources	Ongoing training plan	By the end of 2024, a training programme to boost individual competences according to the Company's needs and the role performed by each employee will be implemented.	2024	/	10%
	Drafting of merit incentive plan	By the end of 2023, the parameters for implementing the merit incentive plan will be defined.	2023	Yes	100%
Digitalization	Implementation of a pilot MES	The Company aims to implement a pilot MES on Press 3 and the polishing machine at Zimella by the end of 2023	2023	Yes	100%
Environmental impact	Preparation of a full Carbon Footprint document (Scope 3) and carbon reduction plan	By the end of 2025, the Company aims to complete a full Carbon Footprint and implement a carbon reduction plan.	2025	/	/
	Increase use of recycled minerals and other materials	For 2023, the Company's goal is to increase the proportion of recycled materials to 20%.	2023	Yes	Out of the total raw materials purchased, recycled minerals constituted 22% (the previous year, this figure was around 5%).
	Quantify non-industrial waste production	Quantity the annual production of plastic, paper/card, organic and non-recyclable waste.	2023	Yes	The figures from 2023 are as follows: plastic 1,020 kg / non-recyclable 780 kg / paper 360 kg / organic 360 kg / glass 300 kg

Area	Action	Goals	Year of attainment	2023 goals attained (yes/no)	Percentage attainment in 2023
Research & Development	Source resins with higher proportions of plant-based components	The goal for 2023-2024 is to use a new resin containing 25-30% plant-based components.	2024	/	20%
	Manufacture products using internal recycling	The Company committed to reducing its warehouse stock of unusable slabs by at least 10% in 2023.	2023	Yes	In 2023, the stock of unusable slabs was reduced by 12%
	Use recycled minerals in production	The Company is committed to producing the majority of its materials using recycled minerals by the end of 2025.	2025	/	20%
	Source resins with a lower styrene content	The goal for 2023-2024 is to use new resins with a styrene content of around 10-12%.	2024	/	20%
Water	New sedimenter for the Zimella production plant	A new sedimenter is to be installed on the finishing line at Zimella by the end of 2023 to avoid water wastage and reduce consumption.	2023	Yes	100%
Governance	Draw up a Code of Ethics and Conduct which comprises a Values Charter	The goal for 2025 is to have a Code of Ethics and Conduct which comprises a Values Charter.	2025	/	/
	Start up an ongoing Risk Management process which comprises ESG risks	By the end of 2025, Stone Italiana will have implemented an ongoing Risk Management process which comprises ESG risks.	2025	/	/
	Legality rating	The goal for 2025 is to obtain a Legality rating.	2025	/	/
Supply chain	Embed ESG criteria in supplier selection	By the end of 2025, Stone Italiana will have embedded ESG criteria in its supplier selection process.	2025	/	/

# Stone Italiana’s goals for the future

Goal	Area	Impact topic	Suggested action	Year of attainment	SDGs
Purchase of 100% renewable energy	Environmental	Energy consumption  Emissions	Avail of energy suppliers or communities that provide renewable energy.	2027	7
Inclusive corporate culture	Social	Working conditions  Sustainable corporate structure and governance	Draw up a Workplace Policy and Whistleblowing procedure, available to all employees, which will help foster a corporate culture that embraces diversity and inclusion, and actively combats any form of gender-based discrimination.	2025	5
Flexible working and support for working parents	Social	Working conditions  Sustainable corporate structure and governance	Provide flexible working options and support for working parents, bearing in mind all employees' needs and promoting a work-life balance that benefits both male and female members of staff.	2025	5
Equitable remuneration	Social	Working conditions  Sustainable corporate structure and governance	Implement policies to ensure that female and male members of staff are paid the same salary for the same job or when at the same corporate level.	2030	5
Reduce salary gap	Social	Working conditions  Sustainable corporate structure and governance	Shift from a gap of 7.72 between the maximum and minimum salaries to a gap of 3.50.	2030	8
Urban design innovation	Environmental/ Social	Life-cycle assessments  Eco-friendly products  Research & development	Work together with architects, urban planners and builders to create innovative solutions that will improve the quality of urban life, continuing to develop sustainable products such as Cosmolite® and Supernova.	2025	11

Goal	Area	Impact topic	Suggested action	Year of attainment	SDGs
Promote the creation of public parks and gardens	Environmental/ Social	Life-cycle assessments Eco-friendly products Research & development Emissions Sustainable corporate structure and governance	Support projects that involve the creation of renovation of public parks and gardens in urban areas, fostering biodiversity and the wellbeing of citizens.	2026	11, 13
Partnerships with other organizations and sectors	Governance	Sustainable corporate structure and governance  Value chain  International expansion  Italian production	Form partnerships with businesses, universities, research centres and other organizations in order to promote sustainability in the construction-materials sector and beyond. These partnerships can include knowledge-sharing, joint research and the development of new technologies.	2027	17





# Products and Certifications

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# Ground-breaking ideas

"IF YOU GET THE CHANCE TO GO INTO OUR WORKSHOP AND OPEN ANY OF THE DRAWERS YOU FIND THERE, YOU'LL SEE WHAT IMAGINATION IS [...]"

IF I TOLD YOU EVERYTHING WE'VE TRIED, YOU WOULDN'T BELIEVE ME.

Roberto Dalla Valle

It all began when our Founder heard of a Company in Treviso that had managed to create innovative small-format floor tiles. Intrigued, Roberto Dalla Valle saw the opportunity to **launch his own material into the world** and in 1979 created his first product: he called it 'the alternative to granite' and it was formed by blending **granular marble** with other materials to create a look that was very similar to granite.

Thanks to a long-term search around the world and extensive experimentation, he eventually managed to find the **white marble** he was looking for to create a **second collection** of materials: **Novidea Marbell**, made by blending white marble and coloured pigments.

By using unexpected combinations of materials – including brass shavings – to create new looks, the

**Filidoro** line was created in 1983. This line featured engineered-marble products containing glass, mother-of-pearl, lapis lazuli, amethyst, pink quartz and more. The shift from small flooring tiles to bigger slabs intended for other surfaces – marked by the purchase of the production facility in Villesse in 1993 – was the launchpad for further experimentation. In this phase of the Company history, Stone Italiana increased the resistance of its products, making them suitable for use as bathroom and kitchen surfaces. **Jaipur**, created around the turn of the millennium, was based on a natural look with an opaque, irregular surface. In time, it constituted 35% of our total production.

The next fruit of our unfettered creativity was **DNA Urbano**: a product made thanks to **cooperation with a waste**

**disposal Company**, allowing us to recycle the gravel picked up by street cleaners.

After a long period of research, Stone Italiana created Cosmolite®, a New Materia with no equals: it was the first product in the form of engineered slabs made from **100% pre-consumer recycled minerals**.

Turnover

**94% OF STONE ITALIANA'S TOTAL TURNOVER CAME FROM THE SALE OF KITCHEN AND VANITY COUNTERTOPS IN 2023**





# Cosmolite®

In the past twenty years, quartz has dominated the kitchens market, but current demands call for an overhaul of the production technologies employed for engineered slabs.

This is where Cosmolite® comes in: it's a ground-breaking sustainable product made from **100% pre-consumer recycled minerals**. This new material, distinguished by its low crystalline silica content, uses locally sourced minerals in order to reduce its environmental impact from transport. The resin which binds the minerals together is formulated using **plant-based components**. Every aspect of Cosmolite® has been carefully designed to ensure positive social, environmental and economic impacts, and to respond to current aesthetic requirements in the surfaces market.

**6 collections, 26 colours, 3 surface finishes and 2 thicknesses** are only part of the picture: Cosmolite® is Stone Italiana's new frontier, tangible proof of our collective commitment towards a new era of greater responsibility and sustainability.



# Eco-friendly products

Our main products containing recycled materials are:



## Designing products with the environment in mind

In order to measure and increase our value, at Stone Italiana we map our materials in accordance with the third-party certification system for sustainable buildings, LEED V4 BD+C.

**LEED®** (Leadership in Energy and Environmental Design) is the third-party certification system for sustainable buildings and covers all types and all stages of the development of buildings. Stone Italiana products contribute

to LEED V4 BD+C credits, in the following areas in particular:

- 1. IP Integrative Process
- 2. MR Materials and Resources
- 3. EQ Environmental Quality
- 4. IN Innovation.

# Environmental Production Declarations

Life-cycle Assessments (LCAs) are a spur to implementing improvement measures aimed at reducing environmental impacts, in terms not only of Stone Italiana's internal production, but also at the supply, transportation and sale stages, given the involvement of a number of different stakeholders.

Stone Italiana has EDPs (Environmental Production Declarations) for all its materials. These provide information about the environmental impact of the products' life cycles in compliance with the internationally recognized

standard ISO 14025.

The EPDs for our engineered quartz products and Cosmolite® are based on the Life-cycle Assessment methodology and have been calculated in compliance with the standards ISO 14040 and 14044, the International EPD system and PCR 2012:01 vs 2.2, as well as being certified by an external Body (type III).

The environmental data on products with EPDs is handled and updated using dedicated procedures within

our ISO 14001:2015-certified Environmental Management System. The data provides objective elements for performing LCAs as it is specific to Stone Italiana products.

The Cosmolite® Carbon Footprint analysis, which calculated the greenhouse gas (GHG) emissions expressed in kg of CO<sub>2</sub>e, provided us with a clear and complete picture of its impact:

## COSMOLITE® CARBON FOOTPRINT COMMUNICATION

Slab thickness: 2 cm  
Functional unit: 1 m<sup>2</sup>  
System boundaries: from cradle to grave  
Total emissions: 55.51 kg CO<sub>2</sub>e



ENVIRONDEC  
WEBSITE

# Product Certifications

The Company's reliability and good reputation come in large part from the safety of its products. Each and every Stone Italiana product is assessed in terms of its impact on customers' health and safety.

To guarantee that its products are safe, Stone Italiana conducts special global migration tests on its new formulations.

Further periodic controls are carried out by UL GREENGUARD (USA) to evaluate VOC emissions and by the Food and Drug Administration (FDA) to award NSF® certification of safety for contact with foodstuffs.

We pay special attention to the issue of exposure to free crystalline silica.

Through Cosmolite®, Stone Italiana demonstrates its commitment to finding new production solutions to reduce the risk of silicosis.

A Voluntary Product Information document is available on our

website. This provides detailed information about the safety measures for stoneworkers to adopt while processing and cutting the slabs.





The certifications awarded to Stone Italiana for product safety are shown below:

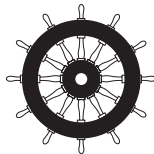


SEE OFFICIAL LISTING

NSF/ANSI STD 51  
FOOD ZONE

Food safety

This certification guarantees the traceability of all the ingredients and the cleanability of the surfaces, meaning that the materials are effectively suitable for contact with foodstuffs.



MARINE EQUIPMENT  
DIRECTIVE (MED)

Marine equipment safety

Stone Italiana declares that its products conform with the modules "B" and "D" laid down in the following regulations: MARINE EQUIPMENT DIRECTIVE (MED) 2014/90/EU – MED/3.18c Surface materials and floor coverings with low flame-spread characteristics (floor coverings).

The standards adopted – IMO Resolution MSC.307 (BB) – (FTP – Code 2010) Annex I, Part 2, Part 5 issued by IMO (International Maritime Organization) – apply to the flame-spread characteristics of the materials and the level of toxicity and opacity of their fumes. Stone Italiana products are certified for use as floor coverings.



REGULATION (EC)  
NO. 1935/2004

Food safety

Regulation (EC) no. 1935/2004 concerns suitability for contact with foodstuffs and lays down general principles for all CE-marked materials which could come into contact with foodstuffs.



AVIS TECHNIQUE  
12/18-1778\_V1

Suitability for use of materials

Stone Italiana has been awarded the prestigious French certification 'Avis Technique' and holds the implementational technical document AVIS TECHNIQUE 12/18-1778\_V1. This is issued by the French body CSTB and formulated by two boards of experts in the construction sector; it concerns materials manufactured using new methods and certifies their suitability for use. Stone Italiana's materials comply uniquely with the standard as far as their formats and thicknesses are concerned, as well as conforming with the EN 13501-1:2009 standard for reaction to fire. They have also been awarded the highest score in the UPEC functional classification system for floor coverings.



GREENGUARD AND  
GREENGUARD GOLD

Environmental health

The GREENGUARD GOLD certification applies to construction materials and products used in schools and in healthcare facilities. The GreenGuard Environmental Institute (GEI) has developed a certification programme laying down more stringent limits for VOC emissions than those applied to commercial buildings (GREENGUARD).



CE MARK

Conformity with the European standard

European Regulation 305/11 stipulates that construction work must be planned and carried out in such a way as not to prejudice the safety of people and of goods. To this end, Stone Italiana warrants that its flooring materials comply with the harmonised technical standard UNI EN 15285:2008 on "Modular tiles for flooring and stairs".





# Financial sustainability

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# Economic performance

## Economic value generated and distributed

From an analysis of our income statement, it emerged that 95% of the total economic value generated by Stone Italiana came from orders, and the **directly generated economic value was distributed** across a number of items:

**-Production costs**, which constitute 72% of the total generated; this item is composed of the expenditure for the purchase of raw materials and for production management.

**-Staffing costs**, which comprise salaries, wages and social security contributions; this constitutes 30% of the economic value generated, highlighting the

importance of human capital in the running of the Company.

**-Payments to the public authorities** (1%), repayment of loaned capital (4%) and depreciation (6%).

As in 2022, the international economic context in 2023 was marked by persistent **instability**, which conditioned purchasing trends in the sector in which Stone Italiana operates. In the European area, and in particular Italy, we saw the greatest slowdown, due to high interest rates conditioning the number of requests for mortgages and thereby leading to difficulties in the real-estate market.



# Economic trend and three-year plan for growth

## The forecasted turnover in our three-year plan is:



The slight increase in turnover forecast for the coming three years is based on the prospect of **increasing sales** of our new product Cosmolite® and potential new orders.

The international scene is complex, but in the world of interior surfaces demand is high for a product which is both sustainable and has a low silica content.

With Cosmolite®, Stone Italiana provides a solution to both these needs.

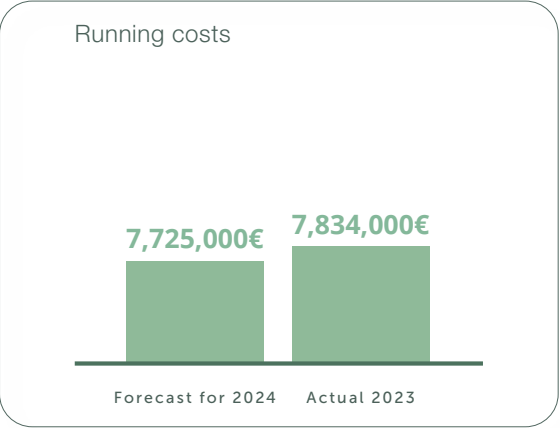
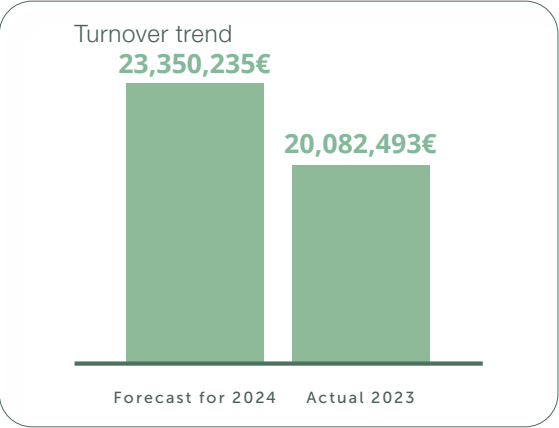
After three years of promotion, in which we have had to face the difficulty of presenting a New Materia and convincing potential customers of its validity, the market is now more willing to take this kind of message on board. A number of kitchen manufacturers liked it enough to add it to their catalogues in 2023, which should create a driving force to help spread the word about this product in the world of interior design.

A further selling point is that the sustainability characteristics

Cosmolite® boasts make it an attractive option for future international projects where LEED points are required to be able to take part in the call for tenders.



# Identification of KPIs

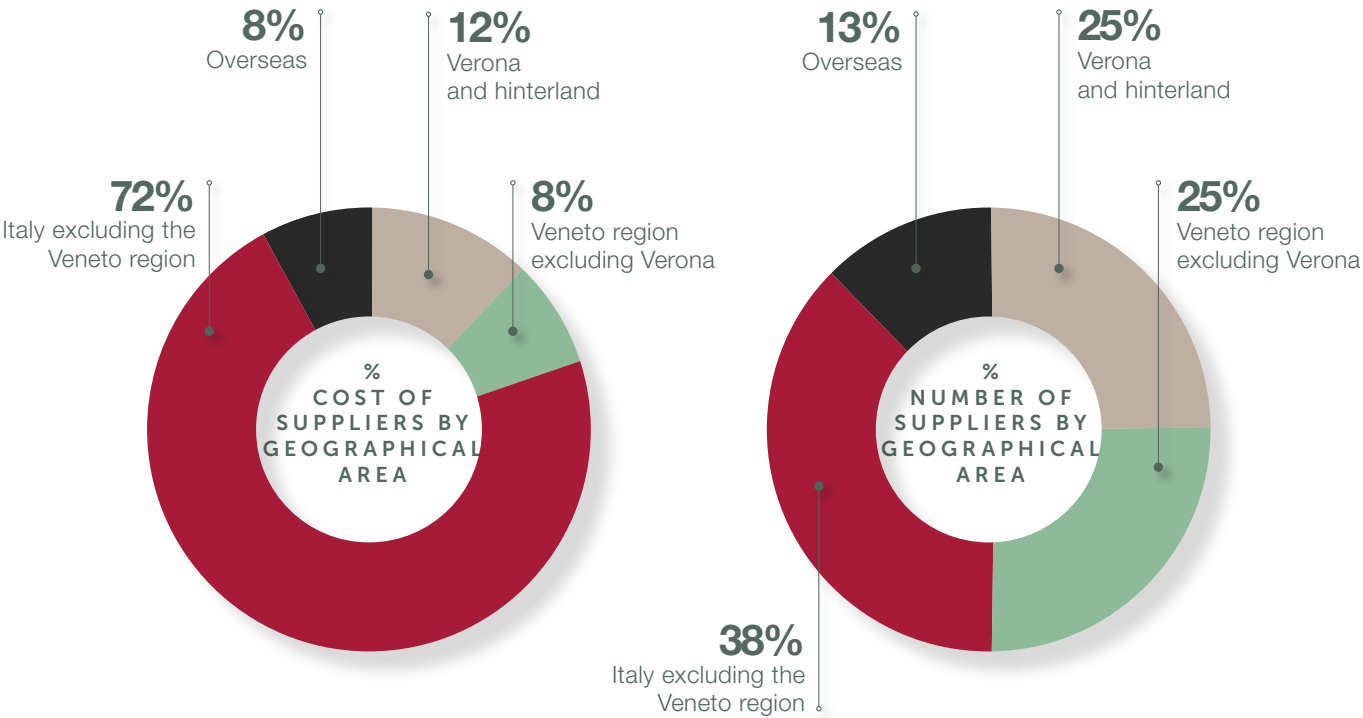


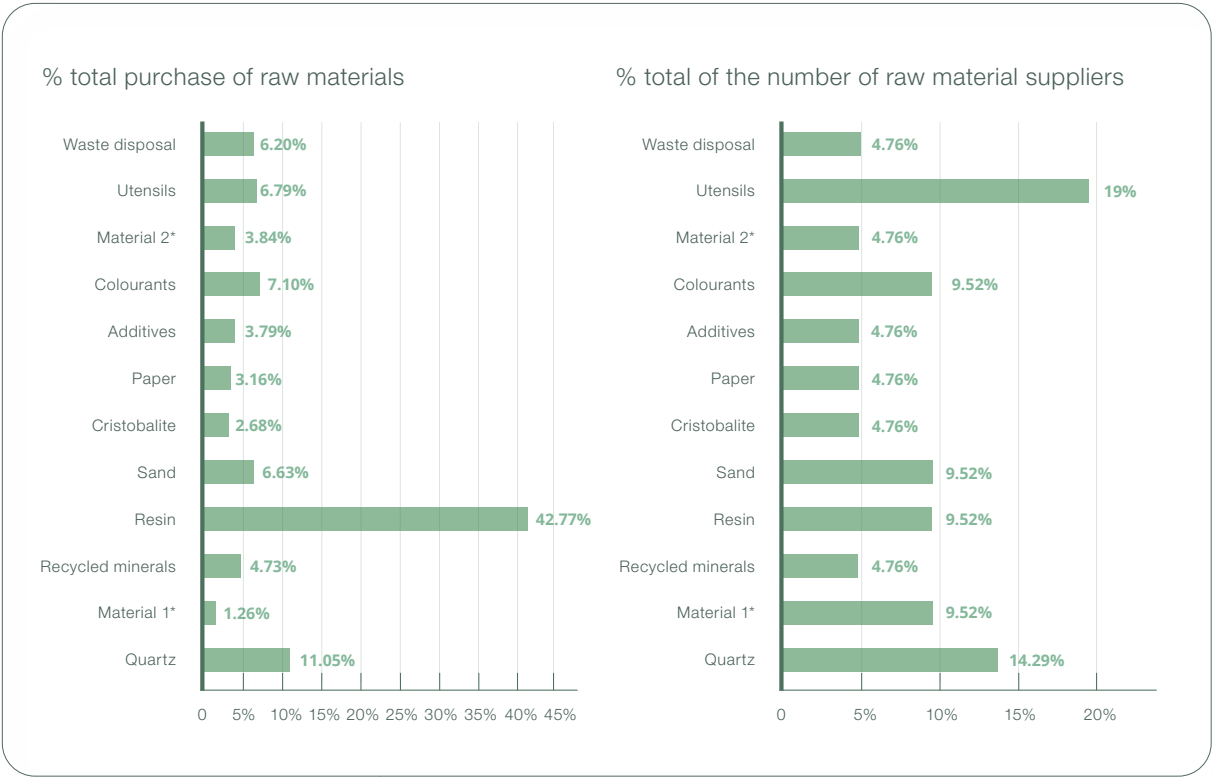
# Stone Italiana's Value Chain

Our suppliers are divided into five geographical areas: Verona and hinterland, the Veneto region excluding Verona, Italy excluding the Veneto region, overseas and new Countries. Verona and hinterland generated 12% of the total costs and accounted for 25% of the total number of suppliers, indicating a relatively balanced investment with regard to the number of suppliers.

The Veneto region excluding Verona contributed 8% of the total costs and also accounted for 25% of the total suppliers.

Italy excluding the Veneto region represented the biggest portion of the total costs, amounting to 72% with 38% of the suppliers. With 13% of the suppliers, overseas accounted for 8% of the total costs.





**Material 1\*:** This is a raw material protected by confidentiality, as the composition and recipes of the products form part of Stone Italiana's intellectual capital

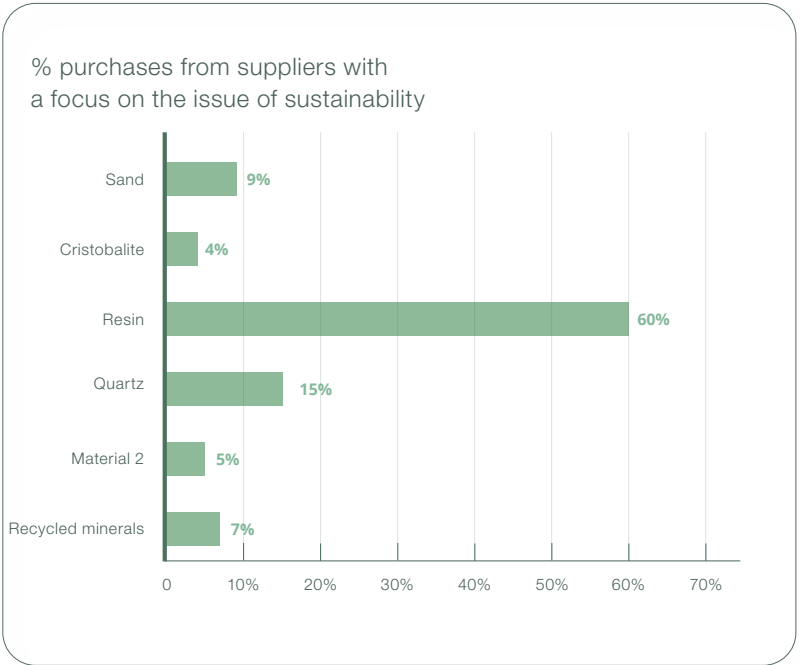
**Material 2\*:** This is a raw material protected by confidentiality, as the composition and recipes of the products form part of Stone Italiana's intellectual capital

**Resin** is the principal raw material purchased by Stone Italiana, counting for 42.77% of the total purchases of raw materials. This material is obtained from two Italian suppliers, who constitute 9.52% of our total suppliers.

**Quartz**, the second raw material purchased in terms of quantity, counts for 11.05% of our total expenditure, with three suppliers – a mixture of Italian and non-Italian – constituting 14.29% of the total.

The costs for the purchase of recycled minerals and waste disposal yet again highlight the Company's commitment to

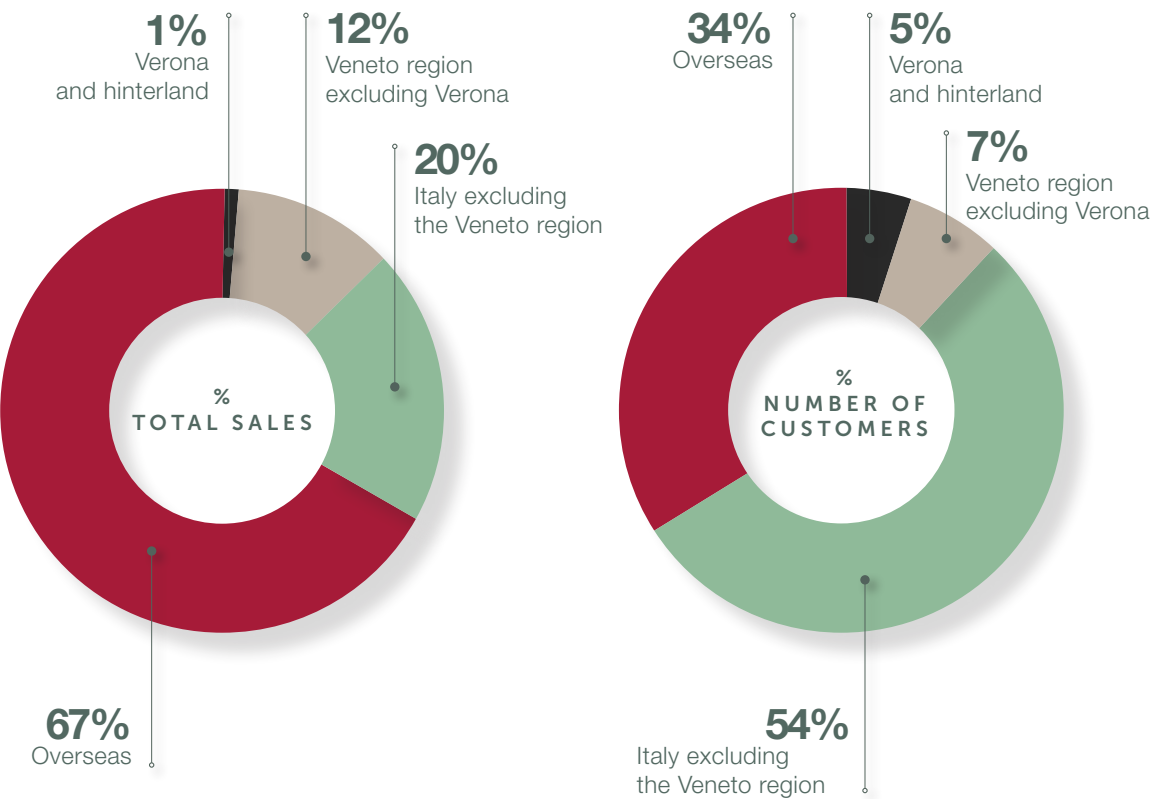
becoming ever more sustainable and eco-friendly. More specifically, our waste disposal involves only one supplier, but it is a crucial activity located in Verona.



An analysis of the raw materials purchased by Stone Italiana in 2023 shows that the Company is committed to sustainability, concentrating a significant 60% of its **sustainable purchases** in the resin category. Quartz is in second place, accounting for **15% of the sustainable purchases**. Recycled minerals represent **7% of the total purchases from suppliers that care about environmental issues**, strengthening the Company's commitment to promoting and practising **reuse and recycling**. Material 2 and cristobalite bring up the rear in the sustainable purchases ranking, accounting for 5% and 4% respectively.



# Stone Italiana's customers



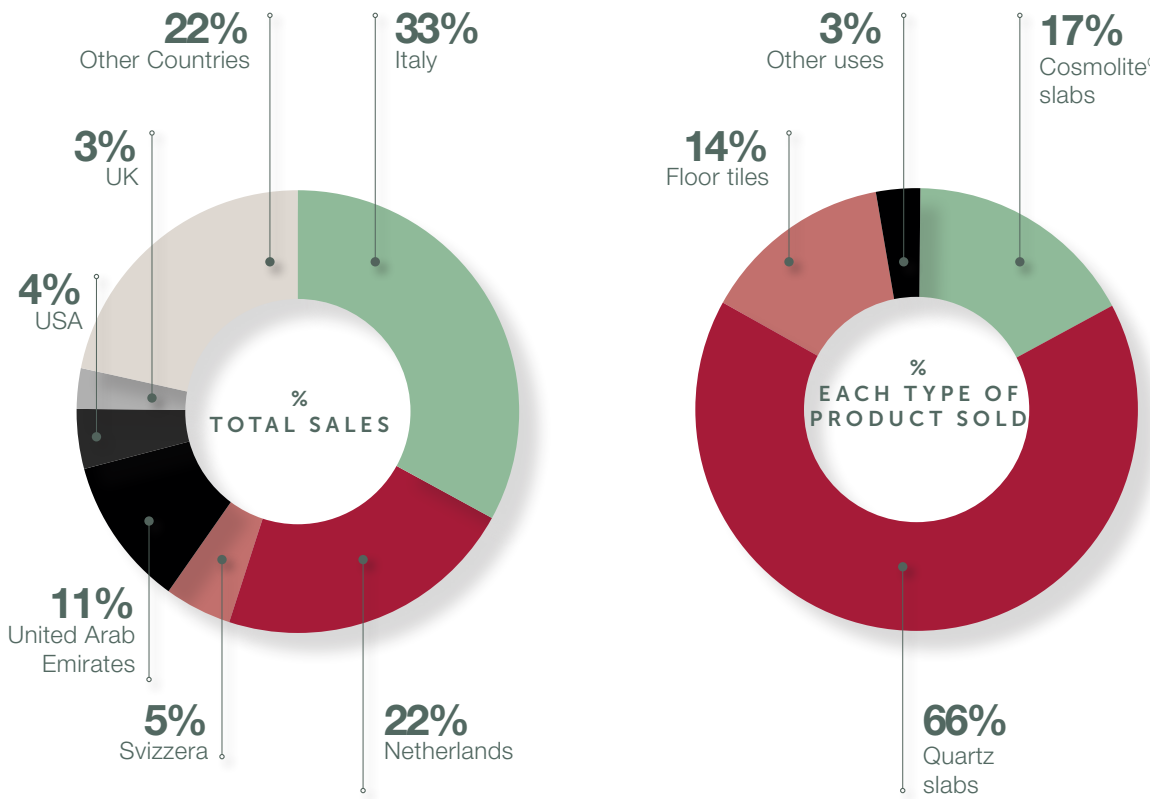
If we analyze the breakdown of Stone Italiana's turnover in 2023, we can see that the biggest market share comes from **overseas** customers, who generated **67% of the total turnover**.

This area also accounts for 34% of our total number of customers, underlining that Stone Italiana's presence on the international scene is not only widespread but also productive.

In **Italy** excluding the Veneto region, where **54%** of Stone Italiana's customers are located, we **generated 20% of our income**.

The Veneto region excluding Verona accounted for 12% of the sales and 7% of the number of customers, showing a solid presence and effective penetration of the local market. Lastly, in our home area of Verona and hinterland, we recorded 1% of the total turnover for 5% of our total customers.

# Market scene



The first doughnut chart shows the percentage distribution of the Company's total sales in a number of different Countries, and we can see that Italy is the primary market, accounting for one-third of the total sales. Next in order are the Netherlands and 'Other Countries' (the Far East), each accounting for a notable 22%. The USA, United Arab Emirates, Switzerland and UK markets together total 23% of the overall sales.

The second chart shows how the sales were distributed in terms of the types of product. Quartz is dominant, constituting two-thirds of the total product sales. Behind

quartz, we find **Cosmolite®** slabs, floor tiles and other uses respectively.



ITALY

Compared with 2022, Italy saw a drop in sales, mainly caused by an international situation of continuing conflict and market instability. Moreover, the increased importance of ceramic products in the sales channel reduced our market share. Nevertheless, towards the end of the year we saw an **upturn**, fuelled by market players’ interest in **Cosmolite®** as a fresh new product.

FAR EAST

Stone Italiana is investing in promotion and targeted interventions in various markets in the Far East, concentrating in particular on Japan and Korea. These Countries are especially receptive and currently witnessing intense development. Stone Italiana is devising short- and long-term strategies with its new customers in these areas.

NETHERLANDS

The Netherlands was confirmed as our number-one overseas market and boosted its quota thanks to our main customer reintroducing an article which had been abandoned in its own sales channels.

This was made possible thanks to a product **restyling** developed by our R&D lab and led to a 2% **increase in sales** compared with 2022.

UNITED ARAB EMIRATES

In recent years, we have witnessed an **increase in the market share** represented by Middle Eastern regions, thanks to a promotional campaign which led to us obtaining a number of major orders. The forecasts show further growth, since our products form part of the specifications for **several projects** which will be completed in the coming years.

SWITZERLAND

Our Swiss market, dominated by one key customer, remained fairly stable, with a slight dip due to the contingent international situation.

USA

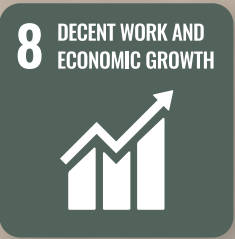
In 2023, our market in the United States saw a slight increase in activity, mainly thanks to a large order: supplying the floor coverings for the airport in Denver, Colorado. Moreover, we are currently consolidating our promotional campaign to acquire major distributors as clients.

UNITED KINGDOM

Our UK market remained stable compared with 2022, but the **outlook is good** if we look at the **positive sales forecasts** for our new product Cosmolite®.



# Social Sustainability



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# Training

Stone Italiana broadened its **merit incentive plan** for the three-year period 2021-2023 to involve all of its staff. This plan rewards members of staff for attaining **specific goals** laid down for each role, such as productivity and increased turnover, and is shared by the different areas of the Company.

In 2023, the Company conducted performance and career-development reviews on its employees. In total, 89 members of staff received at least one periodical assessment.

The categories of workers most affected by this plan were factory workers, with 52 employees involved, and office staff, with 29 resources.

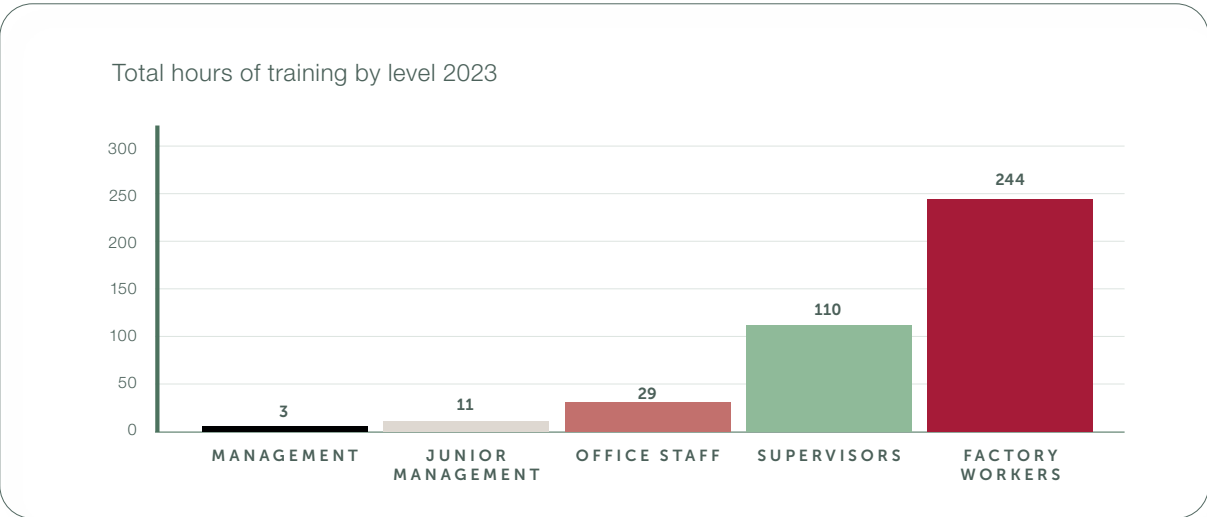
Moreover, over the course of the year, 17 employees **received promotions** and a further 6 were awarded a **raise in salary**.



In 2023, Stone Italiana dedicated a total of 397 hours to training. Of these hours, 364 were delivered to male members of staff and 13 to females.

On average, each employee benefitted from 3.5 hours of training, underlining our commitment to professional development and to occupational safety.

Below is a graph showing the breakdown of staff training according to level.



# Employment

## Zimella facility

### New hires and cessations

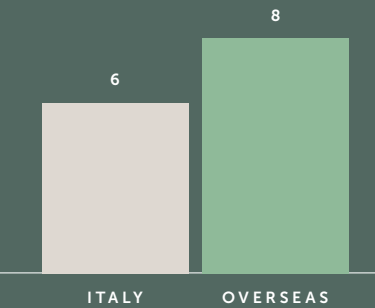
Over the course of 2023, Stone Italiana hired 14 new workers at its Zimella facility, of which 8 foreign nationals and 6 Italians. The new hires were all factory workers, of which 50% were given an open-ended contract. 40% of the new workers belong to the under-30 age group, a further 40% are between 30 and 50 years of age, while above the age of 50 the percentage drops to 20%. Regarding cessations of employment in 2023, the Company said goodbye to 12 employees, of which 3 were office staff and 9 factory workers (6 of whom had fixed-term contracts).

Men accounted for a majority of the cessations – 8 resources – while women were a minority at 4. The ages of the former employees were concentrated in the 30-50 age group, which accounted for 50% of the total.

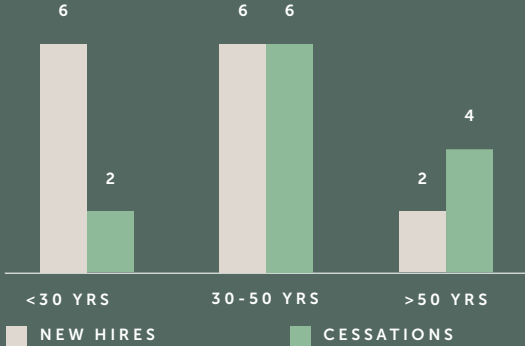
The reasons for the cessations were as follows: one dismissal, four resignations, six expiries of fixed-term contracts and one death.



New employees – workers' origins



New hires and cessations



### Staff benefits

The staff benefits provided by the Company are the canteen and healthcare coverage. Both the Company canteen and the healthcare coverage are available to all members of staff. Moreover, 51% of employees decided not to keep their severance funds in the Company's accounts, but moved them to pension funds.

### Parental leave

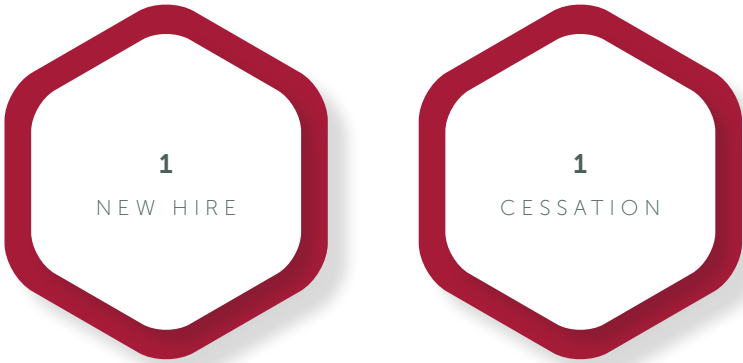
Out of our employees, two were eligible for and availed of **parental leave**.

Both returned to work at the end of their periods of leave, making a 100% return rate.

## Villesse facility

### New hires and cessations

In 2023, there was one **new employee hired** and one **cessation** at the Villesse facility, both of which involved the factory-worker category. The new employee is a man over the age of 50. The only employee who terminated their employment relationship with us was in the 30-50 age group. No dismissals were made.



### Staff benefits

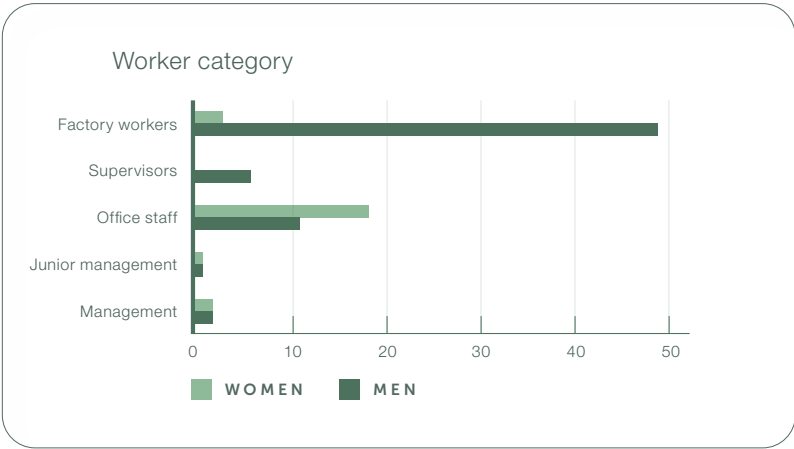
The benefits provided by the Company in the Villesse facility are the same as those in Zimella; 49% of employees here decided to convert their severance funds to pension funds.

### Parental leave

Three male members of staff availed of parental leave in 2023, all three of whom have already resumed service; like at Zimella, the return rate was 100%.

# Diversity and equal opportunity

## Zimella facility



At the Zimella facility, Stone Italiana counts **93 employees**, of which 74% are men and 26% women. The most numerous age group, accounting for 46% of the total, is 30-50, followed by the over-50 group, which accounts for 41%. If we look at gender distribution

across the different categories of workers, we can see that there is a preponderance of men in the factory worker category, with a total of 49 employees. Among the office staff, on the other hand, there are 11 men to 18 women. In the junior management category, there is balance

between the genders, with one woman and one man, indicating gender equality in intermediate leadership roles. The same applies to the management category: there are two male and two female directors, so there is also equality in our top leadership.

## Villesse facility

At the Villesse facility, Stone Italiana employs 29 individuals. Again, there is a large proportion of workers in the 30-50 age group, accounting for 45% of the total, whereas over-50s account for 48%. Factory workers constitute the majority of the overall workforce.

The 29 employees all work full time. Of these, 97% are men – for

a total of 28 individuals – and one is a woman. The following work at this facility: one junior manager, two office staff and 26 factory workers.



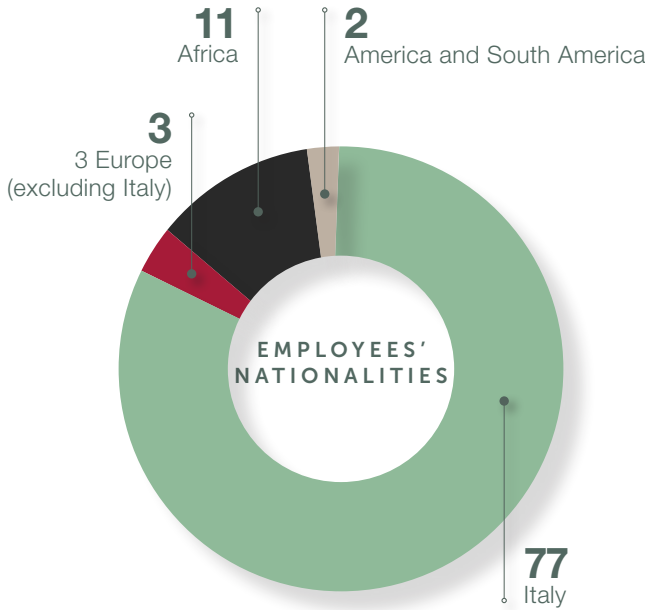
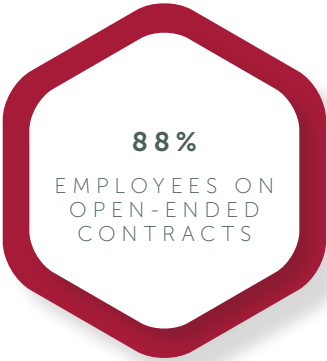
# Workers' contracts

## Zimella facility

Turning our focus now to employment modalities – meaning both contract types and working hours –, the vast majority of our employees (92%) is employed on a **full-time** basis. Only a small percentage (8%) works **part-time**.

In terms of contract types, 88% of employees enjoy **open-ended contracts**.

Only 12% have **fixed-term contracts**.



The employees at the Zimella facility come from four different geographical areas: 77 from Italy, 3 from other European nations, 11 from Africa and 2 from America/ South America. Among the factory workers, there are 36 of Italian origin and 16 foreigners. The external workforce employed by Stone Italiana in 2023 was made up exclusively of full-time workers. These external workers are categorized as temporary or agency workers and comprise two individuals, both men.

## Villesse facility

All the employees at the Villesse facility have been given open-ended contracts. All the workers at this facility are Italian. All the employees in Villesse work on a full-time basis.



# Health and safety

The principal health risk associated with processing quartz-based materials is the risk of contracting **silicosis**, an occupational illness caused by the accumulation of crystalline silica dust in the lungs. To mitigate this risk, the Company has adopted measures such as the use of **industrial aspiration systems and personal protective equipment (PPE)**, with the aim of eradicating the risks or reducing them to an absolute minimum.

The data relating to work-related injuries for the year 2023 are divided according to gender, as well as the overall total. The total number of work-related injuries

for both genders is 5, all of which sustained by men.

The total number of hours worked amounts to 135,401, with 97,973 hours worked by men and 37,428 by women.

The number of days of work lost to injury totals 59. The incidence rate, which represents the number of injuries per million hours worked, is 37 in total, while the severity rate, which tells us the average number of days lost to injury, is 0.4. The recordable work-related injuries rate is 4%.

## Zimella facility



## Villesse facility



At the Villesse facility, only one injury was recorded, among the male workforce. The total number of hours worked was 40,365, of which 38,760 by the male members of staff and 1,605 by the females.

Only 4 working days were lost to injury, all in relation to male members of staff, with a recordable work-related injury rate of 2%. The severity rate is very low at 0.1, indicating that the recorded injury had a limited impact on the working hours lost. The incidence rate is 25, lower than the index recorded at Zimella, and shows that the injury rate is low.





# Environmental sustainability

7 AFFORDABLE AND CLEAN ENERGY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

GRI 301

GRI 302

GRI 303

GRI 305

GRI 306

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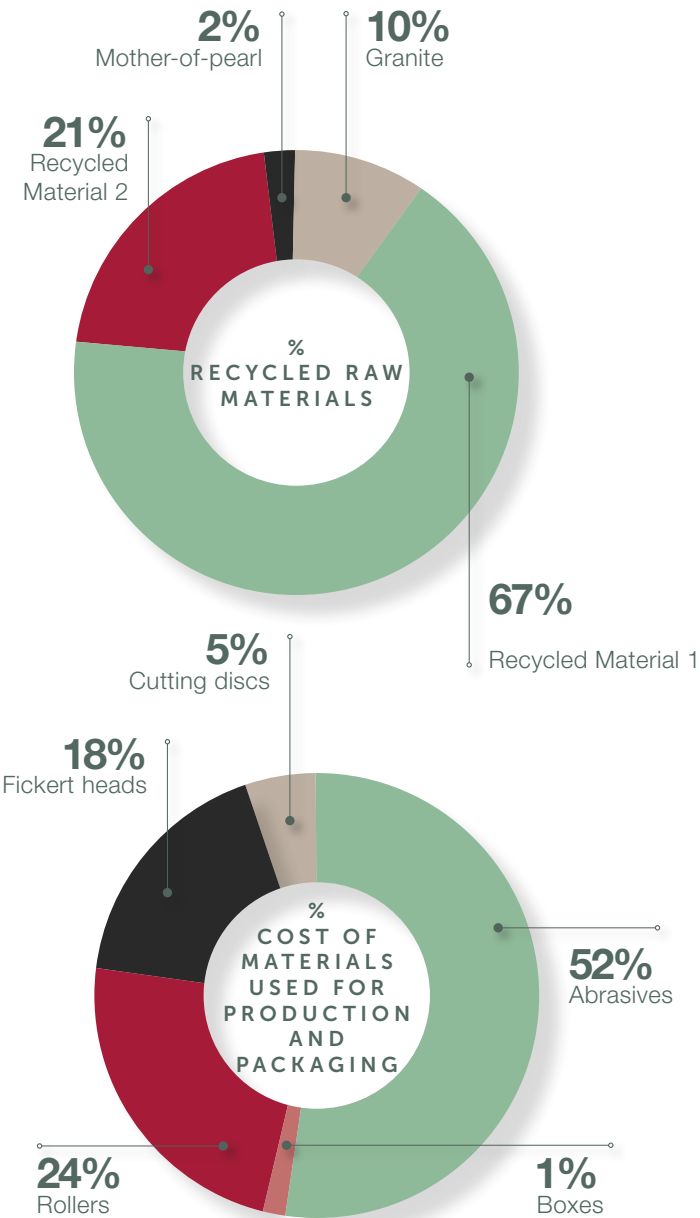
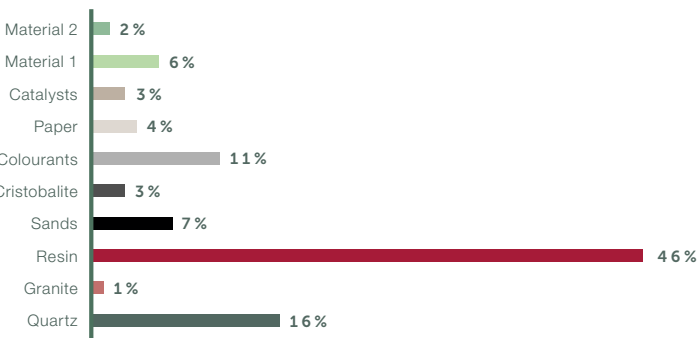


# Materials

The materials used by Stone Italiana include **quartz, recycled minerals, granite, resin and various types of additives.**

**Quartz** accounts for the majority of the raw materials used, totalling **over 5.6 million kg** and representing **16%** of the total cost of raw materials. It is worth noting the amount of granite purchased, weighing in at **192,000 kg** and representing **10%** of the total cost of recycled materials. **Sand, recycled minerals and resins** are other key components used in significant quantities.

% total purchases of each raw material



In 2023, Stone Italiana managed several crucial resources for its production and packaging operations.

**Abrasives** emerged as the **biggest factor** in this area, with a total of **8,850 units purchased**. Next in the rankings is **boxes**, with over **5,000 units purchased**, followed by **Fickert heads**, totalling **918 units**. Lastly, although they occupy the lowest places in the rankings, **cutting discs** and **rollers** are nevertheless essential materials in Stone Italiana's production processes.

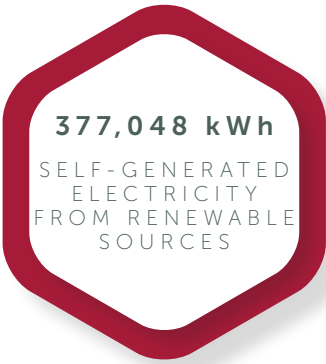
# Energy

In 2023, the Zimella facility consumed a total of **2,624,071 kWh of electrical energy**. The self-generated energy from renewable sources amounted to **377,048 kWh**, representing **14%** of the energy consumed in 2023.

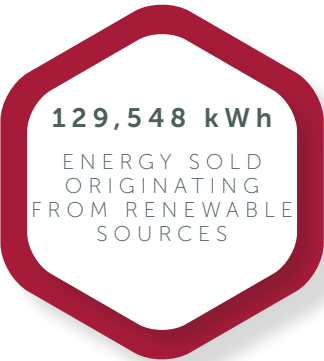
Moreover, the Company sold a small amount of electricity (129,548 kWh), entirely from renewable sources; this amount

constituted **5%** of the total electricity use.

The **Villesse** facility, on the other hand, consumed a total of **1,248,470 kWh of electrical energy**.



Moreover, at the Zimella facility, **39,756 litres of diesel oil** and **3,481 litres of petrol** were consumed over the course of 2023. With a total of **2,624,071 kWh** of energy consumed, a workforce of **81 employees** and a surface area amounting to **21,000m²**, our **energy intensity** emerges as **32,396 kWh per employee** and **124.96 kWh per m² of surface area**. At the same facility, a total of **142,560** were worked, corresponding to an energy



intensity of **18.41 kWh** for each hour worked. In parallel, the Villesse facility consumed **1,248,470 kWh of electricity**, for a total of **28 employees** and **14,000 m² of surface area**. This leads to an energy intensity of **44,588 kWh per employee** and **89 kWh per m²**. In this facility, **42,560 hours were worked**, meaning an energy intensity of **29.33 kWh** for each hour worked.

ZIMELLA

32,396 kWh

Energy intensity per employee in 2023

44,588 kWh

Energy intensity per employee in 2023

18.41 kWh

Energy intensity per hour worked

29.33 kWh

Energy intensity per hour worked

VILLESSE

NEW SOLAR POWER PLANT

830 MWh

of electricity a year

estimated 365 tons less of CO<sub>2</sub> per year

In 2024, the Zimella facility will have a 612kW ground-level solar farm installed, covering a surface area of 2,750m<sup>2</sup>.

This solar farm has been designed to produce around 830MWh of electrical energy a year, which will contribute to reducing our energy consumption and increasing our environmental sustainability. The implementation of this system will lead to an estimated reduction in yearly CO<sub>2</sub> emissions amounting to around 365 tons.

# Emissions

Stone Italiana produces two types of emissions: particulate matter and organic-compound emissions, and greenhouse-gas (GHG) emissions.

The particles and organic compounds come from the factory chimneys and are divided into two categories. As for particulate matter, a distinction is made between fine particles and those arising from operations to process crystalline silica. Organic compounds are also divided into two categories: VOC (Volatile Organic Compound) emissions and TOC (Total Organic Compound) emissions.

Every year, analyses are carried out in order to monitor the levels of particulate matter and organic compounds emitted into the atmosphere. The results of the analysis performed on the samples collected in 2023 are that the Zimella facility produced 217.47 mg/Nm<sup>3</sup> of particles, of which 206.1 is represented by total organic compounds, 5.77 mg/Nm<sup>3</sup> by fine particles and the remaining 5.60 mg/Nm<sup>3</sup> by particles from crystalline silica.

The Villesse facility, on the other hand, emitted into the atmosphere 9.85 mg/Nm<sup>3</sup> of volatile organic compounds and 8.08 mg/Nm<sup>3</sup> of fine particles. The total particle emissions, therefore, amounted to 17.93 mg/Nm<sup>3</sup>.

As far as GHG emissions are concerned, Stone Italiana emitted a total of 1.339.80 t/CO<sub>2</sub> equivalent with regard to Scopes 1 and 2, which are the two categories taken into consideration when calculating emissions.

Scope 1 emissions are considered direct emissions, as they are produced by fossil fuels used within the Company. In our particular case, these comprise vehicle fuels such as diesel and petrol.

The Scope 2 emissions, on the other hand, are all indirectly produced emissions caused by the purchase and consumption of electricity. In 2023, Stone Italiana purchased 3,625,041 kWh: 2,376.371 kWh for the Zimella facility and 1,248,470 kWh for the Villesse plant. This purchase of electrical energy led to the production of total emissions amounting to 1,227.22 t/CO<sub>2</sub>.

If we look at the emissions for the individual facilities, the Zimella and Villesse plants respectively produced 917.23 and 422.66 t/CO<sub>2</sub> e in 2023, comprising both Scope 1 and Scope 2 emissions.

Zimella produced 112.67 t/CO<sub>2</sub> equivalent covered by the Scope 1 category, of which 8.11 arising from the use of petrol and 104.56 from the use of diesel to power motor vehicles. As regards Scope 2, the Zimella facility produced 804.56 t/CO<sub>2</sub> e. The Villesse plant, on the other hand, produced only indirect Scope 2 emissions through the purchase of electrical energy, as it owns no vehicles except for electric forklifts. The total emissions were 422.66 t/CO<sub>2</sub> e.

The emission intensity of both facilities was also calculated in relation to the turnover. This calculation involves dividing the tons of CO<sub>2</sub> by the annual turnover. The resultant emission intensity of the Zimella facility is approximately 4.64 kg/CO<sub>2</sub> e for each Euro of turnover. The

SCOPE 1

112.67 t/CO<sub>2</sub>

Zimella

SCOPE 2

804.56 t/CO<sub>2</sub>

Zimella

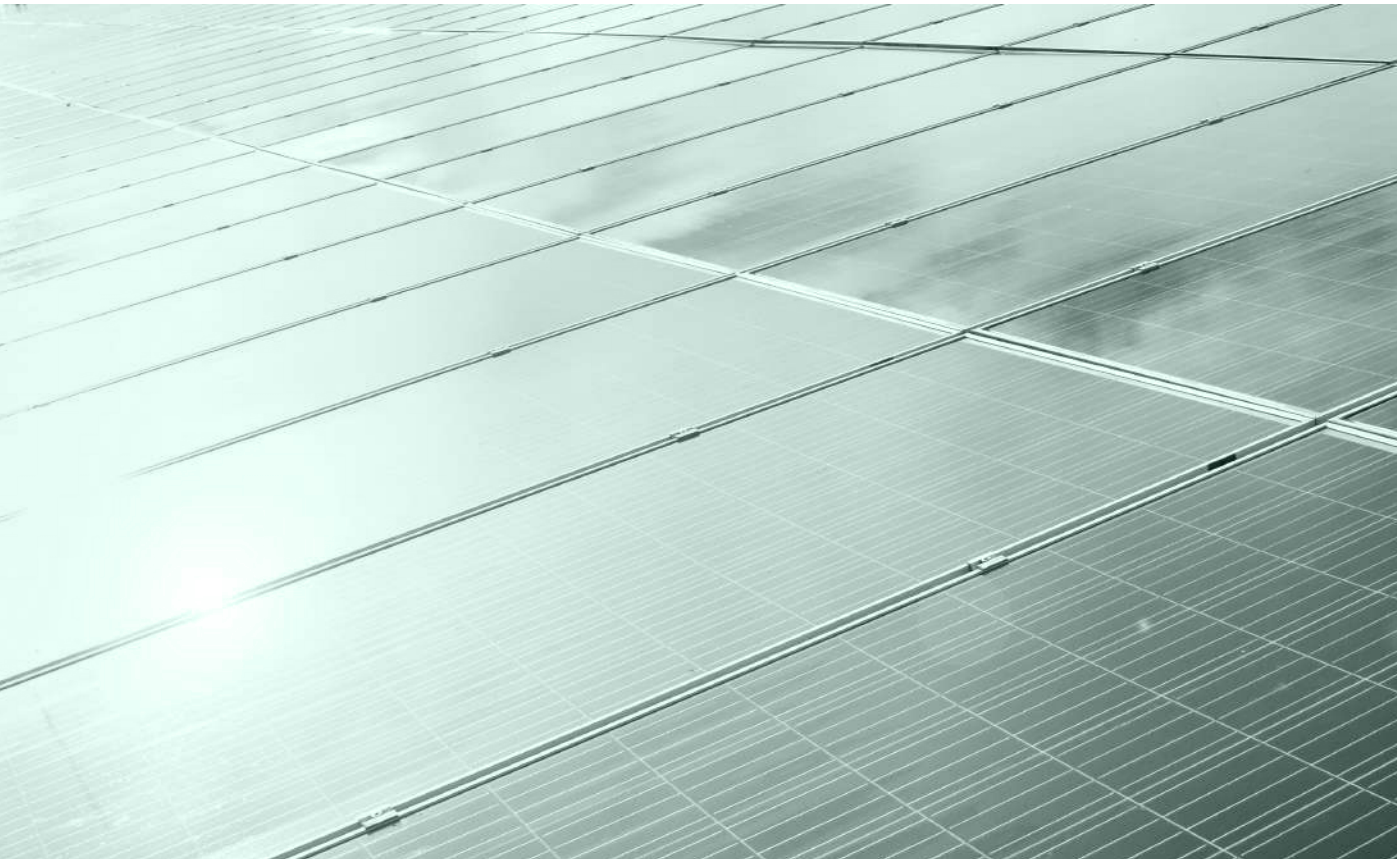
SCOPE 2

422.66 t/CO<sub>2</sub>

Villesse

emission intensity of Villesse, conversely, was calculated as 2.14 kg/CO<sub>2</sub> e.

These two figures show our efficiency in terms of GHG emissions in proportion to the Company turnover and provide an important sign of the environmental impact of the Company's activities. By reducing this figure, we can demonstrate our real commitment to reducing carbon-dioxide emissions in relation to our business activities.





Stone Italiana has attained ISO 14001, GREENGUARD and GREENGUARD GOLD certifications in order to reduce the environmental impact of its operations.

UNI EN ISO 14001

ISO 14001 certification of environmental sustainability is a voluntary commitment made by an organization to implement an Environmental Management System. Through this system, Stone Italiana monitors and controls its activities in order to use raw materials efficiently, keep atmospheric emissions under control and handle chemicals responsibly. Stone Italiana has adopted a number of practices, such as monitoring hazardous substances, controlling VOC (Volatile Organic Compound) emissions and purchasing sustainable raw materials.

GREENGUARD AND GREENGUARD GOLD

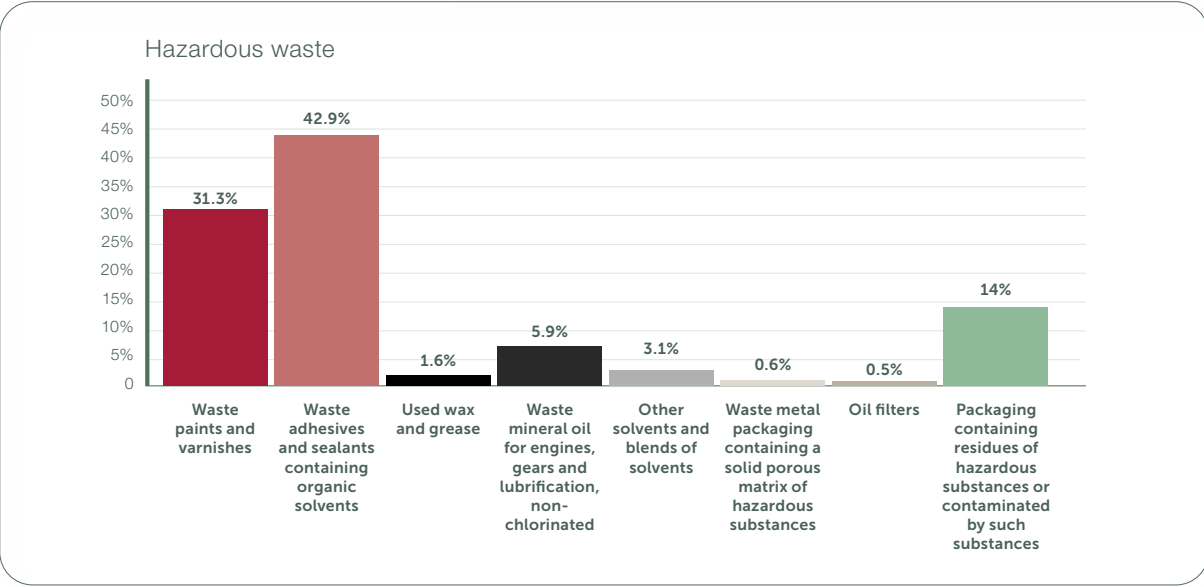
The GREENGUARD and GREENGUARD GOLD certifications, on the other hand, bear witness to the Company's commitment to healthy environments. Stone Italiana products are free from harmful volatile substances and help to maintain a healthy indoor environment. These certifications are particularly important for sensitive environments such as schools and healthcare facilities.



Waste

Zimella facility

In 2023, the total amount of **non-hazardous waste** produced by Stone Italiana at the Zimella facility was **4,394,813 kg**. Of this amount, the majority – 4,100,150 kg, representing 93.3% of the total – consisted of waste deriving from **stone-working activities**; other types of waste produced include **paper and cardboard packaging** (totalling 13,140 kg), **plastic packaging** (amounting to 33,050 kg), **wooden packaging** (47,520 kg), **cement** (29,420 kg), **waste aqueous solutions** (amounting to 171,521 kg) and **used toner cartridges** (13 kg).



In 2023, Stone Italiana produced a total of 16,759 kg of **hazardous waste**, distributed across a number of categories of materials, with a particular concentration in the areas of adhesives, sealants and hazardous packaging. A significant proportion of the waste is formed by **glues and sealants** not specified elsewhere, which constitute 42.9% of the total. **Waste paints and varnishes containing organic solvents or other hazardous substances** are the second largest category by volume, representing 31.3%

of the total. Other types of waste include **filings and shavings contaminated by hazardous substances, hydraulic oils containing PCBs, solvents and cleaning products**, and lastly **oil filters**, some of which contain hazardous substances. In 2023, Stone Italiana managed a total of **4,411,572 kg** of waste, of which **77%** (3,385,556 kg) was directed to **recycling**, while the remaining **23%** (1,026,014 kg) was directed to various forms of **disposal**. None of this waste was directed

to incineration – whether with or without energy recovery – or to the local waste-collection facility. The disposal operations mentioned consisted mainly of other forms not specified in the list. This approach shows our strong commitment to recycling and to minimizing our environmental impact by reducing the amount of waste directed to disposal.

## Villesse facility

In 2023, Stone Italiana produced a total of **1,798,650 kg of non-hazardous waste** at its Villesse plant, the majority of which – **94%, equivalent to 1,694,240 kg** – was composed of the waste from **the cutting and sawing of stone**. Other, lesser, categories of waste include **wooden packaging** and other **mixed materials** which constitute **1% and 4%** of the total respectively, coming in at 22,740 kg and 70,660 kg. Waste **from iron and steel** forms **1%** of the total, amounting to **10,510 kg**.

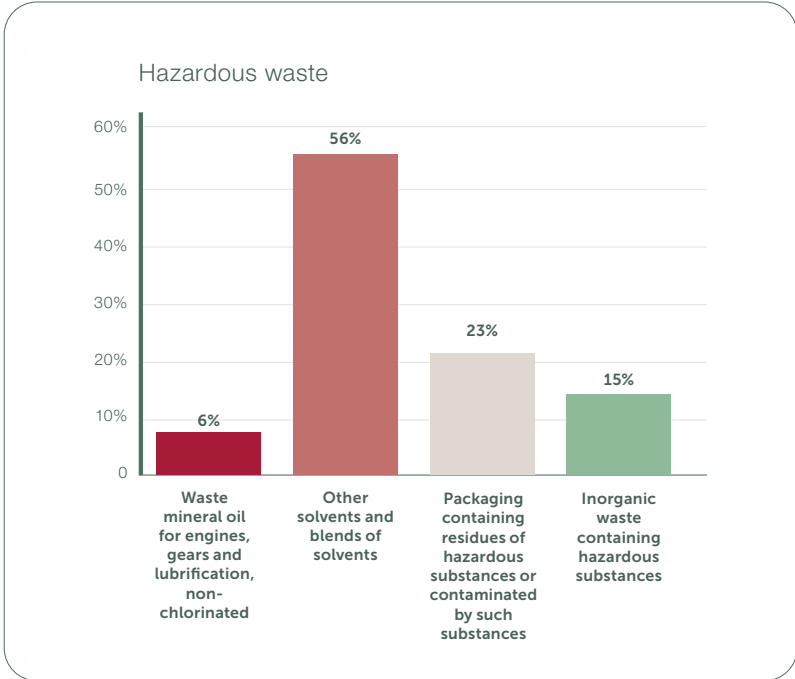
These figures reflect a strong prevalence of waste deriving from the handling and treatment of heavy materials and production residues, with a minority of waste coming from packaging.

In 2023, Stone Italiana managed **8,010 kg of hazardous waste** at Villesse, distributed across a number of categories. The majority of this waste was composed of solvents and cleaning products, which constituted **56% of the total, with a weight of 4,490 kg**.



Next in terms of volume is packaging containing residues of hazardous substances – **23% of the total, with a weight of 1,830 kg** – and **hydraulic oils**, representing **15% of the total with a weight of 1,190 kg**. These figures reflect the importance of disposing of the hazardous substances used in Stone Italiana's production processes and maintenance operations safely and in compliance with legal

requirements. As far as the management of waste destined for recycling or disposal is concerned, the vast majority – **1,552,690 kg** out of the total of **1,806,660 kg, in other words 86%** - was directed to **recycling**. The remaining **253,970 kg (14% of the total)** was directed to **disposal**.



## Water

In 2023, Stone Italiana adopted a number of strategies to manage its water resources responsibly and sustainably, with special focus on reducing environmental impact and monitoring the resources on an ongoing basis. Our stone-working processes require a **constant flow and therefore consumption** of water which is difficult to minimize. To face this challenge, we have installed meters in our internal reservoirs to allow us to monitor consumption and identify any leakages, leading to greater efficiency in our use of this resource. Moreover, we have substituted

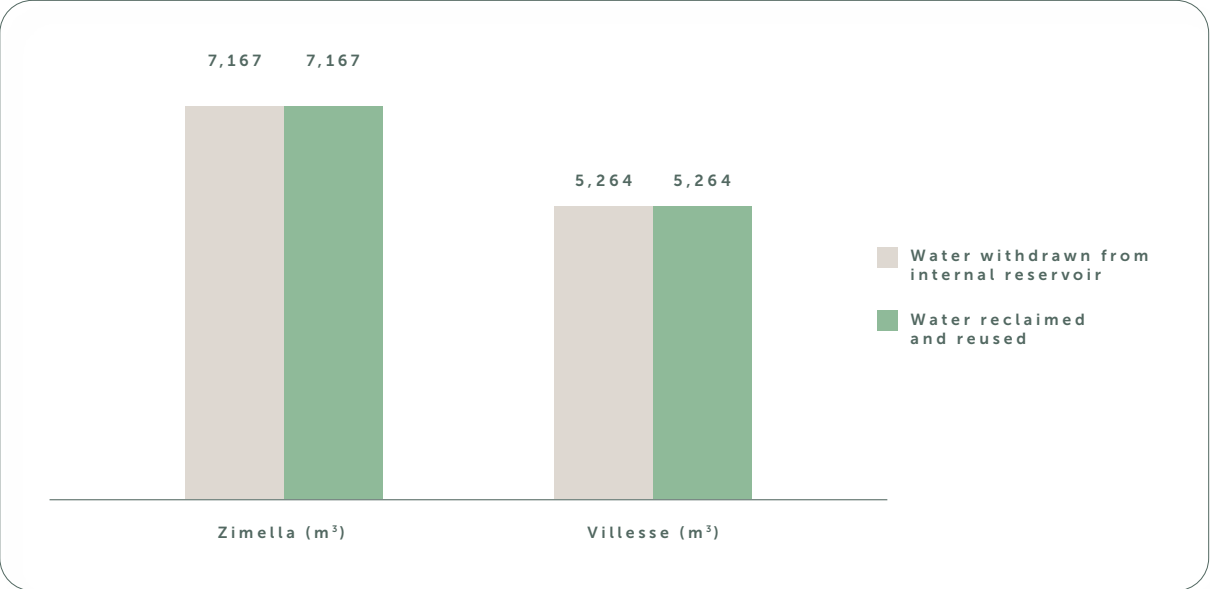
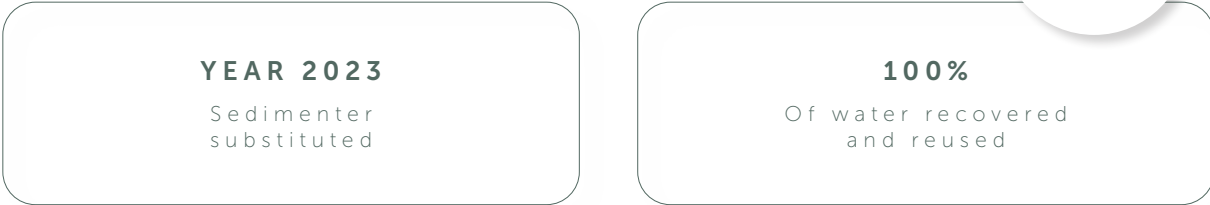
**the sedimenter – a water-treatment system which removes suspended particles** – on the finishing line in **Zimella** in order to improve our **water clarification**, reducing the need to keep adding large quantities of water to the system and improving the overall efficiency of our water management.

The fact that we have **an internal reservoir** allows us to reduce our direct impact on the local water resources, as we use water from the aqueduct only for **heating and sanitation**.

The Company **withdrew and**

**consumed** a total of **12,390 m³** of water from its internal sources, **7,126 m³** of which at the **Zimella facility** and **5,264 m³** at the **Villesse facility**.

Lastly, water is added to cover losses from evaporation.









Methodology

This Sustainability Report is an instrument for transparent communication which has been produced on a voluntary basis by Stone Italiana, as, under the terms of Italian Legislative Act no. 254/2016, it does not come under the heading of “large organizations of public import required to report on their non-financial performance”. The report contains a description of Stone Italiana’s commitments, specific goals and ESG performance levels. All the information contained herein refers to Stone Italiana. This is our fourth Sustainability Report. It has been written in accordance with the Global Reporting Initiative (GRI) 2021 Standards, an external, independent assessment guide, in reference to the reporting period 1 January 2023 – 31 December 2023.

Reporting perimeter

- The report is produced periodically, on an annual basis
- Entities included in the Sustainability Report: Stone Italiana
- Date of most recent report: 2023 report, published in 2024.

At the end of the Methodology section is the section dedicated to the approach adopted for the assessments and estimates contained in the Report, and the data appendix. For further information on this Sustainability Report, please send an email to Mrs Paola Dalla Valle, CSO Chief Sustainability Officer for Stone Italiana [paoladv@stoneitaliana.com](mailto:paoladv@stoneitaliana.com)

Stone Italiana S.p.A

Location of headquarters

Via Lavagno 213 – 37040 Zimella (VR), Italy

Location of operations

Via Lavagno 213 – 37040 Zimella (VR), Italy  
Via Trieste 33 – 34070 Villesse (GO), Italy

Website:

[www.stoneitaliana.com](http://www.stoneitaliana.com)

This Sustainability Report has been written availing of specialist competences both within and outside the Company. Specifically, the reporting process involved an interdisciplinary team made up of representatives from the following corporate areas: Management, Administration, Procurement, Management Auditing, Sales, Production, HR and Health & Safety.

As well as its internal staff, to prepare its 2023 Sustainability Report, Stone Italiana availed of technical and methodological support from IPLUS, while the graphic design is by Synesthesia.

Reporting process

The reporting process involves all the actions required for drawing up a Sustainability Report. This document allows organizations to inform readers about their performance levels, results and goals in the sphere of environmental, social and economic sustainability in compliance with internationally recognized reporting standards.

The non-financial sustainability report concentrates on the key elements which reflect the impacts – whether positive or negative,

actual or potential – Stone Italiana has on the economy, the environment and people (including factors relating to human rights), with the power to significantly influence the perception of its stakeholders.

These factors, crucial for this non-financial Sustainability Report, play a pivotal role in pinpointing and managing the various risks and opportunities, and help guide Company strategy when it comes to important issues for business and for the Company stakeholders.

Stone Italiana’s materiality assessment for the year 2023 was carried out in accordance with the GRI Standards – Universal Standards (2021). Specifically, we delved into the processes for mapping and assessing Stone Italiana’s economic, environmental and social impacts, including issues pertaining to human rights. We did this in accordance with the metrics laid down in the GRI Standards 2021 and in the European Sustainability Reporting Standards (ESRS). It is important to point out that, currently, Stone Italiana does not form part of the category of large organizations which, at the close of the financial year, have exceeded at least two of the following size criteria:

- Average number of employees 250;
- Equity in excess of 25 million Euros (previously 20 million);
- Net profit in excess of 50 million Euros (previously 40 million Euros).

The materiality assessment for 2023 was divided into the following principal steps, which will be explained in detail below:

- Review of the Stone Italiana stakeholder map;
- Context analysis;
- Assessment of positive and negative, actual and potential impacts on the economic, environmental and social spheres (including human rights issues) generated by Stone Italiana through:
  - National/international regulatory documents in the area of ESGs;
  - Documentation relating to Stone Italiana’s sector of business activities;
  - Publicly available information about Stone Italiana’s main competitors on a national and international level;
  - Commitments, projects and initiatives undertaken by Stone Italiana in the context of ESGs, including strategic initiatives and specific ESG-related policies;
- Stakeholder engagement through the ESG Committee, with the appointment of figureheads for ESG issues in each Division and Governance Area, together with their respective stakeholders;
- Classification of topics based on a summary of the results attained from our internal assessment and from stakeholder engagement;
- Confirmation of impact topics;
- Data-gathering and writing the Report.





## Reviewing the Stone Italiana stakeholders map

The task of making a map of stakeholders involves identifying the concerned parties who play a crucial role in an organization's operations and can influence them or be influenced by them. These concerned parties can be individuals or groups of people, public or private organizations or other entities not directly covered by the previous categories (for example, the environment). In 2023, the review

of Stone Italiana's key stakeholders was carried out by categorizing each stakeholder first as being internal or external to the Company, then providing the following information for each: stakeholder's name, stakeholder's description, and means and frequency of engagement. After establishing our stakeholders, we performed an analysis to determine which could be considered 'key', in which we assessed the level of

interest each has in the Company and the level of influence they exert over its operations.

The table below shows a complete list of Stone Italiana's stakeholders and a brief description of each.

Stakeholder	Description
Employees	This category comprises the staff who work for the Company and their families, a fundamental part of our day-to-day business and the development of the organization.
Owners	The three families who own the Company, some of whom are directly involved in day-to-day operations and administration.
Consultants	These are independent professionals whom the Company has recourse to; these include accountants, lawyers and HSE specialists.
Suppliers	This category comprises the Companies that supply raw materials, consumer goods and services, as well as the goods carriers involved in the Company's supply chain.
Contractors	These are individuals or Companies which provide specialist manpower on a temporary basis to help with specific projects or activities.
Public labour organizations	Regulatory government agencies such as the national revenue agency, the national social security agency, the national insurance agency and the occupational health and safety department, which have the task of protecting workers' rights.
Banks and financial backers	Financial institutions which provide funds, loans or banking services to the Company in support of its operations.
Supervisory authorities	Bodies or Companies appointed to monitor and evaluate the integrity and transparency of Company practices in order to ensure reliability and legality.

Stakeholder	Description
Competitors	Other Companies or entities which operate in the same sector and can influence the Company's competitiveness, marketing strategies and innovations.
Agents	Representatives, intermediaries or agencies which intervene between the Company and other entities in Italy.
Customers	Divided into various segments, such as stoneworkers, retailers, project and contract, importers and distributors, these are the people and entities which use the Company's products and/or services in specific ways.
Architects	Professionals specializing in the planning and design of spaces, who at times work with the Company on specific projects. They can be either architects or art directors.
Charities	In this category, we find projects where the Company is involved in charitable initiatives on both a local and international level, providing support not only to the local community but also further afield.
Local community	Under this category fall: society at large, the local community, individual citizens and local institutions which have an interest in and/or are influenced by the Company's operations in the area.
Certification and auditing bodies	Organizations and institutions responsible for awarding certifications and ensuring compliance to the relevant sector standards.
Media	The means of communication and publications which can influence the image and perception of the Company by spreading information and news.



Context analysis

Stone Italiana carried out an extensive review and identification of the actually and potentially significant impacts for itself and its stakeholders, starting from the impact topics picked out in 2022.

2022 IMPACT TOPICS

- ENERGY CONSUMPTION
- EMISSIONS
- SUPPLY CHAIN
- WASTE
- WORKING CONDITIONS (OCCUPATIONAL HEALTH AND SAFETY)
- PRODUCT SAFETY
- SUSTAINABLE CORPORATE STRUCTURE AND GOVERNANCE
- RESEARCH & DEVELOPMENT
- ITALIAN PRODUCTION
- LIFE-CYCLE ASSESSMENTS
- ECO-FRIENDLY PRODUCTS

This review process involved analyzing the context, taking the following factors into account:

- External documentary sources, updated for 2023, comprising the relevant standards and reports enabling the evaluation of sustainability performances, such as the WEF Global Risks Report, the OCSE guidelines for multinational corporations, BSR – Business for Social Responsibility and the World Business Council for Sustainable Development (WBCSD). These also include other documents and frameworks of reference regarding Human Rights – such as the United Nations Guiding Principles on Business and Human Rights, the forthcoming Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence (CSDDD) and other regulatory texts listed in the ESRS;
- External documentary sources enabling the analysis

- of sector trends, updated for 2023;
- Detailed evaluation performed on a group of 4 competitors, comparables and peers in the sector focused on the most important factors and the relevant stakeholders (based on Sustainability Reports, consolidated non-financial reports and other publicly available information on national and international Companies);
  - Internal documentary sources, including the audit reports received, the non-financial reports pertaining to previous years, and Company policies and statements;
  - The outcomes from engaging Stone Italiana's Sustainability Manager and stakeholders.

The result of this review was that we were able to pinpoint the impact topics for 2023 connected with Stone Italiana's activities.



Impact topics

Impact topic	Description
Energy consumption	This refers to the quantity of energy used for Company operations and the efforts made to reduce the use of non-renewable energy sources and increase the use of renewable energy.
Emissions	This includes the greenhouse-gas emissions produced by the Company's operations and the efforts made to reduce its environmental impact by adopting more sustainable practices.
Waste	Management of the waste produced by the Company, including efforts to reduce, reuse and recycle materials.
Water consumption	This refers to the volume of water used in production processes and the strategies adopted to minimize the use and optimize the management of water resources.
Supply chain	Evaluation of the environmental and social impact of the suppliers and intermediaries involved in producing and distributing the Company's products.
Sustainable corporate structure and governance	Internal structures and policies to promote sustainable, responsible business practices at all levels of the organization.
International expansion	Global growth strategies for the Company which take sustainability practices and the social and environmental impact of new markets into account.
Cybersecurity	Protection of data and the Company's IT infrastructure from attacks and hacking, essential to ensure security and privacy.
Process digitalization	Implementation of digital technologies to optimize Company processes, reduce its environmental footprint and enhance efficiency.
Customer experience	Strategies to improve interaction with customers and their purchasing experiences, with a focus on sustainability and social responsibility.
Working conditions	Ensure fair, safe working conditions, promoting diversity, inclusivity and employee wellbeing.
Product innovation	Development of products using sustainable technologies, eco-compatible materials and innovative production methods in order to minimize environmental impact.
Italian production	Promotion of Italian production, with a focus on quality, craftsmanship and local impact, often in tandem with sustainable practices.
Life-cycle assessments	Analysis of the environmental impact of a product or service throughout its life cycle, from production to disposal (cradle to grave).



Analysis and assessment of impacts

Our impacts were assessed following the 'double materiality' principle, wich will be a requirement in future under the new CSRD. This approach involves looking at both the materiality of the impacts (from the inside out) and financial materiality (from the outside in). The analysis was conducted using a quantitative and qualitative assessment dashboard on Stone Italiana's impacts. This dashboard was based on the metrics laid down in the GRI Standards and the ESRS, and the process concentrated on establishing the importance of the various impacts according to the following criteria:

- Scale: this gives an indication of the size of the impact, whether in terms of negative effects or actual and/or
- potential benefits generated by the impact.
- Scope: this measures the extension of the impact, e.g. in terms of the number of people involved or the extent of damage to the environment.
- Irremediable character: this expresses the level of difficulty in reducing or compensating for the damage caused by the impact in question; applies mainly to negative impacts.
- Likelihood: this expresses the probability of the impact actually becoming real; applies in particular to potential impacts.
- Lastly, in accordance with the stipulations contained in the GRI Standards, in the event of potential negative

impacts on human rights, greater importance is given to the severity of the impact (calculated by combining the scale, scope and irremediable character) than to the likelihood of its occurring.

Following the metrics laid down in the GRI Standards, the scores attributed to each impact were calculated by taking into consideration Stone Italiana's commitments, initiatives, data and goals. The contribution – both current and future, and both positive and negative – of each impact towards the areas of impact identified was assessed. The results of the materiality assessment can be found in the Sustainability chapter of this Report.

Assessment of potentially relevant impacts through stakeholder engagement

The next stage was to engage the main categories of stakeholders in the Company. We would like to point out that Stone Italiana decided to engage only external stakeholders, demonstrating our desire to receive independent views in order to gain a more complete picture of our initiatives and our impacts on sustainability matters.

To glean their opinions on important matters for the Company, we decided to administer an anonymous online questionnaire, sent by email and followed up by reminders coming up to the due date for return of the completed questionnaires. Below is a table showing the results of our stakeholder engagement activities, divided into categories, and a summary of the issues which arose from our attempt to create dialogue and engagement with concerned parties:

List of areas of impact	Priority allocated
Eco-friendly products	6
Waste	6
Working conditions (occupational health and safety)	5
Energy consumption	5
International expansion	4
Product life cycles	3
Emissions	3
Research & development	3
Value chain	2
Italian production	2
Product safety	1

Impact topic	External stakeholders						Threshold 3.6
	Foreign suppliers	Italian suppliers	Foreign customers	Italian customers	Consultants	Financial institutions	Media
Energy consumption	3.67	3.83	4.45	3.29	3.40	3.13	3.6
Emissions	3.67	4.00	4.27	3.29	2.60	2.88	3.5
Value chain	3.33	3.67	4.36	3.29	3.00	3.13	3.5
Waste	2.67	3.83	3.91	3.43	4.80	2.75	3.6
Working conditions (occupational health and safety)	3.33	4.33	4.09	3.86	2.40	2.75	3.5
Product safety	4.00	4.67	5.09	3.86	2.60	2.50	3.8
Sustainable corporate structure and governance	3.33	3.00	4.64	3.29	2.40	2.50	3.2
R&D	3.67	3.83	4.82	3.71	2.00	3.38	3.6
Italian production	2.67	4.17	4.55	4.00	2.40	3.38	3.5
Life-cycle assessments	2.67	3.67	4.64	3.86	2.80	3.38	3.5
Eco-friendly products	3.33	3.83	5.27	3.71	2.40	3.50	3.7
International expansion	4.33	3.17	3.73	3.71	2.40	3.75	3.5



## Determining and prioritizing material topics

The results of our two internal assessments – one focused on the materiality of our impacts (from the inside out) and the other on financial materiality (from the outside in) –, together with an analysis of our stakeholder engagement, were grouped into broader categories of impacts linked to potentially significant topics for Stone Italiana. These topics are relevant to all our lines of business.



## Data-gathering and writing the Report

After drawing up the list of areas of impact connected with Stone Italiana’s business operations and rank them according to priority, the next step was to pick out the indicators that would allow us to evaluate our environmental, social and economic performances in accordance with the GRI Standards. As for previous Sustainability Reports, Stone Italiana used the GRI Standards, one of the principal international guides for gathering non-financial data and publishing information on Company performance. During this stage, we gathered quantitative and qualitative data using the indicators laid

down in the GRI Standards, as well as other data useful to communicating our performance in various areas. After this, the data were analyzed and summarized in such a way that, in 2024, we were ready to write and publish our Sustainability Report on Stone Italiana’s activities in 2023. The following principles relating to the contents of this Report were applied throughout the reporting process:

- Completeness
  - Sustainability context
  - Timeliness
  - Verifiability.
- Accuracy
  - Balance
  - Clarity
  - Comparability

Declaration of use	Stone Italiana has prepared this Report in accordance with GRI Standards for the period from January 1, 2023 to December 31, 2023.
GRI used	GRI 1 – Foundation – 2021

## Table summarizing GRI - ESRS

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
General disclosures							
GRI 2: General disclosures 2021	2-1 Organizational details	Consult the requirements of Directive 2013/34/EU	p. 120				
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	p. 92				
	2-3 Reporting period, frequency and contact point	ESRS 1 §73	p. 92				
	2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	p. 94-96				
	2-5 External assurance	Consult external assurance. Requirements of Directive (EU) 2022/2464			N/A	The 2023 Sustainability Report is not subject to external assurance as it has been written on a voluntary basis. Stone Italiana is not required to produce a Report under current legislation	
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	p. 63-64				
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	p. 74-77				
	2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	p. 128				
	2-9 Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) Also refer to the requirements for corporate governance disclosures for entities of public interest laid down in Directive 2013/34/UE	p. 127				
	2-10 Nomination and selection of the highest governance body	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b) and c)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-11 Chair of the highest governance body	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	



GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 2: General disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)		Requirement a), b) and c)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c) ESRS G1		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	p. 92				
	2-15 Conflicts of interest	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	p. 7				
	2-18 Evaluation of the performance of the highest governance body	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.	In 2023, no activities were performed to evaluate the performance of the BOD	Requirement a), b) and c)	Confidentiality constraints	This information has been omitted for confidentiality reasons	
	2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13. See also the requirements on remuneration statements in Directive (EU) 2017/828 for public companies.		Requirement a) and b)	Confidentiality constraints	This information has been omitted for confidentiality reasons	
	2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 (e) See also the requirements on remuneration statements in Directive (EU) 2017/828 for public companies.		Requirement a) and b)	Confidentiality constraints	This information has been omitted for confidentiality reasons	
	2-21 Annual total compensation ration	ESRS S1 S1-16 §97 (b) to (c)		Requirement a), b) and c)	Confidentiality constraints	This information has been omitted for confidentiality reasons	
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	p. 7				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 2: General disclosures 2021	2-23 Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	p. 24				
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	p. 44-45				
	2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)		Requirement a), b), c), d) and e)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3- 3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	p. 34-36 and p. 24				
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	p. 22				
	2-28 Membership of associations	“Political involvement” is a sustainability matter for G1 covered by ESRS 1  §AR 16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A,  MDR-T, and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M.	p. 25				
	2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	p. 40-41				
	2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Material topics							
GRI 3: Material topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	p. 96				
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)	p. 97				
Economic performance							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4- 5 §41 (b) to (c) Consultare di seguito per ulteriori collegamenti a argomenti specifici.	p. 34-36 p. 60 and 121				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.	p. 60 and 121				
	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64		Requirement a) i, ii, iii, iv, v	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b), c), d) and e)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	201-4 Financial assistance received from government	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b) and c)	N/A	Stone Italiana has not received any financial assistance from the government	
Market presence							
GRI 3: Material topics 2021	3-3 Management of material topics						
GRI 202 Market presence	202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	ESRS S1 S1-10 §67-71 and §AR 72 to 73		Requirement a), b), c) and d)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	202-2 Proportion of senior management hired from the local community	The economic, social and cultural rights of communities are a sustainability matter for S3, covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P,MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a), b), c) and d)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Indirect economic impacts							
GRI 3: Material topics 2021	3-3 Management of material topics			p. 34-36			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	The economic, social and cultural rights of communities are a sustainability matter for S3, covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a), b) and c)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36		Requirement a) and b)	N/A		
Procurement practices							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-2 §12	p. 34-36 p. 63-64 and 122				
GRI 204 Procurement practices 2016	204-1 Proportion of purchases made from local suppliers	The economic, social and cultural rights of communities are a sustainability matter for S3, covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 63-64 and 122				
Anti-corruption							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)	p. 34-36				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	p. 129				
	205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8		Requirement a), b), c), d) and e)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25	p. 129				
Anti-competitive behaviour							
GRI 3: Material topics 2021	3-3 Management of material topics	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.	p. 34-36 and 22				
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.	p. 22				



GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Tax							
GRI 3: Material topics 2021	3-3 Management of material topics	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.					
GRI 207: Tasse 2019	207-1 Approach to tax	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a) i, ii, iii, iv	Non-material topic		
	207-2 Tax governance, control and risk management	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b) and c)	Non-material topic		
	207-3 Stakeholder engagement and management of concerns related to tax	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b) and c)	Non-material topic		
	207-4 Country-by- country reporting	This topic is not included in the list of sustainability matters in ESRS 1 AR §16.		Requirement a), b) and c)	Non-material topic		
Materials							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E5 E5-1 §12; E5-2 §17; E5- 3 §21	p. 34-36, 82 and 132				
GRI 301: Materiali 2016	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)	p. 82 and 132				
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (a)	p. 82 and 132				
	301-3 Reclaimed products and their packaging materials	‘Use of resources for products and services’ and ‘waste management’ are sustainability matters for E5 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 82 and 132				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Energy							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33	p. 33-34  p. 83-84 and 133				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	p. 83-84				
	302-2 Energy consumption outside of the organization	‘Energy’ is a sustainability matter for E1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 83-84				
	302-3 Energy intensity	ESRS E1 E1-5 §40 to §42	p. 83-84				
	302-4 Reduction of energy consumption	‘Energy’ is a sustainability matter for E1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 84				
	302-5 Reductions in energy requirements of products and services	‘Energy’ is a sustainability matter for E1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 84				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Water and effluents							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	p. 34-36 p. 89 and 131				
GRI 303: Acqua ed effluenti 2018	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	p. 89				
	303-2 Management of water-discharge-related impacts	ESRS E2 E2-3 §24	p. 89				
	303-3 Water withdrawal	'Water withdrawal' is a sustainability matter for E3 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 89				
	303-4 Water discharge	'Water withdrawal' is a sustainability matter for E3 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 89				
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)	p. 89 and 131				
Biodiversity							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E4 E4-1 AR § 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	ESRS E4 §16 (a) i; §19 (a); E4-5 §35		Requirement a) i, ii, iii, iv, v, vi, vii	N/A		
	304-2 Significant impacts of activities, products and services on biodiversity	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)		Requirement a) and b)	N/A		

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	ESRS E4 E4-3 §28 (b) and AR § 20 (e); E4-4 §AR 26 (a)		Requirement a), b), c),	N/A		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESRS E4 E4-5 §40 (d) i		Requirement a), b), c) e d)	N/A		
Emissions							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E1 E1-2 §22; E1-3 §26; E1- 4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	p. 34-36 p. 85 and 130				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	p. 85 and 130				
	305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	p. 85 and 130				
	305-3 Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		Requirement a), b), c), d), e), f) and g)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	p. 85 and 130				
	305-5 Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	p. 85				
	305-6 Emissions of ozone-depleting substances (ODS)	‘Air pollution’ is a sustainability matter for E2 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/ or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a), b), c) and d)	N/A		
	305-7 Nitrogen oxides (NOx), sulfur oxides (Sox) and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26	p. 85 and 130				



GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Waste							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	p. 34-36, 87-88, 134-136				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	p. 87-88				
	306-2 Management of significant waste-related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	p. 87-88				
	306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	p. 87-88, p. 134-136				
	306-4 Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	p. 87-88, p. 134-136				
	306-5 Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 and §40	p. 87-88, p. 134-136				
Supplier environmental assessment							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)	p. 34-36 and 65				
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	p. 65				
	304-2 Negative environmental impacts in the supply chain and actions	ESRS 2 SBM-3 §48 (c) i and iv	p. 65				
Employment							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	p. 33-34, 74-75 and 124-125				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	p. 74-75 and 124-125				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1 S1-11 §74; §75; §AR 75	p. 74-75 and 124-125				
	401-3 Parental leave	ESRS S1 S1-15 §93	p. 74-75 and 124-125				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Labour/management relations							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	p. 34–36				
GRI 402: Labour/ma- nagement relations 2016	402-1 Minimum notice periods regarding operational changes	‘Social dialogue’ and ‘collective bargaining’ are sustainability matters for S1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a) and b)	Non-material topic		
Occupational health and safety							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	p. 34–36 p. 78 and 129				
GRI 403: Occupatio- nal health and safety	403-1 Occupational health and safety ma- nagement system	ESRS S1 S1-1 §23	p. 78				
	403-2 Hazard identification, risk assessment and incident investigation	ESRS S1 S1-3 §32 (b) and §33	p. 78				
	403-3 Occupational health services	‘Health and safety’ and ‘training and development of competences’ are sustainability matters for S1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 78				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
GRI 403: Occupational health and safety 2018	403-4 Worker participation, consultation and communication on occupational health and safety	‘Health and safety’ and ‘training and upgrading of skills’ are sustainability matters for S1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 78				
	403-5 Working training on occupational health and safety	‘Health and safety’ and ‘training and upgrading of skills’ are sustainability matters for S1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 72				
	403-6 Promotion of worker health	‘Social welfare’ is a sustainability matter for S1 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 78				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)	p. 78				
	403-8 Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	p. 78				
	403-9 Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	p. 78 and 129				
	403-10 Work-related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	p. 78				

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Training and education							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	p. 34-36, 72-73 and p. 123				
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	ESRS S1 S1-1 §AR 17 (h)	p. 123				
	404-2 Programmes for upgrading employee skills and transition assistance programmes	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	p. 72-73				
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	p. 72-73				
Diversity and equal opportunity							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	p. 34-36, 76-77 and 126-128				
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1- 12 §79	p. 76-77 and p. 126-128				
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98		Requirement a) and b)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
Non-discrimination							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2- 1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)	p. 34-36, p. 129				
GRI 406 Non-discri- mination 2016	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103	p. 129				



GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Freedom of association and collective bargaining							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)					
GRI 407: Freedom of association and collective bargaining 2018	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	‘Freedom of association’ and ‘collective bargaining’ are sustainability matters for S1 and S2 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a) and b)	N/A		
Child labour							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)					
GRI 408: Child labour	408-1 Operations and suppliers at significant risk for incidents of child labour	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18		Requirement a), b) and c)	N/A		
Forced or compulsory labour							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)					
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18		Requirement a) and b)	N/A		

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Security practices							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43					
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	'Impacts relating to security' are a sustainability matter for S3 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M		Requirement a) and b)	Non-material topic		
Rights of indigenous peoples							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43					
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36		Requirement a) and b)	N/A		
Local communities							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43					
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)		Requirement a) i, ii, iii, iv, v, vi, vii, viii	Non-material topic		
	413-2 Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)		Requirement a) i, ii	N/A		
Supplier social assessment							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)					
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)		Requirement a)	Information unavailable	This is not currently included. Stone Italiana undertakes to investigate the matter and to provide a disclosure in forthcoming years	
	414-2 Negative social impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv		Requirement a), b), c), d) and e)	N/A		

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Public policy							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-5 §27					
GRI 415: Public policy 2016	415-1 Political contributions	ESRS G1 G1-5 §29 (b)		Requirement a) and b)	N/A		
Customer health and safety							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	p. 34-36 and 55-56				
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	‘The personal safety of consumers and end users’ is a sustainability matter for S4 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 34-36 and 55-56				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35		Requirement a), b) and c)		No incidents of non-compliance	
Marketing and labelling							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	p. 34-36 and 52-54				
GRI 417: Marketing and labelling 2016	417-1 Requirements for product and service information and labelling	‘Impacts linked to information for consumers and end users’ is a sustainability matter for S4 covered by ESRS 1 AR §16. Therefore, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or a specific metric of the entity to disclose in accordance with ESRS 1 §11 and in conformity with MDR-M	p. 52-54				
	417-2 Incidents of non-compliance concerning product and service information and labelling	ESRS S4 S4-4 §35		Requirement a) and b)		No incidents of non-compliance	
	417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35		Requirement a) and b)		No incidents of non-compliance	

GRI	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	LOCATION	OMISSION			SECTOR STANDARD NO.
				OMITTED REQUIREMENTS	REASON	EXPLANATION	
Customer privacy							
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	p. 34-36 and 24				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS G1 G1-5 §29 (b)	p. 24				

Calculations

PARAGRAPH “GRI 305 – EMISSIONS”:

The Scope 2 CO<sub>2</sub> emissions were calculated using the energy data provided by utility bills and meters. Energy emission factors source: AIB 2019, European Residual Mixes 2019 > Production Mix 2019 (Italy).

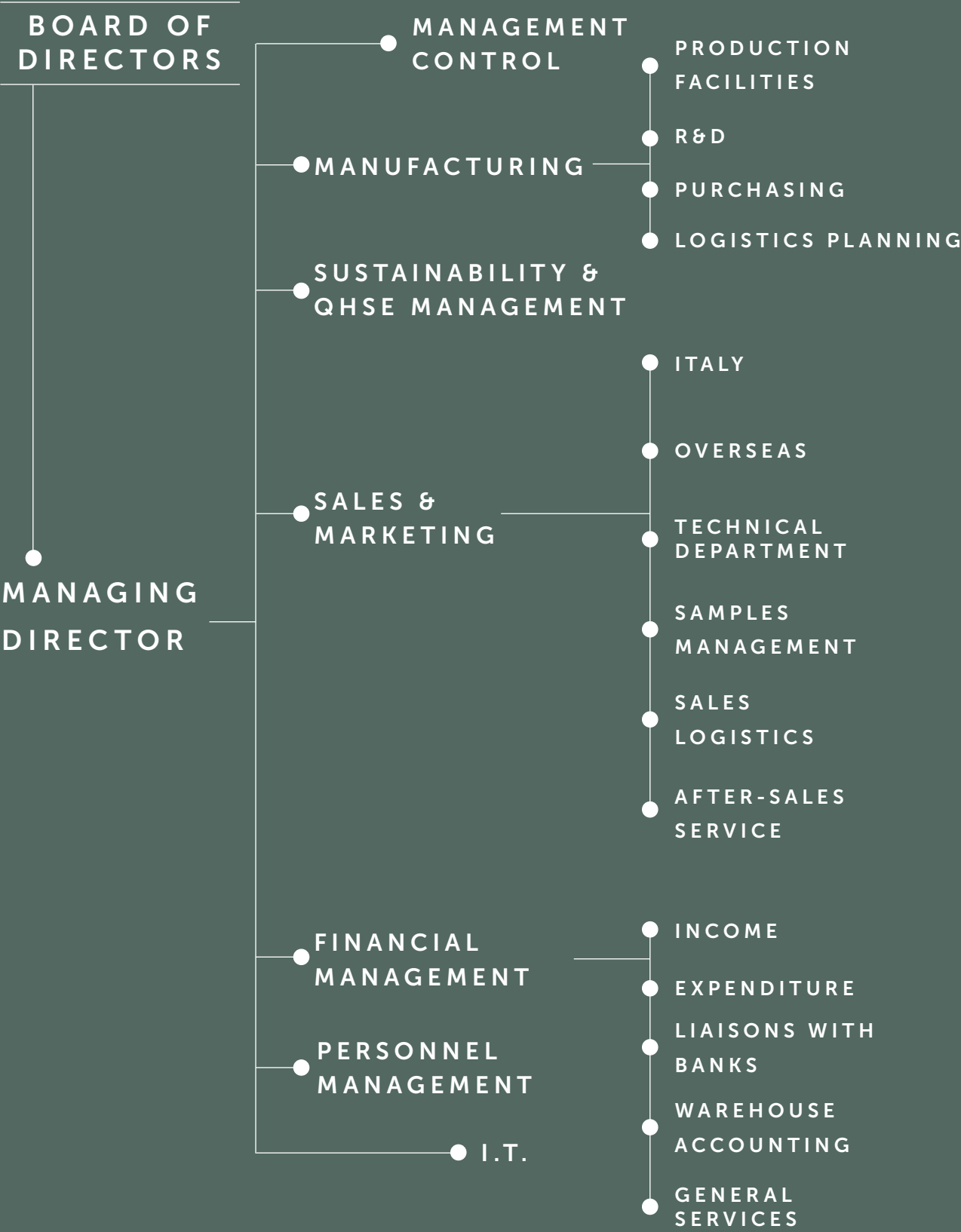
PARAGRAPH “GRI 404 – TRAINING”:

With regard to training, the number of hours was calculated by multiplying the total number of hours of training courses by the total number of participants.





# Organization chart



# Economic management

Economic value directly generated and distributed

(euros/millions)	2023
Items	Total
<b>ECONOMIC VALUE DIRECTLY GENERATED</b>	<b>100%</b>
<b>Production value</b>	<b>100%</b>
Gross sales	95%
Financial income	1%
Other income (extra income, financial income, etc.)	2%
Subsidies	2%
<b>ECONOMIC VALUE DISTRIBUTED</b>	<b>100%</b>
<b>Production costs</b>	<b>72%</b>
Operating costs (suppliers)	69%
Costs from enjoyment of third-party assets	4%
<b>Staff remuneration</b>	<b>30%</b>
Wages and salaries (including BoD and senior management)	21%
Welfare payments	8%
Severance pay (annual earmarking)	1%
Retirement payments and similar	0%
Remuneration for workers who are not employees	0%
Investments in training	0%
Other personnel costs	0.1%
<b>Payments to State institutions</b>	<b>1%</b>
Taxes on year's profits	1%
Taxes due on previous years' profits	0%
<b>Subsidies</b>	<b>0%</b>
Other taxes (real-estate tax, waste disposal charges, stamp duty, etc.)	0%
<b>Repayment of loaned capital</b>	<b>4%</b>
Interest paid (to banks and others)	3%
Financial devaluation	0.4%
<b>Repayment of risk capital</b>	<b>-13%</b>
Year's profit/loss	-13%
<b>Dividends</b>	<b>0%</b>
<b>Contribution to the community</b>	<b>0%</b>



Suppliers

Suppliers by geographical area 2023				
Area	Total cost in Euros	Total no. of suppliers	% costs	% no. of suppliers
Verona and hinterland	739,000 €	4	12%	25%
Veneto region (excluding Verona)	524,000 €	4	8%	25%
Italy (excluding Veneto)	4,580,000 €	6	72%	38%
Overseas	493,000 €	2	8%	13%
Total	6,336,000 €	16	100%	100%

Provenance of raw materials by geographical area 2023				
Type of product purchased	Area	% of total purchases	Total no. of suppliers	% of total suppliers
Quartz	Overseas/Italy	11.05%	3	14.29%
Material 1	Overseas	1.26%	2	9.52%
Recycled minerals	Italy	4.73%	1	4.76%
Resin	Italy	42.77%	2	9.52%
Sand	Italy	6.63%	2	9.52%
Cristobalite	Italy	2.68%	1	4.76%
Paper	Verona	3.16%	1	4.76%
Additives	Italy	3.79%	1	4.76%
Colourants	Italy	7.10%	2	9.52%
Material 2	Verona	3.84%	1	4.76%
Utensils	Italy/Verona	6.79%	4	19.05%
Waste disposal	Verona	6.20%	1	4.76%
Total		100%	21	100%

Purchase category	% cost of supplies out of the total
Recycled minerals	7%
Material 2	5%
Quartz	15%
Resin	60%
Cristobalite	4%
Sand	9%
Total	100%

Cost threshold for listing suppliers in 2023
€ 25,000

Customers

Income from customers by geographical area 2023			
Geographical area	% of total sales	Total no. of customers	% no. of customers
Verona and hinterland	1%	24	5%
Veneto region (excluding Verona)	12%	36	7%
Italy (excluding Veneto)	20%	264	54%
Overseas	67%	164	34%
Total	100%	488	100%

Products sold in 2023	
Type of product sold	% of each type of product sold
Cosmolite® slabs	17%
Quartz slabs	66%
Floor tiles	14%
Other uses	3%
Total	100%

Social management  
Training

Employees receiving regular performance and career-development reviews			
Worker category	UoM	2023	
		Men	Women
Management	n.	0	0
Junior management		1	1
Office staff		11	18
Supervisors		6	0
Factory workers		49	3

Total hours of training	2023
Total hours of training delivered to employees	397
Total hours of training delivered to male employees	384
Total hours of training delivered to female employees	13
Total hours of training delivered to management	3
Total hours of training delivered to junior management	11
Total hours of training delivered to office staff	29
Total hours of training delivered to supervisors	110
Total hours of training delivered to factory workers	244
Average number of hours of training per employee	3.25
Average number of hours of training per female employee	0.52
Average number of hours of training per male employee	3.96

Employment: Zimella

New employee hires in 2023								
Worker category	Total	Gender		Age			Nationality	
		Men	Women	<30 yrs	30-50 yrs	> 50 yrs	Italians	Foreigner
Office staff	0	0	0	0	0	0	0	0
Factory workers	7	7	0	2	3	2	2	5
Factory workers with fixed-term contracts	7	7	0	4	3	0	4	3
Total	14	14	0	6	6	2	6	8

Cessations in 2023								
Worker category	Total	Gender		Age			Nationality	
		Men	Women	<30 yrs	30-50 yrs	> 50 yrs	Italians	Foreigner
Office staff	3	1	2	0	2	1	3	0
Factory workers	3	2	1	0	1	2	3	0
Factory workers with fixed-term contracts	6	5	1	2	3	1	2	4
Total	12	8	4	2	6	4	8	4

Reasons for cessations	Total
Dismissal	1
Resignation	4
Expiry of fixed-term contract	6
Decease	1
Total	12

Number of dismissals in proportion to the numbers of families and inhabitants of the local municipality			
Facility	Cessations due to dismissal	Estimated number of fa- milies in the municipality	Estimated number of inha- bitants in the municipality
Zimella	1	1,621	4,863

Benefits 2023				
Facility	Total employees with healthcare coverage	Total employees with parental leave	Total employees with pension fund contributions	Staff canteen
Management	4	0	4	4
Office staff	31	1	21	31
Factory workers	51	1	37	51
Factory workers with fixed-term contracts	0	0	0	7

Parental leave	UoM	2023	
		Men	Women
Number of employees eligible	n.	1	1
Number of employees who availed of parental leave		1	1
Number of employees who returned to work following leave		1	1
Number of employees still availing of parental leave		0	0
Total number of employees who returned to work following parental leave in previous reporting period(s)		1	1

Employment: Villesse

New employee hires 2023								
Worker category	Total	Gender		Age			Nationality	
		Men	Women	<30 yrs	30-50 yrs	> 50 yrs	Italians	Foreigner
Office staff	0	0	0	0	0	0	0	0
Factory workers	1	1	0	0	0	1	1	0
Total	1	1	0	0	0	1	1	0

Cessations in 2023								
Worker category	Total	Gender		Age			Nationality	
		Men	Women	<30 yrs	30-50 yrs	> 50 yrs	Italians	Foreigner
Office staff	0	0	0	0	0	0	0	0
Factory workers	1	1	0	0	1	0	1	0
Total	1	1	0	0	1	0	1	0

Number of dismissals in proportion to the numbers of families and inhabitants of the local municipality			
Facility	Cessations due to dismissal	Estimated number of fami- lies in the municipality	Estimated number of inhabitants in the municipality
Villesse	0	535	1,605

Benefits 2023				
Facility	Total employees with healthcare coverage	Total employees with parental leave	Total employees with pension fund contributions	Staff canteen
Management	2	0	2	2
Office staff	26	3	17	26
Junior management	1	0	1	1

Parental leave	UoM	2023	
		Men	Women
Number of employees eligible	n.	3	0
Number of employees who availed of parental leave		3	0
Number of employees who returned to work following leave		3	0
Number of employees still availing of parental leave		0	0
Total number of employees who returned to work following parental leave in previous reporting period(s)		3	0



Diversity and equal opportunity: Zimella

Total employees by category and age group						
Worker category	UoM	2023				
		<30 yrs	30-50 yrs	> 50 yrs	Total	%
Total employees	n.	12	43	38	93	100%
% employees		13%	46%	41%	100%	
Total men		9	32	28	69	74%
% men		10%	34%	30%	74%	
Male management		0	0	2	2	2%
Male junior management		0	0	1	1	1%
Male office staff		0	8	3	11	12%
Male supervisors		0	4	2	6	6%
Male factory workers		9	20	20	49	53%
Total women		3	11	10	24	26%
% women		3%	12%	11%	26%	
Female management		0	1	1	2	2%
Female junior management		0	1	0	1	1%
Female office staff		2	9	7	18	19%
Female supervisors		0	0	0	0	0%
Female factory workers		1	0	2	3	3%

Number of employees by gender and type of employment relationship							
Worker category	UoM	2023					
		Full-time	Part-time	Total	Open-ended	Fixed-term	Total
Total employees	n.	86	7	93	82	11	93
% employees		92%	8%	100%	88%	12%	100%
Total men		63	6	69	60	9	69
% men/total employees		68%	6%		65%	10%	
Male management		2	0	2	2	0	2
Male junior management		1	0	1	1	0	1
Male office staff		11	0	11	11	0	11
Male supervisors		4	0	4	4	0	4
Male factory workers		45	6	51	42	9	51
Total Women		23	1	24	22	2	24
% women/total emp.		25%	1%		24%	2%	
Female management		2	0	2	2	0	2
Female junior management		1	0	1	1	0	1
Female office staff		17	1	18	17	1	18
Female supervisors		3	0	3	2	1	3

Full time equivalent/actual	
2023	
Full time equivalent	80.49
Actual	93

Employees' nationalities	UoM	2023	
		Total	Percentage
Italy	n.	77	83%
Europe (excluding Italy)		3	3%
Africa		11	12%
America & South America		2	2%
Total		93	100%

Number of employees by worker category and nationality		
Worker category	Italians	Foreign nationals
Management	4	0
Junior management	2	0
Office staff	29	0
Supervisors	4	0
Factory workers	38	16

Total number of external workforce	UoM	2023		
		Men	Women	Total
Full-time	n.	2	0	2
Temporary / agency		2	0	2
Total		2	0	2

Governance	UoM	2023				
		<30 yrs	30-50 yrs	> 50 yrs	Total	%
Total members	n.	0	0	2	0	100%
% members		0%	0%	100%	0%	
Total men		0	0	2	0	100%
% men		0%	0%	100%	0%	100%
Total women		0	0	0	0	0
% women		0%	0%	0%	0%	0%

Composition of the BoD 2023			
Name	Surname	Age	M / F
Roberto	Dalla Valle	79	M
Pietro	Vassanelli	55	M



Diversity and equal opportunity: Villesse

Total employees by worker category and age group						
Worker category	UoM	2023				
		<30 yrs	30-50 yrs	> 50 yrs	Total	%
Total employees	n.	2	13	14	29	100%
% employees		7%	45%	48%	100%	
Total men		2	13	13	28	97%
% men		7%	45%	45%	97%	
Male junior management		0	0	1	1	3%
Male office staff		0	1	0	1	3%
Male factory workers		2	12	12	26	90%
Total women		0	0	1	1	3%
% women		0%	0%	3%	3%	
Female office staff		0	0	1	1	3%

Number of employees by gender and type of employment relationship				
Worker category	UoM	2023		
		Full-time	Part-time	Total
Total employees	n.	29	0	29
% employees		100%	0	100%
Total men		28	0	28
% men		97%	0	
Male junior management		1	0	1
Male office staff		1	0	1
Male factory workers		26	0	26
Total women		1	0	1
% women		3%	0	
Female office staff		1	0	1

Full-time equivalent/actual	
2023	
Full-time equivalent	28,5
Actual	29

Employee nationalities	UoM	2023	
		Total	Percentage
Italy	no.	29	100%
Total		29	100%

Total number of external workforce	UoM	2023		
		Men	Women	Total
Part-time	UoM	1	3	4
Short-term contracts		1	3	4
Total		1	3	4

Governance	UoM	2023			
		<30 yrs	30-50 yrs	> 50 yrs	Total
Total members	n.	0	0	2	0
% members		0%	0%	100%	0%
Total men		0	0	2	2
% men		0%	0%	100%	0%
Total women		0	0	0	0
% women		0%	0%	0%	0%

Composition of the BoD 2023			
Name	Surname	Age	M/F
Roberto	Dalla Valle	79	M
Pietro	Vassanelli	55	M

Health & safety

Injuries - Zimella facility				
Work-related injuries	UoM	2023		
		Men	Women	Total
Total work-related injuries	n.	5	0	5
Total hours worked		97,973	37,428	135,401
Total days lost through injury		59	0	59
Recordable work-related injuries rate				4%
Severity rate		0.6	0	0.4
Incidence rate		51.03	0	37

Injuries - Villesse facility				
Work-related injuries	UoM	2023		
		Men	Women	Total
Total work-related injuries	n.	1	0	1
Total hours worked		38,760	1,605	40,365
Total days lost through injury		4	0	4
Recordable work-related injuries rate				2%
Severity rate		0.1	0	0.1
Incidence rate		25.7	0	25

Anti-corruption	2023
Total number of operational and non-operational activities (or processes) assessed for potential corruption risks	0
Total number of confirmed incidents of corruption	0
Total number of confirmed incidents of corruption which led to the termination/non-renewal of employment contracts and/or sanctions for employees	0
Total number of confirmed incidents of corruption which led to the termination/non-renewal of contracts with business partners	0
Description of the confirmed incidents of corruption and the actions taken	None

Non-discrimination	2023
Total number of incidents of discrimination during the reporting period	0
List of incidents of discrimination (stating the year in which they happened)	0
State of the incidents of discrimination examined	0
Action plans put in place	0
Action plans put in place, with results confirmed through routine internal management-auditing procedures	0
Description of incidents no longer subject to sanctions	0



Environmental management

Emissions

Particle and organic-compound emissions			
Detail of emissions	UoM	ZIMELLA FACILITY	VILLESSE FACILITY
		Total 2023	Total 2023
VOC, COT and particle emissions	mg/Nm³	217.47	17.93
VOC emissions	mg/Nm³	0	9.85
TOC emissions	mg/Nm³	206.1	0
Fine particle emissions	mg/Nm³	5.77	8.08
Crystalline silica emissions	mg/Nm³	5.6	0

ZIMELLA			
Chimneys	Particles	TOCs	Silica
1	0.85	0. 2	<0.85
2	<0.05	10.1	<0.05
3	<0.04	61.8	<0.04
4	<0.04	<0.1	<0.04
6	<0.06	0.3	<0.06
7	<0.05	0.2	<0.05
8	<0.05	1.6	<0.05
9	<0.05	<0.1	<0.05
10	<0.05	<0.1	<0.05
16	<0.05	<0.1	
22	0.12		
23	4.36	56.1	<4.36
24		74.6	
25		1	

VILLESSE		
Chimneys	Particles	VOCs
E1	0.26	
E2	1.2	
E4		3.88
E6	5.2	
E7	0.8	
E9		4.55
E10		1.42
E16	0.34	
E18	0.28	

GHG emissions			
Detail of emissions	UoM	Zimella facility	Villesse facility
		Total 2023	Total 2023
Scope 1		112.67	0
Petrol	t/CO₂	8.11	0
Diesel		104.56	0
Scope 2		804.56	422.66
Purchase of electricity	kWh	2,376,571	1,248,470

Intensity of CO₂ emissions	Zimella facility	Emission intensity	Villesse facility	Emission intensity
Parameter	Total 2023		Total 2023	
Total emissions	917.23 t/CO₂	4.64 kg/CO₂	422.66 t/CO₂	2.14 kg/CO₂

Water

Interactions with water as a shared resource		
How does the organization manage the risks relating to water resources?	Description of the impacts relating to water resources caused directly (activities, products or services)	Description of the approach used to identify the impacts relating to water resources
The sedimenter was replaced in order to improve flocculation and thereby reduce the amount of sludge in the water. This then leads to a reduction in the amount of new water that needs to be added to the system.	We have an internal reservoir that does not affect local water resources.  We use water from the mains supply only for heating and sanitary purposes.	Our stoneworking processes require a constant flow of water that is almost impossible to reduce – installation of a meter in our internal reservoir to monitor consumption and alert to any leaks.

Water withdrawal and consumption			
Water withdrawal by source	UoM	Zimella facility	Villesse facility
		2023	
		All areas	All areas
Groundwater (internal reservoirs)	m³	7,126	5,264
Total water consumed		7,126	5,264

Water reclaimed or reused	UoM	Zimella facility	Villesse facility
		2023	
		All areas	All areas
Total water consumed	m³	7,126	5,264
Reclaimed or reused water		7,126	5,264
Percentage of water reclaimed or reused	%	100%	100%

Materials

Raw materials and analysis of purchases 2023				
Raw materials	Quantity in kg	Cost in %	Raw materials from recycling (kg)	% of total cost represented by recycled raw materials
Quartz	5,604,930	16%	0	0
Granite	191,806	1%	191,806	10%
Resin	1,169,790	46%	0	0
Sand	2,951,360	7%	0	0
Cristobalite	639,160	3%	0	0
Colourants	148,482	11%	0	0
Accelerant	2,700	0%	0	0
Additives	1,330	0%	0	0
Paper	89,338	4%	0	0
Catalysts	24,100	3%	0	0
Material 1	2,527,562	6%	2,527,562	66%
Material 2	271,459	2%	271,459	21%
Mother-of-pearl	8,000	0%	8,000	3%
Silane	4,200	0%	0	0
Total	13,634,217	100%	2,998,827	100%

Materials used for production and packaging 2023		
Type of material	Quantity purchased in pieces	Cost in %
Abrasives	8,850	52%
Boxes	5,235	1%
Rollers	220	24%
Fickert heads	918	18%
Cutting discs	250	5%
Total	15,473	100%

Energy

Energy - Zimella facility			
	UoM	2023	% consumption of the total 2023
Electricity consumption	kWh	2,624,071	100%
Electricity purchased		2,376,571	91%
from non-renewable sources		2,376,571	100%
Self-generated electricity		377,048	14%
from renewable sources		377,048	100%
Electricity sold		129,548	5%
generated from renewable sources		129,548	100%
Total energy consumption		2,624,071	100%

Gas consumption	UoM	Total for the Zimella and Villesse facilities
Purchased gas from non-renewable sources	Smc <sup>3</sup>	132,253

Energy - Villesse facility			
	UoM	2023	% consumption out of total for 2023
Electricity consumed	kWh	1,248,470	100%
Electricity purchased		1,248,470	100%

	Zimella facility		Villesse facility	
Consumption of Company vehicles (owned by the Company or under corporate leasing plans) in 2023	UoM	2023	UoM	2023
Diesel oil consumption	L	39,756	L	0
Petrol consumption	L	3,481	L	0

Energy intensity 2023				
	Zimella facility		Villesse facility	
	Total	Intensity	Total	Intensity
Total energy consumption	2,624,071 kWh		1,248,470 kWh	
Total employees	81	32,396 kWh	28	44,588 kWh
M² of surface area	21,000	124.96 kWh	14,000	89 kWh
Hours worked	142,560	18.41 kWh	42,560	29.33 kWh



Waste: Zimella

Non-hazardous waste			
Type	UoM	Total	% of the total
Empty toner cartridges not containing hazardous substances	kg	13	0%
Waste produced by cutting and sawing stone		4,100,150	93.3%
Paper and cardboard packaging		13,140	0.3%
Wooden packaging		33,050	0.75%
Mixed-material packaging		47,520	1.08%
Iron and steel waste		29,420	0.67%
Waste aqueous solutions		171,520	3.9%
Total		4,394,813	100%

Hazardous waste			
Type	UoM	Total	% of the total
Waste paints and varnishes containing organic solvents or other hazardous substance	kg	5,247	31.3%
Waste adhesives and sealants containing organic solvents		7,187	42.9%
Used wax and grease		276	1.6%
Waste mineral oil for engines. gears and lubrication, non-chlorinated		990	5.9%
Other solvents and blends of solvents		524	3.1%
Waste metal packaging containing a solid porous matrix of hazardous substances		100	0.6%
Oil filters		87	0.5%
Packaging containing residues of hazardous substances or contaminated by such substances		2,348	14.0%
Total		16,759	100%

Waste directed to/diverted from disposal			
Type	UoM	Total	% of the total
Total waste produced	kg	4,411,572	100%
Waste diverted from disposal		3,385,558	77%
Recycling		0	0%
Waste directed to disposal		1,026,014	23%



Waste: Villesse

Non-hazardous waste			
Type	UoM	Total	% of the total
Waste produced by cutting and sawing stone	kg	1,694,240	94%
Empty toner cartridges not containing hazardous substances		40	0%
Waste adhesives and sealants		460	0%
Wooden packaging		22,740	1%
Mixed-material packaging		70,660	4%
Iron and steel waste		10,510	1%
Total		1,798,650	100%

Hazardous waste			
Type	UoM	Total	% of the total
Waste mineral oil for engines, gears and lubrication, non-chlorinated	kg	500	6%
Other solvents and blends of solvents		4,490	56%
Packaging containing residues of hazardous substances or contaminated by such substances		1,830	23%
Inorganic waste containing hazardous substances		1,190	15%
Total		8,010	100%

Waste directed to/diverted from disposal			
Type	UoM	Total	% of the total
Total waste produced	kg	1,806,660	100%
Waste diverted from disposal		1,552,690	86%
Waste directed to disposal		253,970	14%





Term	Definition
Sustainability Report	A document produced yearly to shed light on an organization's environmental, social and economic impacts.
Travel policy	Company guidelines that govern all aspects of travelling for work, such as the choice of means of transport, accommodation and expenses, with a focus on sustainability.
Corporate Sustainability Reporting Directive (CSRD)	European Union directive that obliges large organizations to disclose information on their environmental and social impacts.
KPIs	'Key performance indicators': used to measure an organization's success in attaining its corporate goals.
Hazardous waste	Waste products from industrial or commercial operations which can constitute a serious risk for human health and/or the environment.
Non-hazardous waste	Waste which does not constitute an immediate risk for human health or the environment, such as everyday domestic and commercial waste.
Scope 1	Direct GHG emissions generated by the activities controlled by the Company, such as burning fuels.
Scope 2	Indirect atmospheric emissions associated with producing the energy purchased and used by the organization.
VOCs	'Volatile organic compounds': chemicals which can evaporate easily at room temperature and can contribute to air pollution and the greenhouse effect.
TOCs	'Total organic compounds': these include all carbon-based compounds except for carbon monoxide and dioxide; can be pollution indicators.
EPDs	'Environmental product declarations': a substantiated statement that provides quantitative data on the environmental impacts of a product.
Life-cycle assessments (LCAs)	Systematic assessments of the environmental impacts of products throughout their life cycles, from production to disposal ('cradle to grave').
Full-time equivalent	Unit of measurement that standardizes workloads across full-time and part-time employment, converting them into expressions of full-time employment relationships.



**LOCATION OF HEADQUARTERS**

Via Lavagno 213 – 37040 – Zimella (VR) – Italy

**LOCATION OF OPERATIONS**

Via Lavagno 213 – 37040 Zimella (VR), Italy  
Via Trieste 33 – 34070 Villesse (GO), Italy

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