

Appendix



1. Material topic definitions

ENVIRONMENTAL TOPICS

Energy Transition	Developing technologies that ultimately facilitate the low-carbon transition in the steel sector. For example, by developing technologies that run on clean energy, by designing technologies that can work now on currently available energy and will also be compatible with more sustainable energy sources in the future.
Energy Efficiency Technologies	Developing technologies that reduce energy consumption in processes, by maximizing energy efficiency and/or recovery, compared to other existing technologies.
Environmental Impact of Products and Services	Promoting technologies that have the lowest possible environmental impact.
Circular Economy	Proposing technologies that ultimately promote circularity, that enable the recovery of residues and to produce new secondary raw materials.
Climate Impact of Tenova's Operations	Assessing, managing, and reducing the overall impact of Tenova's own operations (Scope 1 and Scope 2) on climate change - calculate GHG emissions, diminish electricity consumption, maximize energy efficiency, rely on green energy, etc.
Waste Disposal and Recycling	Measuring and managing waste, handling waste responsibly, acknowledging and making efforts to minimize waste. Includes assessment of all recycling opportunities and actions to implement recycling everywhere possible.

SOCIAL TOPICS

Health & Safety	Ensuring a healthy and safe workplace for all employees and for those who may be affected by the company's activities. Includes incidents' tracking systems, training, identification of risks rates of injury, health and safety education and processes. Improvement of health and safety as a company value.
Product Safety & Quality	Developing and offering technologies that are ultimately safe to operate and follow the highest possible quality standards.
Employee Well-Being	Ensuring a good working environment for Tenova's employees, including a comfortable workplace and a supportive company culture. Well-being relates to all aspects of working life.
Talent Attraction, Retention & Fostering Job Expertise	Attracting new talent, retain existing employees, and encourage the development of expertise. This can be achieved by a stimulating working environment, fair compensation, sufficient benefits etc.
Employee Benefits & Compensation	Ensuring fair and equitable treatment to all employees in terms of benefits such as health insurance, retirement provisions, and guaranteeing access to innovative ways of working when possible. Includes fair compensation.
Employee Training & Development	Offering programs for developing employee skills and assisting with employee transitions. Ensuring that employees receive regular performance and career development reviews.
Human Rights	Ensuring that human rights are respected in our own operations and throughout the whole value chain. Taking corrective actions where signs of non-compliance are discovered.
Diversity, inclusion, & Equal opportunity	Cultivating and supporting a diverse, inclusive, and equitable company culture that fosters gender equality. Includes employee diversity, non-discrimination, equity in career opportunities, compensation, and social inclusion efforts.

GOVERNANCE AND BUSINESS RESILIENCE TOPICS

Business Ethics, Anti-Corruption & Compliance

Operating business in an ethical way, in Tenova's own operations but also in relation with its partners and suppliers. Includes Tenova's compliance with environmental financial and social norms and regulations.

Sustainable Innovation and R&D

Integrate sustainability in the innovation and R&D strategies and define specific KPIs to quantify the efforts to foster sustainable innovation.

Digital Transformation of Processes

Develop and nurture employees' digital mind-set, foster digital transformation processes within the company and implement digital technologies and processes to optimize production and reduce health and safety risks.

Transparency & Reporting

Applying the best standards of transparency and accuracy in reporting activities. Foster a transparent company culture.

Responsible Procurement

Applying responsible procurement practices. Proceed to a sustainability screening of suppliers, looking at both environmental and social performance. Taking corrective actions in response to negative social or environmental impacts in our supply chain.

C-level Accountability of ESG Issues

Taking accountability at C-level (first-line management) for the integration of the sustainability strategy. Having members of the top management that are competent in sustainability. Linking their remuneration to the achievement of sustainability objectives.

Sustainable Behavior Promotion

Promoting sustainability and sustainable habits/practices to employees. Part of compensation is linked to the sustainability performance of employees.

Advocate for Sustainability

Driving sustainable change on the demand side and raise and influence partners and clients' awareness and habits in terms of sustainability.

2. Stakeholder engagement

A constant and solid relationship with all our stakeholders is fundamental for us and for the creation of shared value. For this reason, we dialogue and collaborate with our stakeholders through several engagement activities. The following table shows a map of our engagement activities carried out in 2022.

OUR STAKEHOLDER ENGAGEMENT ACTIVITIES IN 2022

Stakeholder	Type of engagement	Stakeholder	Type of engagement
Employees	Internal Audit, for review of processes and procedures	Suppliers	Daily business interactions
	Employee Opinion Survey (EOS)		Co-operation to develop and improve the main technological equipment for digital texturing
	"Take a Stand against Violence" Campaign		Involved in the Materiality Assessment
	Onboarding programs for new hires		Involved in the Supplier Questionnaire
	Career paths: Job Fairs, Online webinars, Assessments		Code of Conduct
	Company intranet		Compliance due diligence on specific categories of suppliers
	Training sessions and digital seminar (Compliance, Circular Economy, etc.)		Seasonal and annual training
	Regular Town Hall Meetings to communicate on company performance, general issues and an opportunity for a Q&A session.		
	Well-being partnership (Humanitas Mater Domini Hospital) and initiatives for Tenova's employees' families (i.e. Scholarships for Tenova employees' children (Italy), Christmas presents for employee children under age 12 (Italy))		

Stakeholder	Type of engagement	Stakeholder	Type of engagement	
Customers	Continuous collaboration, feedback and cooperation	Partner	Ad-hoc meetings	
	Customer surveys		Identification and development of joint projects	
	Code of Conduct		Participation in working groups	
	Client service		Project collaboration	
	Seasonal and annual training		Employee well-being and development partnerships	
Industry Association	Active participation in roundtables discussion	NGOs	Papers and publication	
	Exchange best practices		Open dialogue and specific initiatives with local relevant stakeholders	
	Annual meetings		Academia	Training programs
	WEB conferences			Osservatorio PoliMi and Scuola Superiore Sant'Anna Collaboration
	Co-develop training/learning programs			Job Fairs Webinars
Definition of initiatives or projects in collaboration	Lectures			
Investors & Banks	Questionnaires on sustainability performance (Materiality Assessment)	Innovation events		
	Review main economic and financial KPI linked to outstanding loans or to the opening of new credit lines	Company presentation at Universities and High schools		
Community / Regulatory	Open dialogue	Trainee opportunities		
	Institutional meetings			
	Participation in projects of public utility			

3. Our Sustainability Performance

WE TRANSFORM BUSINESS

GRI 306-3 Waste generated

	Unit of measure	2021	2022
Hazardous waste	tons	89.4	62.5
120109* - Emulsions and solutions for machinery, halogen-free (D15)	tons	60.2	35.3
120301* - Aqueous washing solutions (D15)	tons	19.8	12.3
120107* - Mineral oils for machines, halogen-free (R13)	tons	5.9	6.7
120118* - Metal muds (grinding, sharpening and lapping muds) containing oils (D15)	tons	3.1	7.9
180103* - Waste that must be collected and disposed of by applying special precautions to avoid infections (D15)	tons	0.2	0.0
080111* - Waste paints and varnishes, containing organic solvents or other dangerous substances	tons	0.0	0.2
200121* - Fluorescent tubes and other waste containing mercury (R13)	tons	0.2	0.1
Non-hazardous waste	tons	448.8	179.2
170405 - Iron and steel (R13)	tons	304.1	25.8
150103 - Wooden packaging (R13)	tons	38.3	41.2
120101 - filings and shavings of ferrous materials (R13)	tons	34.9	63.1
200304 - Sludge from septic tanks (D08)	tons	34.2	0.0
150106 - Packaging in mixed materials (R13)	tons	26.5	37.4
150101 - Paper and cardboard packaging (R13)	tons	7.2	10.8
150203 - Absorbents, filter materials, wiping cloths and protective clothing, other than those mentioned in heading 150202 (R13)	tons	2.6	0.2
170411 - Cables, other than those mentioned in item 170410 (R13)	tons	0.4	0.0
120121 - Spent tool bodies and grinding materials, other than those mentioned in item 120120 (R13)	tons	0.3	0.0
160214 - Disused equipment, other than those referred to in items from 160209 to 160213	tons	0.2	0.1
200307 - Bulky waste	tons	0.0	0.2
160604 - Alkaline batteries (except 160603)	tons	0.1	0.0
Total weight of waste generated	tons	538.2	241.7

Source of conversions and emission factors used

Conversion factors	UK Government GHG Conversion Factors for Company Reporting (DEFRA), Conversion Factors 2022
Emission factors – Scope 1	Ecoinvent attributional, version 3.6
Emission factors – Scope 2 Location based	ISPRA, Italian National Inventory Report 2022
Emission factors – Scope 2 Market based	Association of Issuing Bodies (AIB), European Residual Mixes 2021

WE BUILD TRUST

Employee composition¹

GRI 2-7 Employees

Employees (HC) by employment contract and by gender	As of 31st December 2021	As of 31st December 2022
Total number of employees	1,312	1,386
of which female	248	253
of which male	1,064	1,133
Total number of permanent employees	1,243	1,324
of which female	235	239
of which male	1,008	1,085
Total number of temporary employees	69	62
of which female	13	14
of which male	56	48
Total number of full-time employees	1,294	1,365
of which female	235	240
of which male	1,059	1,125
Total number of part-time employees	18	21
of which female	13	13
of which male	5	8
Employees (HC) by employment contract and by region	As of 31st December 2021	As of 31st December 2022
Total number of employees	1,312	1,386
Africa	52	57

¹ Non-guarantee employee hours are not tracked in Tenova as of today. Part-time and full-time employees are tracked only in Tenova S.p.A. (Italian perimeter).

Employees (HC) by employment contract and by region	As of 31st December 2021	As of 31st December 2022
Americas	213	238
China	116	121
Europe & CIS	765	790
Middle, Far East & Oceania	166	180
Total number of permanent employees	1,243	1,324
Africa	49	57
Americas	196	237
China	86	85
Europe & CIS	747	766
Middle, Far East & Oceania	165	179
Total number of temporary employees	69	62
Africa	3	-
Americas	17	1
China	30	36
Europe & CIS	18	24
Middle, Far East & Oceania	1	1
Total number of full-time employees	1,294	1,365
Africa	52	57
Americas	213	238
China	116	121
Europe & CIS	747	769
Middle, Far East & Oceania	166	180
Total number of part-time employees	18	21
Africa	-	-
Americas	-	-
China	-	-
Europe & CIS	18	21
Middle, Far East & Oceania	-	-

Diversity and Equal Opportunity

GRI 405-1 Diversity of governance bodies and employees

Employees (HC) by employee category and gender	As of 31st December 2021		As of 31st December 2022	
	Number	Percentage	Number	Percentage
Executives	16	100%	17	100%
of which female	1	6%	1	6%
of which male	15	94%	16	94%
Managers	121	100%	122	100%
of which female	13	11%	12	10%
of which male	108	89%	110	90%
Middle managers	222	100%	221	100%
of which female	25	11%	25	11%
of which male	197	89%	196	89%
White collars	843	100%	920	100%
of which female	209	25%	215	23%
of which male	634	75%	705	77%
Blue collars	110	100%	106	100%
of which female	-	0%	-	0%
of which male	110	100%	106	100%

Employees (HC) by employee category and age range	As of 31st December 2021		As of 31st December 2022	
	Number	Percentage	Number	Percentage
Executives	16	100%	17	100%
under 30 years old	6	38%	-	0%
30-50 years old	10	63%	4	24%
over 50 years old	-	0%	13	76%
Managers	121	100%	122	100%
under 30 years old	-	0%	-	0%
30-50 years old	41	34%	46	38%
over 50 years old	80	66%	76	62%
Middle managers	222	100%	221	100%
under 30 years old	-	0%	-	0%
30-50 years old	123	55%	116	52%
over 50 years old	99	45%	105	48%
White collars	843	100%	920	100%
under 30 years old	74	9%	120	13%
30-50 years old	495	59%	523	57%
over 50 years old	274	33%	277	30%
Blue collars	110	100%	106	100%
under 30 years old	16	15%	16	15%
30-50 years old	54	49%	56	53%
over 50 years old	40	36%	34	32%

Total number of employees by age range	As of 31st December 2021		As of 31st December 2022	
	Number	Percentage	Number	Percentage
	1,312	100%	1,386	100%
under 30 years old	96	7%	136	10%
30-50 years old	723	55%	745	54%
over 50 years old	493	38%	505	36%

New employee hires¹

GRI 401-1 New employee hires and employee turnover

Employees (HC) by employee category and age range	2021		2022	
	Number	Rate	Number	Rate
By gender	117	9%	188	14%
of which female	25	10%	28	11%
of which male	92	9%	160	14%
By age group	117	9%	188	14%
under 30 years old	37	39%	78	57%
30-50 years old	54	8%	92	12%
over 50 years old	26	6%	18	4%
By region	117	9%	188	14%
Africa	1	2%	12	21%
Americas	64	30%	50	21%
China	9	8%	9	7%
Europe & CIS	35	5%	91	12%
Middle, Far East & Oceania	8	5%	26	14%

¹ The German Legal entity, called LOI Thermprocess, during 2020 and 2022, faced an increase of consensual termination due to internal renovation, the majority related to a pre-retirement procedure. In 2021, the important number of hiring in Mexico was related to changes in government regulations on how to manage contractors. New employee hires and turnover figures do not account for intracompany mobility.

Turnover

GRI 401-1 New employee hires and employee turnover

	2021		2022	
	Number	Rate	Number	Rate
By gender	127	10%	114	8%
of which female	24	10%	23	9%
of which male	103	10%	91	8%
By age group	127	10%	114	8%
under 30 years old	13	14%	16	12%
30-50 years old	54	8%	45	6%
over 50 years old	60	13%	53	10%
By region	127	10%	114	8%
Africa	2	4%	6	11%
Americas	39	18%	29	12%
China	10	9%	6	5%
Europe & CIS	66	9%	63	8%
Middle, Far East & Oceania	10	6%	10	6%

Training and Education

GRI 404-1 Average hours of training per year per employee

Training hours provided to employees, by gender and employee category	2021		2022	
	Total hours	Average hours	Total hours	Average hours
Executives	325	20	355	21
of which female	17	17	66	66
of which male	308	21	289	18
Managers	779	6	1,278	10
of which female	34	3	56	5
of which male	745	7	1,222	11
Middle managers	1,941	9	2,491	11

Training hours provided to employees, by gender and employee category	2021		2022	
	Total hours	Average hours	Total hours	Average hours
of which female	183	7	226	9
of which male	1,758	9	2,265	12
White collars	6,493	8	9,637	10
of which female	1,706	8	1,808	8
of which male	4,787	8	7,829	11
Blue collars	2,342	21	901	9
of which female	-	0	-	-
of which male	2,342	21	901	9

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

Employees who received a regular performance and career development review, by gender and employee category	2021		2022	
	Number	Percentage	Number	Percentage
Executives	16	100%	16	94%
of which female	1	100%	1	100%
of which male	15	100%	15	94%
Managers	111	92%	112	92%
of which female	13	100%	12	100%
of which male	98	91%	100	91%
Middle managers	197	89%	198	90%
of which female	24	96%	23	92%
of which male	173	88%	175	89%
White collars	599	71%	646	70%
of which female	152	73%	166	77%
of which male	447	71%	480	68%
Blue collars	63	57%	69	65%
of which female	-	0%	-	0%
of which male	63	57%	69	65%

Collective bargaining agreements¹

GRI 2-30 Collective bargaining agreements

	As of 31st December 2021	As of 31st December 2022
Percentage of total employees covered by collective bargaining agreements	47%	46%
Number of employees covered by collective bargaining agreements	623	635
Total number of employees	1,312	1,386

¹ Collective bargaining agreements are in place only in Italy (CCNL Metalmeccanico) and in Germany (Work Council). For employees not covered by collective bargaining agreements, Tenova determines their working conditions and terms of employment following local labor laws.

WE ACT TRANSPARENTLY

GRI 205-2 Communication and training about anti-corruption policies and procedures²

Governance body members (Board of Directors) that the organization's anti-corruption policies and procedures have been communicated to	2021	2022
Number of governance body members that the organization's anticorruption policies and procedures have been communicated to	5	5
Number of governance body members	5	5
Percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to	100%	100%

² Activities managed or sponsored by HQ are included; local initiatives shared only where deemed necessary or appropriate by subsidiaries.

Governance body members (Board of Directors) that have received training on anti-corruption	2021	2022
Number of governance body members that have received training on anti-corruption	1	1
Total number of governance body members	5	5
Percentage of governance body members that have received training on anti-corruption	20%	20%

Employees that the organization's anti-corruption policies and procedures have been communicated to:

		2021						2022					
		Total	Africa	Americas	China	Europe & CIS	Middle, Far East & Oceania	Total	Africa	Americas	China	Europe & CIS	Middle, Far East & Oceania
Number of	Executives	16	1	2	0	13	0	17	1	2	1	13	0
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of	Managers	121	7	20	3	63	28	122	8	19	2	66	27
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of	Middle managers	207	8	20	10	159	25	221	7	24	10	157	23
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of	White collars	843	36	157	101	440	109	920	41	178	104	470	127
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of	Blue collars	110	0	15	0	92	3	106	0	14	0	89	3
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of	Employees	1312	52	214	114	767	165	13861	57	237	117	795	180
Percentage of		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Employees that have received training on anticorruption:

		2021						2022					
		Total	Africa	Americas	China	Europe & CIS	Middle, Far East & Oceania	Total	Africa	Americas	China	Europe & CIS	Middle, Far East & Oceania
Number of	Executives	3	0	2	0	1	0	4	1	2	0	1	0
Percentage of		19%	0%	100%	0%	8%	0%	24%	100%	100%	0%	8%	0%
Number of	Managers	19	0	9	1	3	6	15	2	5	0	5	3
Percentage of		16%	0%	45%	33%	5%	21%	12%	25%	26%	0%	8%	11%
Number of	Middle managers	0	0	0	0	0	0	5	1	2	0	1	1
Percentage of		0%	0%	0%	0%	0%	0%	2%	14%	8%	0%	1%	4%
Number of	White collars	15	0	3	0	4	8	3	0	2	0	1	0
Percentage of		2%	0%	2%	0%	1%	7%	0%	0%	1%	0%	0%	0%
Number of	Blue collars	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Number of	Employees	37	0	14	1	8	14	27	4	11	0	8	4
Percentage of		3%	0%	7%	1%	1%	8%	2%	7%	5%	0%	1%	2%

GRI 308-1 New suppliers that were screened using environmental criteria

GRI 414-1 New suppliers that were screened using social criteria

New suppliers that were screened using environmental and social criteria	2021	2022
Number of new suppliers that were screened using environmental and social criteria	0	120
Number of new suppliers	3,032	2,861
% of new suppliers that were screened using environmental and social criteria	0%	4%

Purchasing volumes from supplier screened using environmental and social criteria	2021	2022
Purchasing volumes from supplier screened using environmental and social criteria [in Euros]	0	139,000,000
Purchasing volumes [in Euros]	272,000,000	270,000,000
Percentage of purchasing volumes from supplier screened using environmental and social criteria	0%	51%

4. GRI Content Index

Tenova S.p.A. and its fully consolidated subsidiaries operating within the framework of the Tenova metals business has reported the information cited in this GRI content index for the period 1st January

2022 – 31st December 2022 with reference to the GRI Standards.
The scope of this report does not include TAKRAF and DELKOR companies operating in the mining

business. For more detailed information please refer to the [“About this Report”](#).

GRI STANDARDS	DISCLOSURE	LOCATION
General disclosures		
	2-1 Organizational details	Pag. 5; 11
	2-2 Entities included in the organization’s sustainability reporting	Pag. 5 The fully consolidated subsidiaries operating within the framework of the Tenova metals business, as of 31st December 2022, are the following: Tenova S.p.A., Tenova Industrial Technologies (Beijing) Co. Ltd., Tenova Goodfellow Inc., Hyl Services, S.A. de CV, Hyl Technologies, SA de CV, Loi - Poland Spolka Z.O.O., Tenova Technologies (Tianjin) Co. Ltd., Tenova East Europe L.L.C., MVC (Metallurgical V.C.) S.A., Tenova Inc., Core Furnace Canada Ltd., Tenova Advanced Technologies Ltd, Tenova South Africa Pty Ltd, Tenova Technologies Pvt Ltd., Loi Thermprocess Gmbh, CFS Holding Corp.
	2-3 Reporting period, frequency and contact point	Pag. 5
	2-4 Restatements of information	This document is the first Sustainability Report published by Tenova S.p.A.
	2-5 External assurance	This Sustainability Report has not been externally assured.
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Pag. 7-11; 59
	2-7 Employees	Pag. 47; 51; 67-68
	2-9 Governance structure and composition	Pag. 55-56
	2-13 Delegation of responsibility for managing impacts	Pag. 55
	2-22 Statement on sustainable development strategy	Pag. 3
	2-27 Compliance with laws and regulations	During 2021 and 2022 there were no significant instances of non-compliance with laws and regulation nor related fines. ¹
	2-28 Membership associations	Pag. 16
	2-29 Approach to stakeholder engagement	Pag. 16; 64-65
	2-30 Collective bargaining agreements	Pag. 60; 74

¹ Data are referred to the areas of responsibility of Tenova Compliance Committee (as defined in Tenova Compliance Committee Regulation) and the Compliance Department and, in some cases, are limited to Tenova S.p.A.

Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pag. 13; 16
	3-2 List of material topics	Pag. 13; 62-63
Climate Impact of Tenova's Operations		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 34-35; 38-39; 42 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirement f.
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pag. 36
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pag. 37
	305-2 Energy indirect (Scope 2) GHG emissions	Pag. 37
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pag. 37
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Pag. 42
	303-3 Water withdrawal	Pag. 42
	303-4 Water discharge	Pag. 42
	303-5 Water consumption	Pag. 42
Waste Disposal and Recycling		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 39 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirement f.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Pag. 39
	306-2 Management of significant waste-related impacts	Pag. 39
	306-3 Waste generated	Pag. 40; 66-67
	306-4 Waste diverted from disposal	Pag. 40
	306-5 Waste directed to disposal	Pag. 40
Health & Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 43-45
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pag. 44
	403-2 Hazard identification, risk assessment, and incident investigation	Pag. 44
	403-3 Occupational health services	Pag. 44-45
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pag. 44-45 A formal joint management-worker health and safety committee is not present.
	403-5 Worker training on occupational health and safety	Pag. 44-45
	403-9 Work-related injuries	Pag. 46

Product Safety & Quality

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 52-53 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements e and f.
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Pag. 52-53 During 2021 and 2022 there were no incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services. ¹

Employees Well-Being

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 49-50 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements e and f.
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Talent Attraction, Retention & Fostering Job Expertise

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 47-48 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements b and f.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pag. 71-72
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Pag. 73

Employee Benefits & Compensation

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 49 The information reported is compliant with requirements a, c, d of disclosure 3-3 from GRI 3: Material Topics 2021.
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Employee Training & Development

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 47-48 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements b and f.
GRI 401: Employment 2016	404-1 Average hours of training per year per employee	Pag. 72-73

Human Rights

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14; 15 - 60 The information reported is compliant with requirements a, c of disclosure 3-3 from GRI 3: Material Topics 2021.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Pag. 60 In 2021 and 2022, there were no substantiated incidents of discrimination. In Canada, an accusation of discrimination and harassment was reported by a female employee after her resignation in February 2022. Tenova's local human resources department investigated the allegation but ultimately was not able to substantiate the claim and closed the investigation.

Diversity, Inclusion and Equal Opportunity

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 51 The information reported is compliant with requirements a, c, d of disclosure 3-3 from GRI 3: Material Topics 2021.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Pag. 51; 56; 69-71

Business Ethics, Anti Corruption & Compliance

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 57 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirement f.
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Pag. 74-76 The information reported is compliant with requirements a, b, d, e of disclosure 205-2 from GRI 205: Anti-corruption 2021.
	205-3 Confirmed incidents of corruption and actions taken	Pag. 57-58 During 2021 and 2022 there were no confirmed incidents of corruption. ¹
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pag. 57-58 During 2021 and 2022 there were no legal actions pending or completed regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. ¹
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pag. 58 During 2021 and 2022 there were no substantiated complaints received concerning breaches of customer privacy nor identified leaks, thefts, or losses of customer data. ¹

Sustainable Innovation and R&D

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 28-31
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Digital Transformation of Processes

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 32-33 The information reported is compliant with requirements a, c, d of disclosure 3-3 from GRI 3: Material Topics 2021.
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Transparency & Reporting

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 54-55; 57 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements e and f.
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¹ Corporate Legal Dept. receives information flows about incidents/claims only when specific conditions are met. Incidents that do not fall under the indicated conditions are managed directly by the involved legal entity or function/department and, in any case according to the power of attorneys and the relevant approval and information flows.

Responsible Procurement

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 59-60 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirements b and e.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Pag. 77
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Pag. 77

C-level Accountability of ESG Issues

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 18-22 The information reported is compliant with requirements a, c, d of disclosure 3-3 from GRI 3: Material Topics 2021.
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Energy transition

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 18-22
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Energy efficiency technologies

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 23-24 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirement f.
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Environmental Impact of Products and Services

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 17; 27 The information reported is compliant with requirements a, c, d of disclosure 3-3 from GRI 3: Material Topics 2021.
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Circular economy

GRI 3: Material Topics 2021	3-3 Management of material topics	Pag. 14-15; 25-26 The information reported is compliant with disclosure 3-3 from GRI 3: Material Topics 2021, except for requirement b and f.
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