



Sustainability Report 2023

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LETTER TO STAKEHOLDERS

Dear Stakeholders,

we are pleased to present you with our first Sustainability Report, a document that testifies to our tangible commitment to sustainability, a fundamental value that is part of Berkem's DNA. With this first edition of the report, we want to communicate openly and transparently our efforts and results in pursuing sustainable business practices that respect the environment, value human resources and are based on a solid foundation of ethics and respect for human rights.

Since our foundation, we have placed sustainability at the centre of our business activities and decisions. This first report is the result of a long journey of analysis, measurement and continuous improvement, which demonstrates our commitment to a more sustainable future.

We would like to emphasise some salient aspects that emerged from the materiality analysis we carried out for the drafting of this document: first and foremost, our commitment to Human Resources, that we consider fundamental to ensure the success of our company and our business, as they are strongly influenced by the contribution and commitment of our employees. We have implemented policies and programmes to ensure a safe, inclusive and respectful working environment that fosters the personal and professional development of each individual.

We are therefore committed to entrenching our corporate, ethical and moral values which constitute the compass that guides our daily actions. We promote excellence, integrity, sharing and listening in all our operations, always maintaining high standards of ethical behaviour.

Along with people, our focus is on protecting the Environment as we are aware of our environmental impact, which we are committed to minimising by adopting more sustainable production practices such as energy efficiency, the use of precious metals from refining and the use of electricity from 100% renewable sources.

Looking to the future, we have focused on these intentions and are determined to increase our efforts to achieve even more ambitious goals of sustainable innovation. In the coming year, we aim to improve energy efficiency by investing in technologies and processes that will reduce our energy consumption and carbon emissions, and we will continue to invest in R&D to achieve electroplating chemical solutions with increasingly sustainable formulations while reducing the environmental impact of our products and processes.

At the same time, we are focused on promoting Corporate Social Responsibility by expanding our initiatives to contribute to the wellbeing of the communities in which we operate, through volunteer projects and partnerships with non-profit organisations and local authorities.

With this document we wish to share our vision with you, firmly convinced that only by working together we can build a better future for generations to come.

Paolo Bersaglio

*Chief Executive Officer
Co-founder*

Giovanni Bersaglio

*Chief Operation Officer
Co-founder*

Andrea Galon

Chief Financial Officer

Mission & Values

EXCELLENCE



We are committed to creating, producing and delivering superior quality products and services. Excellence is the pillar on which we build our reputation and success. Every day, we strive to exceed our customers' expectations by investing in innovation and continuous improvement

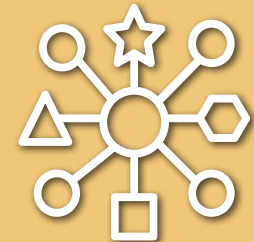
Our goal is to ensure **maximum performance** for galvanic needs with **excellence in our products** and **technical support** serving international companies aiming for **the highest quality in electroplating** and oriented **towards excellence, integrity, sharing** and **listening** through a **multi-channel sales system** and a **local presence** of technically trained staff and fed by our **exclusive know-how**

LISTENING



Openness to inclusion and diversity of thought is a fundamental value for us. We promote an environment where every voice is heard and respected, encouraging constructive and objective dialogue. Active listening allows us to better understand the needs of our customers, employees and partners, continuously improving our processes and products

SHARING



We firmly believe in continuous improvement through the exchange of ideas. Sharing knowledge and experiences among our teams and with our partners allows us to grow together and address challenges with a collaborative and creative approach

SOCIAL



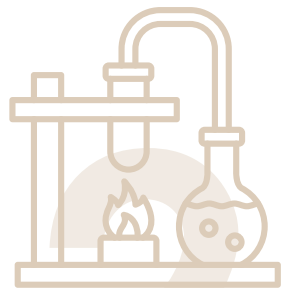
We are aware of our responsibility towards the community and neighbour. We are committed to contributing positively to the community in which we operate by promoting initiatives that support social and environmental well-being. Our attention to social issues is reflected in our corporate policies and daily actions

INTEGRITY



Consistency with our values and our corporate strategies is fundamental. We operate with transparency and honesty, maintaining high ethical standards in all our interactions and decisions. Integrity is what allows us to build trustful relationships with our stakeholders and maintain our credibility in the market

Highlights



In-house Laboratories

To support our commitment to innovation and excellence, **we have 2 in-house laboratories dedicated to different types of analysis and to the Research and Development.** These laboratories allow us to maintain strict quality control over our products and to constantly develop new solutions to meet market needs.



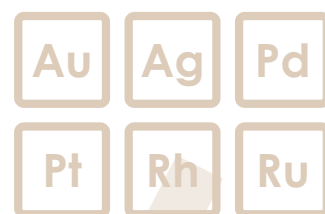
Training hours per Employee

We firmly believe in the importance of continuous training for our team. **In 2023, each employee received 64.5 hours of training**, gaining updates on the latest technologies, methodologies and best practices in the industry, while also enhancing their soft skills. This commitment to training translates into a constant improvement of skills and business performance.



Served Countries

Our international presence ensures that customers in **56 countries around the world can benefit from our products and advice**, demonstrating our ability to operate effectively on a global scale. This allows us to understand and respond to the diverse needs of international markets, offering innovative and customised solutions that meet the highest quality standards.



Transformed Precious Metals

Our experience in precious metal processing allows us to work with 6 precious metals: gold, silver, platinum, palladium, rhodium and ruthenium, creating products of the highest value and quality. This capability enables us to offer versatile solutions to meet the most diverse requirements of different sectors such as the jewellery, fashion, medical, electronics and applied engineering industries.



Catalogue Articles

Our product offering is extensive and diversified, with over **700 items in our catalogue**. This variety allows us to respond quickly and precisely to our customers' needs, offering a complete range of galvanic solutions suitable for every application. Our catalogue is designed to meet every requirement with professional products of proven quality.



Produced Galvanic Processes

One of our greatest strengths is the range of galvanic processes we offer: with **75 different processes**, we are able to meet the specific needs of every customer whatever the sector, providing tailor-made solutions that stand out for quality, reliability and performance. This broad spectrum of expertise allows us to tackle the most complex challenges in the field of electroplating, always delivering excellent results.



The Evolution

Berkem was founded with the establishment of a sales office under the leadership of Giovanni and Paolo Bersaglio, focused on offering high-quality products and services in the precious metals electroplating sector

Certification of the Quality System according to UNI ISO 9001 standards, attesting to the commitment to quality and confirming the producer status

Purchase of a new factory and relocation of activities, increasing the production capacity

Entry of a new partner into the share capital, steering the company towards greater managerial capability and large-scale management

Strengthening the commitment in the use of metals from refining through the RJC Chain of Custody certification, ensuring traceability along the entire supply chain

Publication of the first Sustainability Report to attest to the commitment to transparency and social and environmental responsibility



Foundation

2010



UNI ISO 9001 Certification

2013



New Production Plant

2017



New Partner

2020



RJC Chain of Custody Certification

2022



First Sustainability Report

2024

2011

Acquisition of Gi.Pi.Emme



Acquisition of the family business and its production site along with the relocation of the sales office, consolidating in-house production

2015

E-commerce Italy



Launch of the first Italian e-shop dedicated to galvanic products, expanding the customer base

2019

Environmental, Safety, RJC Code of Practice Certifications



Obtaining UNI ISO 14001, UNI ISO 45001 and the RJC Code of Practice certifications, laying the foundations for a responsible commitment

2021

E-commerce European Union



Extension of e-commerce to all European Union countries, strengthening digital internationalisation

2023

New PLATIFUSION® product line



Launch of the new PLATIFUSION® production line, insoluble platinised titanium electrodes, introducing technological innovations

2025

New showroom in Istanbul



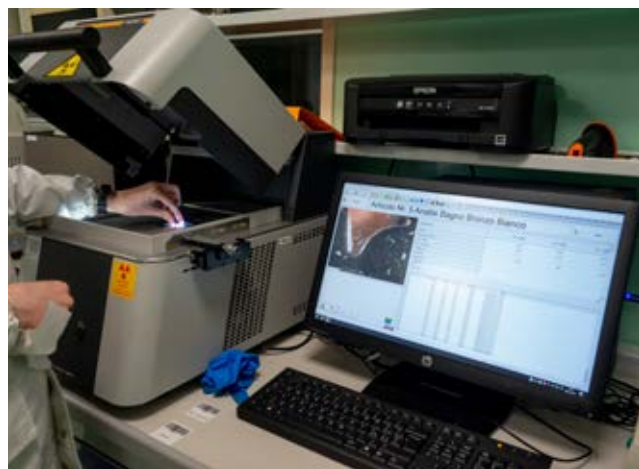
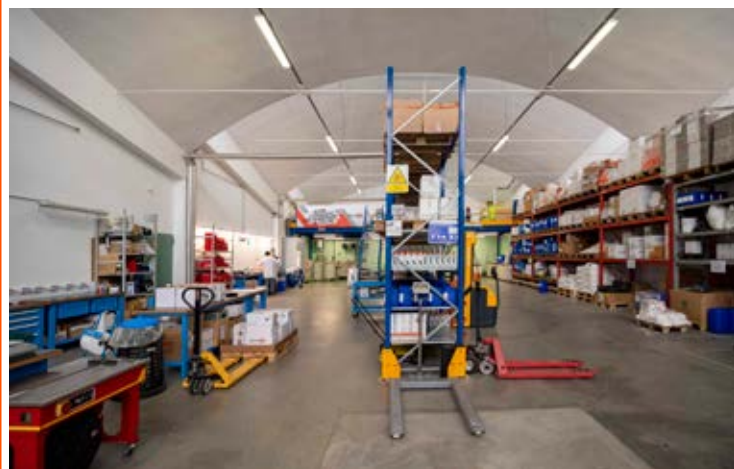
Opening of a showroom in Istanbul, Türkiye, to strengthen its presence in Middle East markets, looking towards the future



01.

A COMPANY WITH A STRONG IDENTITY

- **THE ESSENCE OF BERKEM**
- **CERTIFICATIONS AND INTEGRATED QUALITY SYSTEM**
- **DECORATIVE PLATING PROCESSES**
 - Applications
 - Sectors
- **TECHNICAL PLATING PROCESSES**
 - Applications
 - Sectors
- **THE CONTEXT OF SUSTAINABILITY**
 - The jewellery sector in the world
 - Sales channels
 - The vision of sustainability
- **PRODUCTS**
 - Salts and precious compounds
 - Precious plating solutions
 - Non-precious plating solutions
 - Pre- and post-treatments
 - Cyanides
 - Machinery & Accessories
 - Enamels
 - Lacquers



The essence of Berkem

Founded in 2010 by Giovanni and Paolo Bersaglio, Berkem represents a benchmark in the **international professional electroplating both decorative and technical**.

The company, based in Rubano in the province of Padua, specialises in **design, development production and sales of innovative plating solutions and machinery**, serving a wide range of sectors, including the jewellery, fashion accessory, medical and applied engineering industries.

Berkem provides high-quality plating processes that fully meet customers' requirements in compliance with current regulations and industry standards.

Through specific technical expertise, constant listening to customers' needs and a continuous refinement of the solutions offered Berkem is able to guarantee pre- and post-sales consultancy support tailored to each different sector and type of production process.



Certifications and Integrated Quality System

Berkem is a company with a Quality System certified by TÜV Italy according to standards:



UNI EN ISO 9001:2015
Quality Management System

UNI EN ISO 14001:2015
Environmental Management System

UNI EN ISO 45001:2018
Occupational Health and Safety Management System

Quality is the overriding objective and reference for all company functions in their daily work: from the choice of raw materials, to the reliability of machinery and the entire production process, to the checks and strict controls at each stage of processing, to the procedures applicable during sales and customer management.

The certifications obtained are a testimony to the investments made to guarantee the concreteness and correctness of operations. Adaptation to international standards and constant verification of compliance are a guarantee of the company's seriousness.

The improvement of the Integrated Quality Management System in all its parts and its adaptation to the evolution of the company's reality and of the reference regulatory framework, constitute a fundamental basis for Berkem to successfully pursue the objectives related to the various certifications.

Berkem is also committed to constantly reducing the environmental impact due to the performance of its production processes, activities, products and services, in accordance with scientific and technological progress and defines its primary commitment as the pursuit, maintenance and continuous improvement of workers' safety and the protection of their health in the workplace.

DECORATIVE PLATING PROCESSES

Decorative electroplating is geared towards improving the surface appearance of objects to achieve:

- shiny and glossy finishes,
- variety of colours,
- corrosion-oxidation resistance.

Decorative electroplating requires processes that deposit thin layers of metal with thicknesses of less than 0.2 microns.



Applications

- Jewellery
- Fashion accessories (such as buckles, chains, buttons, snap hooks)
- Costume jewellery
- Furniture and furnishings (sacred icons, cutlery, crockery, frames)

Sectors



Goldsmith and Silversmith

The wide choice of ready-to-use and make-up solutions allows to satisfy any surface requirement for any type of customer: from the small goldsmith's workshop, to the large production company, to the galvanic subcontractors. Furthermore, extensive product customisation has led to the creation of high-level lines dedicated to high jewellery brands that seek exclusive colour and surface effects. The transfer of know-how from the company to the customer takes place daily with technical support. Commitment to sustainable production has always distinguished Berkem products for the total absence of heavy and allergenic metals and cyanides in their formulations, and for the use of precious metal from refining.



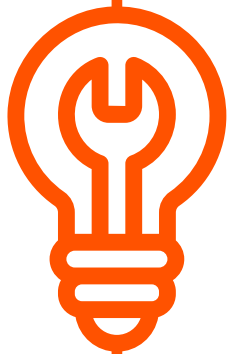
Fashion

Berkem's expertise is evident in the galvanic process formulations developed specifically for the fashion accessory industry, where high deposit quality is the result of maximum process customisation. Berkem supports the fashion customer with specifications designed to the customer needs and tested through the countless tests carried out in the dedicated in-house laboratory. Galvanic solutions for these sectors must guarantee repeatable results, easy bath maintenance, versatility of process use on different metal bases and, above all, maximum cost containment. The company's increasingly focused approach to operating in a flexible, transparent and sustainable manner is also a plus that qualifies Berkem in the fashion industry supply chain.

TECHNICAL PLATING PROCESSES

High-tech electroplating aims to improve the functional properties and performance of objects in specific operating environments.

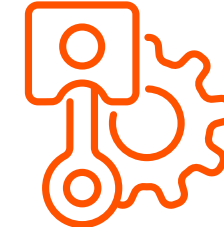
Coatings must provide wear resistance, corrosion resistance, electrical conductivity, surface hardness or chemical resistance and may have varying thicknesses depending on the desired result.



Applications

- Industrial Components
- Precision instruments
- Medical Equipment
- Mechanical parts (gears, bearings, etc.)
- Electronics (connectors and printed circuit boards)

Sectors



Applied Engineering

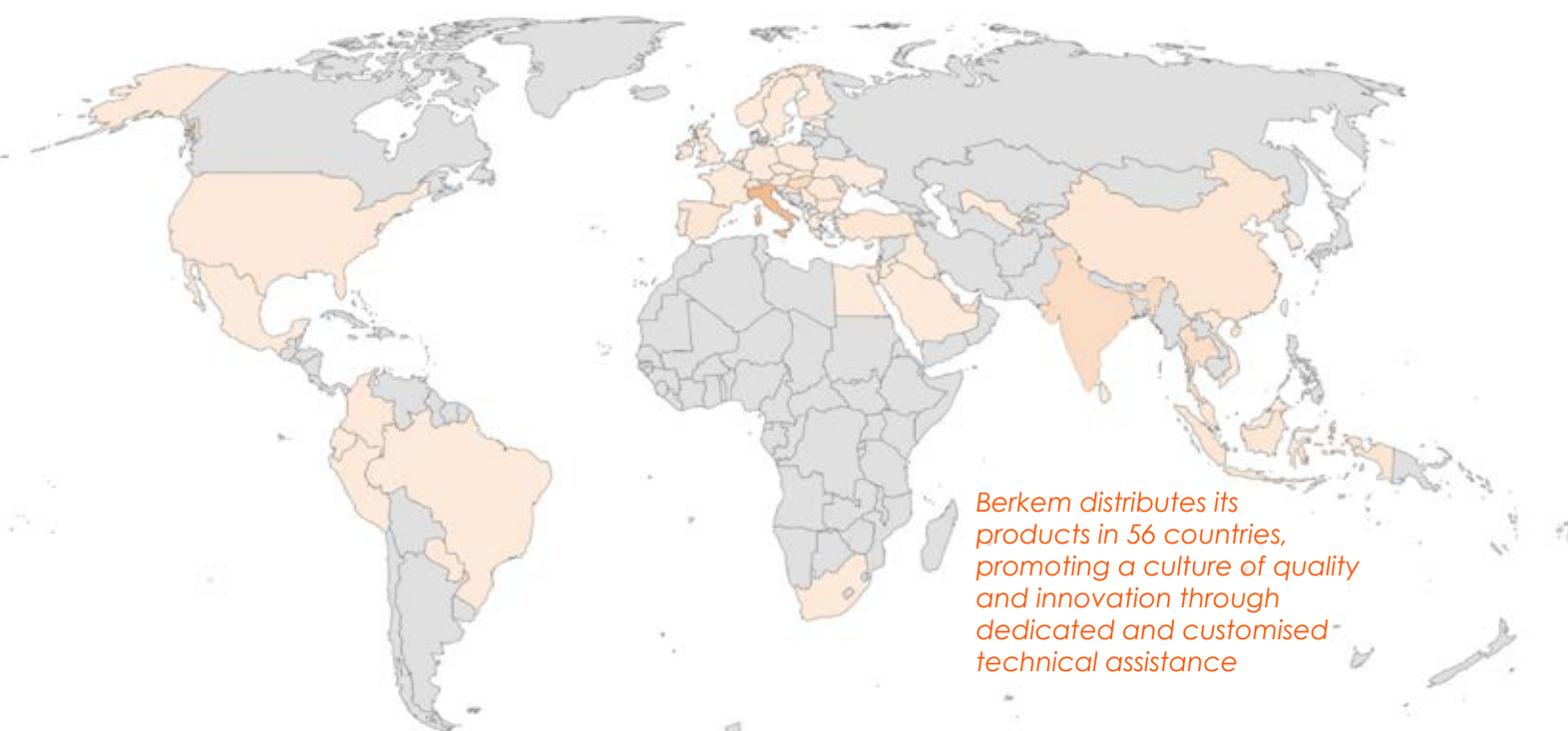
Berkem has developed, over the years, a wide range of galvanic solutions dedicated to industry and follows the customer from installation to management and subsequent maintenance of the baths, guaranteeing a targeted chemical analysis service. These are technologically advanced processes that the company develops starting from the production needs of each customer, designing, when required, also the entire line of plating plants and the related automation. In these sectors the high degree of process customisation is process is defined by preliminary deposit tests aimed to find, in collaboration with the customer, the maximum match to the requests.



Medical and Biomaterials

Berkem collaborates with Research Institutes, Universities and medical companies for the realisation of biocompatible processes and sampling to test new electrodepositions or finishes for the most various uses such as, for example, components for oceanographic probes, electrodes and other components for medical devices and medical prostheses. For these sectors, Berkem formulates the most suitable galvanic solutions and processes based on the technical specifications provided by the customer, designing, when required, the machinery necessary for use.

THE CONTEXT OF SUSTAINABILITY



Berkem is positioned in the international market of precious metal-based plating solutions, which is why, since its inception, the privileged sectors in which the company has focused have been jewellery and fashion accessories. Berkem is committed to providing products and services with the highest production standards, ensuring compliance with international standards and total satisfaction of customer requirements.

The gold sector in the world

In Italy, the gold and silver sector represents a significant part of the manufacturing and cultural landscape. The country is known for the production of high-quality jewellery, characterised by refined designs and excellent craftsmanship.

Traditional skills are often passed down from generation to generation, helping to maintain the high quality and distinctive aesthetics of Italian products. In addition to preserving traditions, Italy is also a centre of innovation in jewellery design. Italian designers often mix tradition with contemporary elements, creating pieces that are appreciated not only for their intrinsic value, but also for their distinctive style. Italian jewellery companies export their products all over the world, benefiting from the reputation for excellence and quality associated with Italian brands.

Target markets include Europe, the United States and emerging regions with a growing demand for luxury jewellery. The jewellery industries are

concentrated in the three main districts of Vicenza, Valenza and Arezzo, each defining a distinct style and characterising the business.

European countries such as France, the United Kingdom and Spain have a long tradition of producing high-quality jewellery. In fact, the European market is characterised by a combination of historical companies and new emerging talents.

In Asia we find India, Indonesia, China and Japan, which play a crucial role in this sector. India, for example, is renowned for elaborate traditional jewellery, while China and Indonesia are growth markets for luxury jewellery. The United States, on the other hand, is one of the largest consumers of jewellery in the world. The market is diverse, with demand ranging from modern designer jewellery to unique handcrafted creations. Finally, we note that countries such as Brazil, Turkey, the United Arab Emirates and some African countries with a growing demand for high-quality products are emerging as new centres of interest in the gold and silver sector. The global market is influenced by consumption trends, changing consumer tastes and economic dynamics. Successful companies must adapt to these factors, embracing innovation, maintaining quality and understanding the needs of diverse markets.

Sales channels

Through a combination of direct sales and a global distribution network, Berkem is committed to providing excellent, customised technical support.

This approach focused on customer satisfaction is the key to success in international markets.



Local Presence

Berkem operates in global markets through **official dealers** while maintaining a strong local presence with technically trained staff. Thanks to this expert distribution network and well-established commercial partners, the company is able to reach and meet the specific needs of customers in any country, contributing to their success and growth. Berkem is aware of the strategic role and supply chain responsibility in the progress of the companies and sectors in which it is involved, sharing important know-how.



E-commerce

Berkem's e-shop was the **first e-commerce of galvanic products** for the goldsmith sector to be opened in Italy, in 2015, and later extended in 2021 to the countries of the European Union.

Direct interaction with customers through the e-commerce platform enables the collection of **real-time feedback** on product needs and performance, which is crucial for continuous innovation and improvement of the offered solutions.



Direct Sales

Berkem directly follows the industrial and applied engineering sectors in the sale of technical plating processes, because these applications require a level of support and specialisation that only the involvement of the R&D team and analysis laboratory can guarantee.

This approach ensures that products offered not only meet, but often exceed expectations, guaranteeing high quality, efficiency and competitiveness for customers.

The vision of sustainability

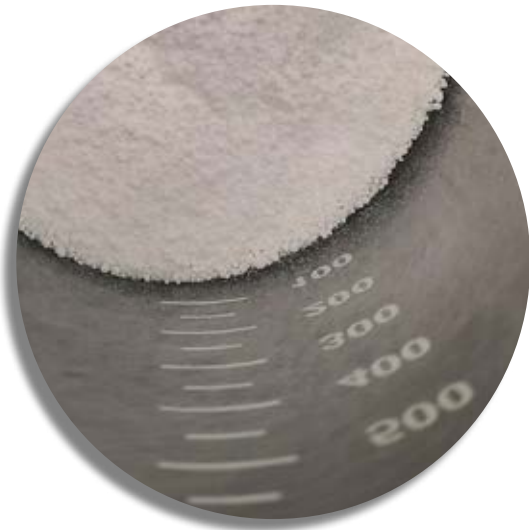
The global gold and silver market is constantly evolving, driven by changes in consumer preferences, technological innovations and an increasing focus on sustainability. Consumers are paying increasing attention to the origin of materials and the ethical practices of companies. The **demand for sustainable jewellery**, made from recycled materials or ethically sourced, is increasing and as a result, companies are adopting more sustainable and transparent practices to respond to these trends, selecting materials and suppliers and improving traceability of the production chain.

Berkem is actively committed to ethical and sustainable business, believing it is possible to create economic value without compromising the resources of future generations. This commitment is evident in its voluntary adherence to the **international RJC (Responsible Jewellery Council) certifications** that guarantee the adoption of responsible operating practices

throughout the precious metals supply chain, with traceability and compliance with a code of conduct to safeguard human rights and the planet's resources.

Through responsible resource management, sustainable innovation and the promotion of ethical working conditions, Berkem aims to maintain its good reputation not only in terms of business performance, but also in terms of social and environmental responsibility. The company is committed to pursuing these goals in the near future, working in collaboration with its employees, customers and partners for a more sustainable and equitable world.

During 2023, the company has committed to promoting ethical business practices, as only through an integrated and responsible approach it is possible to make a significant contribution to a more sustainable future.



Salts and precious compounds

Berkem manufactures the salts and precious compounds used in its galvanic processes in-house, thus ensuring the quality of every product sold. All Berkem's precious metal salts and compounds are obtained exclusively from metal sponges, ingots and foils in the highest purity and analytical grade reagents.

Precious plating solutions

Berkem precious plating solutions are chemical formulations for the treatment of metal surfaces that contain precious metals from sponges, ingots and foils in the highest purity. Electrochemical solutions based on precious metals exploit the properties of the metals themselves by transferring them, through deposition, onto the treated objects.



Non-precious plating solutions

Non-precious plating solutions are chemical formulations based on non-precious metals and are commonly referred to as base treatments because, due to their technical and mechanical properties, they give surfaces leveling and covering porosity, increased mechanical and chemical resistance and prepare the base for subsequent precious finishes. The main metals used in these solutions are copper, nickel, bronze, tin and zinc.



Pre and post treatments

Pre- and post-treatment processes are fundamental in any galvanic process as they promote adherence and uniformity of the deposit, prevent the occurrence of defects (blurs, flaking, pitting, etc.), protect against oxidation and increase resistance to corrosion and wear. Some post treatments, on the other hand, are carried out to create decorative effects such as burnishing or ageing.



Cyanides

Berkem complements its wide range of plating solutions with a line of high-purity cyanides. The handling of cyanides strictly complies with the strict Italian regulations on the subject, which require that every purchase and sale be recorded in special registers.

Machinery & Accessories

Berkem designs and manufactures machinery and plating plants for professional use, guaranteeing maximum efficiency in terms of deposition results and in terms of applied technology, in full compliance with machinery and CE regulations. These machines are made from top quality, long-lasting materials that adapt to the most varied requirements in terms of size, type of production and experience of use. The innovation lies in the modularity of the elements, the high degree of precision of the electrical components and the functional design for different requirements and sectors.



Enamels

Berkem offers a range of high quality two-component cold enamels specifically designed for the jewellery industry. These enamels offer vibrant colours, a durable, glossy finish and excellent adhesion suitable for various types of jewellery.

Lacquers

The wide range of highly resistant cataphoretic lacquers, transparent and coloured, is designed for the goldsmith's sector and can create surprising colour effects that enhance the design of the jewel and the different colours of the stones. It offers excellent oxidation protection and a finish on any metal surface.





02.

THE MATERIALITY ANALYSIS PROCESS

- DEFINITION OF THE WORKING GROUP
- DEFINITION OF THE SUSTAINABILITY CONTEXT
- ANALYSIS AND CLASSIFICATION OF IMPACTS
- STAKEHOLDER ENGAGEMENT
- MATERIALITY MATRIX
- ALIGNMENT WITH GRI INDICATORS AND CORRELATION WITH SUSTAINABLE DEVELOPMENT GOALS

Berkem srl, (hereafter Berkem or the Company) sought to provide the most accurate and complete representation possible of the sustainability issues to be presented and reported in the preparation of its first Sustainability Report.

In accordance with the requirements outlined in the new GRI (Global Reporting Initiative) Sustainability Reporting Standard 2021, this process was carried out through the development of the so-called materiality analysis, which is based on a dual driver: the assessment of the positive and negative impacts that Berkem produces and could produce on territories, communities, the environment and human rights, and the involvement of its various stakeholders.

In order to better describe this process and to understand its centrality to sustainability issues, it was decided to divide it into distinct stages:

Phase 1 Definition of the working group

A group of employees and managers involved in various aspects of sustainability issues and transversal to the territories represented was identified and undertook the materiality analysis, assessing impacts and defining material issues for Berkem and contributed to the drafting of the Sustainability Report.

Phase 2 Definition of the sustainability context

The process started with understanding the sustainability context in which the company operates. This activity was carried out by analysing Berkem's documents, identifying the main sustainability trends in the various markets (from the gold and silver sector to the medical and biomaterials sector, passing through the fashion and applied engineering sectors), and evaluating a number of peers' Sustainability Reports that were able to give us a useful overview to understand the genesis of the issue.

Given the importance of this activity, which is preparatory to all subsequent reporting, a section entitled 'the sustainability context' has been included on page 16.

Phase 3 Analysis and classification of impacts

The main impacts Berkem generates within this context on the economy, the environment, society and human rights were then analysed and classified and their significance assessed. The impacts are classified as:

1. **Negative or positive:** an impact is defined as positive if it contributes to the sustainable progress of people, communities and the environment. Conversely, an impact is considered negative if it causes harm or disadvantage;
2. **Actual or potential:** an impact is considered actual when its effects have already occurred or are occurring. It is, on the other hand, defined as potential when its effects could occur, but at the time of analysis have not yet manifested themselves.

The degree of significance was then associated for each impact identified. For negative impacts, significance is determined by severity, if it is actual; for potential impacts, the likelihood of occurrence is also taken into account.

Specifically, the following variables were used to determine the severity of each negative impact:

1. **Severity scale:** severity of impact;
2. **Boundary of application:** spreading the impact along the company's spheres of action;
3. **Irremediability:** difficulty in remedying the damage caused.

Instead, the significance of a positive impact was determined by taking into account only the variables severity scale and boundary of application.

With regard to potential impacts, the estimation of the likelihood of occurrence took into account all procedures, policies and actions that the company puts in place or has put in place to prevent and mitigate the impact.

At the end of this evaluation process, each impact was associated with a material theme that the working group weighed, assigning it a value from 1 to 10 in consideration of the relevance of the impacts generated and the degree to which the theme was managed, either currently or prospectively, according to the so-called "inside out" principle, i.e. the operation of defining material themes as those topics that reflect the company's most significant impacts on the economy, the environment and people, including their human rights.

The impacts have been grouped into 12 material themes.

Phase 4 Stakeholder engagement

Therefore, all stakeholders considered relevant for the assessment of the current or potential impacts generated by Berkem were first identified. The results can be found in the list below. 250 different stakeholders were involved:

- Employees;
- Clients;
- Suppliers;
- Retailers;
- Others (consultants, research organisations, trade fair organisations, freight forwarders...).

Subsequently, an evaluation questionnaire encompassing the generated impacts classified into material themes was defined and administered to all stakeholders. The evaluation questionnaire required a score from 1 to 10 to be assigned to each material theme identified and its underlying impacts.

The replies received and analysed amounted to 10% of the total number of questionnaires sent out.

A final open-ended question was also proposed to offer the possibility of suggesting further aspects or impacts that had not already been taken into account.

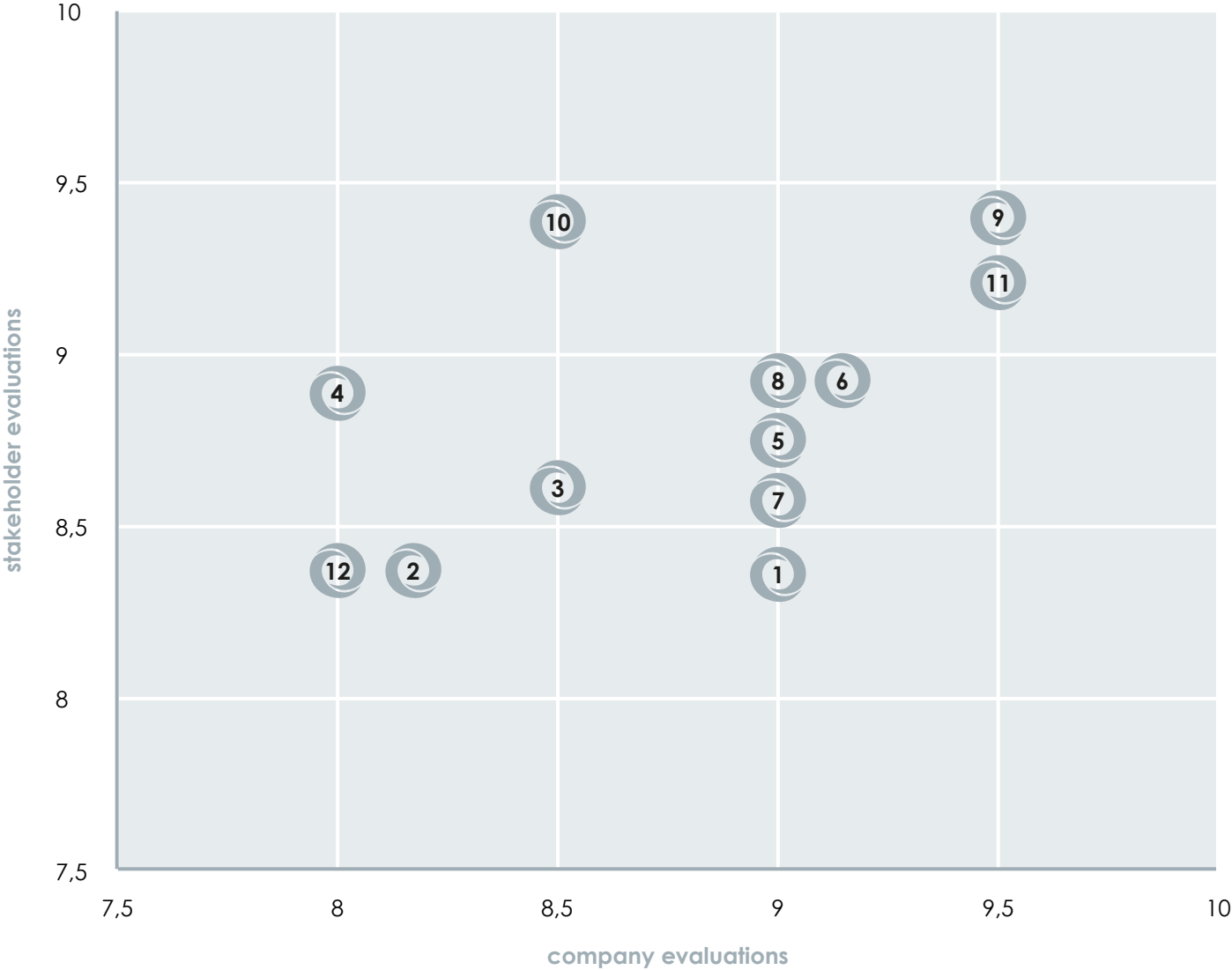
At the end of the stakeholder engagement process, the materiality threshold for impacts was determined. This is identified at scores above 8.

Phase 5 Materiality matrix

The realisation of the material issues relevance matrix, according to the principle of relevance to the company and relevance to stakeholders, was the next step.

The matrix graph clearly highlights the reciprocal relationship between Berkem and its stakeholders, making it clear how relevant the role of stakeholder engagement is in a sustainability-related value generation process not only in its reporting phase.

MATERIAL THEMES		company evaluations (average)	stakeholder evaluations (average)
1	Paying attention to economic responsibility to ensure business continuity and growth in the market	9	8,4
2	Promoting sustainability-oriented governance	8,2	8,4
3	Upholding business ethics and integrity with a focus on inclusion and respect for human rights	8,5	8,6
4	Continuous process and product innovation	8	8,9
5	Paying attention to the management of all risks	9	8,7
6	Continuously monitor supply chain impacts	9,1	8,9
7	Attention to climate change	9	8,6
8	Efficiency improvements and circular economy projects (water, waste, other processes)	9	8,9
9	Attention to workers' health and safety	9,5	9,4
10	Training for skills renewal	8,5	9,4
11	Attention to and monitoring of the good corporate climate	9,5	9,3
12	Attention to the local community (schools - sponsorship)	8	8,4



Phase 6
Alignment with GRI indicators
and correlation with sustainable
development goals

In the final stage of the materiality analysis process, the anchoring of the material topics with the GRI Topic Standards and the consequent correlation with the SDGs was carried out, through the “Linking the SDGs and the GRI Standards Last updated May 2022”, a tool made available by the Global Reporting Initiative.

Among the 17 Goals, 8 are most relevant and aligned with Berkem’s business model, which are:

SDG 3
GOOD HEALTH AND WELL BEING

SDG 4
QUALITY EDUCATION

SDG 8
DECENT WORK AND ECONOMIC GROWTH

SDG 9
INDUSTRY, INNOVATION AND INFRASTRUCTURE

SDG 11
SUSTAINABLE CITIES AND COMMUNITIES

SDG 12
RESPONSIBLE CONSUMPTION AND PRODUCTION

SDG 13
CLIMATE ACTION

SDG 16
PEACE, JUSTICE AND STRONG INSTITUTIONS

THE MATERIALITY ANALYSIS PROCESS

MATERIAL THEMES		MAIN POSITIVE IMPACT GENERATED	POTENTIAL NEGATIVE IMPACT	GRI INDICATORS	SDGs
ECONOMIC SUSTAINABILITY AND GOVERNANCE					
1	Paying attention to economic responsibility to ensure business continuity and growth in the market	Economic growth in the market Potential opening of new markets Generating valuable relationships with economic/financial partners	Market loss and markets Lack of customer loyalty and market presence Volatility of precious metal prices	GRI 201	8 and 9
2	Promoting sustainability-oriented governance	Generating responsibility and related ethical business vision	Rising cost of money/interest rates/inflation Integration of supply chain competitors/suppliers	GRI 2-22-27	16
3	Upholding business ethics and integrity with a focus on inclusion and respect for human rights	More conscious commitment to the ethical vision of the business model Potential generation of sustainable business models	Risk of business discontinuity Serious damage to brand reputation	GRI 205	16
4	Continuous process and product innovation	Business continuity and development	Risk of business discontinuity	NO GRI	
5	Paying attention to the management of all risks	Soundness of the business Increased stakeholder confidence	Corporate and reputational crises Loss of confidence	NO GRI	
6	Continuously monitor supply chain impacts	Business continuity	Integration of supply chain competitors/suppliers	GRI 308	8
ENVIRONMENTAL SUSTAINABILITY					
7	Attention to climate change	Commitment to reducing climate change	Risk of increasing CO ₂ emissions	GRI 305	13
8	Efficiency improvements and circular economy projects (water, waste, other processes)	Process efficiency Reduction of waste Recovery of used products in view of the circular economy	Risk of not managing environmental impacts properly Reputational crisis	GRI 303 - 306	12 and 13
SOCIAL SUSTAINABILITY					
9	Attention to workers' health and safety	Containment of injuries Safeguarding and promoting the health of employees also outside the company perimeter Attention to and extension of people's well-being Correct chemical risk prevention and management	Risk of accidents and occupational diseases Risk of sanctions Risk of damage to reputation	GRI 403	3
10	Training for skills renewal	Constant training with a view to personal and professional growth Reducing the turnover rate	Loss of professionals with specific skills Increased turnover Loss of business continuity	GRI 404	4
11	Attention and monitoring of a good corporate climate	Decreased turnover rate Business continuity	Market loss and markets Risk of injury to reputation	GRI 401	8
LOCAL COMMUNITY					
12	Attention to the local community (schools, sponsorship)	Support for social activities aimed at the community and the territory Use of municipal infrastructures for local economic support Cultural and scientific synergy with research institutes, universities, and trade associations	Poor perception of chemical risk in the community Reputational risk	GRI 413	11



03.

SUSTAINABILITY ORIENTED GOVERNANCE

- INTEGRATED POLICY, ETHICS AND SUSTAINABILITY
- GOALS 2024
- AN ECONOMIC PERFORMANCE
THAT LOOKS TOWARDS SUSTAINABILITY

SUSTAINABILITY ORIENTED GOVERNANCE

Berkem Srl is a limited liability company based in Rubano (PD), Italy, in Via della Provvidenza 63. The company specialises in the production of galvanic materials for several sectors:

- the goldsmith industry;
- the fashion accessory industry;
- the medical industry;
- the applied engineering industry.

Since its inception, Berkem has always maintained a sustainability-oriented vision, a driver for the company’s development, which is also reflected in its governance strategy.

During the process of drafting its first Sustainability Report, it was able to further deepen and touch upon its impact within and beyond the company. The governance model adopted provides for:

- a. **a General Assembly**, which determines, evaluates and approves the annual financial report, and the appointment and remuneration of the Board of Directors;
- b. **a Board of Directors (BoD)**, the main body of the governance system, consisting of three Directors: a Chairman and Chief Executive Officer, who is entrusted with the legal representation of the company, and two Directors, who remain in office until revocation or resignation. The appointment and selection of the highest governance body is decided by the Shareholders' Meeting on the basis of statutory criteria and specific competences, if considered strategic and/or necessary for governance;

The Board of Directors meets periodically to discuss management performance and to verify the adequacy of the organisational set-up with regard to the internal control and risk management system, to determine and pursue Berkem's strategic economic, social and environmental objectives. For this reason, it participates in the various management reviews of ISO certifications and is involved in the materiality analysis, for which it is responsible. In addition, it has the possibility to delegate responsibility for impact management, which, however, remains with it. The Board of Directors also determines the remuneration structures of the employees, anchoring them to market analyses and trends and to the mapping of the respective competences;

- c. **a Statutory Auditor**, who performs the controls provided for by the Civil Code, in application of the Auditing Standards, whose function is to ensure the correctness of the assertions underlying the preparation of the financial statements and to verify, during the course of the year, that the accounts are properly kept and that the operating events are correctly recorded in the accounting records;
- d. **a Board**, coinciding with the members of the Board of Directors, which manages the operational performance of the company and monitors its management performance. These are summarised and evaluated, at the end of each financial year, during the annual meeting called by the Board, in order to define future company strategies. In the event that this process recognises the presence of critical issues, these are managed by the board through necessary mitigation.



Berkem organisation chart

Integrated policy, ethics and sustainability

Integrity, honesty and rigorous ethical conduct have always been the solid foundations of Berkem's business, pillars of the company's actions towards its stakeholders, starting with employees and collaborators, and ending with customers, suppliers, institutions, the community, the territory and the environment.

To crown this vision, which actively and proactively emphasises the asset of corporate reputation, the company has since 2021 had a Code of Ethics and Conduct that enshrines the fundamental ethical principles in the regulation of labour relations, the importance of respect for human rights and the protection of health and safety for workers. The document, delivered in the recruitment procedure, is available for all employees in the HR documents section of the company's Teams platform and hung on the notice board.

Goals 2024

With the aim of pursuing continuous improvement of the strategic and operational side of the company, Berkem has set itself some key improvement goals for its future:

- **the quality of service**, especially in relation to the relationship between customer and supplier;
- **the work environment**, which is essential to foster a proper professional environment;
- **the analysis of alternative sectors**, which address the values of innovation and progress.

An economic performance that looks towards sustainability

Berkem is concerned with the sustainable development of the context in which it operates, producing and disseminating value and values to its stakeholders and the territory to which it belongs.

As can be seen from the economic data in the table below, the company confirms its business continuity, a guarantee of stability for employees and other stakeholders as well as the value chain.

In this direction, Berkem's commitment is directed towards the new frontiers of research and development, market innovation and the safety of production processes, guaranteeing a proper environmental policy. Furthermore, improvements in the financial position, responds to the planning specifically designed to make the company financially stable over time to support the improvement of ebitda.

	2023	2022	2021
Directly generated economic value	9.193.978,00	10.469.420,00	9.244.539,00
Distributed economic value	8.900.078,00	10.447.058,00	9.147.343,00
Operating costs/service providers (raw materials and/or semi-finished goods, materials, equipment and services, for details see indicator)	8.374.792,00	9.943.706,00	8.712.917,00
Staff remuneration	454.105,00	433.595,00	374.555,00
Remuneration of public administration	44.495,00	45.529,00	44.300,00
Lenders/capital providers (including dividends to shareholders)	26.686,00	23.428,00	15.571,00
Investments in the community*	100,00	3.500,00	3.000,00
Ebitda	250.111	51.983	114.476
Net assets	984.688	840.339	789.982
Net financial position	-277.902	82.788	-147.009

* In 2023 only € 100.00 appears as a contribution to the Rubano Public Library, but in fact, the PulminoAmico initiative accounted for in 2021 and 2022 was followed up in 2023.

VALUE GENERATED vs. VALUE DISTRIBUTED	2023	2022	2021
Economic value generated	9.193.978,00	10.469.420,00	9.244.539,00
Distributed economic value	8.900.078,00	10.447.058,00	9.147.343,00
Economic value retained	293.900,00	22.362,00	97.196,00

04.

ROOTS OF EXCELLENCE: FROM PRODUCTION PROCESS TO SUPPLY

- **INTERNAL PRODUCTION PROCESS**
- **SUSTAINABILITY IN THE SUPPLY CHAIN**
Responsible Jewellery Council
- **CONSULTING AND TRAINING: THE FOUNDATIONS OF TRUST**
Berkem Academy
- **GALVANIC SOLUTION: AN EASY EXPLANATION**
- **TRANSPARENT LABELLING FOR CONSCIOUS USE**
- **ANALYSIS SERVICE AND LABORATORY TESTS**
- **RESEARCH AND DEVELOPMENT**

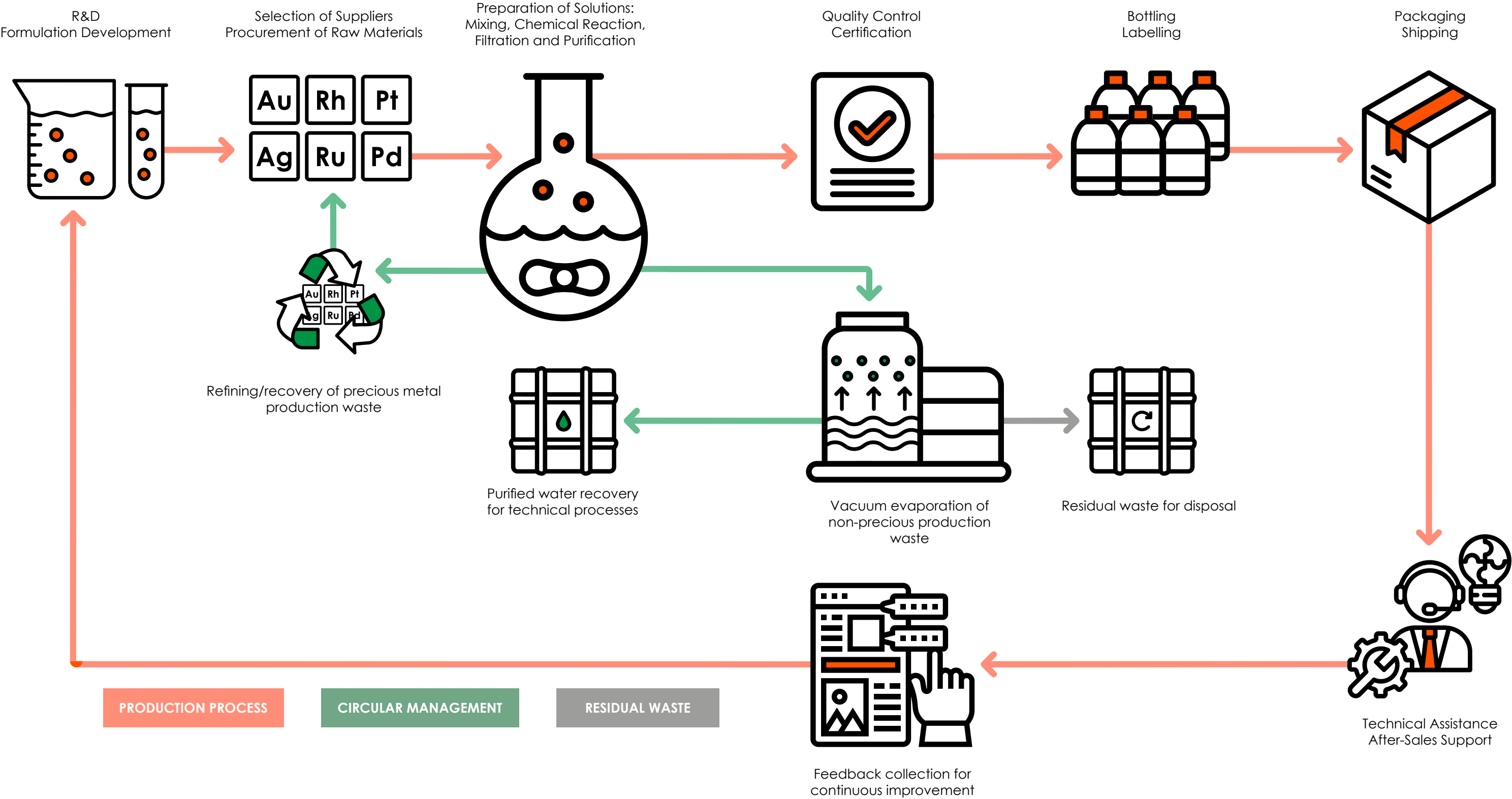
INTERNAL PRODUCTION PROCESS

Berkem pays special attention to environmental impacts and the supply chain to ensure that its products are sustainable, safe and responsible, not only for regulatory compliance, but also to maintain customer confidence and contribute to environmental protection.

The artisanal approach combined with the strong technical expertise allows Berkem to continuously innovate and improve the quality of its products, while reducing the environmental and social impact of its operations.

The in-house production process for precious metal-based solutions can be described through several key stages. Each step is crucial to ensure the quality and effectiveness of the final products.

This well-structured and controlled process ensures that the electrolyte solutions produced by Berkem are of high quality, reliable and conform to industry standards.





In the context of the production of electroplating solutions, especially those based on precious metals, careful and regulated supply chain management is essential for several reasons:

- **to ensure the purity and quality** of the precious metals used, characteristics that directly influence the quality of electrolyte solutions;
- **to ensure that precious metals** do not come from sources that finance conflicts or violate human rights.

Customers increasingly demand transparency and accountability in the business practices of their suppliers.

Constant monitoring of the supply chain therefore improves the trust relationship with customers.

Adherence to the principles of the Responsible Jewellery Council (RJC) and its two main standards, the Chain of Custody (CoC) and the Code of Practices (CoP), endorses Berkem's choice to maintain the integrity and sustainability of its business operations.

To effectively implement the RJC CoC and CoP principles in the supply chain, Berkem adopts targeted strategies:

- **the strict selection of suppliers** who must be certified and adhere to the same ethical and environmental standards;
- the **scheduling** of periodic **audits and checks** on suppliers to ensure continuous compliance with the set standards;
- **training and raising awareness** among its employees and business partners on the importance of responsible practices;
- **traceability** ensured by the use of advanced data collection systems integrated with its management system to monitor the path of materials throughout the supply chain.

Such management gains competitive value as it concretely demonstrates the adoption of responsible practices, minimises the risks associated with unethical or illegal practices, and supports a vision of long-term sustainability.

CONSUMPTIONS	2023	2022	2021
Materials	kg	kg	kg
Metal	120,27	123,79	95,93
Plastic	4.226,70	4.256,96	2.826,20
Cardboard	2.839,79	2.632,58	1.522,56
Wooden pallets	1.183,00	1.531,40	1.141,00

RESPONSIBLE JEWELLERY COUNCIL

The RJC is an organisation that sets international standards to ensure responsible practices in the jewellery industry.

Its mission is to promote a responsible supply chain that respects human rights, environmental practices and labour ethics.



The CoP standard covers responsible business practices in a broader context, including ethical, social and environmental aspects. This implies:

- **Respect for Human Rights** and ensuring safe and fair working conditions, including the prohibition of child and forced labour.
- **The implementation of Sustainable Environmental Practices**, such as waste management and emission reduction.
- **The observance of ethical conduct**, avoiding corruption and promoting transparency.



The CoC standard focuses on the traceability of materials along the entire supply chain, from the mine to the final product. This implies:

- **Traceability** to ensure that the materials used come from responsible sources.
- **Transparency** for easy verification of the origin and route of materials.
- **Certification of Suppliers** according to CoC standards, ensuring that responsible practices are followed throughout the supply chain.

CONSULTING AND TRAINING: THE FOUNDATIONS OF TRUST

At Berkem, the **combination of craftsmanship methods with advanced technologies** allows for maximum **customisation** of electrolytic solutions for specific applications, improving efficiency, reducing waste and responding to any customer issue or need. In addition, the strong investment in research and development enables the creation of more efficient and sustainable products, reducing environmental impact and improving production practices.

The company has always offered specific technical training to its operators and customers to ensure safe and efficient use of products, minimising environmental risks and promoting sustainability.

Pre- and post-sales technical support, backed by a modern laboratory testing and analysis service, ensures that solutions are optimally utilised, reducing waste and improving end results.



Electroplating is a very specific discipline that finds little literature, especially from an operational point of view. This is why the advisory aspect to operators in the sector becomes fundamental in order to obtain the best possible results through specific working methods and precise technical measures to be applied in the production line.

Berkem Academy supports professional growth in the industry

Berkem Academy offers training courses designed for all those involved in the galvanic process at every level: **an idea to make direct culture and enhance the various activities in the galvanic field**, with benefits for the entire network.

Increasing the sales value of each individual product means, for Berkem, being close to its customers to assist them in the correct use of the different chemical solutions and related machinery by applying the most advanced processing techniques and methodologies.



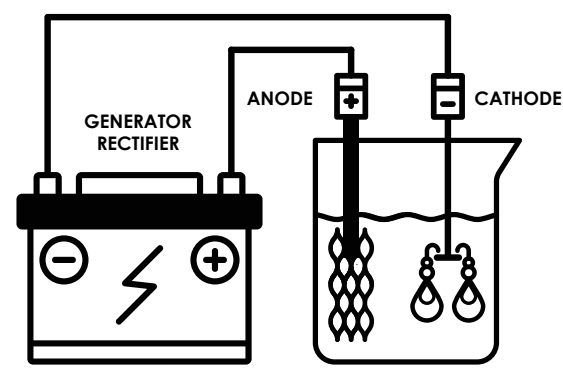
GALVANIC SOLUTION: AN EASY EXPLANATION



An **electrolytic or galvanic solution** is a liquid mixture of water and chemical salts that dissociate into ions when dissolved. These ions allow the conduction of electric current which enables the galvanic process to occur when applied via a generator.

The object to be plated (**cathode**) and the metal electrode (**anode**) are immersed in the electrolyte solution. As the electric current passes through the solution, metal ions dissolved in the solution migrate towards the cathode, settling on the surface of the object and generating the so-called plating or deposit.

The deposition of a thin layer of metal on the object is intended to improve its appearance, colour, corrosion resistance or other physical and aesthetic properties.



The **galvanic process in jewellery** making is an essential technique that combines art and science to improve the aesthetics, durability and resistance of jewellery. Through a series of meticulous steps in the galvanic process, operators are able to transform simple metal objects into pieces of high quality and aesthetic value.

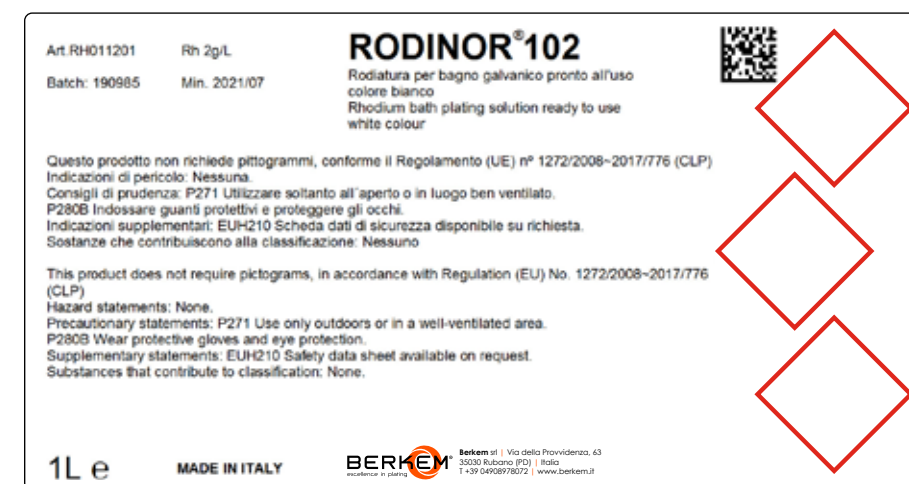
Plating gives the jewel a brighter and more luxurious appearance. Plating with noble metals protects the jewellery from corrosion and oxidation, maintaining its original appearance for longer.

Plating or deposition can increase wear and scratch resistance, prolonging the life of the jewellery. Some base metals can trigger allergic reactions in certain people; plating jewellery with hypoallergenic metals, like rhodium, can make it safer to wear.

A jewel plated with precious metals is perceived as more valuable and may have a higher commercial value than the same unplated object.

Electroplating makes it possible to create jewellery with different colour combinations and finishes, expanding the design possibilities for jewellery creators.

TRANSPARENT LABELLING FOR CONSCIOUS USE



REACH, the European Union regulation adopted to improve the protection of human health and the environment from the hazards that can be posed by chemicals, defines certain galvanic solutions as hazardous, subjecting them to mandatory labelling according to the CLP Regulation for hazardous chemicals, thus ensuring maximum user protection. This regulation imposes strict rules for classifying, labelling and packaging chemicals, thus ensuring safe and informed use.

Transparency in labelling not only ensures regulatory compliance, but also strengthens consumer confidence by demonstrating a company's commitment to safety and environmental responsibility. In this way, labelling becomes an effective tool to ensure the safe use of chemicals, contributing to sustainability goals.

The main purposes of the CLP regulation are:

1. **Classification:** establish clear criteria for the classification of substances and mixtures according to their physical hazards, the human health and the environment.
2. **Labelling:** Define the requirements for labelling hazardous substances and mixtures, including hazard pictograms, warnings, hazard statements and precautionary statements.
3. **Packaging:** establish rules for the safe packaging of hazardous substances and mixtures to avoid risks during handling and transport.

The CLP Regulation lays down general labelling requirements to ensure the safe use and supply of hazardous substances and mixtures. The label must be securely attached to one or more surfaces of the packaging and must include the following:

- Name, address and telephone number of the supplier(s).
- Nominal quantity of the substance/mixture contained in the packaging.
- Product identifiers (name and numbers).
- Possible hazard pictograms.
- Warnings, if any.
- Hazard statements, if any.
- Any cautionary advice.
- Supplementary information, if necessary (e.g. UN Number references in the case of preparations classified as dangerous for transport).

Berkem found only one incident of Non- Compliance related to labelling regulations, which resulted from an inspection report by SPISAL (Servizio Prevenzione Igiene e Sicurezza negli Ambienti di Lavoro - Occupational Hygiene and Safety Prevention Service), in which, due to an inefficiency on the part of the software provider used to create/update the Safety Data Sheets (SDS), it was pointed out that the SDSs were incomplete and in some places inaccurate.

Following the notification, Berkem took action by correctly updating all SDSs and consequently the product labels.

ANALYSIS SERVICE AND LABORATORY TESTS

Berkem has two in-house specialised and technologically advanced analytical laboratories dedicated to research and development of new processes, production quality control and technical assistance to customers.

Efficient quality control processes according to strict analytical standards, coupled with continuous investment in R&D and supply chain improvement, are essential to ensure that repeatable products are brought to market and to expand and improve the product offering of excellence.

Berkem offers a precise analysis service for any galvanic process and for any need to verify the relevant deposits:

- **Instrumental tests / presence of metal:** tests that can be performed both in solution and on the surface, allow precise qualitative and quantitative information on the metals present to be obtained.
- **Tests on galvanic baths:** tests carried out directly on galvanic solutions allow their efficiency to be monitored and optimised.
- **Corrosion tests:** monitoring the resistance of surfaces and deposited layers under boundary conditions and simulating extended periods of use.

Specifically, the following chemical analyses and laboratory tests can be performed in Berkem laboratories:

- Chemical analysis of metals in solution by means of plasma optical emission spectroscopy (ICP-OES)
- Spectroscopic analysis by X-ray fluorescence (XRF)
- Chemical analysis of substances by UV-VIS spectrophotometry
- CVS cyclic voltammetry analysis
- Photometric colour analysis
- Resistance analysis of galvanic deposits
- Infrared spectroscopic analysis (FTIR)
- Volumetric, conductometric, potentiometric and pH chemical analyses
- Electrochemical analysis of galvanic deposits
- Corrosion tests or trials



RESEARCH & DEVELOPMENT

Research & Development at Berkem encompasses all the future-oriented activities aimed at increasing knowledge, improving products, making innovation accessible and processes more efficient.

Berkem considers innovation to be at the heart of its sustainability strategy. This commitment is reflected in its continuous dedication to developing new technologies and solutions that minimise environmental impact and promote human health.

Through advanced research, **new techniques and materials are explored that can reduce the environmental impact of products and processes.** This approach enables Berkem not only to meet environmental challenges, but also to remain competitive in an evolving market.

A tangible example of innovation efforts is the conscious decision to **avoid the use of heavy metals** such as Cobalt, Nickel and Cadmium in product formulations. These metals, known for their negative effects on the environment and human health, are eliminated from galvanic solutions, helping to reduce pollution and the risks associated with exposure to toxic substances.

Berkem has been awarded numerous **patents** thanks to its cutting-edge research projects. These patents represent formal recognition of the originality and technological value of the solutions developed by the company. By protecting and valorising its inventions, the company can continue to invest in new research, ensuring that the technologies developed remain accessible and globally competitive.

Berkem's commitment to sustainable R&D is not limited to technological innovation. The company **actively integrates circular economy principles into its production processes**, aiming not only to reduce emissions and waste, but also to maximise resource reuse and material recovery. Through the adoption of green technologies, Berkem seeks to close the production cycle, encouraging the regeneration of raw materials and reducing the use of non-renewable resources. This approach also extends to social sustainability: Berkem collaborates with partners and suppliers who share the same ethical and environmental values, promoting a fairer and more transparent supply chain, while embracing a broader vision that aims to **generate long-term value**. The aim is not only to improve internal processes, but also to contribute to the positive transformation of the sectors in which it operates towards a more sustainable future.



05.

RESPONSIBLE CHOICES FOR THE ENVIRONMENT

- CIRCULAR MANAGEMENT
- ENERGY EFFICIENCY
- GREENHOUSE GAS EMISSIONS
- WASTE MANAGEMENT
- REDUCE, REUSE, RECYCLE

RESPONSIBLE CHOICES FOR THE ENVIRONMENT

Berkem is firmly committed to reducing its environmental impact by adopting sustainable and innovative practices. Its strategy aims to continuously improve environmental performance through advanced technologies and practical solutions.

The company has reduced paper use by **digitising** catalogues and product sheets and it provides its machine use and installation manuals on USB drives, thus avoiding waste. Additionally, thanks to **remote desktop technology**, Berkem has extended the life of company devices, reducing hardware obsolescence by 300% and limiting electronic waste.

Between 2022 and 2023, Berkem significantly **reduced greenhouse gas emissions and promoted water recycling** in production processes, contributing to sustainable water resource management.

All these achievements are supported and reinforced by **UNI ISO 14001 certification**, which attests that Berkem’s environmental management system meets international standards. This certification represents concrete recognition of the company’s continuous commitment to improving its environmental performance, reducing the impact of its activities and complying with strict environmental protection regulations.

With this certification and implemented policies, Berkem demonstrates that it is not merely paying lip service to sustainability, but is taking concrete action towards environmental and social sustainability, by integrating technological innovation and responsible management of natural resources.

Circular management

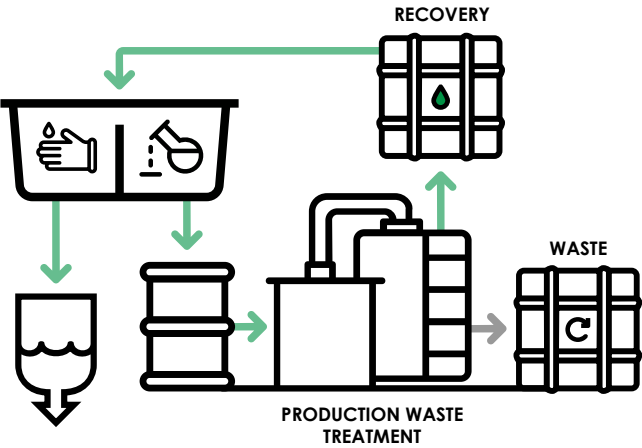
Adopting a circular economy model allows Berkem to optimise resource use, minimise waste and promote material recycling and reuse. This approach is evident in several areas of Berkem’s operations:

- **Recycling of packaging materials:** all incoming packaging cartons are shredded and turned into flexible material to protect products and fill empty spaces inside shipping boxes, thus replacing traditional protective plastics.
- **Adoption of reusable materials:** paper shopping bags for ‘brevi manu’ product delivery to customers were replaced with **cotton shopping bags**.

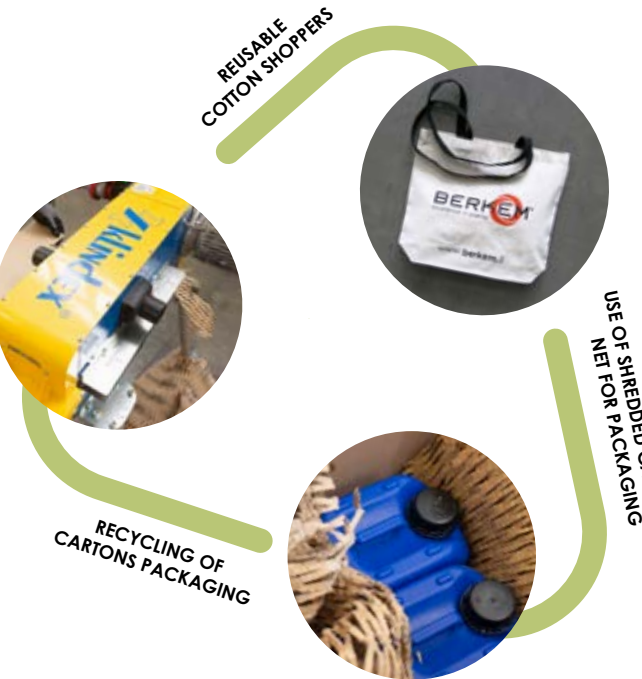
- **Recycling and reuse of process water:** an advanced system for the treatment and recovery of production effluents generates the recovery and reuse of extracted and purified water. This approach contributes to a more efficient use of water resources and a 98% reduction in effluents.

Water	2023 mc	2022 mc	2021 mc
Consumption	887	680	710
Recovery from concentrator	40,32*	31*	32,15*

* theoretical values found considering 280 working days in which the concentrator was used for 40% of the available hours



Process water recycling scheme



Energy efficiency

The efficient management of energy resources is one of Berkem’s priorities. To reduce environmental impact, various measures are adopted to improve the energy efficiency of production plants, leading to a consequent reduction in waste.

Devices that meet the requirements of **Industry 4.0** have been implemented to optimize the activation of electrical devices during specific time slots, reducing consumption by about 30% compared to normal standby positioning. Additionally, the exclusive use of **energy saver monitors** has been chosen, and wherever possible, old plants are being replaced with **new low-energy-impact machinery**.

	2023		2022		2021	
	kWh	GJ	kWh	GJ	kWh	GJ
Electricity	85.511,00	307,84	71.121,00	256,04	86.481,00	311,33
Electricity from renewable sources	85.511,00	-	71.121,00	-	86.481,00	-
Total Electricity Consumed	85.511,00	307,84	71.121,00	256,04	86.481,00	311,33

	t	GJ	t	GJ	t	GJ
Gpl	1,90	0,04	1,80	0,04	0,05	0,00
Diesel	1,34	0,03	1,31	0,03	2,43	0,06
Total Energy Consumed		307,91		256,11		311,39

Greenhouse gas emissions

Berkem has embarked on a concrete path to reduce **greenhouse gas emissions**, focusing on low-emission technologies and the **use of renewable energy sources**.

This commitment is underscored by the strategic choice of electricity provider: since 2022, the company has been sourcing 100% renewable energy from Dolomiti Energia, certified through the **Guarantee of Origin system**.

	2023		2022		2021	
	t	tCO ₂ equivalent	t	tCO ₂ equivalente	t	tCO ₂ equivalent
LPG	1,90	5,58	1,80	5,29	0,05	0,15
Diesel	1,34	4,29	1,31	4,20	2,43	7,79
Total Scope 1 Emissions		9,87		9,49		7,94

Waste Management

Waste at Berkem consists of:

- production waste materials,
- production effluents,
- special chemical waste,
- packaging and plastic canisters,
- pallets,
- paper and cardboard.

For all waste, the company has set itself the **goal of recycling and recovering** as much as possible as outlined in the section on circular management.

Only special chemical wastes follow the compulsory disposal through the competent bodies that take charge of the waste in a specifically defined manner.

Berkem has developed a waste policy that reflects its commitment to environmental sustainability, focusing on operations to improve efficiency and minimize environmental impact.

One of the most relevant interventions concerns the **reduction of plastic consumption**. The company has adopted a shared approach to phase out the use of single-use plastic products such as water bottles and cups. In their place, Berkem has introduced **reusable water bottles** for employees and biodegradable paper cups for guests, helping to significantly reduce plastic consumption and promoting more sustainable behaviour.

At the same time, a rigorous **separate waste collection system** has been implemented. This allows materials from production processes to be efficiently separated and recycled, maximising resource recovery and reducing the volume of waste going to landfill. Separate collection not only improves recycling capacity, but also represents a concrete step towards reducing the overall environmental impact, in line with the company's sustainability goals.

Through these actions, Berkem demonstrates responsible waste management, integrating innovation and sustainability into its daily processes to help protect the environment.

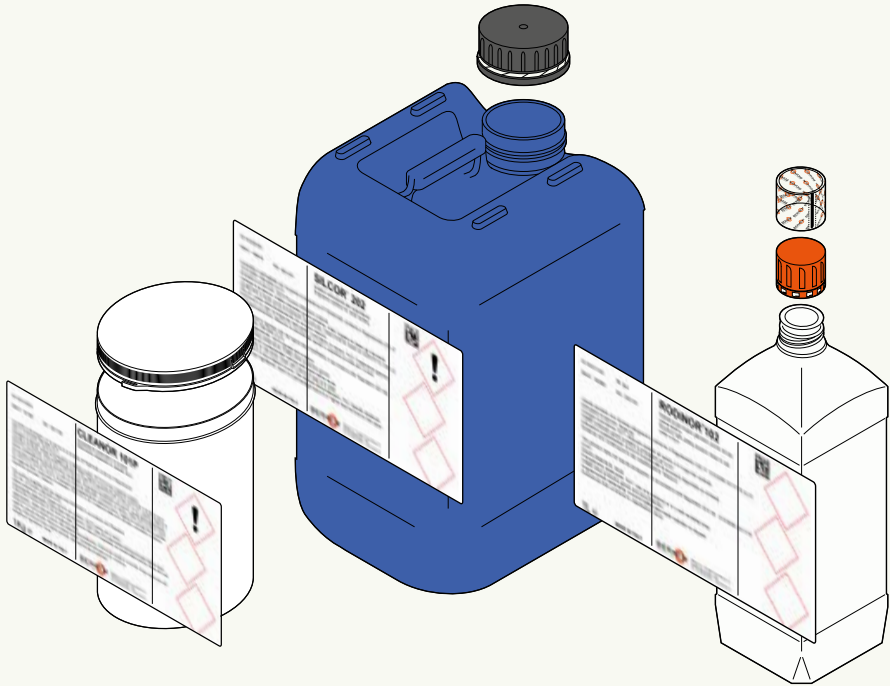
	Composition of waste (kg)	Non-hazardous waste	Dangerous waste	Grand total	Mixed packaging, paper, iron	Non-conforming products and production waste
2023	Waste generated	2.100,00	5.120,70	7.221,00	400,00	6.820,70
	Waste for recovery	400,00	712,70	1.113,00	400,00	712,70
	Waste for disposal	1.700,00	5.214,00	6.914,00	-	6.914,00
2022	Waste generated	860,00	11.596,00	12.456,00	860,00	11.596,00
	Waste for recovery	860,00	-	860,00	860,00	-
	Waste for disposal	-	10.790,00	10.790,00	-	10.790,00
2021	Waste generated	6.300,00	1.359,00	7.659,00	42,00	7.617,00
	Waste for recovery	42,00	90,40	132,00	42,00	90,40
	Waste for disposal	6.349,00	2.046,05	8.395,00	-	8.353,05



Berkem considers packaging to be a decisive element in the good performance of its products as it is capable of maintaining their characteristics unchanged over time.

Berkem's decision to adopt **mono-materiality in its packaging** involves using a single type of material, such as polypropylene (PP), for all components, from labels to caps, from bottles to cans.

This sustainable strategy simplifies the recycling process, reduces waste, optimises the use of resources and promotes the circular economy, thus helping to minimise environmental impact throughout the product life cycle.



The **environmental label**, which is available for all types of packaging used, serves to provide information on the environmental impact of the product and its packaging and helps customers make more conscious and sustainable choices, directing them towards proper disposal and the consequent reduction of environmental impact.



06.

THE CULTURE OF RESPECT AND SUPPORT

- STABILITY AND INCLUSION
- WORKPLACE SAFETY
- TRAINING AS A STRATEGY
- EXTRAORDINARY EXPERIENCES
- CORPORATE WELFARE
- INVOLVEMENT IN THE LOCAL COMMUNITY
- SUBSTANTIAL ACTIONS

THE CULTURE OF RESPECT AND SUPPORT

Berkem recognises that one of the most significant values of sustainability lies in human capital.

People are not just a component of the company, they are the beating heart of its success and continuous innovation.

Through a solid corporate culture, specific skills, best practices and advanced methodologies, Berkem values these resources as a fundamental asset for market growth, recognising merit, valuing talent and guaranteeing equal opportunities.

Stability and inclusion

Berkem applies criteria of merit and professionalism in personnel selection, offering stable positions with opportunities for internal growth and recognition of merit. In 2023, almost all employees had a permanent contract, reflecting the company's commitment to stability and development of human resources.

In 2022 and 2023, 2 people took parental leave and both returned to work and were still with the company 12 months after the end of parental leave.

Employees	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Workers	7	-	7	7	1	8	6	-	6
Employees	2	3	5	2	4	6	1	4	5
Managers	-	1	1	-	1	1	-	-	-
Total	9	4	13	9	6	15	7	4	11
Non-employees	-	-	-	-	-	-	-	-	-

Employees	Age	2023						2022						2021					
		Men			Women			Men			Women			Men			Women		
		<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Permanent contract		3	5	-	3	-	1	4	5	-	4	-	1	3	5	-	2	1	-
Fixed-term contract		-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Seasonal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full time		3	6	-	3	-	1	4	5	-	4	-	2	3	5	-	2	1	-
Part time		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		Age	2023						2022						2021					
			Men			Women			Men			Women			Men			Women		
			<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Recruitments	Total		-	2	-	-	-	-	2	2	-	2	-	1	-	1	-	1	-	-
	Permanent contract		-	1	-	-	-	-	2	2	-	2	-	-	-	1	-	1	-	-
	Fixed-term contract		-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
	Seasonal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cessations	Total		-	1	-	1	-	1	-	3	1	-	-	-	-	1	-	1	-	-
	Terminations		-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-
	Layoffs		-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
	Resignations		-	1	-	1	-	-	2	1	-	-	-	-	-	1	-	1	-	-
	Retirements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
No. of entries in the year	2	-	2	4	3	7	1	1	2
No. issued in the year	1	2	3	4	-	4	1,00	1	2
Average annual workforce	13,25	13,25	13,25	11,75	11,75	11,75	10,47	10,47	10,47
Overall replacement rate**	22,64	15,09	37,74	68,09	25,53	93,62	19,10	19,10	38,20

*Total turnover rate = (no. joining in year + no. leaving in year)/average annual workforce)*100

Berkem promotes gender equality and diversity policies, creating an inclusive and respectful working environment.

Within the company, ample space is left for discussion and input from the employee. This feedback tool, which is now well-established but still evolving, marks the start of an integrated system for analysing and evaluating competencies that the company intends to strengthen over the years.

Workplace safety

Safety at work is a fundamental and indispensable principle of Berkem's corporate policy. The company, aware of the moral, legal and economic implications of the safety of its employees, is actively committed to preventing and reducing the risks of accidents and occupational diseases. This commitment is implemented through a series of targeted actions and strategies.

The cornerstone of the safety policy undertaken by Berkem is **employee training**, which is not limited to introductory sessions, but continues with regular updates to ensure that all employees are always aware of best practices and the latest safety regulations. Specific courses are organised for different tasks, taking into account the specificities of the various company roles. The aim is not only to inform, but also to raise the awareness and responsibility of each worker regarding the importance of safety.

In addition to training, Berkem invests significant resources in **defining and implementing safe working procedures**. These procedures are the result of a careful analysis of the company's processes and are designed to minimise risks. Each procedure is constantly reviewed and updated in the light of new knowledge and technologies, to ensure a continuous improvement of working conditions.

For Berkem, workplace safety is an achievable goal through the **active involvement of all employees**. The company promotes a safety culture in which every employee is encouraged to report potential risks and to propose improvement solutions.

Berkem's strong commitment to occupational health and safety is evidenced by its **UNI ISO 45001 and UNI ISO 14001 certifications**. ISO 45001 certification attests that the company has implemented an effective occupational health and safety management system that complies with international standards and is committed to continually improving its performance in this area. ISO 14001 certification, on the other hand, concerns the environmental management system, indicating that Berkem strives to minimise the environmental impact of its activities, an aspect that also indirectly contributes to a safer and healthier working environment.

	2023	2022	2021
Number of hours worked	27.536	29.280	26.472
Total number of accidents	-	-	1
Frequency index*	-	-	7,55
Number of accidents with serious consequences	-	-	-
Accident frequency index with serious consequences	-	-	-
Days lost (days off work)	-	-	11

* Frequency Index = (accidents / hours worked) * 200,000

Training as a strategy

Training is an integral part of Berkem's strategy, as the company recognises the **developing skills and knowledge** is essential to maintain a competitive advantage in a constantly evolving industry while maintaining high standards of quality and innovation in its products and services.

During 2023, the company allocated considerable resources to training programmes, aimed not only at providing advanced skills, but also at ensuring greater safety in the workplace. These programmes include courses on basic knowledge, technical refresher courses, workshops on new technologies and methodologies, and training sessions on soft skills.

Through these investments, Berkem ensures that its employees can grow professionally and contribute effectively to the company's success.

From 2021 to 2023, thanks also to training activities and a focus on improving the work environment, Berkem significantly reduced its turnover rate (see overall turnover rate in the table on page 55), demonstrating the effectiveness of its talent retention and talent attraction programmes.

Berkem considers the technical and commercial training of its staff and resellers to be a key element of its corporate mission, considering it to be fundamental to achieving excellence. The company constantly invests in the qualification and specialisation of its technicians and business partners, guaranteeing customer service of the highest level, capable of competently and professionally meeting the needs of the market.

In 2023, Berkem technicians dedicated 30 hours of training to the sales teams of official dealers, ensuring that the required standards are fully met.

			Men	Women	Workers	Employees
2023	Total training hours	838,73	620,93	217,80	290,62	548,11
	Total number of employees	13	9	4	7	6
	Average hours of employee training	64,5	69,00	54,50	41,50	91,35
2022	Total training hours	747,00	497,50	249,50	374,00	373,00
	Total number of employees	15	9	6	8	7
	Average hours of employee training	49,80	55,30	41,60	46,75	53,28
2021	Total training hours	311,50	158,00	153,50	27,00	284,50
	Total number of employees	11	7	4	6	5
	Average hours of employee training	28,30	22,60	38,40	4,50	56,90

Skills upgrading programmes	2023	2022	2021
Total training hours	838,73	747,00	311,50
Team building	186,00	-	-
Team building %	22,17	-	-
Management area	-	-	96,00
Management area %	-	-	30,81
Soft skills	144,00	196,00	64,00
Soft skill %	17,18	26,24	20,55
Area: safety, quality, environment	508,73	551,00	151,50
Area: safety, quality, environment %	60,65	73,76	48,64

Extraordinary experiences

Over the years, Berkem has created a real company tradition by organising two annual events in prestigious external locations. Initially conceived as simple training sessions, these events have proved to be a powerful **tool for stimulating proactivity and team awareness**.

These occasions, dedicated to **training and team building**, are extraordinary moments that go beyond mere learning. These appointments, eagerly awaited by all staff, represent a unique opportunity to develop not only technical skills, but above all the **soft skills** that are fundamental to corporate well-being and success, such as effective communication, resilience and relationship management.

The importance of holding these events outside the daily work environment lies in their ability to foster a climate of **authentic sharing**, where employees can express themselves freely, away from professional pressures, thus strengthening interpersonal bonds.

This kind of informal setting stimulates creativity, reduces stress and allows for more engaging and natural learning.

Training moments are then alternated with recreational activities that foster shared fun and create a deeper team spirit. When the team has fun and lives meaningful experiences together, the sense of belonging and mutual trust increases, which are essential elements for more effective and harmonious collaboration in the company.

Berkem invests in these moments not only to enrich skills, but to create a **corporate culture based on collaboration**, human exchange and collective motivation, knowing that a united and motivated team is the key to attainment of excellence.

Corporate Welfare

Corporate welfare is a key part of Berkem's philosophy.

The company provides a range of services and initiatives aimed at improving the quality of both work and personal life for its employees.

Current initiatives include: a supplementary insurance plan, an agreed canteen service, the possibility to receive online purchases directly in the company, the supply of natural and sparkling water and mineral salt supplements, for staff in production during the summer period. Berkem plans to further expand the welfare plan in the coming years, carefully considering the real needs of employees.

Involvement in the Local Community

Aware of the importance of its social role, Berkem is actively committed to contributing positively to the community in which it operates.

This commitment manifests itself through support for local projects and social initiatives in several crucial areas such as education, health and economic development.

In the **field of education**, Berkem collaborates with schools and training institutions to promote education and provide learning opportunities. Through scholarships, research projects and active participation in educational events, Berkem contributes to building a better future for the next generation.

Berkem's commitment to the local community in which it operates translates into active participation in social initiatives promoted by the Rubano municipality.

The company works closely with the municipal administration to identify local needs and develop targeted initiatives. In particular, Berkem has supported projects aimed at improving the quality of life of residents, such as the purchase of vehicles suitable for transporting people with mobility difficulties.

These initiatives not only strengthen the social fabric of the community, but also contribute to a more cohesive and supportive environment. Berkem's involvement in the local community is not just an ethical duty, but a real mission. By supporting local projects in collaboration with the Rubano municipality, Berkem demonstrates a real commitment to improving the lives of the surrounding community.

Company visits project of the Education area of Assindustria Venetocentro, for university students in their third year of the three-year degree in Chemistry at the University of Padua, as part of the "training for professional choices" course.



Leisure activity: Visit to the cellars of Villa Sandi and the Diadora Museum with Enrico Moretti Polegato

METHODOLOGICAL NOTE

Berkem Srl's Sustainability Report serves as testament and confirmation, for its employees and all stakeholders, of the company's will and commitment to sustainable development by pursuing some of the Sustainable Development Goals contained in the United Nations 2030 Agenda, considered today the reference framework for sustainability strategies.

The Report has been drawn up on a voluntary basis and is a tool for reporting and communicating not only Berkem's economic, social and environmental achievements and commitment to human rights, but also its vision, values and priorities in building a sustainability strategy.

For the preparation of the report, Berkem adopted as a methodological reference the GRI Sustainability Reporting Standards - GRI-Standards 2021, considered among the most reliable at the international level, according to the GRI's criteria in accordance with.

The reporting boundary includes the corporate headquarters of:

Via della Provvidenza, 63
35030 Rubano (PD) - Italy

The information and data contained in the document are up-to-date to the fiscal year 2023, and for some data, a time frame of three years 2021-2023 has been used, in order to enable stakeholders to read, assess and appreciate the actual path towards sustainability.

The company undertakes to publish the report annually.

The information and data collection process was managed by Berkem's General Management, in cooperation and agreement with the various corporate functions, with the aim of enabling a clear and precise reading of the information considered relevant and significant to stakeholders according to the principles of:

- balance
- comparability
- accuracy
- timeliness
- clarity
- reliability

The report has been prepared in accordance with the principle of materiality, an element that characterises the GRI Standards: this means that all issues that have been deemed necessary, as a result of the materiality analysis that is the subject of this chapter, to reflect the impacts of Berkem's activities or to guide the decisions of its stakeholders, are addressed in the document.

For any information on the sustainability report, please contact:

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Main calculation criteria

Below are the main calculation methods and assumptions for the reported performance indicators, in addition to those already indicated in the Sustainability Report.

Energy consumption

Berkem's energy consumption has been left in the different units of measurement to make it easier for the different stakeholders to read and interpret.

Direct emissions (Scope 1) and indirect energy (Scope 2)

In line with the Greenhouse Gas Protocol (GHG Protocol), the reporting of greenhouse gas emissions was calculated in terms of CO2 equivalent. The following emission categories are included in the Sustainability Report 2023:

- **Scope 1 emissions:** for the calculation of emissions related to fuels (e.g. petrol, diesel and natural gas) the emission factors published by DEFRA, Conversion factors - Full set 2023, were applied.
- **Scope 2 emissions - Location-based:** the emission factor used for electricity purchased from the national electricity grid according to the location-based methodology comes from the AIB European Grid Mixes, edition 2022.
- **Scope 2 emissions - Market-based:** the emission factor used for electricity purchased from the national grid according to the Marketbased methodology comes from AIB European Residual Mixes, edition 2022.

The following tables show the conversion and emission factors defined from the databases mentioned above.

Conversion factors

Category	Source
Fuel density (l/t)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors - Full set, 2023

GHG emission factors Scope 1

Category	Source
Diesel	DEFRA - Fuel - Liquid fuels 2023
Petrol	DEFRA - Fuel - Liquid fuels 2023
Natural gas	DEFRA - Fuel - Gaseous fuels 2023

GHG emission factors Scope 2

Category	Source
Location-based Italy	AIB 2022 grid mix
Market-based Italy	AIB 2022 residual mix

GRI CONTENT INDEX

DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
		REQUIRE- MENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES					
GRI 2 - General Disclosures 2021					
2 -1 Organizational details	12, 13 and 58	A gray cell indicates something that does not apply. This only relates to the "Omission" and "GRI Sector Standard ref. no." columns.			
2 -2 Entities included in the organization's sustainability reporting	58				
2 -3 Reporting period, frequency and contact point	58				
2 -4 Restatements of information	58				
2 -5 External assurance	58				
2 -6 Activities, value chain and other business relationships	11-19				
2 -7 Employees	51-53				
2 -8 Workers who are not employees	52				
2 -9 Governance structure and composition	30				
2 -10 Nomination and selection of the highest governance body	30-31				
2 -11 Chair of the highest governance body	30-31				
2 -12 Role of the highest governance body in overseeing the management of impacts	30-31				
2 -13 Delegation of responsibility for managing impacts	30-31				
2 -14 Role of the highest governance body in sustainability reporting	30-31				
2 -15 Conflicts of interest	30-31				
2 -16 Communication of critical concerns	30-31				
2 -17 Collective knowledge of the highest governance body	30-31				
2 -18 Evaluation of the performance of the highest governance body	30-31				
2 -19 Remuneration policies	30-31				
2 -20 Process to determine remuneration	30-31				
2 -21 Annual total compensation ratio			Information not available	The company is preparing the statement for subsequent reporting	
2 -22 Statement on sustainable development strategy	2-31				
2 -23 Policy commitments	2, 30				
2 -24 Embedding policy commitments	30-31				
2 -25 Processes to remediate negative impacts	30-31, 34-35				
2 -26 Mechanisms for seeking advice and raising concerns			Not relevant	The company, given its size, has an informal mechanism for requesting clarification and raising concerns	
2 -27 Compliance with laws and regulations	No incidents of non-compliance with laws and regulations have been reported				
2 -28 Membership of associations	30				
2 -29 Approach to stakeholder engagement	22				
2 -30 Collective bargaining agreements	52				

DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
		REQUIRE- MENT(S) OMITTED	REASON	EXPLANATION	
MATERIAL TOPICS					
GRI 3 - Material topics - 2021 version					
3-1 Process to determine material topics	22-23				
3-2 List of material topics	24				
Pay attention to economic responsibility to ensure business continuity and growth in the market					
GRI 3 - Material topics - 2021 version					
3-3 Management of material topics	31				
GRI 201 - Economic Performance					
201-1 Direct economic value generated and distributed	31				
Promote sustainability-oriented governance					
GRI 3 - Material topics - 2021 version					
3-3 Management of material topics	30-31				
GRI 2					
2-22 Statement on sustainable development strategy	30-31				
2-23 Policy commitments					
2-27 Compliance with laws and regulations					
Support business ethics and integrity with attention to inclusion and respect for human rights					
GRI 3 - Material topics - 2021 version					
3 -3 Management of material topics	30-31, 52				
GRI 2					
2-22 Statement on sustainable development strategy	2, 31				
2-23 Policy commitments					
GRI 205					
205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption were reported for the reporting period				
Continuous process and product innovation					
GRI 3 - Material topics - 2021 version					
3-3 Management of material topics	33-43				
NON GRI					
-					
Pay attention to the management of all risks					
GRI 3 - Material topics - 2021 version					
3-3 Management of material topics	13, 31, 41, 53				
G2					
2-23 Policy commitments	30-31				
2-27 Compliance with laws and regulations					
GRI 201 Economic Performance					
201-1 Direct economic value generated and distributed	31				
GRI 417 Marketing and labeling					
417-1 Requirements for product and service information and labeling	41				
417-2 Incidents of non-compliance concerning product and service information and labeling					

DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
		REQUIRE- MENT(S) OMITTED	REASON	EXPLANATION	
Constantly monitor supply chain impacts					
GRI 3 - Material topics 2021 version					
3 -3 Management of material topics	36				
GRI 308 Supplier environmental assessment					
308-2 Negative environmental impacts in the supply chain and actions taken	36-38				
GRI 414 Supplier social assessment					
414-2 Negative social impacts in the supply chain and actions taken	36-38				
Attention to climate change					
GRI 3 - Material topics 2021 version					
3 -3 Management of material topics	46-47				
GRI 305 Emissions					
305-1 Direct (Scope 1) GHG emissions	47				
305-2 Energy indirect (Scope 2) GHG emissions					
Efficiency and circular economy projects					
GRI 3 - Material topics 2021 version					
3 -3 Management of material topics	46-47				
GRI 2					
302-1 Energy consumption within the organization	47				
GRI 302 Energy					
302-1 Energy consumption within the organization	47				
GRI 303 Water					
303-1 Interactions with water as a shared resource	47				
303-2 Management of water discharge-related impacts					
303-3 Water withdrawal					
GRI 306 Waste					
306-2 Management of significant waste-related impacts	48				
306-3 Waste generated					
306-4 Waste diverted from disposal					
306-5 Waste directed to disposal					
Attention to the health and safety of workers					
GRI 3 - Material topics 2021 version					
3 -3 Management of material topics	53				
GRI 403 Occupational health and safety					
403-1 Occupational health and safety management system	53				
403-2 Hazard identification, risk assessment, and incident investigation					
403-5 Worker training on occupational health and safety					
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					

DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
		REQUIRE- MENT(S) OMITTED	REASON	EXPLANATION	
417-1 Requirements related to labelling and information on products and services 417-2 Incidents of non-compliance concerning labeling and information on products and services	41				
Training for skills renewal					
GRI 3 - Material topics - 2021 version					
3 -3 Management of material topics	54				
GRI 404 Training and Education					
404-1 Average number of training hours per year per employee 404-2 Employee skills upgrading and transition assistance programmes	54				
Training for skills renewal					
GRI 3 - Material topics - 2021 version					
3 -3 Management of material topics	54				
GRI 404 Training and education					
404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs	54				
Attention and monitoring of a good corporate climate					
GRI 3 - Material topics - 2021 version					
3 -3 Management of material topics	52,54-55				
GRI 401 Employment					
401-1 New employee hires and employee turnover 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 401-3 Parental leave	52-55				
Attention to the local communitys					
GRI 3 - Material topics - 2021 version					
3 -3 Management of material topics	55-57				
GRI 413 Local communities					
413-1 Operations with local community engagement, impact assessments, and development programs	55-57				

Special thanks to all those who contributed
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