

# Sustainability Report

2024





# Sustainability Report

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# 2024



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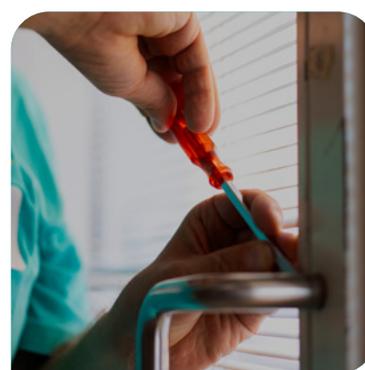
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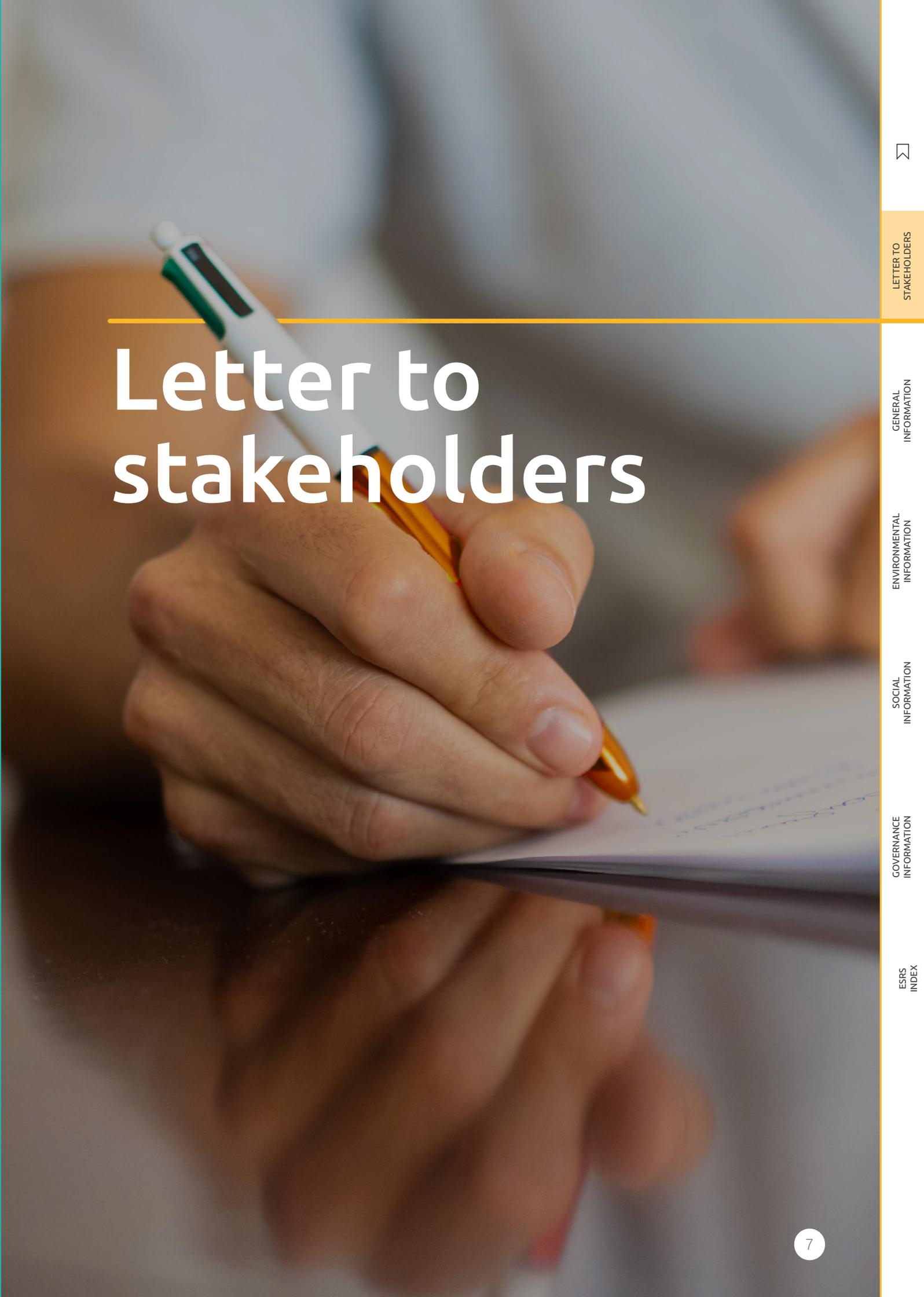
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A close-up photograph of a hand holding a white and green pen, writing on a document. The background is blurred, showing another person's hand. A horizontal orange line is positioned above the main title.

# Letter to stakeholders



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In our letter to you last year, recalling the experiences of past years, we argued that “sustainability is a journey, not a destination”. This was not written for effect, so we feel the need to provide a brief overview of the steps we have taken on this journey, which are described in greater detail later in this report. To do this, we need to put ourselves in your position – as far as we can – and consider what you need to know, what you might be curious to discover and where your interests lie.

As far as businesses are concerned, there is a general type of interest, which is represented and defended by the law. So the first point to note is the work that Rekeep has put into providing the full and accurate information that the legislation requires, regardless of the time and effort this entails. It is a job worth doing, however, especially where it sheds light on matters of substance, which – in more practical terms – provide evidence of benefits to the market and to flesh-and-blood people, in other words, to the customers, users, workers and communities with which we interact. Beyond regulatory compliance, these are the points that should form the backbone of a sustainability report, and while we urge you to explore them in depth in the pages that follow, they can be summed up in brief.

From a purely economic and financial point of view, the effort and results described in the report relate to defending and leveraging our core assets,

to serve the interests of shareholders and financial backers. But, important as this is, it merely paves the way for Rekeep to achieve what it sees as its mission and long-term goals. Historically, after all, social values have been the company’s inspiration and remain its guiding light.

When we use the term “social”, we are not talking about philanthropy, but about a commitment to taking responsibility in the world, with its problems and prospects alike. Within Rekeep’s vision of social values, there is no dividing line between environmental and climate threats, defending workers’ rights, considering the needs and rights of less privileged people, responding to the demographic crisis and the problems of urban coexistence, and so on. All these issues, in various ways, are discussed or referenced in later pages, although we openly acknowledge that what has been achieved so far still falls short of the goals we have been working towards ever since our enterprise was established.

We also believe that our commitment to improvement must always be based on assessing our weaknesses. That is why, in addition to our key commitments for the years ahead, this report looks at areas where performance has fallen below our expectations, while at the same time highlighting certain topics for discussion and common reflection alongside stakeholders.

As previously stated, Rekeep’s main commitment is to ensure profitability and safeguard core assets, not merely of a financial



**Giuliano Di Bernardo**  
Chief Executive Officer

nature but also and especially in terms of people. We know that generating value from enterprise depends on and is achieved by people, whether they are employees, external partners or anyone else involved in the value chains in which Rekeep is present.

Our second commitment concerns innovation in general, i.e. bringing value to the work we do on a daily basis, which also equates to the professional, cultural and human enrichment of people.

Needless to say, these two main commitments have multiple branches and corollaries, which are also covered in this report. However, it is worth emphasizing our successful efforts to ex-

pand our business abroad, which provides a major opportunity for growth and development, as well as our contribution to the country's efforts to extend and make productive use of its, and hence our, capabilities.

One last point: entrepreneurial effort is worthwhile in itself, but entrepreneurial effort and commitment within a system is worth far more. We are all aware of and affected by the major issues facing our age, from military wars to tariff and trade wars. There is a pressing need for businesses, governments and other institutions to act in concert. Rekeep remains committed to doing this, as can be seen from the information set out in this report.





In today's uncertain and unstable business climate, a company's first duty is to safeguard the contributions made by shareholders and stakeholders, in other words to defend the available assets and increase them if possible. While defending economic assets is a conceptually clear goal, the same cannot be said for assets that lack an immediate economic and financial dimension and fall into less definable and measurable categories, such as the dignity of work, customer trust, efficient supply relationships, and so on.

Rekeep's commitment is aimed at defending and increasing all these assets, which collectively constitute both the resource and the goal of its action. As such, while working to achieve its fundamental intention of generating new economic value, Rekeep also strives to foster the entire system of rights and interests of the many people who contribute, in various ways, to achieving the company's objectives.

These commitments and, above all, these actions are duly described and explained in this

report. For clarity, however, it is worth highlighting some of the intentions and criteria that guide Rekeep's work, and which can be summed up in three key words: respect, involvement and identity.

We see respect as a vital ingredient of coexistence, which needs to be valued and protected, in a general climate where it appears to be losing its value and significance.

Involvement is an immediate offshoot of respect: if people are respected, all relationships take on the value of collaboration and joint effort to achieve common aims.

To ensure respect and involvement, companies need to show their identity and be aware of their history, the efforts made by previous generations and the originality of their goals and vision.

These key concepts serve as a guide to the reading of this report, which, despite its imperfections, describes a chapter in the company's history and in its efforts to achieve its goals in the light of the ethical and entrepreneurial criteria set out above.



**Claudio Levorato**  
Executive President

# General Information



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# Sustainability Highlights



## Environment

**10,795**

**Energy Efficiency  
Certificates (EEC)**

awarded as a result of interventions to reduce the final consumption of electricity and natural gas.



**11**

**ISO 14001 certified  
companies**



**4**

**ISO 50001 certified  
companies**



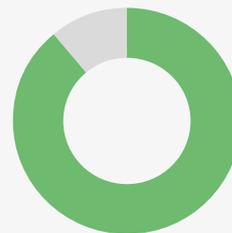
**64%**

**of total waste is  
sent for recycling**



**29%**

**of spending on  
hygiene service  
materials goes on  
EcoLabel products.**



**96%**

**of the waste  
we generate is  
classified as non-  
hazardous**

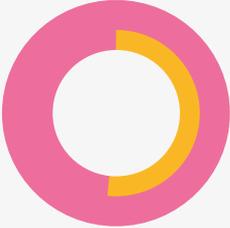
## Social



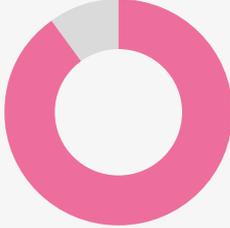
**7**  
ISO 45001 certified companies



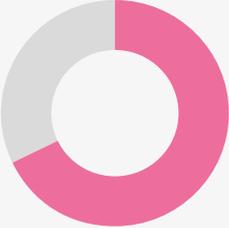
**5**  
ISO SA8000 certified companies



**25,315**  
employees in total  
of whom  
**13,090**  
are based in Italy



**90%**  
of employees are  
on permanent  
contracts  
with reference to Italy



**61%**  
of employees are  
female  
with reference to Italy

**100%**  
of employees are  
covered by national  
collective labor  
agreements (CCNL)  
with reference to Italy

**100%**  
of Rekeep S.p.A.  
employees are  
covered by  
health and safety  
management  
systems

## Governance

**230**  
hours of business  
conduct training  
provided in 2024  
(including anti-corruption and  
anti-trust training)

**Periodic  
audits**  
of suppliers

**Group  
Code**  
of Ethics





# 1.1 Our history

Rekeep is Italy's leading Integrated Facility Management company, operating at both national and international level.

Rekeep was established, under the name Manutencoop Facility Management S.p.A., in 2003, as a spin-off of **Manutencoop Società di partecipazione tra lavoratori (MSC)**, which is now the company's sole shareholder. MSC, originally a manufacturing and labor cooperative, was founded in 1938 by 16 workers under the name Cooperativa per le Manovalanze Ferroviarie. Rekeep thus began as a contracting company for Italy's national railways.

Since then, the company has undergone many changes.

## 1960S - 1970S

In the 1960s, the company expanded its offering in response to the reduced use of outsourcing by the railways. In 1974, it changed its name to Manutencoop.

## 1990S

The 1990s saw the biggest changes, with asset consolidations through strategic acquisitions and the launch of spin-offs, merging various companies operating in the same market sector. Such policies meant that, by the end of the decade, Manutencoop had become one of Italy's leading companies in specialist and integrated services, with over 1,000 employees.

## 2000

In the year 2000, Manutencoop extended its offering by acquiring the company Fleur, which was about to go into liquidation, and renaming it Servizi Ospedalieri, which is now one of the leading players in the market for specialist healthcare support services.

## 2003

Rekeep S.p.A. (operating at the time under the name Manutencoop Facility Management) was established in 2003 and became the operational parent company of the integrated facility management Group of the same name. Private equity funds then acquired shareholdings in the company in 2004.

## 2008

In 2008 it incorporated MCB, now known as H2H Facility Solutions, with a view to strengthening its role in the private multi-location market.

## 2013

In 2013, the MFM Group issued its first bond; Rekeep World and Rekeep Digital (now H2H Digital Solutions) were then established in 2015, for the purpose of developing the company's strategy toward international and "business to business" markets (B2B).

## 2018

In the first half of **2018** the Group acquired a 51% shareholding in EOS, a provider of rental, laundering and sterilization services for linen and surgical instruments in Turkey. The focus on emerging markets, combined with increasing innovation in terms of services and processes designed for a changing world, called for a new departure. To mark its 80th anniversary, Manutencoop Facility Management changed its name to Rekeep. This new name and new identity underpins both the pathway taken and the pathway ahead. In the same year, through its French subsidiary Rekeep France, **the Group won its first European tender procedure abroad: the tender issued by SNCF - Société Nationale des Chemins de Fer Français for the supply of soft facility management services on the Montrouge lines in Paris.**

## 2019

**In 2019, Rekeep entered the Polish market by acquiring** an 80% shareholding in Naprzod SA (now Rekeep Polska), Poland's leading healthcare facility management company.

## 2020

**2020** also saw the Rekeep Group on the front line of healthcare, both in Italy and abroad, as it continued to provide essential sanitization and disinfection services to over 500 hospitals throughout the pandemic.

## 2022

**Between 2022 and 2023** the Group then consolidated its presence, especially in Poland, with significant growth in revenues.

## 2024

In **2024** the Group reorganized some of its activities. More specifically, the subsidiary company H2H Facility Solutions extended its offering and launched H2H Digital Solutions, a digital facility management company (built on the experience of Rekeep Digital) and H2H Document Solutions, a document management company (built on the experience of Telepost).





# 1.2 Our services

Over the years, the Rekeep Group has built and developed its offering on the basis of Italian State Railways contracts, and successfully integrated skills from an extremely varied range of other entities.

Rekeep now offers a wide range of services for both public and private customers, which can be divided into two main areas of operation:

- **Integrated Facility Management**, comprising logistical and organizational support services aimed at optimizing the management of activities carried out within buildings, with a particular focus on the end user.
- **Specialty Services**, which include *Laundrying & Sterilization* (washing and sterilizing linen and surgical instruments in support of healthcare activities), supply of sterile surgical kits and medical devices, and advanced technology solutions, especially for digital facility management and document management.

Organizational skills, highly qualified staff and an unwavering commitment to innovation are the fundamental values, built up over the years, that underpin Rekeep’s offering.

The Rekeep Group offers comprehensive, integrated solutions geared towards human well-being, efficient building management, and enhanced cities.

## PEOPLE

This category includes a wide range of services aimed at simplifying and optimizing business processes.

One of Rekeep's main focus areas is **cleaning services**, in which the company has developed a high degree of specialization, particularly for healthcare facilities such as hospitals, clinics and outpatient facilities. By means of rigorous management, control and monitoring protocols, alongside a 24-hour emergency response service, Rekeep provides timely and effective solutions.

In **healthcare logistics**, Rekeep manages clinical and hospital materials, ensuring real-time traceability and helping reduce costs and inventory. On the **internal logistics** front, the company takes care of managing materials, including biological materials, and the internal transportation of people, pay-

ing close attention to organization for the purposes of this delicate mission.

Through its **reception and door-keeping service**, Rekeep provides attendance control and surveillance within facilities, with just-in-time monitoring for greater efficiency and security.

Rekeep’s **laundrying and sterilization** service covers more than 350,000 surgical operations, the preparation of 700,000 surgical fields and the supply of apparel to over 290,000 healthcare staff per year, to the highest standards of hygiene and safety. Lastly, the **document management and mailing** service is designed to streamline business processes and free up resources through the use of advanced technologies, while the IT solutions supplied by Rekeep enable customized, innovative management of internal activities and business offering.

## PEOPLE

		
Cleaning	Internal logistics	Laundrying
		
Healthcare logistics	Sterilization	Reception

As of this year, the Group is stepping up its presence in the **Digital Facility Management** sector. Rekeep guides companies towards digital transition by means of integrated solutions for optimizing strategic and management processes.

**BUILDINGS**

The main services offered by Rekeep in public and private buildings include **building maintenance**, aimed at ensuring the efficiency and functionality of facilities over time, and the **maintenance of heating and air conditioning systems**.

In the latter area, Rekeep stands out for its adoption of advanced technologies that enable constant monitoring and optimize energy consumption.

Similarly, Rekeep's **energy services** and energy upgrades for buildings are designed to promote the use of energy from certified renewable sources and achieve energy efficiency improvements. These services reduce consumption and costs, thus helping to improve the environmental sustainability of buildings. To ensure the best results, Rekeep guides its customers through every stage of the process, from strategic choices

to operational implementation, offering tailored solutions through the use of a team of dedicated professionals.

**CITIES**

The commitment to promoting a culture of sustainability can also be seen in Rekeep's services for citizens. Rekeep offers a wide range of services for citizens, including **management of green areas, programming and monitoring of lighting and traffic light systems, maintenance of roads and signage** and municipal waste management, and is committed to making cities greener and more efficient, helping to improve the quality of urban life and supporting properly informed resource management.

**BUILDINGS**

		
Building maintenance	Energy upgrading	Energy services
		
Fire prevention and safety	Systems maintenance	

**CITIES**

		
Management of green areas	City facility management	Smart urban management





### **BTOB OR BTOG: THE PUBLIC ADMINISTRATION: A STANDOUT STAKEHOLDER**

Rekeep stands out in the integrated services landscape for its ability to operate effectively in both the BtoG (*Business to Government*) and BtoB (*Business to Business*) markets by responding flexibly and expertly to the needs of a diverse clientele.

In its relationship with the public administration, Rekeep is a strategic partner for the delivery of essential services and makes a valuable contribution to the smooth operation of public bodies, and educational, administrative and healthcare facilities. Such facilities have played a major role for the company ever since it was established in 1938, when its first employees competed for contracts awarded by the State Railways.

The services that the Group provides for Public Administration buildings include the following:

- **Energy supply;**
- **Facility Management;**
- **Integrated management of technological systems.**

These are complemented by other high value-added services, including:

- **Facility Management for healthcare, school and office facilities:** management and maintenance of public buildings, with a particular emphasis on energy efficiency and safety.
- **Maintenance** of air conditioning, fire safety, video surveillance, TV, electrical, elevator, plumbing, telephone, and public lighting systems.
- **Power generation and heat management.**
- **Road construction and maintenance.**
- **Urban, park, building and street furniture.**
- **Pest control.**

- **Healthcare logistics services:** internal transport of trolleys, transport of biological material and transport of medical records, medication and patients.
  - **Laundering & Sterilization:** industrial laundry and sterilization services for the healthcare sector, in line with the highest standards of hygiene and traceability.
  - **Digital services:** technological solutions for document management, predictive maintenance and remote system monitoring.
  - **Hospital catering:** preparation and distribution of meals for patients and staff, with a close focus on nutritional quality, food safety and sustainability.
- These services are nearly always provided through public tenders, in which Rekeep stands out for its reliability, technological innovation and focus on sustainability.
- In parallel, Rekeep develops tailored solutions for private companies operating in various sectors, including industry, retail, logistics and the advanced service sector. Our approach in this area places a firm emphasis on personalization, operational efficiency and value creation. The main services include:
- **System and technology maintenance:** scheduled and non-routine work to ensure the operational continuity and safety of systems (air conditioning, fire safety, power generation, electrical, elevator and plumbing systems).
  - **Pest control.**
  - **Maintenance of buildings and green areas.**
  - **Soft services:** cleaning, reception, door-keeping, document management and other auxiliary services that enhance the work environment.
  - **Energy management:** solutions for reducing energy consumption, optimizing environmental performance and heat management.
  - **Integrated logistics services:** warehouse management, goods handling and supply chain support.
  - **Digital and document services:** platforms for intelligent data management, process digitization and performance monitoring.

Across all areas – *BtoG and BtoB* – Rekeep stands as a reliable, innovative partner capable of generating value through sustainability, digitization and a strongly customer-centric approach.





# 1.3 Our cornerstones: Values and Mission

## VALUES AND MISSION

Rekeep's approach is founded on the following values:

Commitment and transparency

Responsibility and solidarity

Probity and legality

In keeping with its aims to be a leader in Italy and a key player abroad in the facility management services market, Rekeep is committed to:



**Providing high-quality services**, for both public and private customers, capable of improving the well-being and safety of environments and generating positive impacts on customer performance.



**Valuing human capital** as the core of its competitive advantage, by developing skills, providing growth and training opportunities, and promoting personal and professional fulfillment.



**Contributing to innovation in services and processes**, by proposing new solutions to improve performance and building valuable relationships with customers, partners, suppliers and communities.



**Rigorous and efficient economic management** in order to maintain and increase its financial and capital solidity.



**Helping improve the environment and people's lives**, by promoting economically, socially and environmentally sustainable development.

# 1.4 Our presence throughout Italy

The Rekeep Group's national presence is one of the distinctive features that underpin its solidity, coverage and ability to meet the needs of public and private customers on a national and international scale.

## IN ITALY

Rekeep has deep roots in Italy and is headquartered in **Zola Predosa in the province of Bologna**. This is the center point of a network of subsidiary and consortium companies operating in different regions and cities, including:

Ferrara: the home of Servizi Ospedalieri, specializing in rental, laundering and sterilization services for healthcare facilities.

Trento: where the facility management company CMF is headquartered.

Cefalù, Treviso, Monza and Bologna: which host the operating bases of various subsidiaries in the energy, maintenance, cleaning and healthcare logistics sectors.

This geographical distribution enables the Group to provide dense coverage throughout Italy, with strong local roots and coordinated management of expertise.



The Rekeep Group's national presence is one of the distinctive features that underpin its solidity, coverage and ability to meet the needs of public and private customers on a national and international scale.

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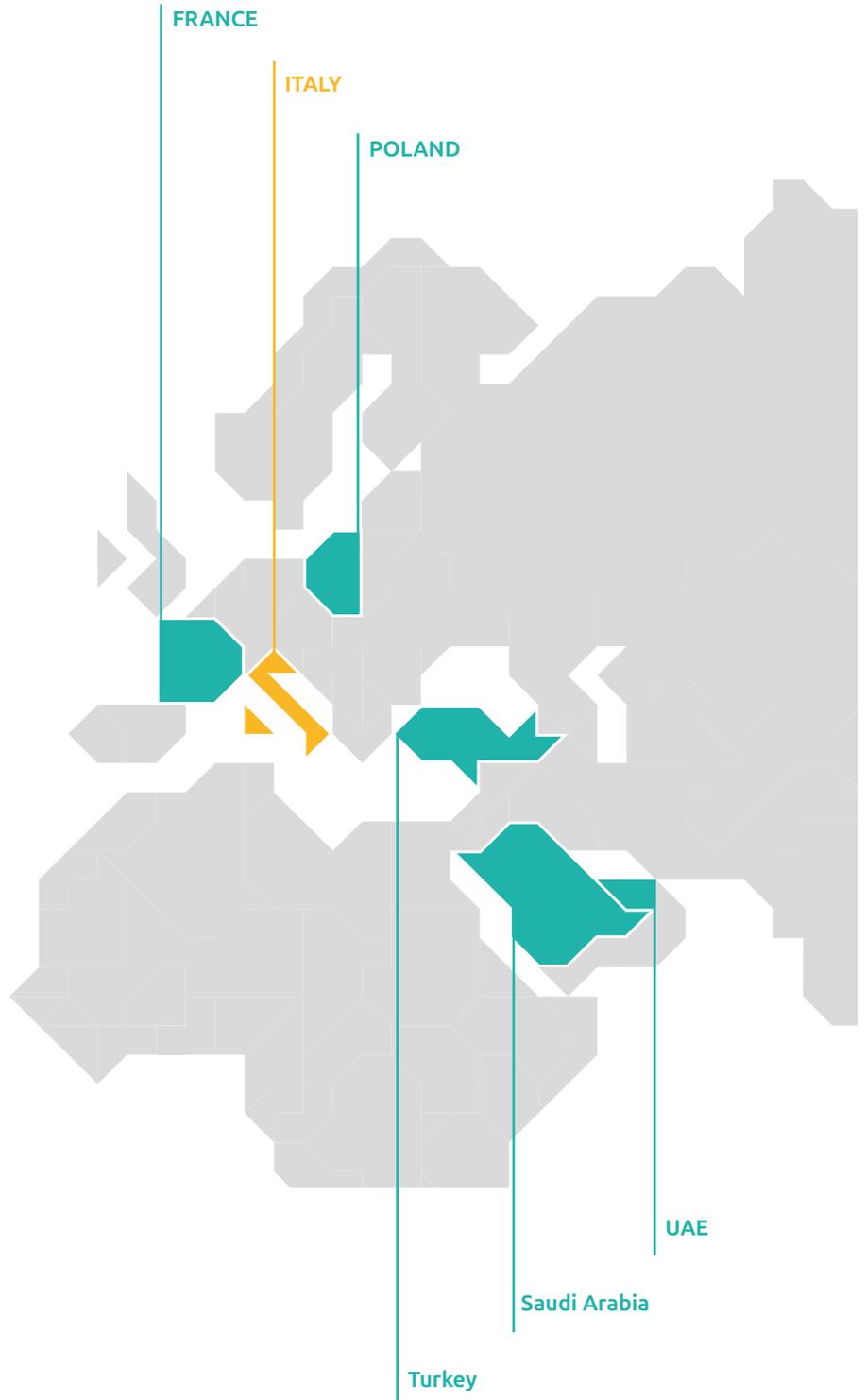
### IN EUROPE

Rekeep has also expanded its business across Europe, with a significant presence in:

- **France:** through Rekeep France, Rekeep Santé and Rekeep Mobilité, operating in the cleaning, transport (rail and bus) and health-care sectors.
- **Poland:** with Rekeep Polska and numerous subsidiaries operating in healthcare, cleaning, catering, medical transport and sterilization services. This is the largest Group controlled by the parent company Rekeep and has 12 subsidiaries and about 11,000<sup>1</sup> employees.

### IN OTHER COUNTRIES

The Group is also present in **Turkey** and the **Middle East**, particularly Saudi Arabia, where it provides laundering and sterilization services to the health-care sector, and the Gulf States, where it offers hard and soft facility management services for various sectors, including residential, commercial and logistics. The Group thus brings Italian know-how to international contexts and contributes to the modernization of local infrastructure.



1 The Group employs 10,961 people.

# 1.5 Rekeep Group structure

The Group is headed by Rekeep S.p.A., which controls Italian and foreign subsidiaries, in which it holds direct or indirect stakes. Rekeep S.p.A. is wholly owned by MSC Società di Partecipazione tra Lavoratori S.p.A., which plays a management and coordination role. As of February 1, 2022, Manutencoop Società Cooperativa changed its legal status from a cooperative company to a corporation, and, within that context, changed its company name to MSC Società di Partecipazione tra Lavoratori S.p.A.

The legal entities<sup>1</sup> that make up the Group include:

- **Servizi Ospedalieri S.p.A.**, a Rekeep Group company, which offers full-service laundering and rental of healthcare material, with efficient management of stocks and flows within hospitals and clinics. With three state-of-the-art facilities in Ferrara, Lucca and Teramo, the company ensures on-time production and delivery throughout Italy, supplying apparel to 290,000 healthcare workers per year and managing over 40,000 beds. As well as linen rental and laundering, Servizi Ospedalieri provides a sterilization service for surgical instruments and operating-room technical fabrics, covering about 700,000 sur-

gical fields and 350,000 procedures per year. This service enables healthcare facilities to operate more safely and efficiently, by freeing them up from operational tasks. The Servizi Ospedalieri subgroup consists of:

- **Servizi Sanitari Sicilia Soc. Cons. a.r.l.:** supplies Laundering & Sterilization services
- **Medical Devis S.r.l.:** its main service is the supply of surgical kits
- **U Jet S.r.l.:** provides surgical-kit packaging services
- **U. Jet Romania Private Limited Company:** a subsidiary of U Jet S.r.l., which offers surgical-kit packaging services, and is the only foreign company in the Rekeep Group not controlled by Rekeep World.
- **H2H Facility Solutions** is a Rekeep Group company specializing in the supply of facility management services to private customers. The company promotes a new **vision** and a new approach to facility management: rather than taking care of the buildings alone, its primary aim is to take care of the well-being of the people who inhabit them, by providing them with a comfortable, stress-

free work environment. The name "H2H", standing for "Human to Human", is emblematic of this approach. Since 2024, the company has also been operating in the field of digital facility management and document management.

- **H2H Cleaning S.r.l.:** a wholly owned subsidiary specializing in the supply of environmental hygiene and ancillary building services in the civil and industrial sectors. The company provides its services directly at a nationwide level and is continuously expanding.
- **H2H Document Solutions S.r.l.:** offers advanced document management services, involving the coordination of complex back-office processes, document management and archiving, and the management of mailing and digital archiving. The company offers internal mail flow management services to large enterprises, certified email management, and services relating to paperless documentation in general.
- **H2H Digital Solutions S.r.l.:** built on the experience of Rekeep Digital, a Rekeep Group company, H2H Digital Solutions

1 Including subsidiaries and consortia.





specializes in digital facility management, i.e. the supply of technological services, in the form of consulting, applications and infrastructure, for the digital transition of public and private healthcare enterprises. The new company assists clinics and hospitals with the digitization process by integrating applications, such as electronic medical records and specific vertical application modules. It also manages operational service centers, centralized booking centers, call centers, customer service and customer support centers.

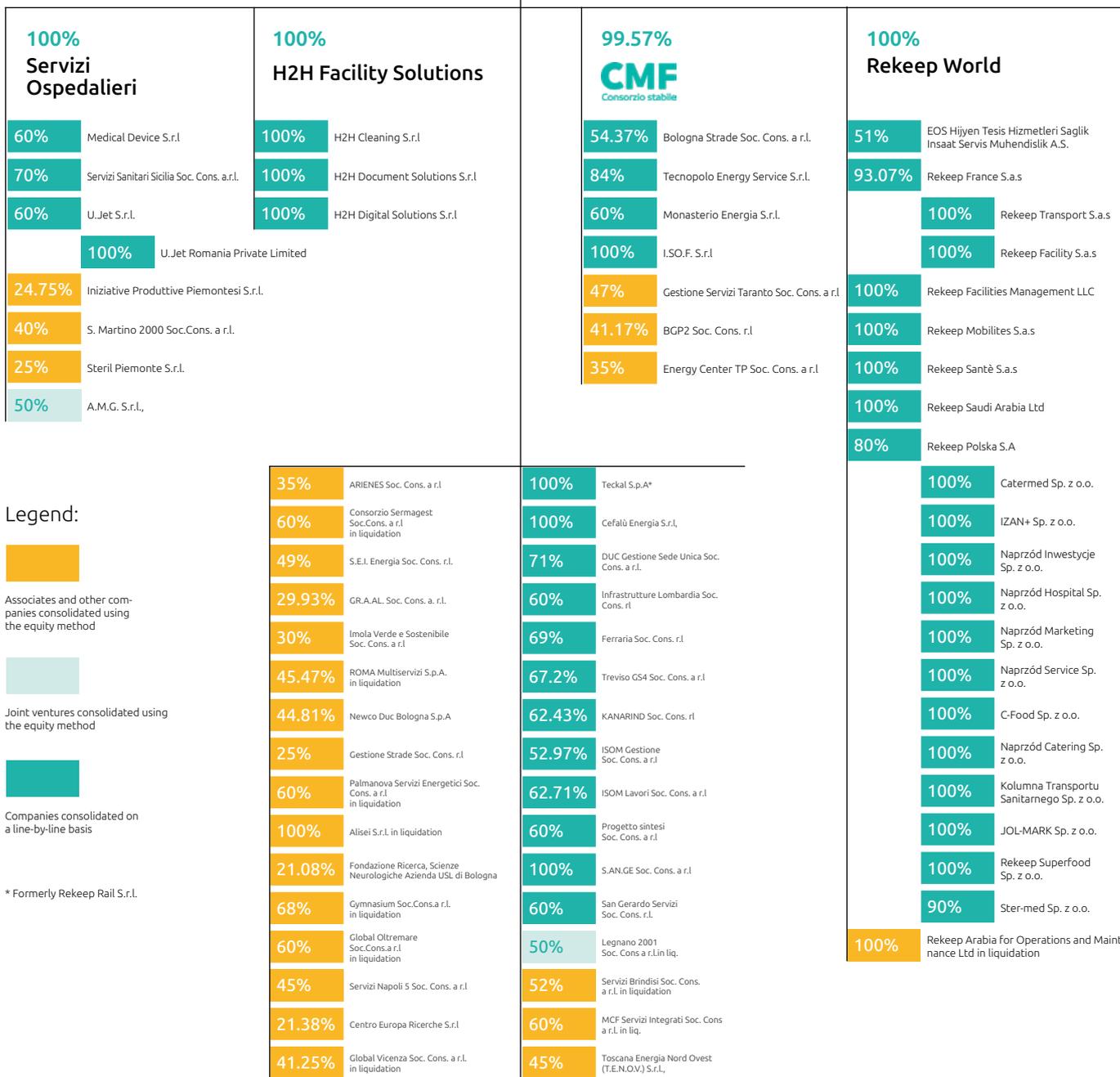
- **Consorzio Stabile CMF:** operates in the Integrated Facility Management market where, thanks to the experience of the founding companies, it offers an innovative model for the delivery of real estate and city services. It designs and manages all the necessary services for the smooth running of buildings, hospitals, hotels, urban infrastructure networks and transport: from cleaning to the management of public lighting, energy management, logistics, landscaping and highly specialized activities such as linen rental and laundering and sterilization for clinics and hospitals.
- **Rekeep World:** the Group company tasked with developing business outside Italy. It operates in the Integrated Facility Management

sector, where its particular aim is to take the know-how developed by the Group in the healthcare and transport sectors and make use of it in foreign markets. It holds controlling or majority stakes in the Group's major foreign companies and coordinates their activities. Its subsidiaries are as follows:

- **Rekeep Polska S.A.** and its 12 subsidiaries (including Naprzód Catering, Ster-med, Catermed, Kolumna Transportu Sanitarnego Triomed), which operate in hospital catering, medical transport, cleaning and sterilization, and patient care. With about 11,000 employees, Rekeep Polska is one of the Group's most significant European operations.
- **EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.** (also referred to as simply "EOS"), which specializes in the rental, laundering and sterilization of linen and surgical instruments for large public hospitals, including those in Mersin, Isparta and Gaziantep, within public-private partnership projects under the investment program aimed at modernizing Turkey's healthcare sector by building dozens of new hospitals.
- **Rekeep Saudi Co. Ltd**, which was established in 2019 to provide cleaning

services for the Riyadh Metro and now provides hard and soft facility management services in multiple sectors.

- **Rekeep France S.a.s.,** Rekeep Santé S.a.s. and Rekeep Mobilité S.a.s., which provide cleaning services to the transport and public health sectors, with major contracts such as those with RATP, SNCF and AP-HP.



Legend:



Associates and other companies consolidated using the equity method



Joint ventures consolidated using the equity method



Companies consolidated on a line-by-line basis

\* Formerly Rekeep Rail S.r.l.



## 1.6 Preparation criteria

The Rekeep Group's consolidated sustainability report is prepared on a voluntary basis and aligned, three years ahead of the deadline, with Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive – CSRD), transposed into Italian law by Legislative Decree 125/2024, using the reporting principles set down in Delegated Regulation 2023/2772. The reported disclosure requirements are specified in the Content Index, in the Appendix.

This document has been audited (Limited Assurance) by Forvis Mazars S.p.A., whose report is provided in a specific section herein (Auditing Company Report). The process of reporting qualitative information and quantitative metrics involved all Group companies, although as far as the former are concerned, not all the companies within the reporting perimeter were able to provide complete data mapping. The disclosure and the *Content Index* provide a specific indication of the perimeter of each data point (DP) in order to make the representation of information usable and clear.

Over the next two years, the Rekeep Group is committed to gradually integrating the reporting of data for all companies within the reporting perimeter, with a view to achieving full availability of reporting flows from all of them (FY 2027).

Within the same time-frame, the Group is committed to designing and implementing the necessary processes to fulfill the addition-

al disclosure requirements set down in Italian legislative decree 125/2025, as amended, including conducting a taxonomic analysis of its business activities. The report includes information about material impacts, risks and opportunities (known as "IROs") relating to the Group, and – where possible and when the necessary data is available – arising from direct and indirect business relationships along the Group's value chain. More specifically, this information relates primarily to relationships with suppliers involved in the development of products and services in the upstream value chain, and the Group's customers in the downstream value chain. For further details on the value chain, see section "1.12 Value Chain." Furthermore, details of policies, actions, objectives and quantitative metrics are provided in the corresponding sections, which also include sources of uncertainty, and the assumptions, approximations and judgments made by the Company. The Group is committed to continuously improving its value chain information, with a view to maintaining compliance with the requirements of ESRS standards.

The Rekeep Group has taken the option of omitting information relating to intellectual property, know-how and innovation results on the basis of the exemption from disclosure of information concerning upcoming developments or matters under negotiation. This omission has been applied to the data of the subsid-

iary A.M.G. S.r.l., in which Servizi Ospedalieri S.r.l. holds a 50% stake, while the remaining share is held by one of its competitors. The criteria adopted for estimating the metrics are explained in the methodology provided for each material topic subject to disclosure.

The Rekeep Group has chosen to voluntarily adopt ESRS reporting standards and update the scope of consolidation earlier than legally required. In this fiscal year, the quantitative data therefore relate only to the year ended December 31, 2024, and comparative data for previous years is not shown (see ESRS 1, para. 10.3), because this was prepared on the basis of the previously used reporting standards, namely GRI Standards.

However, by choosing to adopt the new standards three years ahead of the entry into force of the provisions concerning the Rekeep Group (as set down in Legislative Decree 125/24), i.e., with effect from the fiscal year beginning January 1, 2027, the organization has given itself the advantage of being able to build a comparable and consistent database over time, in order to make its future reporting more robust and transparent.

For greater clarity with regard to the above, below is a list of DRs (Disclosure Requirements) and DPs (Data Points) relating to material topics that are not included in this report but will appear in future corporate sustainability reporting.

ESRS 2: BP-2\_20; GOV-1\_01; GOV-1\_02; GOV-1\_03; GOV-1\_05; GOV-1\_07; GOV-1\_09; GOV-1\_17; GOV-2\_03; GOV-3; GOV-5; SBM-1\_06; SBM-1\_21; SBM-1\_22; SBM-1\_26; SBM-1\_27; SBM-2\_08; SBM-2\_09; SBM-2\_10; SBM-2\_11; SBM-3\_03; SBM-3\_05; SBM-3\_06; SBM-3\_07; SBM-3\_08; SBM-3\_10; SBM-3\_11; SBM-3\_12

E1: E1.IRO-1\_03; E1.IRO-1\_04; E1.IRO-1\_06; E1.IRO-1\_07; E1.IRO-1\_08; E1.IRO-1\_10; E1.IRO-1\_11; E1.IRO-1\_12; E1.IRO-1\_13; E1.IRO-1\_14; E1.IRO-1\_15; E1.IRO-1\_16; E1.SBM-3\_03; E1.SBM-3\_04;

E1.SBM-3\_05; E1.SBM-3\_06; E1.SBM-3\_07; E1-3\_03; E1-3\_04; E1-3\_05; E1-3\_06; E1-3\_07; E1-3\_08; E1-4\_02; E1-4\_03; E1-4\_04; E1-4\_05; E1-4\_06; E1-4\_07; E1-4\_08; E1-4\_09; E1-4\_10; E1-4\_11; E1-4\_12; E1-4\_13; E1-4\_14; E1-4\_15; E1-4\_16; E1-4\_17; E1-4\_18; E1-4\_21; E1-4\_22; E1-4\_24; E1-6\_16; E1-6\_17; E1-6\_30; E1-6\_31; E1-6\_32; E1-6\_33; E1-6\_34; E1-6\_35

E2: E2-3\_09; E2-5

E3: E3-1\_05; E3-3\_01; E3-3\_03; E3-4\_02; E3-4\_03; E3-4\_04; E3-4\_05; E3-4\_08

E4: E4.IRO-1\_16; E4-1; E4-2\_03; E4-2\_04; E4-2\_05; E4-2\_17; E4-2\_18; E4-2\_19; E4-2\_20; E4-3\_02; E4-3\_03; E4-3\_04; E4-3\_08; E4-3\_09; E4-4\_01; E4-4\_02; E4-4\_03; E4-4\_04; E4-4\_05; E4-4\_07; E4-4\_08; E4-4\_09; E4-5

E5: E5-4\_01; E5-4\_02; E5-4\_04; E5-4\_05

S1: S1.SBM-3\_12; S1-3\_09; S1-4\_04; S1-4\_05; S1-4\_06; S1-4\_07; S1-4\_08; S1-4\_09; S1-8\_02; S1-8\_03; S1-12; S1-17\_01

G1: G1-1\_02; G1-1\_10; G1-3\_02; G1-3\_07; G1-3\_08; G1-4\_01; G1-4\_02; G1-6

## 1.7 Rekeep's governance

Rekeep S.p.A.'s governance is based on a traditional model, in accordance with the Italian regulatory framework, involving a Board of Directors (hereinafter also "BoD") and a Board of Statutory Auditors, both appointed by the shareholders' meeting. This arrangement provides a balance between management and control functions, thus ensuring transparency, accountability and strategic oversight.

The Board of Directors and the Board of Statutory Auditors play a central role in overseeing ESG-related issues:

- the BoD approves sustainability strategies, evaluates the integration of ESG aspects into the business model, and approves the Sustainability Report;

- the Board of Statutory Auditors monitors the adequacy of the internal control system, including in relation to non-financial reporting.

In 2024, the BoD intervened numerous times in sustainability issues: it appointed the committees discussed in more detail below, approved their operating regulations, and approved the Group's ESG Plan, Sustainability Report and Sustainability Policy.

During 2024, the Group strengthened its governance structure significantly, in line with rising expectations in terms of sustainability, compliance and risk management. At the initiative of the shareholder MSC, a new Board of Directors was appointed, consisting of seven members, three of whom are independent (42.8%). This

composition reflects a commitment to openness and plurality, with a female presence among the independent directors.

The Board of Directors was appointed on March 14, 2024. The new structure provides for distinct, complementary roles and is composed as follows:

- Executive President**, with corporate powers and responsibility, **Claudio Levorato**;
- CEO**, with a focus on business activities, **Giuliano Di Bernardo**;
- Director of Innovation, Development and ESG**, **Stefano Donati**. This strategic role involves promoting the integration of sustainability into corporate governance and providing continuous,





direct oversight of these issues. His role involves liaison and is strategic in ensuring that ESG issues are always brought to the attention of the Board of Directors and that the most significant ESG impacts and risks are assessed in the corporate strategy-setting process;

- **Director, Paolo Leonardelli;**
- **Independent Director, Linda Faiola;**
- **Independent Director, Francesco Silvestrini;**
- **Independent Director, Matteo Tamburini.**

To support the Board, three **intra-board committees** were established on March 14, 2024, appointed directly by the Board of Directors on a voluntary basis, chaired by independent directors:

- **ESG Control and Risk Committee;**
- **Appointments and Remuneration Committee;**
- **Related Party Transactions Committee.**

These bodies provide proactive, expert supervision of key issues for sustainability and good corporate governance.

More specifically, the ESG Control and Risk Committee oversees ESG risk analysis, strategic priority setting, and oversight of the non-financial reporting process. The Committee is composed of three directors, all of whom are non-executive and at least a majority of whom are independent, as required by Article 2409, paragraph 2 of the Italian Civil Code: Linda Faiola, Matteo Tamburini and Francesco Silvestrini.

The ESG Control and Risk Committee met 10 times in 2024, on the following dates: March 11, 2024; March 25, 2024; April 5, 2024; May 8, 2024; May 14, 2024; May 23, 2024; June 11, 2024; July 8, 2024; November 28, 2024; December 13, 2024.

At the *corporate* level, there is a **Group Innovation & ESG Technical Committee**, whose duties consist in guiding, coordinating and monitoring ESG and innovation initiatives. The Committee facilitates the sharing of best practices among Group companies and promotes the strategic alignment of ESG activities.

This committee consists of the following prominent and influential posts with impact on sustainability issues: Executive President, Chief Executive Officer, Managing Director, Rekeep IT Director, Rekeep Operations Director, Rekeep Technical Sales

**BOARD OF DIRECTORS BY GENDER AND AGE.**

	2022	2023	2024
<b>WOMEN</b>			
<30 years	0	0	0
30-50 years	1	1	0
> 50 years	0	0	1
<b>TOTAL WOMEN</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>MEN</b>			
<30 years	0	0	0
30-50 years	0	0	0
> 50 years	5	5	6
<b>TOTAL MEN</b>	<b>5</b>	<b>5</b>	<b>6</b>
<b>OVERALL TOTAL</b>	<b>6</b>	<b>6</b>	<b>7</b>

Director, Group HR Director, Re-keep Innovation Manager, Re-keep Communications Manager.

These posts have also been identified in relation to business functions deemed to support ESG issues.

The Group ensures that board members are kept up-to-date on ESG issues and guidance on implementing Rekeep Beyond, which is discussed in section 1.10 "Our integrated sustainability and innovation approach."

The administrative, management and supervisory bodies, including the Board of Directors, are informed of ESG impacts, risks, and opportunities at regular intervals, including by the Managing Director, in order to ensure constant oversight of sustainability issues. These updates enable the BoD to monitor the evolution of risks and opportunities relating to environmental, social and governance matters and to ensure alignment with corporate strategies. As part of its control functions, the BoD is directly involved in decision-making and approval processes relating to ESG risk mitigation systems.

The risk management process is supported by structured information flows between the ESG Department, the Risk & Compliance Department and the ESG Control and Risk Committee, which provide continuous oversight and integrated assessment of risks and opportunities, including in terms of Double Materiality. With this in mind, the Group is committed

to adapting and stepping up the process of reporting to the BoD and the supervisory bodies in order to maintain compliance with regulatory developments concerning sustainability, by making ESG more central to corporate strategy and operations.

ESG impacts, risks and opportunities are overseen by the ESG Control and Risk Committee, which receives periodic updates from the ESG Department and the Managing Director. At the executive level, operational oversight is assigned to the Innovation & ESG Department, which works with the Risk & Compliance function to ensure the integration of ESG considerations into risk management processes and strategy setting. For details of IROs, see section "1.13 - Double Materiality Analysis." As far as significant IROs arising from the upstream and downstream value chain are concerned, the Rekeep Group is currently adjusting the business strategy integration process with reference to them.

The hierarchical lines allow a structured flow of information between operational functions and governance bodies, with formal and informal opportunities for exchange. Dedicated controls and procedures for managing ESG impacts are also in place, and are integrated with the HR, Legal, Procurement, QHSE and IT functions by means of shared policies, protocols and monitoring systems.

Drawing upon solid and balanced combinations of professional roles with the necessary

knowledge, the boards of directors and top management supervise the setting of ESG goals and monitor progress, on the basis of the information flows described above, thus providing strategic oversight and informed governance. The monitoring and reporting process culminates in the approval of the Rekeep Group's Consolidated Sustainability Report by the Board of Directors on an annual basis.

The table below shows the composition of the Board of Directors by gender and age.

Women account for 14.28% of the Board's membership.

The Board of Statutory Auditors completes the line-up of governing bodies. It consists of three statutory and two alternate auditors and was appointed on April 28, 2023. Its functions involve ensuring compliance with the law and proper administration.

Financial audits are carried out by an external firm.

In 2024 the Board of Statutory Auditors met quarterly, with an overall attendance rate of 100%.

The table below shows the composition of the Board of Statutory Auditors by gender and age.

The control structure has multiple layers, in line with international *best practices*. It includes:





**AUDITORS BY GENDER AND AGE**

	2022	2023	2024
<b>WOMEN</b>			
<30 years	0	0	0
30-50 years	0	0	0
> 50 years	0	0	1
<b>TOTAL WOMEN</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>MEN</b>			
<30 years	0	0	0
30-50 years	0	0	0
> 50 years	4	4	4
<b>TOTAL MEN</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>OVERALL TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>

- The **Internal Audit** function, assigned to *Renato Marro*, an external professional who reports directly to the Board of Directors;
- The **Board of Statutory Auditors**, composed of three statutory and two alternate auditors, appointed in April 2023;
- The **Organizational and Management Model**, a framework for the oversight of risks and legal compliance;
- The **Group Ethics Committee**, which is the guarantor of the founding values and principles;
- The **Risk & Compliance** function, assigned to *Raffaele Potrino*, who reports to the Executive President and ensures direct and operational oversight of corporate risks.

The Group's international dimension is managed through Rekeep World, a holding company wholly owned by Rekeep S.p.A., which coordinates foreign holdings. Rekeep World does not carry out direct operational activities, but acts as a governance center for foreign subsidiaries.

Major holdings include:

- Rekeep France (93.07%), operating in *facility management* for the transport sector;
- EOS in Turkey (51%), operating in rental, laundering and sterilization services for large public hospitals;
- Rekeep Polska (80%), the most significant subsidiary in terms of revenues, with a dual governance system that

includes a Board chaired by the CEO and founding partner Maraszek Radostaw, and a Supervisory Board made up of four members, three of whom are appointed by Rekeep World;

- Rekeep Saudi (100%), operating in facility management for the healthcare, transport and large-scale real estate sectors.

This structure enables the Group to cover strategic markets, leveraging established expertise and promoting a culture of responsible, sustainable governance.

1 Partner BDO Advisory Services S.r.l.

# 1.8 Risk management: a cornerstone of company strategy

In an increasingly complex and interconnected economic, regulatory and environmental context, risk management is a central factor in ensuring an organization's resilience, sustainability and competitiveness. For Rekeep, *Risk Management* is not just a technical safeguard, it is an enabler of business strategy, that helps guide decisions, prevent critical issues and reap opportunities.

In 2024, Rekeep took a significant step toward a more structured and integrated approach to the management of risks, particularly those relating to sustainability. For the first time, the *Innovation & ESG Department*, in collaboration with the *Risk & Compliance Function*, conducted an analysis of ESG risks, in line with European ESRS standards, and put in place an integrated, cross-cutting approach.

This made it possible to:

- map key ESG risks along the value chain;
- assess their significance and likelihood of occurrence;
- identify areas for improvement and mitigation actions;
- integrate the results into the corporate strategy-setting process.

The analysis involved various business functions, including HR, Procurement, Legal, IT, QHSE and the Group's main subsidiaries both in and outside Italy, thus promoting a widespread, shared risk culture.

The significance of the risks analyzed in the matrix was assessed by considering both **severity of impact** and **likelihood of occurrence**. An approach based on **residual risk** was adopted, which takes account of the company's existing safeguards and controls that help mitigate risk.

The analysis revealed a number of material risks, of which the main ones are as follows:

- **Environmental:** energy consumption from non-renewable sources, greenhouse gas emissions, water and soil pollution, waste management.
- **Social:** occupational health and safety, organizational welfare, equal treatment, rights in the supply chain.
- **Governance:** risks relating to corruption, anti-competitive practices, fraudulent acts that may affect tenders, service continuity, late payments to suppliers.

Mitigating actions and internal controls were identified for each risk. These include:

- energy efficiency and sustainable mobility plans;
- strengthening HSE safeguards and training programs;
- adopting ethical and supply chain monitoring policies;
- updating compliance and anti-corruption protocols.

The findings of the ESG risk analysis have been incorporated into the Sustainability Plan currently being drawn up – thus helping define goals, KPIs and priority actions for corporate owners – and into internal policies and procedures, by means of control measures that help limit residual risks even further.

The results are also reported periodically to the ESG Control and Risk Committee through the Managing Director to the BoD, thereby ensuring continuous and strategic oversight.

The entire process is designed to be iterative and dynamic, with periodic updates to keep in step with regulatory developments and changes in the external environment and business strategies.

The Group has therefore equipped itself with new risk management and internal control processes and systems, which are still evolving in rela-





tion to sustainability reporting. This has spawned an array of structured, interconnected elements designed to help identify, assess and mitigate risks, including ESG risks. These elements include:

- **Dedicated organizational safeguards**, such as the ESG Department and the *Risk & Compliance* function, which actively collaborate on the analysis and monitoring of sustainability risks.
- **Procedures** for collecting and validating information, analyzing significance and determining corrective actions.
- **Internal control tools**, including policies, protocols and ad hoc functions, to ensure traceability and regulatory compliance.
- **Involvement of governance bodies**, with information flows to the ESG Control and Risk Committee and the BoD, which oversee the integration of ESG risks into corporate strategy.
- **Integration into decision-making processes**, by using the results of ESG risk analysis to guide the setting of goals, KPIs and priorities in the Sustainability Plan, as well as the Group's strategic and business choices and directives.

This approach facilitates proactive, dynamic risk management in line with ESRS requirements and sustainable governance best practices.

The **Internal Control System** is the set of rules, procedures and organizational structures designed to identify, measure, manage and monitor risks. The Internal Control System, defined on the basis of national and international best practices, consists of the following three levels of control:

- Level 1: the operational functions (process owners) identify and assess risks within their own processes and define specific remedial actions to manage them;
- Level 2: the functions in charge of risk control (e.g. Risk & Compliance, etc.) define methodologies and tools for risk management, carry out monitoring activities, and provide support to the Level 1;
- Level 3: the Internal Audit function provides independent assessments of the operation of the entire system.

Rekeep S.p.A. has implemented a coherent, integrated **Internal Control System** in order to safeguard the company's assets, achieve company goals by means of appropriate strategies, and create value for all stakeholders of the company and the Group as a whole.

The **Board of Directors** plays a role in guiding and evaluating the adequacy of the internal control and risk management system. The Executive President and the Chief Executive Officer oversee, within their respective

areas of responsibility, the functionality of the internal control and risk management system.

The **ESG Control and Risk Committee** appointed by the Board of Directors on March 14, 2024, supports the Board of Directors with the task of formulating proper and effective risk control policies for the company and the Group.

The **Related Party Transactions Committee**, appointed by the Board of Directors on March 14, 2024, whose main duty is to formulate reasoned opinions on Rekeep's interest in carrying out Related Party Transactions by expressing an opinion on the appropriateness and substantial fairness of the related conditions.

The **Appointments and Remuneration Committee**, appointed by the Board of Directors on March 14, 2024, is an advisory body to the Board of Directors. Its functions include formulating opinions, proposals and recommendations on appointments, and determining remuneration and staff pay and retention policies, in line with corporate best practices.

Rekeep S.p.A.'s **Internal Audit** department, appointed by the Board of Directors on March 14, 2024, plays an important role in verifying and evaluating the Internal Control System, and helps disseminate a culture of internal control and corporate risk management. The latter is not responsible for any operational areas and reports to the Board of Directors. More specifically, the function:

- checks the operation and running of the Internal Control System;
- has access to all the necessary information to carry out its duties;
- liaises with the other actors in the Internal Control System (e.g., Board of Directors, Risk & Compliance Officer, Board of Statutory Auditors, etc.)

The Rekeep Group's **Ethics Committee** is a governance body that performs supervisory and control functions regarding the operation and effectiveness of the Code of Ethics and compliance therewith. The Committee is a collegiate body composed of three external members, chosen and appointed unanimously by the Board of Directors.

Rekeep S.p.A.'s **Anti-Trust Compliance Officer** was appointed by the Board of Directors to implement the Antitrust Compliance Program and the Antitrust Code of Conduct. Its duties include verifying the effectiveness of the risk mitigation measures taken, updating the Program on a regular basis, and preparing periodic ad hoc training sessions for the company functions.

Rekeep S.p.A.'s **Supervisory Board** (also "SB") assesses the practical application of and

compliance with the principles set down in the Organization, Management and Control Model pursuant to Legislative Decree 231/2001. On March 14, 2024, the BoD appointed a new SB by appointing 3 members, selected from a line-up of external professionals with specific skills and experience of relevance to the role. The SB meets at least quarterly and operates along two reporting lines:

- firstly, it reports directly to the Chair of the Board of Directors on an ongoing basis
- secondly, it submits a written report on its activities to the Board of Directors and the Board of Statutory Auditors on a half-yearly basis.

The SB also meets periodically with the other Control Bodies, such as the Board of Statutory Auditors and the Auditing Company, in order to exchange information and foster an integrated, synergistic relationship between the actors in the Internal Control System.

Certifications are also used as a means of monitoring performance managing risks in a timely manner. The certifications earned by the various Group companies are listed below.





## CERTIFIED MANAGEMENT SYSTEMS IN PLACE AT GROUP COMPANIES

ISO 9001	Quality management system	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l., Medical Device S.r.l., Rekeep Polska S.A.
ISO 10002	Quality management system - customer satisfaction	EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.
ISO 11352	Support tool for national energy policies. UNI CEI 11352:2014 defines the general requirements for companies (ESCOs) that provide their customers with services aimed at improving energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A.
ISO 13485	Quality management systems - Medical devices	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Medical Device S.r.l.
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.
ISO 14065	Tissue biocontamination management and control system (Risk Analysis and Biocontamination Control - RABC).	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 14698	Biocontamination control system for clean-rooms	Servizi Ospedalieri S.p.A.
ISO 15838	Customer contact center management system	H2H Digital Solutions S.r.l.
ISO 16636	Pest management and control system - Pest management	Consorzio Stabile CMF
ISO 18295	Quality management system for customer contact centers	H2H Digital Solutions S.r.l.
ISO 20471	Management system for high-visibility garments	Servizi Ospedalieri S.p.A.
ISO 27001	Information security management system	Consorzio Stabile CMF
ISO 27017	Information security for cloud services	Consorzio Stabile CMF
ISO 27018	Management system for the protection of Personally Identifiable Information (PII)	Consorzio Stabile CMF
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.
ISO 37001	Management systems for the prevention of corruption	Consorzio Stabile CMF
ISO 45001	Occupational health and safety management systems	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., H2H Cleaning S.r.l., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Rekeep Polska S.A.
ISO 50001	Management strategies for energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l.
ANMDO/IQC	The IQC ANMDO Qualification is aimed at enhancing and promoting the sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF
OHS ASSEVERATION	The purpose of OHS asseveration is to certify the adoption and effective implementation of Organization and Management Models and Occupational Health and Safety Systems	Rekeep S.p.A., Consorzio Stabile CMF
CERT. DIR. 93/42/EEC	CE marking and compliance of medical devices	
CERT. EUROPEAN REG. 2016/425	Reference standard for the design and manufacture of Personal Protective Equipment	
Service Ecolabel certification	A European Union quality mark certifying products and services with a reduced environmental impact throughout their life cycle	Consorzio Stabile CMF
EPD	Environmental Product Declaration: a declaration made by a manufacturer for the purpose of publicly quantifying a product's environmental information and making it comparable with other similar products	Rekeep S.p.A.
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.
Made Green in Italy	Voluntary environmental certification for assessing and reporting the environmental footprint of a product or service	Servizi Ospedalieri S.p.A.
PDR 125	Management system for gender equality	Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
REG 303/2008	EC Regulation 303/2008 establishes, in accordance with EC Regulation 842/2006, the minimum requirements and conditions for mutual recognition of certification of companies and personnel with regard to stationary refrigeration, air conditioning and heat pump equipment containing certain fluorinated greenhouse gases.	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solutions S.p.A.
SA 8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.

# 1.9 Strategy

Rekeep's strategy is based on a long-term vision that combines growth, innovation and sustainability. Against a continuously changing backdrop, the company recognizes the importance of incorporating environmental, social and governance (ESG) dimensions into its business model, as a lever for generating lasting, shared value.

## A VALUE-DRIVEN VISION

The strategy represents the company's overall vision, whereas the Sustainability Plan, which is still under development and has not yet been formalized, is its operational interpretation, **with a specific emphasis on the role of ESG in the overall strategy.** This Plan connects strategic goals with practical actions (for further details, see the specific sections on each topic subject to reporting), thereby translating corporate ambitions into Group commitments. In line with ESRS standards, the Rekeep Group transparently communicates the components of its strategy that relate to or are influenced by considerations of sustainability, highlighting the link between the business model, value chain and impacts generated.

The central focus of Rekeep's strategy is people, whether employees, customers, stakeholders or communities. The company promotes a development model that values human capital, invests in training, protects health and safety, and fosters inclusion and organizational

well-being. People are not only the beneficiaries of the strategy, but also its protagonists, and make an active contribution to implementing it.

## AN INTEGRATED APPROACH

The company's strategy is based on an integrated approach that takes account of:

- The management of **ESG risks** as a vehicle for resilience and competitiveness;
- **innovation** as a driving force behind transformation and continuous improvement;
- the **green transition** as an opportunity to redesign processes, services and relationships with the local area;
- **governance** as a guarantee of transparency, ethics and accountability;
- a robust **supply chain** that is integrated and aligned with the sustainability goals.

Integrating ESG risk analysis into decision-making processes is a stand-out feature of Rekeep's strategy. Awareness of risks, combined with the ability to anticipate and manage them, enables the company to:

- boost its **resilience** as a business and as an organization;
- improve **transparency towards stakeholders**;
- **direct investments** towards more sustainable and innovative solutions;

- make an active contribution to achieving the Sustainable Development Goals (SDGs).

All of the key components of the company's strategy are closely interconnected with matters of sustainability and have a profound effect on their evolution. Against this backdrop, the Sustainability Department is actively involved on each of these fronts, with a view to integrating them effectively and consistently so that they not only guide the company's strategy, but form the basis of its strategic choices.

The Group's goals for the next three-year period include:

- improving **ESG risk management**;
- **closer integration of sustainability and innovation** - the core of the Group's strategy;
- developing the **sustainable procurement** project, aimed at making the supply chain an integral part of sustainability processes and making an active contribution to achieving Rekeep's goals.

The Sustainability Plan, which is currently under development, is a tool that Rekeep intends to use to consolidate and highlight its commitment, by aligning strategic priorities with the expectations of *stakeholders* and the Agenda 2030 Sustainable Development Goals.





# 1.10 Our integrated sustainability and innovation approach

2024 marks the 32nd anniversary of the publication of our first "Social Responsibility Report" in 1992. Ever since then, reporting has been carried out annually and become a central and symbolic feature of the company's long journey towards sustainability. But in the same way that the company has changed, regulatory requirements have also evolved over the years. This has required greater transparency in corporate governance and the involvement of all company functions in data collection and sustainability initiatives, and given rise to an increasingly integrated approach. The milestones that have marked our journey to date are summarized below.

In **1992**, MSC began experimenting with reporting in the form of a brief "Social Responsibility Report" annexed to the annual report.

In **2002**, 10 years after its inception, the document became independent from the annual report, ushering in increasing involvement of management, from the board of directors to the company's various departments. In line with GBS 2001 (an Italian social reporting standard), the report integrated a value-added calculation and allocation scheme into the "social report."

**2012** saw the launch of the "Indicators Project", promoted by the Manutencoop Executive Committee and aimed at co-designing a set of quantitative and qualitative parameters on which to base corporate reporting. The aim of the project was to create a "shared metric" designed to integrate both business and social aspects on the basis of a collaborative approach.

In **2013**, the company took its first steps towards implementing the Global Reporting Initiative (GRI) standard, while also confirming "Europe 2020" as its reporting framework.

In **2016**, the document was prepared by Rekeep (formerly MFM) for the first time, in accordance with the GRI's G4 international standard, and obtained certification.

**2017** saw the first stakeholder engagement campaign, involving employees, customers and suppliers.

The "Rekeep Beyond" project has been in place since **2021**. It involves various corporate post-holders in workshop and training activities, with a view to improving sustainability performance by studying and applying the ESG (*Environmental, Social, Governance*) approach.

In **2024** Rekeep Group **published its first Sustainability Policy**. In the same year, it embarked upon voluntary sustainability reporting in line with ESRS reporting standards, and expanded its scope of consolidation to include foreign companies. Lastly, the Group carried out a Double Materiality analysis for the first time. Regulatory requirements concerning Corporate Social Responsibility (CSR) are still evolving rapidly and significantly, starting with European directives such as the *Corporate Sustainability Reporting Directive* (CSRD) and *Corporate Sustainability Due Diligence Directive* (CSDD), as amended, which set increasingly stringent and complex standards governing how companies report on sustainability and track their environmental, social and governance impacts.

The Rekeep Group has responded to these requirements by developing strategies that fully integrate sustainability into the *core business*, and implement processes to monitor and improve ESG performance. The "Rekeep Beyond" project represents a clear commitment to aligning with standards and making an active contribution to EU's journey towards sustainable growth. The Double

Materiality analysis marks a step forward in this process. Furthermore, the involvement of *top management* and the establishment of sustainable governance has given relevance and priority to each impact (whether positive or negative), in the analysis carried out by the company along the entire value chain.

#### *What to expect*

Over the next two years, the Rekeep Group is committed to gradually integrating the reporting of data for all companies within the reporting perimeter, with a view to achieving full availability of reporting flows from all of them. This involves gradually aligning the internal control and governance systems, while further integrating sustainability principles into the Group's corporate processes and business.

## REKEEP GROUP'S SUSTAINABILITY POLICY

In 2024, the Rekeep Group took a key step in its journey towards social and environmental responsibility, by adopting its **first Sustainability Policy**. This document marks a strategic turning point, aimed at integrating sustainability principles into business operations in a structured and systemic way, thus strengthening the Group's commitment to responsible and inclusive development.

Rekeep's Sustainability Policy stems from its desire to be a benchmark in the Integrated Facility Management industry, and to offer its customers sustainable solutions that help improve shared living spaces and quality of life. It is based on a vision that combines innovation, operational efficiency and concern for the welfare of communities and the environment.

The Policy sets clear, measurable goals, for the ultimate purpose of:

- **Minimizing the environmental impacts** of the company's activities and contributing to the fight against climate change;
- **Promoting social well-being**, inclusion and the empowerment of people;
- **Managing resources responsibly**, especially energy, water and materials;

- **Promoting the circular economy** and the adoption of innovative and sustainable practices.

The Group's main commitments include:

- **Reducing the greenhouse gas (GHG) emissions** generated by its production activities and along its entire value chain, and promoting sustainable mobility;
- **Managing its own and its customers' energy consumption responsibly**, by promoting renewable energy sources, efficiency upgrades and energy saving;
- **Managing water resource responsibly** and adopting technologies for saving and re-using water, particularly in its industrial washing systems and during professional cleaning activities;
- **Using eco-friendly materials** and promoting recycling;
- **Equal opportunities, inclusion and work-life balance**, by striving to value diversity, create an inclusive environment and promote welfare policies and actions that facilitate flexible work;
- **Valuing merit and professional development**, by promoting merit-based career paths, recognizing effort and rewarding talent, including through ongoing training programs.





Responsibility for implementing the Policy lies with the Head of Innovation & Sustainability, in coordination with the Group Innovation & ESG Technical Committee, the Intra-Board ESG Control and Risk Committee, and the Board of Directors. The Policy is binding on all Group companies, office sites and production plants.

Rekeep is committed to disseminating the Policy to all employees and stakeholders and raising awareness of ESG-related issues among staff. It also undertakes to monitor the effectiveness of the Policy annually, update it in line with regulatory developments and best practices, and publish the results it achieves through Sustainability Reporting.

## REKEEP BEYOND

The purpose of Rekeep Beyond is to strengthen sustainability and innovation in the vision and practices of the entire organization. The program aims to provide in-depth, targeted training by analyzing the interconnections between *ESG and Innovation* and their impact on the company.

The Rekeep Beyond project was launched in 2019. The **first edition**, held partly during the pandemic, engaged young company executives in a profound consideration of climate change and other matters relating to sustainability. It covered topics ranging from climate-induced migration to sustainable finance and reporting regulations.

The **second edition** (2022-2023) shifted the focus to ESG-related issues, with a view to identifying priority actions to fill possible gaps and strengthen areas related to corporate sustainability. The project was divided into two stages: a **training** and analysis stage, focusing on emerging regulations such as the CSRD directive, and a **practical** stage, culminating in the development of an ESG questionnaire to be submitted to Rekeep's main suppliers, selected on the basis of their economic significance and the length of their relation-

ship with Rekeep. This questionnaire was divided into four sections – general, environmental, social and governance – and was designed to collect more comprehensive information issues such as **the environmental impact generated by suppliers' activities, the policies adopted on human rights and employment conditions, and matters relating to fair business management**. The information gathered through the questionnaire will enable Rekeep to gain a more comprehensive view of its supply chain in terms of sustainability, and provide in-depth knowledge of the companies with which it collaborates on an ongoing basis. This data will also play a crucial role in facilitating dialog with contracting authorities, who are showing an increasing interest in the ESG policies adopted by partners throughout the supply chain.

The **third edition**, which is due to start in 2025, will see the participation of employees from a broader pool of Group subsidiaries and representatives from various business areas. One important new feature is that it will **treat the issues of sustainability and innovation as a single conceptual** and operational unit, with a view to boosting understanding of and participation in management processes.

## INNOVATION

Innovation plays such a key role for Rekeep that it is integrated into the company's "challenges change, values remain" vision. Rekeep aims to create an innovative and sustainable environment, by constantly striving to integrate the best technologies on the market in order to offer bespoke solutions that keep ahead of change. For Rekeep, innovation is a key factor in creating a sustainable, cutting-edge business environment that offers tailored solutions and the most advanced technologies on the market.

Rekeep is committed to remaining at the center of innovation, by investing in resources and services dedicated to developing state-of-the-art ideas, processes and technologies, in order to build strong, lasting relationships with its customers. The company is focused on integrating technology solutions so as to improve the efficiency, safety and sustainability of the systems and environments in which it operates.

In every activity it undertakes, one of Rekeep's goals is to create smart and sustainable environments that improve people's quality of life and their experience of work. Rekeep has opted to pursue innovation and ESG (Environmental, Social, Governance) goals in synergy, by setting up a dedicated unit at Re-

keep S.p.A. to align the Group's technological development its environmental sustainability and social responsibility objectives. This new structure enables the company to use innovation as a means of improving operational efficiency, and putting the reduction of environmental impact at the heart of our practices. Some of the activities that form part of this approach are set out below.

## COLLABORATION WITH UNIVERSITIES

In 2024, Rekeep continued the **HELIOS (Holistic Energy-efficient Living and Integrated Optimization System)** project, which won the call for proposals issued by the BI-REX Competence Center as a mobilizer of National Recovery and Resilience Plan funds. With the scientific collaboration of the University of Bologna and several leading technology providers, HELIOS aims to develop a prototype Digital Twin – an evolution of BIM (Building Information Modeling) management – for the purpose of monitoring and optimizing the use of energy resources in real time. This integrated system involving connected and sustainable technologies will enable facility managers to simulate and optimize the energy profile of buildings, thus enhancing digital models with real-world data, such as user behaviors, for opti-

mum management, including in terms of maintenance. The aim of HELIOS is to improve the energy efficiency of real estate assets, while enhancing the comfort of the habitat, and making an active contribution to achieving the targets of the European Union's "Fit For 55" package, which aims to reduce energy consumption in buildings by 40%. This project opens up a major opportunity to accelerate the transition to a data-driven and model-based approach to facility management, thus making it more sustainable and integrated. During 2024, the functional requirements of the solution were identified, based on the needs of the various supply chain members who would benefit from it (contract manager, energy manager, building owner, ESG manager, etc.). The building was then modeled, using advanced BIM techniques, and sensors were installed at the building under experimentation – a university hall of residence in Bologna – to measure the necessary parameters to assess performance and the comfort of occupants, namely temperature, humidity, CO<sub>2</sub> and energy consumption per room. After an appropriate period of testing and validation of the measurement models created, the activities will come to an end in 2025 with a public event to disseminate the results.





### THE REKEEP NETWORK DESIGNED TO SUPPORT INNOVATION AND SUSTAINABILITY

Rekeep is an open, outward-looking company, which is why it belongs to many networks and associations within and beyond the industry. Relations and partnerships aimed at sharing expertise and best practices and at creating synergies with other businesses, as well as with institutions, research bodies and organizations.

#### Innovation network



The **Digital Innovation Observatories at the Polytechnic of Milan** (POLIMI), have been developing knowledge about new digital technologies for over 20 years. They are headquartered in the Management Engineering Department at the Polytechnic of Milan and are part of its School of Management, which brings together research activities.

The work of the "Digital Innovation" observatories takes 3 distinct forms:

- research into digital innovation in large enterprises, SMEs and the public administration;
- communication and updating on key trends in digital innovation;
- networking, because the observatories bring together a community of demand-side, supply-side and institutional decision-makers.

The research work is currently carried out by more than 50 observers covering the various fields of digital innovation. The observatories' research fields can be classified into 3 macro-categories:

- **Digital Solutions:** this category includes the observatories that study specific application and infrastructure areas related to digital technologies;
- **Digital Transformation:** this category includes the observatories that analyze digital innovation processes on a cross-cutting basis;
- **Verticals:** this category includes the observatories that analyze digital innovation in specific sectors or processes.



**BI-REX** the national Competence Center specializing in Big Data. Formed in 2018 and led by the University of Bologna, the center comprises 61 partners, including public bodies, end-user companies and provider companies. It focuses on creating a model of collaboration among universities/research centers and companies, but also among the companies themselves, following the open innovation model. Like other centers in Italy, its aim is to be a benchmark for excellence in advanced training for companies on enabling technologies and their use in innovation projects. Rekeep is one of the founding members and is represented at the Shareholders' Meeting and on the Steer-

ing Committee, a scientific policy-making body: partly thanks to this role, the company was able to benefit from multiple training courses, attended by various company departments.



The **Clust-ERs** are communities of public and private entities (research centers, companies, training organizations) that share ideas, skills, tools and resources to support the competitiveness of Emilia-Romagna's most significant production systems. Competitiveness that increasingly depends on the capacity of the entire local system to innovate and attract. In Clust-ER, the research labs and the centers for innovation of the Advanced Technology Network are integrated with the business system and with that of advanced training to establish an interdisciplinary critical mass to expand opportunities and develop strategic planning with a high impact for Emilia-Romagna. In 2018, Rekeep joined Clust-ER Innovate (innovation for services) and Clust-ER Build (construction). In 2024, the outcome of the Smart & Critical Infrastructures working group, previewed in the previous report, was presented at the "R2B" Innovation Fair in Bologna: Rekeep served as co-chair of the activity, as a member of the Innovate Clust-ER, to support the preparation of a white paper entitled "Green and Resilient Data Centers to Support AI and Big Data." This is an ex-

citing area of research for the company, because it has been committed to providing its services to data centers and other critical infrastructure for many years, and helping them boost their energy efficiency and business continuity. The main aim of the research was to analyze the skills and technologies needed to maintain high performance while reducing environmental impact as far as possible.

*What is a critical infrastructure? The term critical infrastructure refers to a system, resource, process or combination thereof, whose destruction, disruption or even partial or momentary unavailability would significantly undermine the efficiency and normal functioning of a country, as well as its security and its economic, financial and social system, including the apparatus of central and local public administration. This category includes infrastructures/networks/services/goods that directly impact the economic and social welfare of citizens, such as hospitals, water, electricity and telecommunications networks, energy facilities, logistics hubs (ports, airports, stations), and data centers.*



**INVESTinIT LAB**

**INVESTinIT LAB** is the SDA Bocconi School of Management's think-tank dedicated to generating knowledge and solutions to foster the country's social, environmental and economic development, through long-term investments linked with the United Nations Sustainable Development Goals (SDGs). INVESTinIT operates across the three pillars of public-private partnerships to realize long-term investments: the focus for the three-year period 2022-2024 is on public infrastructure and services in order to support the transition from operational procurement to strategic procurement, where bodies act as sophisticated buyers. The mission's initiative is to create a space for exploration and discussion to stimulate the co-development process, needed to create mutual trust based on knowledge and the sharing of strategies and solutions, so that both public and private can pool capital and resources, material or immaterial, to benefit the whole nation.

**MATCH.ER**

In **2024**, Rekeep was one of the protagonists of the fourth edition of MATCH.ER, a program launched by the Emilia-Romagna Region to forge collaborations between local businesses and the world's most promising startups. This is an international Open Innovation program promoted and funded by the Emilia-Romagna Region and the European Commission within the framework of Enterprise Europe Network, with coordination by ART-ER and technical support from Deloitte Officine Innovazione and Open Impact. The theme chosen for this edition was Data-Driven Innovation, i.e. value creation through informed use of data, technologies and infrastructure for a digital transformation of corporate business models. This is a topic of great interest to Rekeep, which, through the initiative, had the opportunity to engage with innovative ideas from Italian and international startups.





## OPEN INNOVATION SCOUTING – ECOSISTER

In 2024, Rekeep joined the Open Innovation Scouting (OIS) initiative, promoted by Ecosister (Ecosystem for Sustainable Transition in Emilia-Romagna) and coordinated by ART-ER, with the aim of strengthening dialog on the green transition between business and the research world. OIS is a technology matchmaking program that connects Emilia-Romagna-based companies with researchers from regional universities and research centers, to identify innovative solutions to environmental and sustainability challenges. The aims of the initiative include:

- facilitating technology transfer and collaboration between businesses and the research world;
- promoting the adoption of innovative solutions for sustainable natural resource management, biodiversity and climate change mitigation;

- supporting the development of projects with a positive impact on local areas and the environment.

Taking part in OIS gave Rekeep a tangible opportunity to step up its commitment to sustainable innovation, gain access to advanced scientific expertise, and evaluate the possibility of establishing strategic collaborations with the regional research system.

## SUSTAINABILITY NETWORK

### Impronta Etica

Impronta Etica is a non-profit association founded in 2001 at the initiative of a number of Emilia-Romagna-based companies operating in Corporate Social Responsibility, with a view to promoting sustainability in the business world. The association's mission is to set up a network of companies and organizations that see social engagement as an integral part of their vision and adopt Social Responsibility practices. Re-

keep is a member of the Board of Directors of Impronta Etica takes part in working groups and subject-specific committees, thus keeping abreast of regulatory and content developments at the European level. The highlights of 2024 include the continuation of the *Water Pledge* working group, which is in the *Environment* section of this report.

### Sustainability Makers

Rekeep is a member of Sustainability Makers, the new name and identity of the CSR Manager Network. This is a network of professionals involved in designing and implementing sustainable strategies for companies and organizations. Sustainability Makers is dedicated to valuing and enhancing the skills and recognition of sustainability professionals in the business context, by providing opportunities for training, networking, studies, research, events, workshops and webinars.

# 1.11 Stakeholder engagement

Continuous direct and indirect dialog with stakeholders, alongside a commitment to developing effective, long-term relationships, are part of Rekeep's growth strategy, and enable the Group to remain competitive in its offering and maintain a relationship of mutual trust and cooperation with stakeholders.

- As a first practical application of stakeholder engagement, the Group launched a listening process in 2024, aimed at its employees and contract staff, who are viewed as internal stakeholders, in the knowledge that people are at the center of the company's strategy. The initiative involved engagement activities, in the form of questionnaires, aimed at delving into the needs, expectations and perceptions of employees. This internal listening phase was a strategic step in analyzing the organizational context and preparing for the expansion of dialog to external stakeholders as a future goal of overall integration. Internal engagement was further strengthened through **awareness-raising events/initiatives** and opportunities for discussion. The two most significant examples of this were: the conclusion of the second edition of Rekeep Beyond, held at the Teatro Comunale di Bologna (Bologna Municipal Theater) in February 2024. The occasion involved over 100 colleagues from across

Italy, who watched a 3-act performance in the prestigious Rossini Foyer dedicated to the "Past," "Present," and "Future" of sustainability. During the event, the audience was asked to interact with a live survey on ESG issues, focusing on perspectives, processes and commitments.

- The Regrow project, in collaboration with the Polytechnic of Milan, already covered in previous reports and which came to a conclusion in 2024, after publishing a specific questionnaire to collect feedback and insights from Rekeep's customers about the organization's innovation potential, made it possible to compare external and internal perspectives by issuing the same questionnaire to a sample of employees. This enabled top management to ascertain the points of overlap and/or divergence between the perceptions of these two categories of stakeholders, thus enhancing understanding of the context and emerging demands from corporate stakeholders.





Dialog with employees remains a priority and takes place continuously, especially through the corporate welfare initiatives described in the *Social* section of this report.

At the same time, discussions with local communities and other local representatives focused both on business – by promoting energy and building upgrade projects for public buildings and healthcare facilities – and social responsibility.

Rekeep's channels for dialog provide employees with a whistleblowing system. For customers, there is a complaint mechanism, through which any critical issues are collected and handled. The most significant issues, that could have a major

effect on business operations, are brought to the attention of the Board of Directors.

The Group takes care to keep the Boards of Directors and Control constantly updated, including through the Managing Director, on the opinions of stakeholders, the results of their involvement, and the sustainability-related impacts of the company, partly in order to establish a corporate strategy closely aligned with sustainability issues.

The Managing Director periodically updates the Group's Investor Relator, so that shareholders also have a clear picture of ESG progress and advancements and are constantly informed of the Group's actions.

A particular model of Stakeholder Engagement is currently being tested. This involves a preparatory phase based on an in-depth analysis of the reporting of several major stakeholders, with a view to initiating dialog on the commonalities, differences and possibilities for integration of their respective sustainability policies.

## COMMUNICATION CHANNELS WITH STAKEHOLDERS



### EMPLOYEES

- “Portale Marco”, the Rekeep Group’s employee portal, where all staff can consult and request documents, view their pay slips, find updates on benefits or welfare initiatives, and retrieve information about procedures and company life.
- Digital workplace, a digital space for collaboration/information/sharing (*introduced in late 2024/early 2025*)
- “Keep Learning”, the Rekeep Group’s training portal
- Mailing and newsletters
- In-person and online events
- Training/team-building events



### CUSTOMERS

- Events (conferences, workshops, webinars)
- Trade fairs
- Company social media channels (LinkedIn, Instagram, Facebook, Youtube)
- Website
- Media (press releases, articles, interviews)
- Face-to-face meetings
- The “ReMind Portal” for service management
- Corporate brochures and publishing
- Sustainability Report



### END USERS

- Company social media channels (LinkedIn, Instagram, Facebook, Youtube)
- Website
- Events (conferences, workshops, webinars)
- Media (articles, interviews)
- Communication projects in collaboration with customers
- Sponsorship of cultural and social events



### SUPPLIERS AND CONSULTANTS

- Supplier portal
- Events (conferences, workshops, webinars)
- Trade fairs
- Face-to-face meetings
- Specific communications
- ESG rating questionnaires
- Audits



### FINANCIAL COMMUNITY

- Quarterly financial presentations and calls
- Website (Investor Relations section)
- Portal1Info-Sdir (*centralized storage mechanism for maintaining published regulated information*)
- Media (press releases, articles, interviews)
- High Yield conferences
- Quarterly reports



### LOCAL COMMUNITIES

- Events (conferences, workshops, webinars)
- Company social media channels (LinkedIn, Instagram, Facebook, Youtube)
- Website
- Media (press releases, articles, interviews)
- Sponsorship of cultural and social events



### INSTITUTIONS

- Events (conferences, workshops, webinars)
- Company social media channels (LinkedIn, Instagram, Facebook, Youtube)
- Website
- Media (press releases, articles, interviews)
- Hubs, networks and local committees
- Competence centers



### UNIVERSITY AND EDUCATION

- Observatories
- Participation in working committees and observatories
- Events (conferences, workshops, webinars)
- Research projects
- Curricular internships
- Career days, job meetings and company presentations



### MEDIA

- Press releases, interviews and general media relations
- Events (conferences, workshops, webinars)
- Portal1Info-Sdir (*centralized storage mechanism for maintaining published regulated information*)
- Company social media channels (LinkedIn, Instagram, Facebook, Youtube)
- Quarterly financial presentations and calls
- Website (Media and Investor Relations sections)





## MAPPING THE DUE DILIGENCE PROCESS

In accordance with the GOV-4 disclosure requirement set down in ESRS reporting standards, Rekeep Group has mapped out the information in this sustainability statement relating to the due diligence process below.

The purpose of this mapping is to facilitate understanding of how the Group integrates due

diligence into its governance, strategy and operations, cutting across all business models, in accordance with current regulatory requirements. The table below shows the various phases of the due diligence process – from identifying impacts to communication – specifying how they have been implemented and documented, so as to provide

a transparent and structured representation of the practices adopted.

BASIC PHASES AND COMPONENTS OF DUE DILIGENCE	DESCRIPTION OF REKEEP GROUP PRACTICES	REFERENCE IN THE SUSTAINABILITY STATEMENT
1. Integration into governance, strategy and the business model	Due diligence is integrated into governance, by means of an elaborate structure designed to ensure control and due diligence throughout the Group, specifically with the Ethics Committee and the ESG Control and Risk Committee; into strategy, by means of the Sustainability Policy; and into the operating model by means of compliance systems (e.g., anti-corruption) and supplier management and monitoring systems.	Sections "1.2 Our services", "1.7 Rekeep's Governance", "1.8 Risk management: a cornerstone of company strategy", 1.9 "Strategy", "1.10 Our integrated approach: sustainability and innovation"
2. Stakeholder engagement	Stakeholder engagement takes place at all stages of the Group's business processes. As such, the Group nurtures relations with internal (and external) stakeholders as a cornerstone of its strategy, through a range of listening channels and ongoing dialog.	Sections "1.11 Stakeholder engagement" and "1.13 Double Materiality Analysis"
3. Identification and assessment of negative impacts and risks	The Group conducts ESG risk and impact analyses, both internally and along the value chain, with a focus on environment, human rights, employment and governance.	Section "1.13 Double Materiality Analysis" and "1.8 Risk management: a cornerstone of company strategy"
4. Preventing and mitigating impacts and risks	Plans and policies are in place to prevent and mitigate negative impacts, including codes of ethics, audits, training, supplier management and monitoring activities, and environmental initiatives. The Group is committed to implementing corrective action to reduce negative impacts and residual risk.	Section "1.13 Double Materiality Analysis" and "1.8 Risk management: a cornerstone of company strategy"
5. Monitoring effectiveness	The Group monitors the effectiveness of actions by means of KPIs, internal audits, periodic reviews and updates of the Sustainability Policy, and also by means of the Sustainability Plan pending approval.	Section "1.13 Double Materiality Analysis" and "1.8 Risk management: a cornerstone of company strategy"
6. Communication	Rekeep communicates its results by means of its Sustainability Reports, institutional website and internal communication channels, thus promoting transparency towards stakeholders and the community.	Section "9 Affected Communities"

# 1.12 Value chain

The Rekeep Group's diverse range of services and the wide range of beneficiaries it caters to means that the set of processes that make up its **value chain** [Porter<sup>1</sup>], is circular rather than linear: our growth is linked to continuous learning, and involves designing services with new and ever more functional ideas.

At Rekeep, the value chain is overseen by the Operations Department (divided into North Area, Central Area, South Area), which presides over production in the strict sense, but also over the redefinition of the contracted service together with the customer and, therefore, after-sales.

In delivering the service, furthermore, it is always Operation that collects input and information that generates output on the activities of both Procurement and the *Sales & Process Design Department*.

The stages in the value chain have been identified as follows:

## IN THE UPSTREAM PHASE:

1



### Production of products, materials and goods

Production of the products, materials, and goods needed to perform the commissioned activities.

Impacts relating to this phase may include, for example:

- reduction in the availability of non-renewable resources due to the extraction and consumption of raw materials;
- factors of biodiversity loss and soil and water pollution caused by intensive farming methods for the production of food and agricultural products for the canteen and catering service.

2



### Inbound logistics

Transport of purchased tools and materials to warehouses. Receipt, handling and storage of products and materials delivered by suppliers.

Impacts relating to this phase may include:

- Scope 3 greenhouse gas emissions originating from fuel combustion;
- employees' working conditions such as, for example, failure to protect occupational health and safety.

1 The value chain is a model put forward by American economist Micheal Porter that describes the structure of an organization as a set of limited and defined processes.



IN THE DIRECT PHASE:

3



**Design and negotiation of the service, contract or order**

Technical, economic and operational definition of services to be provided under contracts or orders awarded to the Rekeep Group. This phase includes designing services according to customer and regulatory requirements, preparing technical and economic bids, and negotiating contract terms with contracting authorities or private customers.

Impacts relating to this phase may include:

- harm caused by anti-competitive behavior;
- negative impacts on suppliers' business caused by unfair payment practices.

4



**Outbound logistics**

Transport of materials and tools to the customer's job site.

Impacts relating to this phase may include:

- Scope 3 greenhouse gas emissions originating from fuel combustion.

5



**Fulfillment of the contract**

The Company performs the commissioned activities.

Impacts relating to this stage include, for example:

- consumption and pollution of water for laundering linen;
- release of hazardous substances as a result of large-scale use of detergents, and microplastics as a result of laundering synthetic materials;
- emissions originating from energy consumption associated with the activities performed;
- impact on biodiversity as a result of pruning and otherwise managing green spaces.

6



**Disposal of waste after the works have been completed**

The company disposes of its own waste (e.g. construction and green waste, food waste, cleaning products and their packaging) generated in the direct phase.

Impacts relating to this phase may include:

harm to ecosystems due to improper disposal of large amounts of waste such as construction materials, cleaning debris, packaging, food waste and chemicals.

**IN THE DOWNSTREAM PHASE:**

7



**Enjoyment of service by customers and users**

Following the execution of the works, customers and end users can enjoy the services performed by the Group. This phase includes customers' perceived quality of Rekeep's public space maintenance, cleaning, and management services, which help improve the efficiency and comfort of end users.

Impacts relating to this phase include:

- level of customer satisfaction;
- impacts on affected communities;
- quality of the service provided.





# 1.13 Double Materiality Analysis

As laid down in the ESRS, the Rekeep Group has implemented and conducted a Double Materiality analysis aimed at defining the material topics subject to reporting. The aim of the analysis is to define "material" sustainability matters by meeting the criteria defined for impact materiality (according to the *inside-out* perspective) or financial materiality (according to the *outside-in* perspective) or both. The Double Materiality analysis therefore considers:

- **impact materiality** (*inside-out* perspective), which focuses on how a company's activities affect the environment, the economy and people, including human rights. Impacts, whether positive or negative, actual or potential, include those relating to the company's own operations, as well as those relating to the upstream and downstream value chain, including through products and business relationships
- **Financial materiality** (*outside-in perspective*), which considers the impact of external factors on the company and how they affect financial performance, focusing on how risks and opportunities can affect performance in the short, medium and long term

## METHODOLOGICAL APPROACH

The analysis process consisted of several stages:

1. **context analysis:** internal documents, industry benchmarks, reporting standards, ESG ratings, regulatory sources and press articles were examined, with a focus on the Group's entire value chain.
2. **analysis and study of Rekeep Group documents** (Code of Ethics, Internal Operating Procedures, Model 231s of all legal entities).
3. **stakeholder consultation** by means of an *ad hoc* listening process.

## ABOUT IMPACT MATERIALITY:

Impact materiality is aimed at identifying the significant effects that the Rekeep Group's activities may generate on people and the environment. For this purpose, a structured, multi-step process was followed:

4. **Identification of impacts:** actual and potential impacts, both positive and negative, along all stages of the value chain, both upstream and downstream, were identified and mapped. The analysis considered direct impacts and indirect impacts, including those arising from business relationships and activities located in high-risk geographies;
5. **assessment of significance:** impacts were assessed and prioritized on the basis of:
  - **severity**, defined as a combination of scale (extent of the impact on people or the environment), scope (number of people or geographical perimeter involved) and irremediability (possibility of restoring the prior state);
  - **likelihood** of occurrence, assessed both qualitatively and quantitatively.

Qualitative and quantitative criteria were then applied to define relevance thresholds.

**Stakeholder engagement:** the process involved a stakeholder engagement activity aimed at understanding how they might be affected by the identified impacts.

The assessment methodology used for Impact Materiality involves measuring the **Scale, Scope** and **Irremediability** of the impact (severity of impact), the result of which is multiplied by the **likelihood** of occurrence of the impact concerned.

- **Scale** is the measure of how grave the negative impact is or how beneficial the positive impact is for people or the environment. This was rated on a scale of 1 to 5.
- **Scope** is the measure of how widespread the negative or positive impact is. In the case of environmental impacts, the scope may be understood as the extent of environmental damage or a geographical perimeter. In the case of impacts on people, the scope may be

understood as the number of people adversely affected. This is rated according to the following scale: none (the positive or negative impact has no effect on people or the environment), limited (the benefit or negative influence is limited to a few people or has a minor environmental impact), concentrated (the positive or negative impact affects a concentrated/specific group of people, and has a concentrated/specific geographical perimeter and environmental impact), medium (the benefit or negative influence affects a few people, affects a medium geographical perimeter or has a medium environmental impact), extensive (the benefit or negative influence affects a large number of people, is spread over a large geographical perimeter, or has a major environmental impact), global (the benefit or negative influence affects a very large number of people globally, has a global reach, or has a global environmental impact).

- **irremediable character:** whether and to what extent the negative impacts can be remediated, i.e., restoring the environment or affected people to their prior state. This is rated according to the following scale: very easy to remediate, easy to remediate in the short term, remediable with effort, difficult to remediate in the medium-to-long term, very difficult to remediate in the long term, irreversible.

**Likelihood** is defined as the chance of the impact happening and should be multiplied by the severity rating. The likelihood of an impact can be measured or determined qualitatively or quantitatively. It is rated on a scale of: unlikely, possible, likely, very likely, maximum.

- 6. Validation of Impact Materiality:** the results underwent internal validation to ensure methodological consistency and alignment with the Group's due diligence practices.





### ABOUT FINANCIAL MATERIALITY:

Financial materiality is aimed at identifying material risks and opportunities for the Rekeep Group as they relate to sustainability matters. To this end, a structured process was followed consisting of several steps, as shown below.

**7. Mapping relationships and dependencies:** an analysis was conducted, covering the main business relationships, dependencies on natural, social and human resources along the value chain, both upstream and downstream, and actions implemented by the Group to address sustainability matters.

**8. Identification of financial risks and opportunities:** actual and potential impacts were analyzed, alongside risks and opportunities arising from ESG matters and the actions taken to manage them. Particular consideration was given to dependencies and relationships that could affect the company's ability to operate effectively.

**Dependencies** can generate risks and/or opportunities in two different ways:

- by affecting the availability, quality or cost of the resources needed for business processes;
- by affecting the ability to maintain strategic relationships (with customers, suppliers, partners) on favorable terms.

An analysis was therefore conducted, covering the Group's main dependencies on human capital (employee skills and productivity), intellectual capital (know-how, corporate culture, innovation), relational capital (relationships with suppliers, customers, partners and stakeholders), financial capital (economic solidity and ESG credibility), production capital (physical assets, infrastructure and technologies), natural capital (raw materials and environmental resources), and external and regulatory capital (evolving regulations and markets). The significance of these was assessed in terms of their economic, reputational, operational and legal impacts.

**9. Internal stakeholder engagement:** the main corporate functions were engaged in a listening process put in place by means of questionnaires, with the support of the Group Innovation & ESG Technical Committee, with a view to

validating the impacts and risks/opportunities identified and sharing the regulatory changes introduced by the CSRD.

### 10. Prioritization and validation of financial materiality

The assessment of financial materiality is based on two main variables:

- **Magnitude:** measures the intensity of the potential impact, considering economic thresholds (e.g., % EBITDA) and HSE, reputational, operational and legal impacts.
- There are five levels and they range from "Minimal" to "Critical" (Minimal, Informative, Important, Significant, Critical).
- **Likelihood:** measures the possibility of the impact occurring, on a scale from "Never" to "Maximum" (Never, Unlikely, Possible, Likely, Very likely, Maximum). It also takes account of the mitigation measures already taken.

Risks and opportunities, in line with ESRS reporting standards, were analyzed in relation to three time horizons:

- **Short term:** within 1 year;
- **Medium term:** 1 to 5 years;
- **Long term:** more than 5 years;

In line with the Group's commitment to constant, continuous engagement and its integrated approach, the process involved over 20 post-holders, including:

- Executive President;
- CEO;
- Function directors (Finance, HR, Legal, ESG, Procurement, IT, Corporate Affairs, Business Control, Energy, QHSE, Operation, Communication);
- Liaison officers and owners of Italian subsidiaries;
- Managers of foreign subsidiaries (e.g., Rekeep Polska);
- External partners (e.g., Internal Audit);

The Double Materiality analysis process was coordinated and supervised by the ESG Department, with regular updates to the administrative, management and supervisory bodies, including through the Managing Director. At the end of the pro-

cess, the results were reviewed by the Group Innovation & ESG Technical Committee and then officially presented to the ESG Control and Risk Committee, to ensure structured, multi-level oversight of the decision-making process. This approach ensures consistency with internal control procedures and full traceability of the decisions made.

The process of identifying, assessing and managing impacts and risks is fully integrated into the company's risk management system. Collaboration between the ESG Department and the Risk & Compliance Department made it possible to align the Double Materiality analysis with the risk assessment methodologies already adopted by the company. The outputs are used by the C-Level executives to assess the overall risk profile, with particular reference to operational and process risks, and contribute to the formulation of mitigation and management actions consistent with corporate strategy.

The process of identifying and evaluating opportunities is integrated into the strategic management of the company. These opportunities are considered in decision-making and planning processes, and they contribute to the formulation of ESG initiatives and the targeting of investments in innovation, operational efficiency and sustainable development.

This approach made it possible to develop a list of financial risks and opportunities, integrated with the impact perspective, in keeping with the principle of Double Materiality.





## RESULTS OF THE ANALYSIS

The analysis gave rise to an "IRO List," i.e., a list of material Impacts, Risks and Opportunities, which represents the relevant topics for the Rekeep Group based on their significance in terms of both impact and financial relevance. The material topics were classified into three categories – **ESRS E (environmental), S (social) and G (governance)** – and were associated with specific direct and indirect impacts, risks and opportunities along the value chain.

The results show that many of the areas viewed as priority areas – such as **climate change mitigation, responsible resource management** (energy, water, waste) and **work conditions along the value chain** – lie at the heart of the corporate strategies and ESG policies already implemented and are cornerstones of the Rekeep Group's business. This positioning strengthens the Group's resilience to emerging risks, and enhances its active role in promoting innovation, inclusion and sustainability.

For each material topic, this sustainability report provides a dedicated disclosure accompanied by a specific methodology, defining the scope of coverage and the information sources used.

This assessment, supported by specific documentation and endorsed by means of a validation process, was conducted in line with the principles of

transparency and accountability that guide the sustainability reporting process. A threshold was defined for both impact materiality and financial materiality (according to the "Double Materiality" approach). On the basis of the consolidation, this threshold made it possible to identify and draw up a list of material topics to be included in the Group's sustainability report.

The Rekeep Group addresses relevant Impacts, Risks and Opportunities (IROs) through an integrated approach involving the corporate strategy, business model and operating processes. The responses put in place to manage these aspects, including any organizational and management changes, are explained in the sections on the individual topical standards, which also describe the measures implemented to mitigate risks, contain negative impacts and reap opportunities in relation to sustainability and competitiveness.

During the Double Materiality analysis, significant impacts in terms of actual and potential effects on people and the environment were assessed. At present, no structural changes to the strategy or business model have yet been initiated on the direct basis of the impacts identified, but these considerations are being strategically considered in preparation for the future formalization of the Sustainability Plan.

Impacts were also analyzed in relation to the expected time horizons, consistent with the

methodological guidance in ESRS 1 (General Requirements) and the contents of ESRS 2 BP-2.

By mapping the Value Chain, the Rekeep Group has assessed whether the material impacts arise directly from its own activities or its business relationships, as described in ESRS 2 SBM-1.

The Rekeep Group has not yet formalized a structured analysis of the resilience of its strategy and business model with respect to ESG impacts. This assessment is planned as part of future updates to the sustainability management system.

Compared with the previous sustainability report, which was prepared according to the previously applied principles, the identification of material topics for the current year has been significantly strengthened in terms of methodology, in line with the Double Materiality assessment process defined in ESRS standards. The process has been completely revised, and now includes an analysis of ESG risks for the first time, and takes a more granular approach to the assessment of impacts, risks and opportunities, which were not previously considered. Please see the Table at the end of this document for IRO-2 reporting. List of information elements that Rekeep Group fulfilled in the preparation of this sustainability report, on the basis of the results of the Double Materiality analysis

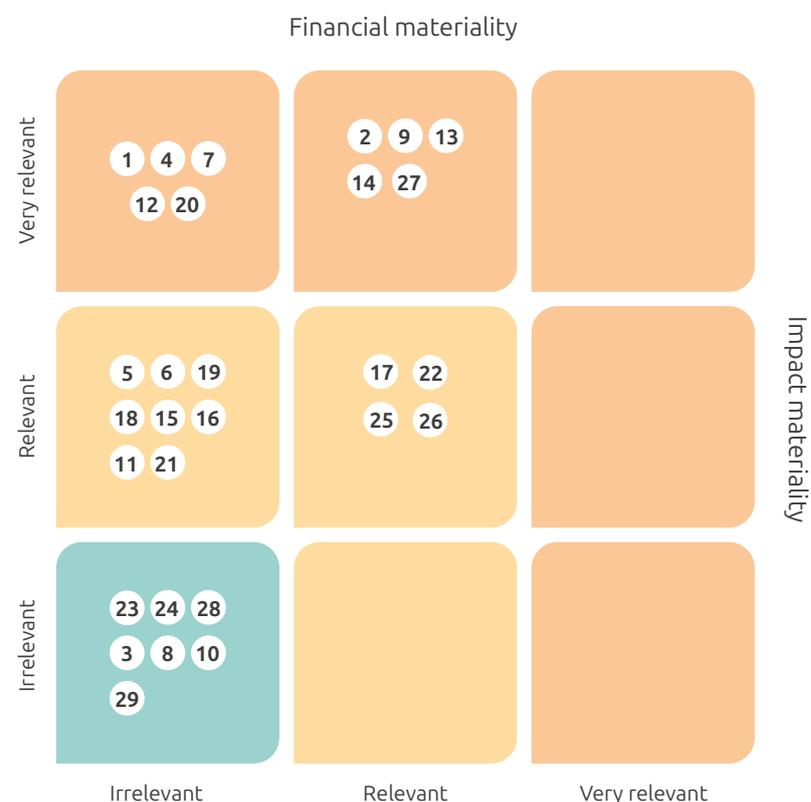
## Double materiality: the first results for the Rekeep Group

### MATERIAL TOPICS WITHIN THE DOUBLE MATERIALITY MATRIX

1. E1 - Energy
2. E1 - Climate change mitigation
3. E1 - Climate change adaptation
4. E2 - Pollution of air
5. E2 - Pollution of water
6. E2 - Pollution of soil
7. E2 - Substances of concern and of very high concern.
8. E2 - Microplastics
9. E3 - Water - Water consumption, water withdrawals and water discharges.
10. E4 - Impacts on the extent and condition of ecosystems - Land degradation
11. E4 - Factors of direct impact on biodiversity loss - Land use change
12. E5 - Waste and resource outflows related to products and services
13. E5 - Resource inflows, including resource use
14. S1 - Working conditions — |Secure employment, Adequate wages, Working hours, Social dialog, Freedom of association, Collective bargaining, Work-life balance, Health and safety
15. S1 - Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value, Training and skills development, Participation and inclusion of people with disabilities, Measures against violence and harassment in the workplace, Diversity
16. S1 - Other work-related rights - Confidentiality
17. S2 - Working conditions of workers in the value chain - Adequate wages, Freedom of association, Collective bargaining, Health and safety
18. S2 - Equal treatment and opportunities for all along the value chain - Measures against violence and harassment in the workplace
19. S2 - Other work-related rights along the value chain - Child labor and forced labor
20. S3 - Communities' economic, social and cultural rights - Land-related impacts
21. Entity specific - Positive impacts on communities

Legend:

- Opportunities
- Risk
- Very relevant
- Risk
- Irrelevant



22. S4 - Personal safety of consumers and/or end-users - Security of a person
23. S4 - Information-related impacts for consumers and/or end-users - Confidentiality, Access to (quality) information.
24. S4 - Social inclusion of consumers and/or end users - Access to products and services
25. G1 - Corruption and bribery - Prevention and detection, including training, Incidents.
26. G1 - Corporate culture
27. G1 - Management of relationships with suppliers, including payment practices
28. G1 - Political engagement and lobbying activities
29. G1 - Animal welfare





ESRS - TOPIC	MATERIAL TOPICS - SUB-TOPICS	IMPACTS	RISKS	OPPORTUNITIES	
<b>E1 Climate change</b>	Climate change mitigation	Contribution to climate change caused by greenhouse gas emissions – direct		Economic, reputational and HSE opportunity to increase ESCO services customer base due to rising energy prices – medium to long term	
		Contribution to climate change caused by greenhouse gas emissions along the value chain – indirect			
		Improving the carbon footprint of buildings through energy efficiency interventions – direct			
	Climate change adaptation			Risk of interruption of operations due to extreme weather events – short, medium, long term - Physical risk	
				Operational risk arising from regulatory requirements concerning the implementation of low-emission vehicles - medium to long term – Transition risk	
	Energy		Energy consumption from non-renewable sources - direct	Economic and operational risk relating to the increased cost of energy and resulting potential business interruption – short, medium, long term – Transition risk	
		Energy consumption from non-renewable sources along the value chain – indirect			
<b>E2 Pollution</b>	Pollution of air	Worsening air quality due to the release of polluting emissions - direct	Economic, reputational and operational risk connected with violations of polluting emission limits - Short, medium and long term		
		Worsening air quality due to the release of polluting emissions along the value chain - indirect			
	Pollution of water	Contamination of water due to the release of pollutants - direct	Economic and reputational risk connected with possible water contamination - Short, medium and long term		
		Contamination of water due to the release of pollutants along the value chain - indirect			

ESRS - TOPIC	MATERIAL TOPICS - SUB-TOPICS	IMPACTS	RISKS	OPPORTUNITIES
	Pollution of soil	Soil contamination due to spillage of pollutants - direct	Economic and reputational risk connected with soil and subsurface spills at construction sites - Short, medium and long term	
		Contamination of soil due to the spillage of pollutants along the value chain - indirect		
	Substances of concern and of very high concern	Release of substances of concern and very high concern into water and soil - direct	Economic, reputational and legal risk due to failure to comply with current regulations concerning the use of hazardous substances - Medium and long term	
		Use of chemicals of concern and very high concern along the value chain - indirect		
	Microplastics	Release of microplastics into water and soil - direct	Economic and reputational risk associated with the release of microplastics into the environment - Medium and long term	
		Release of microplastics into water and soil along the value chain - indirect		
<b>E3 Water and marine resources</b>	Water	Contribution to water stress through water withdrawal and consumption - direct and indirect	Business continuity and economic operational risk related to water scarcity - medium and long term	Economic opportunity related to the adoption of protocols, technologies and tools that enable water consumption efficiency gains - medium and long term
		Ineffective water discharge management - direct and indirect	Economic risk related to rising water supply costs - medium and long term	
<b>E4 Biodiversity and ecosystems</b>	Factors of direct impact on biodiversity loss	Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices - direct	Operational and reputational risk related to biodiversity reduction due to the intensification of land use - medium and long term	
	Impacts on the extent and condition of ecosystems	Reduction of biodiversity and soil fertility due to intensive agricultural and livestock farming practices - indirect		



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ESRS - TOPIC	MATERIAL TOPICS - SUB-TOPICS	IMPACTS	RISKS	OPPORTUNITIES
E5 Circular economy	Waste and resource outflows related to products and services	High waste generation due to limited adoption of circular economy initiatives - direct	Economic and reputational risk due to non-compliance with waste management regulations - medium and long term	
		High waste generation due to limited adoption of circular economy initiatives - indirect		
	Resource inflows, including resource use	Contribution to the reduction of availability of non-renewable resources - direct	Economic and operational risk of supply disruption due to rising energy costs and extreme weather events - medium and long term	Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients - medium and long term
S1 Own work force	Working conditions - Secure employment, Adequate wages, Working time, Social dialog, Freedom of association, Collective bargaining, Work-life balance, Health and safety	Insufficient protection of union guarantees and employees' job stability - Direct	Economic, reputational and operational risk related to bargaining with unions, especially at local level - short, medium and long term	
		impairment of employee welfare due to inadequate welfare tools and poor organization of working hours - direct	Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments - short, medium and long term	
		Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace - direct	Reputational, operational and legal risk associated with serious workplace accidents, resulting in reduced worker retention and attraction - short, medium and long term	
	Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value, Training and skills development, The employment and inclusion of persons with disabilities, Measures against violence and harassment in the workplace, Diversity	Failure to develop employees' skills through appropriate career training plans - direct	Reputational and operational risk related to low investment in training and development activities and the consequent low capacity to retain specialist personnel - short, medium and long term	
		Failure to promote equal opportunities in the workplace - direct	Reputational and operational risk related to failure to respect and promote equal opportunities - short, medium and long term	
	Other work-related rights - Confidentiality	Breach of employee privacy - direct	Economic and legal risk connected with privacy breach and loss of employee data - short, medium and long term	

ESRS - TOPIC	MATERIAL TOPICS - SUB-TOPICS	IMPACTS	RISKS	OPPORTUNITIES
<b>S2 Workers in the value chain</b>	Working conditions of workers in the value chain - Adequate wages, Freedom of association, Collective bargaining, Health and safety	Breach of workers' union rights and guarantees along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees - short, medium and long term	
		Failure to protect the health and safety of workers along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety - short, medium and long term	
	Equal treatment and opportunities for all along the value chain - Measures against violence and harassment in the workplace	Incidents of discrimination and harassment in the workplace to the detriment of workers along the value chain - indirect		
	Other work-related rights along the value chain - Child labor and forced labor	Human rights violations along the value chain - indirect	Operational and reputational risk due to violation of human rights along value chain operations due to adoption of unethical labor practices - short, medium and long term	
<b>S3 Affected communities</b> ENTITY SPECIFIC	Communities' economic, social and cultural rights - Land-related impacts	Negative impacts on communities living near the activities carried out by Group companies - direct	Economic and reputational risk due to ineffective management of services for communities living near the activities carried out by Group companies - medium and long term	
		Negative impacts on communities living near the activities carried out by companies in the value chain - indirect		
		Positive impact on communities resulting from the effective management of essential public services in collaboration with the public administration - direct		



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ESRS - TOPIC	MATERIAL TOPICS - SUB-TOPICS	IMPACTS	RISKS	OPPORTUNITIES
<b>S4 Consumers and end users</b>	Personal safety of consumers and/or end-users - Security of a person	Harm to the health and safety of users due to non-compliance with safety regulations in service delivery - direct	Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards - short, medium and long term	
	Information-related impacts for consumers and/or end-users - Confidentiality, Access to (quality) information.	Failure to disclose relevant food and health information - direct	Reputational and economic risk related to insufficient or incorrect disclosure of relevant food-related information - short, medium and long term	
		Failure to protect the privacy of users and customers - direct	Economic and reputational risk related to loss of sensitive customer data - short, medium and long term	
	Social inclusion of consumers and/or end users - Access to products and services	Interruption of the delivery of essential services in collaboration with the public administration - direct	Economic and reputational risk related to interruption in the delivery of essential services in collaboration with the public administration - short, medium and long term	
<b>G1 Business conduct</b>	Corruption and bribery - Prevention and detection, including training, Incidents	Incidents of corruption and bribery in relations with the public administration - direct	Reputational, operational, economic and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure - medium to long term	
	Corporate culture	Harm caused by anti-competitive behavior - direct	Reputational, operational, economic and legal risk due to anti-competitive behavior and antitrust violations - medium to long term	
	Management of relationships with suppliers, including payment practices	Negative impact on supplier business due to unfair payment practices - direct	Reputational, economic, operational and legal risk related to late payment of suppliers - short, medium, long term	
	Political engagement and lobbying activities	Undue influence on public policy as a result of lobbying and contributions to political parties - direct		
	Animal welfare	Contribution to negative conditions of animals on farms - indirect	Operational risk related to failure to implement animal welfare protocols on farms - medium to long term	



# Environmental information



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# 2 Climate change

ESRS E1



## 2.1 Governance

ESRS 2 GOV-3

This section discusses sustainability matters related to energy and climate change mitigation that are deemed relevant to the Group. More specifically, the double materiality analysis shows that the sub-topics of energy and climate change mitigation, linked with topic "E1 - Climate Change", are relevant to the Rekeep Group.

The Rekeep Group has established a clear and structured governance model for managing environmental and climate issues. Ultimate responsibility for climate matters rests with the

parent company's Board of Directors, which oversees mitigation and adaptation strategies.

The Intra-Board ESG Control and Risk Committee of Rekeep S.p.A. (as parent company) supports the BoD in assessing the ESG factors that lie within its sphere of competence, with particular emphasis on the implications of climate and environmental risks on the business model and strategy. The same Committee also assists the Board of Directors in assessing the sustainability strategy of the Group as a whole, including the monitoring of ESG risks. Lastly, it acts in synergy with the Board of Statutory Auditors by promoting and monitoring the implementation of the Company's sustainability activities.

The Group Innovation & ESG Technical Committee, chaired by the Group *Sustainability Manager*, is responsible for validating and guiding the Sustainability strategy, including activities to support climate change mitigation and adaptation.

The ESG team constantly collaborates with the technical departments involved in implementing energy efficiency, decarbonization and climate risk management measures, by providing constant, integrated oversight of activities.

In 2024, the remuneration of members of the administrative, management and supervisory bodies was not impacted by climate-related considerations or specific GHG emission reduction targets.

## 2.2 Strategy

### ESRS 2 SBM-3, E1-1

#### REKEEP GROUP'S CLIMATE STRATEGY

Rekeep Group's climate strategy is based on an integrated approach to sustainability, aimed at contributing to the transition to a low-carbon economy.

The Group is committed to contributing to the containment of the global temperature rise to within 1.5°C of pre-industrial levels, in line with the targets set down in the Paris Agreement. This commitment will be translated into practice by the end of the two-year period 2025-2026 with the establishment of science-based greenhouse gas emission reduction targets. These will be formalized in the Climate Transition Plan, an integral part of the Group's Sustainability Plan, which is not yet in force but will be defined in the coming years through the adoption of the methodology proposed by the *Science Based Targets initiative* (SBTi)<sup>1</sup>.

The main decarbonization levers considered for climate change mitigation therefore include: reducing greenhouse gas (GHG) emissions through energy efficiency gains, the electrification of company vehicles, the adoption of energy from renewable sources and the digitization of processes.

To adapt to climate change, the Group has already adopted several internal strategies, including specific training programs and ongoing internal communication, aimed at protecting the health and safety of workers, particularly by limiting exposure to heat during the most critical hours of the day. Furthermore, the Group continuously monitors climate phenomena and assesses the related risks, in order to develop and implement effective adaptation strategies and mitigation actions aimed at strengthening the organization's operational and environmental resilience.

#### E1-1 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION.

Although it does not yet have a Climate Transition Plan, the Group will make a voluntary commitment in 2024 to reducing its greenhouse gas (GHG) emissions. This will be formalized in the Transition Plan, in line with the principles of the *Science Based Targets initiative* (SBTi), with a view to ensuring that the corporate strategy and business model are compatible with the targets set down in **Paris Agreement**. More specifically, it intends to contribute to keeping global warming below 1.5°C and achieving **climate neutrality by 2050**. The Group will work towards gradually reducing its Scope 1, 2 and 3 emissions, with

a view to actively contributing to the decarbonization of the integrated services sector.

Plans are in place to measure Group-wide Scope 3 emissions over the next two years, with a view to continuously improving the calculation, formally approving the commitment, and identifying reduction targets. This will pave the way to drawing up a comprehensive Climate Transition Plan within the next two years, including a spending plan and dedicated investments. This will be submitted to the Board of Directors for approval, subject to validation by the Group Innovation & ESG Technical Committee and the Intra-Board ESG Control and Risk Committee, which will oversee the plan, once it is approved, by monitoring its implementation and results.

The Climate Transition Plan will then be further integrated into the Group's corporate strategy and financial planning, by the end of the two-year period 2027-2028, through a series of organizational, procedural and cultural actions that will be duly monitored. The planned actions will be consistent with the overall ESG goals and the Rekeep Group's positioning as a leading provider of sustainable services. The Rekeep Group also undertakes to periodically provide information on progress in relation to the Transition Plan.

1 The **SBTi** is an international initiative stemming from a collaboration between CDP (formerly the *Carbon Disclosure Project*), *United Nations Global Compact*, *World Resources Institute (WRI)* and *World Wide Fund for Nature (WWF)*. Its purpose is to help companies set emission reduction targets that are consistent with the latest climate science evidence and the decarbonization scenarios needed to limit global warming.



The Group is committed to implementing carefully designed actions to reduce the consumption of primary energy, both for the company and its customers. The overall goal is to reduce energy demand by implementing passive or active measures, and by managing the latter appropriately.

In 2024, notwithstanding the absence of a formal transition plan and defined targets, the Group took a series of actions aimed, nonetheless, at reducing the Group's impact, as an expression of the commitments it made in 2024 and in the internal policies described in the section "Actions and resources related to climate change policies", to which economic and human resources have been allocated.

Over the next two years, the Rekeep Group is committed to monitoring the alignment of its investments and economic activities in general aimed at sustainable decarbonization projects based on the criteria of the EU Taxonomy, with a special focus on CapEx and OpEx indicators, which it will report on in the next two-year period.

Over the same time-frame, the Group also undertakes to monitor investments in coal, oil or gas-related activities. The company is working towards gradually reducing dependency on fossil fuels, both for itself and its customers.

### 2.3 Management of impacts, risks and opportunities

ESRS 2 IRO-1, E1-2, E1-3

#### MATERIAL CLIMATE-RELATED IROS

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis"). Under ESRS E1, the double materiality analysis identified *the following sub-topics as relevant*<sup>2</sup>:

- Energy
- Climate change mitigation

Significant impacts, physical risks, transition risks and strategic opportunities were identified in relation to the sub-topics deemed material, as shown in the table above.

The Group is constantly engaged in the study of climate change impacts and risks, with a view to evaluating and implementing continuous improvement strategies. As part of this work, it will conduct a **climate resilience analysis** of its busi-

ness model, which will consider key physical risks (e.g., extreme weather events) and transition risks (e.g., regulatory changes, changes in energy costs), and assess their impact on operations, the value chain and financial and economic performance.

The analysis will assess the Group's climate resilience, which is also safeguarded, however, by specialist energy functions with specific technical expertise in energy and *carbon management*. This will be backed up by the contribution of the energy efficiency business line, which operates through the use of white certificates and the adoption of technological solutions aimed at reducing the carbon footprint of buildings and of the services provided.

Operational units dedicated to sustainable mobility and fleet management have also been set up within Rekeep S.p.A., H2H Facility Solution S.p.A. and Servizi Ospedalieri S.p.A. The introduction of dedicated corporate mobility professionals is designed to optimize fleet management, minimize the associated emissions and promote effective, environmentally friendly solutions.

These actions boost the Group's ability to adapt to climate change and reap opportunities arising from the transition to a low-carbon economy.

2 See chart in section 1.13 "Double Materiality Analysis."

IMPACTS	RISKS	OPPORTUNITIES
Energy consumption from non-renewable sources - direct	Risk of interruption of operations due to extreme weather events – short, medium, long term - Physical risk	Economic, reputational and HSE opportunity to expand demand and the customer base for ESCO services, due to rising energy prices and a growing focus on building sustainability and energy efficiency.
Contribution to climate change caused by greenhouse gas emissions – direct	Operational risk arising from regulatory requirements concerning the implementation of low-emission vehicles - medium to long term – Transition risk	
Improving the carbon footprint of buildings through energy efficiency interventions – direct		
Energy consumption from non-renewable sources along the value chain – indirect		
Contribution to climate change caused by greenhouse gas emissions along the value chain - indirect		

## E1-2 GROUP POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The Rekeep Group has developed an organic and structured framework of environmental policies aimed at the proactive, well-informed management of climate change-related impacts, risks and opportunities in terms of mitigation. These policies are integrated into corporate strategy and are based on a continuous improvement approach.

As evidence of its commitment to environmental sustainability and excellence in management, the Rekeep Group has earned and maintains the following internal certifications and policies: The **ISO 14001** environmental management system

enables Group companies to monitor and improve their environmental performance, thus reducing the negative impacts of business activities on the environment. It also helps Group companies that have adopted it to prepare actions aimed at mitigating residual risk. The **ISO 50001** energy management system promotes the efficient use of energy resources, thus contributing to the reduction of greenhouse gas emissions and operating costs, in line with the goals set down in the Group's Sustainability Policy. **UNI CEI 11352** certification qualifies Rekeep as an **Energy Service Company** (ESCO), enabling it to provide highly specialized energy services. These policies provide a solid, effective framework for managing the Group's material

impacts, risks and opportunities related to climate change mitigation and adaptation.

In support of these certifications, the Group has adopted a set of internal policies, such as the **Integrated Quality, Safety and Environment Policy**, which, in line with the above certifications, forms a reference framework for all Group activities.

This policy promotes a cross-cutting approach to sustainability, geared towards prevention, social responsibility and valuing resources, with a long-term perspective.

The **Group Sustainability Policy** approved by the Board of Directors in 2024 sets out the Group's formal commitment to the environment and society.



CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
UNI CEI 11352	Support tool for national energy policies. UNI CEI 11352:2014 defines the general requirements for companies (ESCOs) that provide their customers with services aimed at improving energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., Rekeep Rail S.r.l.
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.
ISO 50001	Energy Management System - Management strategies for energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l.
ANMDO/IQC	The IQC ANMDO Qualification is aimed at enhancing and promoting the sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF
EPD	<i>Environmental Product Declaration</i> : a declaration made by a manufacturer for the purpose of publicly quantifying a product's environmental information and making it comparable with other similar products.	Rekeep S.p.A.
REG 303/2008	EC Regulation 303/2008 establishes, in accordance with EC Regulation 842/2006, the minimum requirements and conditions for mutual recognition of certification of companies and personnel with regard to stationary refrigeration, air conditioning and heat pump equipment containing certain fluorinated greenhouse gases.	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A.

**POLICIES ADOPTED TO MANAGE IROS RELATED TO CLIMATE CHANGE**

**GROUP COMPANY THAT ADOPTED IT**

Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.

Specifically, it enshrines the Rekeep Group's commitment to combating climate change through the timely monitoring of greenhouse gas (GHG) emissions and their gradual reduction along the entire value chain, with a commitment to set emissions targets within the next two-year period, in line with the Paris Agreement. To this end, the company promotes the adoption of innovative technologies and production processes aimed at minimizing the emissions associated with service delivery and business activities.

The Rekeep Group is also committed to monitoring the environmental impacts stemming from mobility, and encouraging its employees and the communities where it operates to adopt responsible behavior. At the same time, the Group is committed to the responsible management of its own and its customers' energy consumption, by promoting energy saving, energy efficiency upgrades and the use of renewable energy. By implementing advanced technological solutions and optimizing processes, Rekeep aims to reduce the environmental impact

of its operations and contribute to the transition towards a more sustainable operating model

In terms of climate change mitigation, the Group Sustainability Policy includes the following main lines of intervention:

- reduction of Scope 1 and 2 emissions by means of energy efficiency measures, electrification of the company fleet, and increased use of energy from renewable sources;
- management of Scope 3 emissions with a view to continuously refine the calculation in 2024;
- the adoption of advanced reporting tools, based on the *GHG Protocol*, to ensure transparency and traceability of emissions performance.

These intentions will be transformed into targets, which will be transposed and reworked into carefully designed practices in the Sustainability Plan, which the Group will formally adopt in the two-year period 2025-2026.

In line with the ultimate goal of adapting to climate change, the Group's Sustainability Policy is also aimed at strengthening the resilience of operations and

managed infrastructure, with respect to the physical impacts of climate change. The planned actions include:

- analysis of physical climate risks at operational sites and in the services provided;
- preparation of business continuity plans and adoption of alert systems;
- staff training and customer awareness-raising with regard to climate risks and adaptation measures.

The Rekeep Group's climate policies, formalized in the Group Sustainability Policy, are inextricably linked with technological innovation, digitization of processes and ongoing staff training. The company takes a collaborative, multi-stakeholder approach to achieving its goals. This involves promoting synergies with government agencies, industry partners and local communities to develop sustainable, scalable and shared solutions.

Having chosen to use ESRS reporting standards, the Group hereby undertakes to continue to implement processes and procedures in compliance with ESRS standards over the next two-year period.





### E1-3 ACTIONS AND RESOURCES RELATED TO CLIMATE CHANGE POLICIES

In view of the need to implement a formalized Climate Transition Plan as required by ESRS standards, in 2024 the Rekeep Group undertook to complete this over the next two-year period in accordance with the relevant regulations. Despite the absence of a formal document, the Group has nonetheless launched a set of practical, measurable actions to implement its Climate Policies, as explained in greater detail above. The aim is to actively contribute to the transition to a low-carbon economy that is also resilient to the impacts of climate change, while reducing its own negative impact. These actions relate primarily to decarbonization in its various forms, and are supported by dedicated resources, both in terms of investment and organizational capacity.

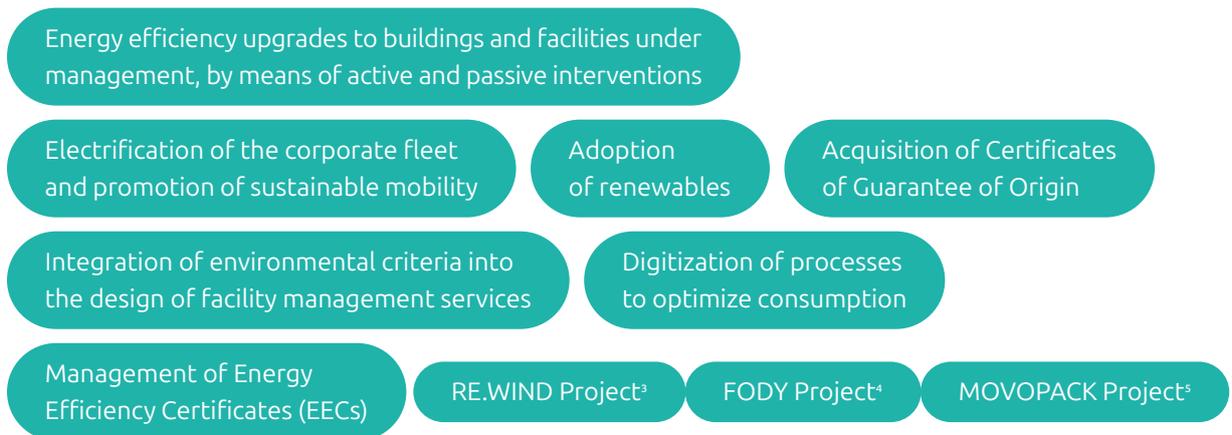
In 2024, the Group strengthened its organizational structure by allocating specific human resources to the management of ESG and climate matters, which are also essential for the pursuit of specific actions. In addition to the dedicated ESG team, operational functions and liaison officers have been identified and tasked with facilitating the integration of sustainability criteria into everyday processes and promoting a corporate culture geared towards the green transition. These include roles involving responsibility for improving the company's fleet management.

The main actions taken in 2024, and which the Rekeep Group is committed to continuing in the future, are as follows.

#### Energy efficiency:

- implementation of interventions on buildings and facilities under management, such as: installation of exterior wall insulation, renewal of air handling units, replacement of boilers with high-efficiency heat generators and replacement of doors and windows with high-performance (low-transmittance) closures, installation of co/tri-generation systems and installation of heat pumps (sometimes in conjunction with cogeneration systems);
- execution of energy audits and implementation of consumption monitoring and energy optimization solutions;
- obtaining and managing Energy Efficiency Certificates (EECs), with certified savings on electricity, natural gas and high-efficiency cogeneration (HEC);

### WHAT WE'RE DOING - ACTIONS RELATED TO CLIMATE CHANGE.



3 See section 6 ESRS E5 "Actions and resources related to resource use and circular economy" for a description of this project.

4 See section 6 ESRS E5 "Actions and resources related to resource use and circular economy" for a description of this project.

5 See Section 6 ESRS E5 "Actions and resources related to resource use and circular economy" for a description of this project.

- managing practices related to the “Conto Termico” energy efficiency incentive.

### Electrification of the corporate fleet and promotion of sustainable mobility:

- gradual replacement of the corporate fleet with plug-in, electric or hybrid vehicles for all Italian legal entities.

### Adoption of renewable energy sources:

- purchase of **Guarantee of Origin (GO) certificates** for a volume defined by customers' electricity consumption<sup>6</sup> by signing "green" supply contracts;
- installation of photovoltaic systems on properties under management;
- installation of solar thermal systems;

### Nature-based solutions:

- integration of environmental criteria into the design of facility management services.

### Digitization and innovation:

- process optimization and consumption reduction by means of smart technologies

The actions taken and planned and the physical resources made available are backed by dedicated economic resources, with significant investments in Capex

and Opex in the terms outlined above (staff training, gradual replacement of the company fleet with electric vehicles, installation of digital technologies). These resources are being mapped according to the provisions of the EU Taxonomy for reporting on environmentally sustainable activities. The eligible and aligned taxonomic activities will be mapped in the years ahead. As far as KPIs for 2024 are concerned, the Group has embarked upon initial screening to identify eligible activities.

The other primary goals for the Rekeep Group, which are formalized as commitments in the Policy and actions in the future Plan, clearly include energy efficiency. This represents a strategic lever for the Group in terms of decarbonization. As an **ESCo (Energy Service Company)** certified according to **UNI CEI 11352**, the Group offers a wide range of integrated energy services, including:

- energy audits and in-depth diagnostics;
- design and execution of energy upgrades;
- management of the main energy efficiency incentive schemes, including:
  - White Certificates, also known as **Energy Efficiency Certificates (EECs)**;

- “Conto Termico” energy efficiency incentive scheme (Italian Ministerial Decree dated 16 February 2016 as amended);
- monitoring and optimizing consumption, including through advanced digital solutions.

In this regard, Rekeep S.p.A. has obtained 10,795 Energy Efficiency Certificates (EECs), including 4 Type I, 266 Type II and 10,525 Type II HECs, due to the performance achieved in system management in 2024. EECs are certificates acquired on the basis of evidence of savings achieved as a result of carrying out energy efficiency upgrades whose performance exceeds the corresponding reference values. The certificates obtained are of various types, depending on the interventions carried out, and in the case in point, the ones obtained and managed by Rekeep S.p.A. are:

- Type I certificates: certifying the achievement of primary energy savings through interventions designed to reduce final electricity consumption;
- Type II certificates, certifying the achievement of primary energy savings through interventions designed to reduce natural gas consumption, including "Type II

<sup>6</sup> When taking over services on behalf of public administration bodies, for the award of energy performance contracts (EPCs) for building-facility systems, there is now a requirement to adopt Minimum Environmental Criteria (MECs), under which we have obligations in terms of renewable energy supply. To meet these obligations, at least 45% of the annual supply must be energy from renewable sources (certified by Guarantee of Origin), and at least a further 15% must be either energy from renewable sources or from high-efficiency cogeneration. Changes were made to these regulations in 2024, by Ministry of the Environment Decree No. 202 dated 12 August, 2024, including changes to the minimum percentages of supply referenced above.





SDG	SDG TITLE	E1 ACTIONS
	<b>Quality education</b>	Staff training on ESG and climate issues
	<b>Affordable and clean energy</b>	Energy efficiency upgrades to buildings and facilities Management of Energy Efficiency Certificates (EECs) Adoption of renewables Installation of photovoltaic systems on properties under management Signing green supply contracts for customers Acquisition of Certificates of Guarantee of Origin
	<b>Industry, innovation and infrastructure</b>	Digitization of processes to optimize consumption Digital solutions for monitoring and optimizing consumption Design and implementation of energy upgrades
	<b>Sustainable cities and communities</b>	Electrification of the company vehicle fleet Promotion of sustainable mobility Integration of environmental criteria into the design of facility management services Nature-based solutions
	<b>Responsible consumption and production</b>	Acquisition of Certificates of Guarantee of Origin Signing green supply contracts for customers Digitization of processes to optimize consumption
	<b>Climate action</b>	Energy efficiency upgrades to buildings and facilities Management of Energy Efficiency Certificates (EECs) Adoption of renewables Installation of photovoltaic systems on properties under management Signing green supply contracts for customers Acquisition of Certificates of Guarantee of Origin Electrification of the company vehicle fleet Promotion of sustainable mobility Digitization of processes to optimize consumption Nature-based solutions Strengthening the ESG framework and climate governance
	<b>Life on land</b>	Nature-based solutions in facility management services
	<b>Peace, justice and strong institutions</b>	Strengthening the ESG framework and climate governance

HEC certificates," certifying the achievement of primary energy savings as a result of the installation and management of high-efficiency cogeneration (HEC) systems.

The Rekeep Group actively promotes the adoption of energy from renewable sources, both for its own internal consumption and that of its customers, by making this a centerpiece of its Policy. More specifically, in 2024 the Group:

- acquired Guarantee of Origin (GO) certificates for a volume defined by customers' electricity consumption;
- incentivized and carried out the installation of photovoltaic systems on properties under management;
- incentivized and carried out the installation of solar thermal systems to serve properties under management;
- supported customers' energy transition by entering into green energy purchasing agreements.

## 2.4 Metrics and targets

ESRS 2 E1-4, E1-5, E1-6, E1-7

### E1-4 GOALS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Taking account of the European and international situation, regulatory developments, market trends and the adoption of new technologies, including in relation to the business in which it operates, the Rekeep Group made a commitment in 2024 to reduce greenhouse gas (GHG) emissions, and plans to set specific targets in the next two-year period. To this end, the Group started analyzing its complete emissions profile (Scope 1, Scope 2, Scope 3) in 2024 by identifying the emission categories relevant to its business and preparing the necessary processes for emission calculation. The aim is to refine the Scope 3 calculation over the next two-year period and gradually improve its quality, in order to have a solid baseline on which to base reduction targets and the future Climate Transition Plan.

The targets to be set represent the commitment already made by the Group in its Sustainability Policy and will be backed up by practical support within the Sustainability Plan that will be approved, as well as in the Climate Transition Plan that the Rekeep Group undertakes to implement in relation to the topics previously described according to

the *Science Based Targets initiative* (SBTi) methodology. These targets will then be updated and monitored annually, at the same time as the ESG risk analysis - which is also annual - so as to make it possible to outline and implement appropriate mitigation actions, also geared towards achieving climate goals.

In addition to reducing emissions, and in line with the Group Policies described above, the Group has set qualitative targets for the following categories:

- **Energy efficiency:** continuous improvement of the energy performance of the buildings and facilities under management;
- **Diffusion of renewable energy:** increasing the share of electricity from renewable sources, both for internal use and for customers;
- **Mitigation of transition risks:** reducing dependency on fossil fuels and promoting services with low environmental impact.

As stated in para. 1.6 "Preparation criteria", the process of reporting qualitative information and quantitative metrics involved all the companies, although not all the companies included in the perimeter were able to provide full data mapping in this first year. More specifically, with regard to the quantitative data related to topic E1, the perimeter represented in the metrics includes Rekeep S.p.A., CMF, H2H Facility Solutions S.p.A. and Servizi Ospedalieri





S.p.A. The table below shows the organization's internal energy consumption calculated in megawatt-hours (MWh) on the basis of data collected mainly from measurements.

**E1-5 ENERGY CONSUMPTION AND ENERGY MIX**

Total energy consumption in 2024 amounted to 1,115,465.78 MWh.

Fossil energy consumption derives from the statements of the above companies.

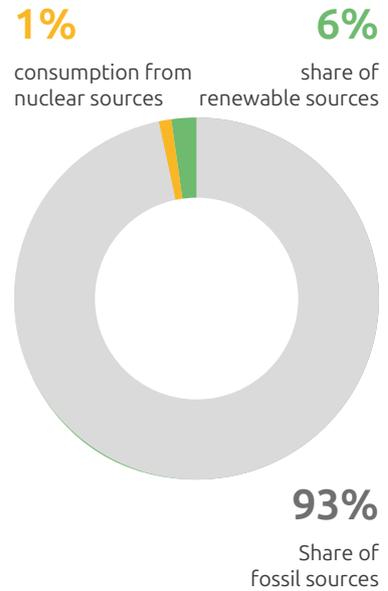
The contribution from nuclear sources was estimated based on the electricity purchased from

the grid, applying the percentage composition of the national residual mix set out in the document entitled "European Residual Mixes" published by the Association of Issuing Bodies (AIB).

Consumption from renewable sources includes both purchased energy covered by Guarantees of Origin (GO) and self-generated photovoltaic energy.

Conversion factors from the Department for Environment, Food and Rural Affairs (DEFRA) database were used to convert the various energy sources into MWh; the parameter taken into consideration calculations was

net calorific value. Consumption of LPG, in its gaseous state, was calculated by applying the average density factor found in the relevant literature.



ENERGY CONSUMPTION	2024 <sup>7</sup>
Total fossil energy consumption (MWh)	1,039,000.33
Share of fossil sources out of total energy consumption (%)	93%
Consumption from nuclear sources (MWh)	10,575.80
Share of consumption from nuclear sources out of total energy consumption (%)	1%
Consumption of fuels from renewable sources, including biomass, biofuels, biogas, hydrogen from renewable sources, etc;	59.04
Consumption of electricity, heat, steam or cooling from RENEWABLE sources (MWh) purchased or acquired	65,794.79
Consumption of self-generated non-fuel renewable energy	35.82
Total renewable energy consumption (MWh)	65,889.65
Share of renewable sources out of total energy consumption (%)	6%
<b>TOTAL ENERGY CONSUMPTION RELATED TO OWN OPERATIONS (MWH)</b>	<b>1,115,465.78</b>

<sup>7</sup> Only the 2024 figure is shown because, in light of the organization's recent adoption of European ESRS standards, the KPIs differ from those used in previous editions of the Sustainability Report. For further information, see section 1.6 Preparation criteria.

## E1-6 GHG EMISSIONS

Direct emissions (Scope 1) include stationary and mobile combustion, as well as the use of refrigerant gases, whereas indirect emissions from energy (Scope 2) derive from purchased electricity, calculated using both market-based and location-based approaches. All data was collected on the basis of activity rather than expenditure estimates, thus ensuring greater accuracy and methodological consistency with the GHG Protocol. ISPR 2024 and DEFRA 2024 conversion factors were used to calculate Scope 1 emissions, whereas factors from the Ecoinvent 3.11 database were used for purchased electricity.

Regarding Scope 3 data, it should be noted that in 2024 the Group conducted an analysis of its own emissions profile, as indicated by GHG Protocol<sup>8</sup>,

and identified the Scope 3 categories that are and are not applicable to it. The outcome of this analysis is that, out of the 15 categories, categories 8 Upstream leased assets; 10 Processing of sold products; 13 Downstream leased assets; and 14 Franchises are not applicable to the Rekeep Group's business. Specifically, upstream leased assets appear under the Group's operational control, so the related emissions are already included in Scope 1 and Scope 2; moreover, since it is a service business, there is no intermediate processing of semi-finished products by customers; the Group does not lease assets to customers and does not use franchises for distribution purposes.

GREENHOUSE GAS EMISSIONS	UNIT OF MEASUREMENT	2024 <sup>8</sup>
<b>SCOPE 1</b>		
<i>Gross Scope 1 GHG emissions</i>	<i>tCO<sub>2</sub>e</i>	713,641.65
<i>Percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes (%)</i>	%	0
<b>SCOPE 2</b>		
<i>Gross Scope 2 location-based GHG emissions</i>	<i>tCO<sub>2</sub>e</i>	105,394.83
<i>Gross Scope 2 market-based GHG emissions</i>	<i>tCO<sub>2</sub>e</i>	113,204.76

8 Only the 2024 figure is shown because the organization's KPIs differ from previous editions of the Sustainability Report. For further information, see section 1.6 *Preparation criteria*.

9 The following documents were taken into account: *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version 2011)* and *GHG Protocol Scope 3 Calculation Guidance (Version 1.0)*.



GREENHOUSE GAS EMISSIONS	UNIT OF MEASUREMENT	2024 <sup>a</sup>
<b>SCOPE 3</b>		
<i>Gross Scope 3 GHG emissions</i>	<i>tCO<sub>2</sub>e</i>	<i>197,035.79</i>
1 Purchased goods and services	<i>tCO<sub>2</sub>e</i>	<i>134,552.89</i>
2 Capital goods	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
3 Fuel and energy-related activities (not included in Scope 1 and Scope 2)	<i>tCO<sub>2</sub>e</i>	<i>51,269.16</i>
4 Upstream transport and distribution	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
5 Waste generated in operations	<i>tCO<sub>2</sub>e</i>	<i>270.35</i>
6 Business travel	<i>tCO<sub>2</sub>e</i>	<i>140.79</i>
7 Employee commuting	<i>tCO<sub>2</sub>e</i>	<i>10,802.60</i>
8 Upstream leased assets	<i>tCO<sub>2</sub>e</i>	<i>Not applicable</i>
9 Downstream transport and distribution	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
10 Processing of sold products	<i>tCO<sub>2</sub>e</i>	<i>Not applicable</i>
11 Use of sold products	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
12 End-of-life treatment of sold products	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
13 Downstream leased assets	<i>tCO<sub>2</sub>e</i>	<i>Not applicable</i>
14 Franchises	<i>tCO<sub>2</sub>e</i>	<i>Not applicable</i>
15 Investments	<i>tCO<sub>2</sub>e</i>	<i>Data not available for 2024</i>
<b>TOTAL GREENHOUSE GAS EMISSIONS (LOCATION-BASED)</b>	<i>tCO<sub>2</sub>e</i>	<i>1,015,519.25</i>
<b>TOTAL GREENHOUSE GAS EMISSIONS (MARKET-BASED)</b>	<i>tCO<sub>2</sub>e</i>	<i>1,023,329.18</i>

The Scope 3 categories were reported for FY2024 based on the methodology detailed below.



**Category 1 Purchased goods and services.**

- With regard to paper, it was estimated that all sheets were A3 size with a weight of 100g/m2, as a precautionary assumption. The emission factors used in relation to spend data (calculation according to the *Spend-based method*) come from the DEFRA Carbon Footprint for the UK and England to 2022 database, which provides factors in kgCO2e/£: conversions were therefore based on the euro-sterling exchange rate as at December 31, 2022. For data expressed by weight, the Ecoinvent database (3.11) was consulted, and the *Average-data method* was applied;

- for services purchased in the reporting year, the calculations were made in accordance with the *spend-based method*. The emission factors used come from the DEFRA Carbon Footprint for the UK and England to 2022 database, which provides factors in kgCO2e/£: conversions were therefore based on the euro-sterling exchange rate as at December 31, 2022;
- data for water withdrawals includes the volume of withdrawals. Where details of the type of source were available, the valuation was based on the mains water component, whereas where the data was unavailable, it was estimated (based on the actual withdrawals of one of the three companies and the costs incurred for the total supply). GHG emissions were calculated according to the *average-data method* and an emission factor from the DEFRA 2024 database, *Water Supply*, was used.



**Category 3 Fuel and energy-related activities (not included in Scope 1 and Scope 2)**

For the purpose of calculating this category, point data on consumption collected for Scope 1 and Scope 2 was used. The following emission factors were applied: DEFRA 2024, WTT Fuels for fuels; DEFRA 2024, WTT Heat and Steam, for district heating; and Ecoinvent 3.11 2024, WTT - UK & Overseas Electricity for electricity. The average-data methodology was used.

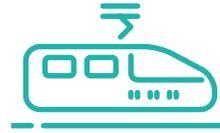




### Category 5 Waste generated in operations.

For the purposes of this category, the data on waste generated directly by the companies listed above is included. With the exception of the few cases set out below, information on waste generated was provided by EWC code, treatment route and quantity (to which the *Waste-type-specific method* was applied). H2H Facility Solutions S.p.A. provided the total quantities of waste by treatment route; the *Average-data method* was therefore used for the calculation. The amount of waste related to Servizi Ospedalieri surgical instrument sterilization plants was estimated. Since the breakdown by type of waste generated and treatment route was not available, a conservative assumption was made, by applying the DEFRA 2024 "Commercial and industrial waste" emission factor - Landfill (*Average-data method*) to the total amount. Emission factors from the EcoInvent 3.11 database, and from DEFRA 2024, *Waste disposal* were applied.

Furthermore, GHG emissions related to water discharges for Rekeep S.p.A., CMF, H2H Facility Solutions S.p.A. and Servizi Ospedalieri were valued within category 5. This data is consistent with the data presented in disclosure E3-4; in fact, for Rekeep S.p.A., CMF and H2H Facility Solutions S.p.A., withdrawals were assumed to be equal to discharges, as there are no production activities at the sites. GHG emissions were calculated according to the *Average-data method*, using the DEFRA 2024, *Water treatment* database.



### Category 6 Business Travel.

The emissions calculation is based both on statements provided by travel agencies for train, flight and ferry tickets, and on mileage reimbursements for trips made in employees' private cars. Where possible, the distance traveled on individual legs of journeys was considered, applying DEFRA kgCO<sub>2</sub>e/km\*-passenger emission factors (DEFRA 2024, *Business-travel land, Business-travel air, business travel-sea*). For employee private car reimbursements, starting from the total amount incurred in the year by Servizi Ospedalieri S.p.A., the total kilometers traveled was obtained, considering the average rate of €/km used by the company. Again, use was made of the DEFRA 2024 database, *Business-travel land*. The calculation for this category was made according to the *distance-based method*.

78% of this category, equating to 117.06 tonCO<sub>2</sub>e, was calculated on the basis of primary data, provided by the travel agencies that supplied the service. It amounts to in 0.1% of the Scope 3 total.



### Category 7 Employee commuting

The GHG emissions for this category were initially calculated on the basis of the results of two surveys conducted among employees of Servizi Ospedalieri, Rekeep S.p.A. and CMF. For the latter two companies, the survey was taken by white-collar employees, who reported their habits in terms of distance traveled per home-work journey, and means of transport generally used. Based on the responses obtained, an average emission factor per employee per week (assuming 5 working days per week) was calculated, based on the average distance traveled per employee and the average emission factor (derived from

the indication of the means of transport used). This index, based on the habits of office staff only, is considered precautionary with respect to the travel habits of the company's population as a whole, as many of the manual workers' journeys are made using company fleet vehicles. A precautionary approach was therefore taken, which favors overestimates rather than underestimates of emission impact. For Servizi Ospedalieri, by contrast, the quantity of emissions per response was calculated (based on indicated means of transport, number of journeys per week, and distance traveled). This quantity was then divided by the number of responses received, thus yielding an average GHG emission index per employee per week. To obtain the final figure, the two indices obtained from the surveys were consolidated by arithmetic average. This value was then applied to the number of employees of the Italian companies (this being the

perimeter of this sustainability report) and the number of working weeks per year (assumed to be 48, considering 4 weeks of vacations and public holidays). The emissions were calculated using the DEFRA 2024<sup>10</sup>, *Business-travel land* database. This category was calculated according to the *Distance-based method* and *Average-data method*.

### E1-7 GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

The Rekeep Group currently has no initiatives that meet the criteria for this Disclosure Requirement.

### E1-8 INTERNAL CARBON PRICING

The Rekeep Group does not have an internal carbon pricing mechanism. The data for this Disclosure Requirement is therefore not applicable.

10 The DEFRA 2024 database is based on the Fifth Assessment Report (AR5) of the *Intergovernmental Panel on Climate Change (IPCC)* over a 100-year period; the DEFRA database, *Carbon footprint for the UK and England to 2022* on the Fifth Assessment Report (AR5) of the *Intergovernmental Panel on Climate Change (IPCC)* over a 100-year period; the ECOINVENT database, version 3.11, on the Sixth Assessment Report (AR6) of the *Intergovernmental Panel on Climate Change (IPCC)* over a 100-year period.





# 3 Pollution

ESRS E2



## 3.1 Strategy

ESRS 2 SBM-3

The Rekeep Group's pollution strategy forms part of its broader, integrated approach to sustainability, aimed at preventing and reducing negative impacts on the environment and human health.

The Group recognizes its duty to contribute to the reduction of air, water and soil pollution, and is committed to promoting operational and management practices that minimize the use of hazardous substances and other pollutants.

The **Sustainability Policy**, approved by the Board of Directors in 2024, represents the Group's formal commitment to environmental protection and sets out

the Group's guidelines and commitments - among other things - on the issue of pollution.

Rekeep is also developing **action plans, allocating resources, and setting Group targets in line with the ESRS** to address relevant environmental issues, with the aim of contributing substantially to preventing and reducing pollution, by improving air, water, and soil quality in the areas where it operates.

## 3.2 Management of impacts, risks and opportunities

ESRS 2 IRO-1, E2-1, E2-2

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance

with European Sustainability Reporting Standards (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with pollution, the company took account of the location of its sites and all of its businesses, both in its own operations and in those related to its upstream and downstream value chain.

The Double Materiality analysis identified the following material sub-topics<sup>1</sup> under ESRS E2:

- **Pollution of air**
- **Pollution of water**
- **Pollution of soil**
- **Substances of concern and of very high concern**

The table below shows the material impacts identified in relation to *ESRS E2 - Pollution*.

The Rekeep Group recognizes the particular sensitivity of the cleaning sector and the rental and laundering sector to potential environmental impacts in terms of pollution, especially the former in relation to the use of substances of concern and chemicals in general, and the latter in relation to water and soil contamination.

**E2-1 GROUP POLICIES RELATED TO POLLUTION**

The Rekeep Group has adopted a structured set of environmental policies aimed at the proactive, well-informed management of pollution-related impacts, risks and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

IMPACTS	RISKS	OPPORTUNITIES
Worsening air quality due to the release of polluting emissions - direct		
Contamination of water due to the release of pollutants - direct		
Soil contamination due to spillage of pollutants - direct		
Release of substances of concern and very high concern into water and soil - direct		
Worsening air quality due to the release of polluting emissions along the value chain - indirect		
Contamination of water due to the release of pollutants along the value chain - indirect		
Contamination of soil due to the spillage of pollutants along the value chain - indirect		
Use of chemicals of concern and very high concern along the value chain - indirect		

1 See chart in section 1.13 "Double Materiality Analysis."





The **Integrated Quality, Safety and Environment Policy** is the reference framework for all Group activities and promotes a cross-cutting approach to sustainability, geared towards preventing pollution, valuing resources and protecting human health and the environment. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices adopted.

The **Group Sustainability Policy**, formalized in 2024, reinforces the Group’s commitment to preventing and controlling pollution. It sets specific environmental goals, which will be

translated into tangible actions in the **Sustainability Plan** undergoing approval in 2025.

Among others, this policy enshrines the goal of **responsible water resource management**, which is considered strategic for the Group's core activities.

In particular, the Rekeep Group promotes and ensures responsible water consumption in its industrial laundering plants and professional cleaning activities, by adopting advanced technologies to significantly reduce overall water consumption and pollution. It uses water filtration and treatment systems that enable water to be purified and

returned to the environment after use for industrial purposes. Furthermore, the Group implements preventive maintenance practices to ensure system efficiency and further reduce water consumption. This helps mitigate the economic and reputational risk arising from possible water contamination.

Some Group companies have also adopted an Organization, Management and Control Model (also "OMCM" or "Model 231") pursuant to legislative decree 231/01 as a key tool also for preventing environmental crimes and, more generally, promoting a corporate culture geared towards legality, sustainability and

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 13485	Medical Devices - Quality management systems	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Medical Device S.r.l.
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.
ISO 14065	RABC system for managing biocontamination in textiles	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 14698	Biocontamination control system	Servizi Ospedalieri S.p.A.
ANMDO/IQC	IQC qualification for the sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF
Service Ecolabel certification		Consorzio Stabile CMF
EDP	Environmental product declaration	Rekeep S.p.A.

POLICIES ADOPTED TO MANAGE IROS RELATED TO POLLUTION	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.

social responsibility. Legislative decree 231/2001 introduced into Italian law administrative liability of entities for crimes committed in their interest or to their advantage, including environmental crimes (Art. 25-undecies). These crimes include environmental pollution, environmental disaster, illegal waste management, unauthorized dumping, trafficking in radioactive materials, and breaches of air quality and biodiversity protection regulations.

The Model 231 adopted by the various Group companies is structured in such a way as to identify at-risk corporate activities, establish control protocols, and implement organizational and procedural measures aimed at preventing the perpetration of offenses. Specifically, the model makes an upstream analysis involving the mapping of sensitive business activities in terms of environmental crimes, and the downstream adoption of environmental management systems, in accordance with international standards, and the establishment of operational control procedures to ensure regulatory compliance and the limitation of pollution.

The Model 231 also sets out procedures for staff training and a system of penalties for violations, in order to promote responsible behavior that complies with environmental regulations.

The model not only protects the environment, but also strengthens the **company's reputation**, fosters **transparency in rela-**

**tions with institutions** and consolidates the commitment to sustainable development.

To complement the Organization, Management and Control Model pursuant to legislative decree 231/2001, the Group has adopted a **Group Code of Ethics**, the most recent version of which was approved by the Board of Directors May 18, 2023. The Code of Ethics is a fundamental tool of **corporate deontology**, designed to establish the ethical and behavioral principles that guide the work of the Company, its corporate bodies, employees, contract staff and partners.

It promotes values such as **lawfulness, integrity, transparency, and social and environmental responsibility**, and provides a permanent framework for guiding corporate decision-making and behavior, including in relation to safeguarding the environment.

In particular, the Code of Ethics calls for compliance with environmental regulations and internal procedures governing waste management, emissions, discharges, and remediation; condemns any conduct that may harm the environment; and promotes environmental sustainability as a strategic value, thus encouraging the adoption of low-impact technologies and practices.

The Group uses the Code of Ethics to consolidate its commitment to **responsible environmental stewardship**, while also helping **prevent pollution** and **reduce reputational risk and**

**the risk of incurring penalties**, in line with ESG principles and sustainable development goals.

In general, the Rekeep Group's environmental policies address the following issues systemically:

- **preventing and controlling air, water and soil pollution:** through the adoption of low-impact technologies, sustainable system design, responsible water resource management, and the use of water treatment and filtration systems;
- **management of hazardous substances:** the Group promotes the gradual reduction and replacement of chemicals of concern, in favor of safer, more sustainable solutions. The adoption of the *alkali solid* system, for example, has made it possible to eliminate chemical residues in containers, thus reducing the risk of release into the environment;
- **environmental risk management:** the Group undertakes ongoing training activities for personnel and environmental emergency simulations at operational sites, and has rapid response protocols in place aimed at containing and limiting impacts in the event of incidents.

Rekeep's environmental policies are inextricably linked with **technological innovation, process digitization**, and **ongoing training**, and are developed by means of a **collaborative,**





**multi-stakeholder** approach, involving public agencies, industry partners and local communities in co-creating sustainable, scalable solutions.

These policies are effectively communicated to employees through the DWP - *Digital Work Place*-, an internal platform for employees, as well as through the company intranet and e-mails sent to all staff, to ensure that everyone is aware of the information issued.

### E2-2 ACTIONS AND RESOURCES RELATED TO POLLUTION

In 2024, the Rekeep Group formulated and implemented a series of practical actions to achieve the strategic goals relat-

ed to preventing and controlling pollution, with particular reference to air, water and soil pollution. These actions form part of a systemic approach to sustainability, aimed at **mitigating negative impacts** and **managing environmental risks**.

One of the main material topics for the Rekeep Group is the use of substances of concern (SoCs) and substances of very high concern (SVHCs). SVHCs are a category of SoCs and are the substances included in the *Candidate List* of Regulation 1907/2006 (REACH), the *Authorization List* of REACH (Annex XIV) and Annex VI of Regulation 1272/2008 (CLP).

The use of these substances is especially sensitive in the cleaning business and the rental and laundering business, where the Group always pays close attention to the chemicals used, endeavors to reduce the number it selects and purchases, and minimize their negative impacts on the environment.

In this line, the Group adopts a three-tiered approach in the form of a series of actions representing the **pollution mitigation hierarchy** established in European regulations: prevention in the choice of substances to be used, minimization of pollution, and control and monitoring of impacts, while trying to

### WHAT WE'RE DOING - ACTIONS RELATED TO POLLUTION



minimize negative impacts and risks to the environment and the company.

The prevention system starts from the design stage. The Re-keep Group's design teams are responsible for issuing calls for tenders, and when selecting chemicals to be used during the work, they give preference to products with low environmental impact and minimal content of hazardous substances, thus encouraging the use of safer alternatives.

Against this backdrop, the Group has gradually increased its use of Ecolabel-certified products, i.e., products that meet stringent environmental criteria throughout their life cycle, while also paying special attention to the issue of microplastics and encouraging the choice of products that do not contain SoCs and SVHCs. The use of these products reduces the use of hazardous chemicals, thereby helping protect air, water and soil quality.

In this respect, the Group works upstream in the **sustainable design of systems and processes**, taking account of environmental impact from the initial stages of business, thus helping prevent soil, air and water pollution.

In 2025, the ESG team, in collaboration with the internal QHSE and design teams, undertakes to establish a system for moni-

toring and reducing the use of chemicals, supported by artificial intelligence technologies. The goal is to take a preventive approach, starting from substance selection and proceeding through monitoring and reporting, so as to enhance the effectiveness of environmental policies.

The Group is committed to preventing and limiting the use of substances of concern, as well as curbing pollution, by promoting continuous, structured training for personnel involved in issuing calls for tenders, purchasing and operational activities. This aim of this training is to foster well-informed choices of products, and correct use and responsible handling of chemicals. It is also accompanied by continuous internal communication aimed at disseminating environmental best practices and strengthening the corporate culture relating to the application of operating procedures.

The Group is also committed to using **technologies with low environmental impact** in production processes and products, with a view to limiting the release of pollutants and reducing the use of natural resources, as well as implementing **environmental emergency simulations** at operating sites, to strengthen the ability to respond to in-

cidents with potential environmental impact and contain any harm in a timely manner.

In its capacity as an operator that works with the **Public Administration** on a regular basis, the Group is required to meet the **Minimum Environmental Criteria (MEC)**<sup>2</sup> set down in calls for tenders. These criteria play a key role in ensuring regulatory compliance and encouraging the adoption of sustainable practices. Compliance with MEC makes a direct contribution to **reducing economic, reputational and operational risk** related to possible breaches of pollutant emission limits.

Lastly, the Group continuously monitors the impacts and risks arising from the use of chemicals and substances of concern, always striving to limit their negative consequences as far as possible and reduce residual risk to ever lower levels.

In order to minimize the negative impacts on water and effluent quality, the subsidiary company Servizi Ospedalieri S.p.A., a Group company specializing in rental and laundering, has started using materials such as RTTs (*Reusable Technical Textiles*), which are highly reusable and washable, have negligible PFAS content and are fully compliant with current occupational safety regulations.

2 MECs are Minimum Environmental Criteria, which are environmental requirements defined by the Italian Ministry of the Environment (now the Ministry of Environment and Energy Security) by ministerial decrees and provided for in the public contracts code (legislative decree. 36/2023) that must be complied with in public procurement for certain categories of goods, services and works. They are intended to promote a circular, sustainable economy model, by reducing environmental impact throughout the life cycle of products and services purchased by the public administration. MECs are mandatory for public procurement in Italy and apply to sectors such as: Cleaning and sanitization services, construction and renovation, supplies of furniture, electronics and lighting; energy services (e.g., heat management), collective catering, public landscaping services, transport services.



The Servizi Ospedalieri sub-group has installed water purification systems at its facilities, for the purpose of ensuring compliance with environmental standards and protecting public health. The goal is to minimize negative impacts on water health and discharges. The systems mainly treat waste water from industrial laundry processes, as well as waste water from thermal power plants and sterilization, through a combination of mechanical, biological and chemical-physical treatments. All systems undergo regular analytical testing by accredited laboratories, which certify the quality of water discharges.

As previously mentioned, the Rekeep Group recognizes the particular sensitivity of the rental and laundering sector to potential environmental impacts in terms of pollution, particularly in terms of water and soil contamination. In this context Servizi Ospedalieri stands out for its good management of the risk of such contamination through the use of constantly monitored facilities and periodic internal and external inspections.

Servizi Ospedalieri has also established a working committee for assessing the issue of perfluoroalkyl substances (PFAS) in its business in order to reduce negative impacts and reduce risks to zero, thereby confirming its proactive commitment to sustainable innovation.

A risk of water contamination has also been identified at the rental and laundering plants due to sterilization work as well. In this regard, the plants are always monitored by ARPA, which carries out regular checks on water discharges, and the Group's plants note that they are always in compliance.

To minimize the risk of spillages, Consorzio Stabile CMF and Rekeep have also implemented a "*Pollutant spillage procedure*" with the aim of providing guidance on the correct management of emergency situations arising from accidental spillages of substances during the course of the activities carried out by personnel at their customers' sites, in order to avoid contamination<sup>3</sup> of environmental matrices, such as soil, subsoil, surface water, groundwater, waste water and air, to the maximum extent possible. The procedure forms part of a system on which the Group is already working - as explained in more detail below - towards the gradual replacement and ultimate elimination of the use of chemicals of concern, and in this process it manages causal events effectively to eliminate the risk of harm to the environment.

The procedure sets out the operational practices to be put in place in the event that the spillage occurs in or outside the workplaces, in order to protect the safety of operators, reduce environmental impact, and prepare the necessary notifications

to the competent bodies within the time-frame prescribed by the applicable laws. This procedure helps mitigate economic and reputational risks due to spillages on soil and subsoil at construction sites, and the legal, economic and reputational risk due to failure to comply with the applicable regulations on the use of hazardous substances, identified in the materiality analysis.

Operators are provided with a *spillage response kit* containing the appropriate quantity and type of equipment to deal with the substances present at the site or transported. The Kit contains PPE indicated for handling the substances concerned (gloves, masks, protective goggles) as indicated in item 8 of the MSDS or by the company's risk assessment document; general or specific absorbent material for particular substances; any "barrier" tools to prevent or retard propagation; and bags and/or containers to collect the absorbed substance.

Rekeep has also implemented an internal procedure regarding the loading and unloading of products in the laundry, both in order to safeguard occupational health and safety and to reduce the environmental impact related to this practice.

There is also a procedure describing the "*Risk Analysis and Biocontamination Control System*," which is a system for managing the microbiological

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3 Contamination is defined as an alteration of the balance of one or more environmental matrices due to a spillage of substances (whether hazardous or non-hazardous); even ordinary warm water can be a pollutant if spilled into a river, where it will alter the ecosystem.

quality of the fabrics used by the team in the cleaning of healthcare facilities, so as to ensure that these fabrics are clean and free from microbiological contamination.

This document has a major impact on Rekeep S.p.A.'s environmental practices, contributing to pollution prevention and public health protection. More specifically, by analyzing and identifying microbiological hazards in the laundry process, this document ensures the microbiological quality of treated fabrics, prevents the spread of pathogens through the laundering and handling of materials, and reduces microbiological pollution in hospital and civil facilities. This results in less decontaminant dispersion into the environment, both through waste water and through contact with surfaces and people. The manual establishes monitoring practices for inflows and outflows of water with clearly defined microbiological limits, maintenance and sanitization of equipment to avoid contamination, better waste management, and the control of detergents and disinfectants in accordance with environmental regulations, thus reducing the risk of chemical and biological pollution. The aim of this procedure is to increase staff training by promoting an environmentally aware culture and reducing risk behaviors, as well as establishing corrective action, monitoring and continuous improvement, to create a structure capable of responding promptly to any critical environmental issues, while

avoiding negative impacts. This procedure is therefore designed not only to protect the health of patients and operators, but also - and more especially - to reduce the environmental impact of waste water and chemicals, in accordance with ISO 14065 and 14698, with a view to mitigating risks: economic and reputational risks from possible water contamination; legal, reputational and economic risks due to failure to comply with current regulations on the use of hazardous substances; and economic, reputational and operational risks stemming from violations of pollutant emissions limits.

With a view to promoting the gradual reduction and replacement of chemicals of concern, in favor of safer, more sustainable solutions, the subsidiary **EOS** has begun implementing the *Alkali Solid* system. This is an innovative technology based on the use of solid alkaline detergents, which ensures that no chemical residue remains in the container after use, thus eliminating residual hazardous waste, while reducing the environmental impact associated with transportation, storage and disposal of packaging, with impacts throughout the value chain. The introduction of this system is a tangible step towards more responsible management of chemical products, in line with the principles of circular economy and the Group's environmental sustainability goals. Through the use of this system, product waste has been reduced by 96% and plastic waste by 99%.

In pursuit of its environmental goals, the Rekeep Group also is actively contributing to the reduction of air pollution through a series of practical actions which are already under way, as described in the previous section. In particular, **the gradual electrification of the corporate vehicle fleet and the promotion of sustainable mobility** is reducing the emission of local pollutants from road transport. **The adoption of renewable sources** for energy production and supply, along with **the purchase of Guarantee of Origin certificates**, helps limit the use of fossil sources and the pollutants associated with them. Lastly, **energy efficiency actions on buildings and facilities under management**, such as the replacement of boilers with high-efficiency generators and the installation of intelligent monitoring systems, promote a significant reduction in energy consumption and related emissions, while improving air quality in the urban and industrial settings in which the Group operates.

To ensure the effective implementation of environmental policies and pollution prevention and control actions, the Rekeep Group has allocated specific **human** and **financial** resources. Operational oversight is entrusted to a multi-disciplinary team of in-house specialists, including the ESG team and experts in sustainability, environment, quality, health and safety, the QHSE team and technical staff involved in both





the design and management of services, as well as operations and purchasing staff.

Financially, the Group invests in the purchase of products and technologies with low environmental impact; ongoing staff

training on the responsible use of chemicals; the development of systems for monitoring and reporting on environmental impacts; and the implementation of practices and solutions that comply with Minimum Environmental Criteria (MEC).

These resources help achieve environmental sustainability goals, reduce pollution and reduce operational and reputational risk, especially in the long term.

SDG	SDG TITLE	E2 ACTIONS
	<b>Clean water and sanitation</b>	Waste water treatment systems; "Risk analysis and biocontamination control" procedure; simulation of environmental emergencies
	<b>Affordable and clean energy</b>	Energy efficiency upgrades to buildings; technologies with low environmental impact in production processes
	<b>Industry, innovation and infrastructure</b>	Sustainable design of systems and processes; adoption of best available techniques (BAT); Use of RTT in rental and laundering for hospitals
	<b>Responsible consumption and production</b>	Giving preference to products with low environmental impact (Ecolabel); reducing use of hazardous substances (SVHCs and SoCs); compliance with Minimum Environmental Criteria (MEC); adoption of the alkali solid system
	<b>Climate action</b>	Electrification of the corporate vehicle fleet and promotion of sustainable mobility; energy efficiency upgrades to buildings
	<b>Life below water</b>	Risk analysis and ongoing monitoring of impacts stemming from the use of chemicals; ongoing communication and training
	<b>Life on land</b>	Adoption of technologies with low environmental impact; control of biocontamination

### 3.3 Metrics and targets

ESRS E2-3, E2-4, E2-5

#### E2-3 TARGETS RELATED TO POLLUTION

The Rekeep Group has set various environmental targets - although they are not yet officially formalized - aimed at supporting its pollution policies and effectively managing material impacts, risks and opportunities related to pollution of air, water and soil.

The targets set by the Group include both mandatory targets, derived from national environmental regulations and MECs, and voluntary targets, defined internally to strengthen environmental commitments and anticipate future regulatory requirements.

In 2024, the targets set by the Group are qualitative. In line with the provisions of ESRS standards, the Group is committed to adopting quantitative targets over the next two years, thereby strengthening its ability to measure, monitor and communicate environmental, social and governance performance.





Actions put in place in 2024 to reduce and mitigate pollution are also presented below, and will be maintained in the future. They include the following:



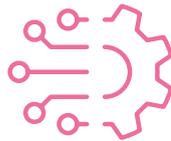
**Reducing the use of hazardous chemicals:** through the sustainable design of projects, i.e., by increasing the use of Ecolabel-certified products and gradually replacing substances of concern with safer alternatives.



**Preventing contamination of soil, water and air:** through filtration and treatment systems, low-impact technologies, sustainable system design, responsible management of chemicals, use of low-emission products, and continuous staff training.



**Compliance with pollutant emissions limits:** through the adoption of products and processes that comply with the **Minimum Environmental Criteria (MEC)** stipulated in public tenders, which help to reduce the economic, operational and reputational risk associated with regulatory violations.



**Adoption of best available techniques (BAT):** to ensure compliance with environmental requirements and improve operational performance.

When setting targets, the Group started considering **ecological thresholds** related to air quality and water contamination, with the intention of progressively aligning with scientific principles of environmental integrity. Responsibility for monitoring and compliance with these thresholds is assigned to the ESG and Quality functions, in coordination with the Operations Departments.

## E2-4 POLLUTION OF AIR, WATER AND SOIL

With regard to quantitative data on air, soil and water pollutant emissions, the Group introduced internal processes in 2024 aimed at engaging with the relevant entities and structuring the necessary data tracking systems. With regard to pollutant emissions into water, consideration was given to the analyses carried out by Servizi Ospedalieri on water discharges in Ferrara, Lucca and the Case Molino Sterilization Plant in Villa Zaccheo (in the province of Teramo): the amount emitted at individual site level does not exceed the emission thresholds specified in Annex II of Regulation No. 166/2006 of the European Parliament and of the Council, or the thresholds set by Italian regulations. Data for the remaining KPIs is not yet available, but the Rekeep Group is committed to providing disclosure in future financial years.

## E2-5 - SUBSTANCES OF CONCERN AND OF VERY HIGH CONCERN

Based on the IROs that emerged from the double materiality analysis conducted by the Group, the data required under DR ESRS E2-5 is relevant for reporting purposes. During 2024, the Group introduced internal processes aimed at engaging with the relevant entities and structuring the necessary data tracking systems. Although the data is not yet available, the Group is committed to disclosing it in future financial years.

# 4 Water and marine resources

ESRS E3



## 4.1 Strategy

ESRS 2 SBM-3

In line with the **Sustainability Policy**, the Rekeep Group has developed a series of actions aimed at protecting water resources as a key pillar for the resilience and sustainability of its business model. This strategy is designed to prevent negative impacts on the environment and human health by integrating environmental and social sustainability as a strategic and cross-cutting dimension of the Group's activities.

The Policy sets out clear guidelines so that the Group not only complies with the applicable regulations, but also actively engages in reducing the environmental impacts generated

by processes, services and products. In particular, it promotes tangible actions to contribute to climate change mitigation and social welfare through responsible, inclusive practices that value people and communities.

The Group's goal is to establish a structured action plan to promote the responsible use of water resources, with clear and measurable targets. Against this backdrop, the Innovation & ESG Department plays a strategic role in achieving environmental goals, including through the Rekeep Group's active participation in working committees on efficiency gains in water consumption in the cleaning sector.

In the operational context, the Group promotes the responsible use of water resources, in line with its sustainability strat-

egy and operational efficiency goals. The environmental impacts generated by the company's activities - particularly in the cleaning sector and the rental and laundering sector - are directly connected with its business model, which makes intensive use of water. The company has therefore adopted advanced technologies that reduce consumption significantly, alongside filtration and treatment systems that enable water to be purified and returned to the environment after industrial use. Preventive maintenance of facilities is another strategic tool for ensuring efficiency and containing consumption.

In this area, the Group remains committed to innovation and provides transparency in water management by means of digital recording - shared with inter-



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nal stakeholders and third-party auditors - of maintenance records, most consumption data, and certain water quality tests. It has also identified water consumption as a priority environmental factor within its Environmental Management System, placing a firm emphasis on leakage detection and prevention.

Geared towards sustainability and resilience, the corporate strategy integrates water risk management through technological, infrastructural and organizational solutions. The adoption of storage systems, treatment systems, and business continuity protocols demonstrates the Group's ability to anticipate and manage material risks and ensure service continuity even in water-stressed environments. These measures strengthen the resilience of the business mod-

el, by reducing operational vulnerability and ensuring the quality of service delivered.

In parallel, the focus on efficiency gains in water consumption and technological innovation represents a strategic opportunity to generate value in the medium to long term, in line with the goals set down in the Sustainability Policy. This approach enables the Group to direct investments towards sustainable solutions, thereby strengthening its competitiveness and contributing to the achievement of the SDGs.

Through the double materiality analysis, the Group identifies and assesses risks and impacts related to water resource management and activates measures to mitigate and reduce residual risk. In this regard, a dedicated Group Sustainability

Plan is being developed, which will define specific actions and allocate human and financial resources to address this significant environmental matter in a structured way.

Negative impacts, such as contributing to water stress and ineffective management of discharges, can affect the availability and quality of water in the areas where the Group operates, with potential effects on people's health and local ecosystems. Conversely, the adoption of water efficiency and leakage prevention technologies contributes to environmental protection and community safety, while also generating benefits in terms of reputation and competitiveness. These impacts are closely linked with corporate strategy, which integrates sustainability as a lever for innovation and operational resilience.

## 4.2 Management of impacts, risks and opportunities

ESRS 2 IRO-1, E3-1, E3-2

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis with a view to identifying relevant sustainability issues along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with water and marine resources, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain.

The Double Materiality analysis identified the following material sub-topics<sup>1</sup> under ESRS E3.

- **Water - Water consumption, water withdrawals and water discharges**

Significant impacts and strategic opportunities were identified, as shown in the table below.

In the Rekeep Group's operating environment, water resource use is inextricably linked with the business model, particularly in rental and laundering services and cleaning services, which involve water-intensive processes. The environmental impacts generated by these activities are therefore a direct consequence of the company's core business.

One of the main risks in terms of water stress, although not identified as material in 2024, is concentrated in rental and laundering plants. However, due to the presence of storage systems and tanks, supply problems have never occurred.

The risk of business interruption, although not material, is also relevant to the rental and laundering business; but it is managed by Group companies with business continuity procedures and dedicated infrastructure such as water storage tanks that ensure service continuity at all times, in line with the company's strategy of ensuring reliability and operational resilience. Their efficiency prevents the occurrence of significant incidents in this regard.

The adoption of water treatment and reuse technologies, as well as the preventive maintenance of systems, provides strategic opportunities that form part of the efficiency upgrading and sustainability pathway promoted by the Group. These actions not only mitigate risks, but also generate economic and environmental value in the medium to long term.

IMPACTS	RISKS	OPPORTUNITIES
Contribution to water stress through water withdrawal and consumption - direct and indirect		Economic opportunity related to the adoption of protocols, technologies and tools that enable water consumption efficiency gains - medium and long term
Ineffective water discharge management - direct and indirect		

<sup>1</sup> See chart in section 1.13 "Double Materiality Analysis."





**E3-1 GROUP POLICIES RELATED TO WATER AND MARINE RESOURCES**

In line with ESRS standards, the Rekeep Group has adopted a structured set of environmental policies aimed at the proactive, well-informed management of water-related impacts, risks and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

The **Integrated Quality, Safety and Environment Policy** is the reference framework for all Group activities and promotes a cross-cutting approach to sustainability, geared towards preventing pollution, valuing resources and protecting human health and the environment. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices adopted. The certifications of relevance to the topic concerned are shown below:

**ISO 14001** is the certification most closely related to environmental management, and also includes water resource management. It requires the identification and control of significant environmental impacts, including water use, discharge and water pollution, and is therefore in line with the principles of double materiality and management of environmental impacts set down in ESRS E3. As part of its management of ISO 14001, the company has adopted policies to monitor, measure and reduce water consumption and to ensure the regular maintenance of water treatment systems.

The **EPD (Environmental Product Declaration)** is relevant in that it provides verified environmental data, including water consumption throughout the life cycle of products or services, thereby contributing to the transparency and quality of the environmental information reported.

Although water resources have a limited impact at Group level, they are of strategic impor-

tance, particularly in the rental and laundering business and the cleaning businesses, where they are a central factor in terms of risk management.

In this context, the **Group Sustainability Policy**, formalized in 2024 and also described in section 4.1 "Strategy" as well as in the preceding chapters, identifies responsible water resource management as one of the priority concerns. The document defines specific environmental goals, which will be translated into tangible actions in the **Sustainability Plan** within the next two-year period.

The Organization, Management and Control Model (**Model 231**) pursuant to legislative decree 231/01 provides companies that have adopted it with an important tool for water resource management, among other things, as it is geared towards preventing environmental crimes and promoting a corporate culture based on legality, sustainability and social responsibility.

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.
EPD	<i>Environmental Product Declaration</i>	Rekeep S.p.A.

POLICIES ADOPTED TO MANAGE IROS RELATED TO WATER	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.

Model 231 is structured to identify business at-risk activities, define control protocols, and implement organizational and procedural measures to prevent the perpetration of offenses. More specifically, the model requires mapping of corporate activities that are sensitive in terms of environmental crimes, and the establishment of behavior protocols and control procedures to ensure regulatory compliance and compliance with proper water resource management.

The model also requires the establishment of **staff training** and a **system of sanctions** for possible violations, thus actively contributing to the respon-

sible management of water resources and reducing the risk of penalties and environmental impacts. It is also relevant to the prevention of major incidents and/or emergency situations, insofar as it limits their effects as far as possible.

In line with Model 231, the **Code of Ethics** also promotes the correct management of discharges and sensitivity to water resource use, condemns all environmentally harmful conduct and values sustainability as a strategic principle. The Code encourages the adoption of environmentally friendly technologies and practices.

**E3-2 ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES**

The following actions were put in place in 2024.

The Group established "Keep Blue", a sustainable development plan for water resource protection, through which the Rekeep Group undertakes to implement tangible actions to optimize water consumption, manage risks and reduce waste. The plan was launched between late 2023 and early 2024 and consists of numerous projects related to various areas of inter-

**WHAT WE'RE DOING - ACTIONS RELATED TO WATER AND MARINE RESOURCES**



2 Section entitled "Actions and resources related to biodiversity and ecosystems".





vention that the Group intends to implement over the next two-year period.

The projects launched fall under three broad strands:

1. Optimization and reduction of water consumption related to the services provided;
2. collective actions, including in collaboration with start-ups, civil society organizations and institutions;
3. awareness-raising and training actions for employees.

The business activities of Rekeep S.p.A, CMF, H2H, Servizi Ospedalieri, EOS and other legal entities involve water consumption, mainly in connection with cleaning services, the rental, laundering and sterilization of hospital linen and surgical instruments, and the management of green areas. Against this backdrop, the first strand of Keep Blue focuses on the analysis of **solutions to reduce water consumption in cleaning services and rental, laundering and sterilization services**, and stems from the insights that emerged from *BET - Bologna Empowering Talent*, an initiative run by the Metropolitan City of Bologna and aimed at attracting talented people interested in discussing effective ways to implement the principle of circularity in service delivery. The young people who worked on Rekeep's project/challenge, some of whom are now employed by the Group, discussed solutions to optimize water consumption.

Servizi Ospedalieri, a Group company that specializes in rental, laundering and sterilization, is the largest contributor to the overall water footprint. This is because laundering processes, which are essential to ensuring high standards of hygiene and sanitization, require intensive use of water. However, the company has adopted advanced technological solutions to curb consumption and improve efficiency

Continuous washing machines are designed to **optimize washing cycles** and are equipped with **water recovery systems** that enable water from the rinsing and final pressing stages to be filtered and reused. The recycling system uses mechanical filters to remove impurities such as cotton threads, so that the water can be reused in later stages of the process.

Furthermore, the company has implemented a **water pre-heating system using heat exchangers**. The waste water, which comes out at an average temperature of 45°C, is used to preheat the water from the wells, which reaches a temperature of about 30°C before entering the continuous washing machines. This expedient yields a significant reduction in energy consumption.

To complete the cycle, Servizi Ospedalieri has installed a **waste water treatment system** that combines biological purification technologies (using bacteria) and chemical-physical purification technologies (using filters and flotation units) to ensure compliance with environ-

mental regulations and reduce the pollutant load before discharge into the sewer system.

At the subsidiary EOS, which also specializes in the rental, laundering and sterilization of linen and surgical instruments for large public hospitals, **lean production** principles were introduced in 2022, which have optimized use of the production capacity of the washing machines and disinfectors. At the same time, **preventive and protective maintenance practices were applied to the reverse osmosis units**, with targeted operations such as replacing seals, adjusting the backwashing cycles and optimizing the water inlet valves. This led to a 27% percent reduction in water leakage, bringing average monthly water consumption down from 2,341m<sup>3</sup> to 1,850m<sup>3</sup>. The Turkish company has integrated chemical treatment systems into hospital facilities to ensure the maximum purification of waste water.

To support these activities, EOS has signed a new service contract with a specialist company and allocated a specific budget to technical staff training to keep their skills up to date and ensure efficient system management.

As previously mentioned, furthermore, the Group has implemented an **internal operating procedure on the loading and unloading of products in the laundry**, to safeguard occupational health and safety, reduce environmental impact and make more efficient use of water resources.

The Rekeep Group also takes measures to minimize water consumption and promote responsible use water in other areas of operation. These actions form part of a systemic approach to sustainability, aimed at mitigating negative impacts and managing environmental risks. They include **using concentrated cleaning products**, which reduce the quantities needed, thus minimizing water consumption, reducing the number of vehicles or journeys involved in product distribution, and reducing environmental impact. The company also purchases detergents bearing the **Ecolabel**, a certification that guarantees high environmental standards and low chemical risk, in order to reduce pollu-

tion. Also in the cleaning sector, the company gives preference to **cleaning cloths that do not release microplastics** during washing and rinsing.

Within the framework of circular economy initiatives, the **SO/ MOVOPACK** project - discussed in more detail in section 6 concerning ESRS E5 - introduced reusable packaging for SO.X-Versus PPE<sup>3</sup>, thereby helping reduce the environmental impact associated with single-use packaging. Among other things, the initiative also achieved an estimated 75% water saving by reducing consumption related to the production and disposal of cardboard, thus enabling more sustainable management of natural resources.

With regard to **collective actions**, Rekeep participates in initiatives promoted by local communities, such as those coordinated by *Impronta Etica* - a non-profit association for the promotion and development of corporate social responsibility. In particular, it signed up to the **Water Pledge**, a two-year initiative launched in October 2023. Companies that sign up to the scheme pledge to implement tangible actions to:

1. optimize water consumption;
2. reduce waste;
3. minimize risks related to procurement.

SDG	SDG TITLE	ESRS E3 ACTIONS
	<b>Good health and well-being</b>	Waste water treatment system with biological and physical-chemical purification Use of Ecolabel products to reduce chemical risk Use of cleaning cloths that do not release microplastics  Ogyre
	<b>Clean water and sanitation</b>	Use of continuous washing machines with water recovery systems Water preheating system using heat exchangers Waste water treatment with advanced technologies Initiatives with local communities to make more efficient use of water Preventive maintenance for the reverse osmosis units Optimization of the use of the production capacity of the washing machines and disinfectors  Ogyre
	<b>Responsible consumption and production</b>	Use of concentrated cleaning products Use of Ecolabel products Optimization of washing cycles Lean production to reduce water wastage
	<b>Climate action</b>	Water preheating system to reduce energy consumption Reduced water leakage through maintenance Participation in the Water Pledge scheme to reduce wastage  Ogyre
	<b>Partnerships for the goals</b>	Participation in local initiatives such as the Water Pledge scheme Collaboration with Impronta Etica and schools to raise awareness  Ogyre

3 Personal Protective Equipment against ionizing radiation, developed by Servizi Ospedalieri S.p.A. (Rekeep Group).





The project also involves building shared strategies among participating companies, outreach activities in the local area and the involvement of schools, with the aim of generating a positive and lasting impact for local communities.

In a global context where more than two billion people do not have access to safe sources of drinking water, and with climate change exacerbating water scarcity in Italy as well, Rekeep has stepped up its commitment to innovative and sustainable solutions for water resource protection, in line with the values and goals of its sustainability strategy.

This includes its partnership with **Ogyre**, which is covered in more depth in the next section.

Lastly, there have been numerous **training and awareness-raising initiatives** for employees, including through **team building**. A team-building activity was organized in collaboration with Ogyre, a startup committed to ocean conservation and the Group's partner in the global *Fishing for Litter* expeditions, aimed at collecting marine litter.

Held on the first weekend of September 2024, the initiative involved 17 employees, most of who were participants in the company's Rekeep Beyond project, for promoting a culture of sustainability. The Group collected litter both from kayaks at sea and along the beach, within the Portofino Protected Marine Area near Camogli, in Liguria.

After an initial briefing with a marine biologist from the Ogyre staff, who explained the issues related to plastic pollution, the participants took active part in the cleanup of the stretch of coastline concerned, as part of an experience that combined hands-on learning, environmental engagement and team spirit.

This is a tangible example of how sustainability can be integrated into corporate culture, while fostering personal development and strengthening internal relationships and social responsibility. The materials they collected will also be used in a scientific study on the health of Italian waters, contributing to research and public awareness.

All the participants wore customized T-shirts bearing the *Keep Blue* logo, a symbol of the Group's commitment to protecting water resources: a message that is much more than a mere slogan, and embodies the values that guide Rekeep's action.

## 4.3 Metrics and targets

(E3-3, E3-4)

### E3-3 TARGETS RELATED TO WATER AND MARINE RESOURCES

In line with its commitment to sustainable natural resource management, the Rekeep Group has identified a set of preliminary targets related to water management. Although not yet been formally set, these targets were defined on the basis of the company's core activities, particularly in facility management, rental and laundering, and health and environmental services, and will be formalized in the Group's Sustainability Plan, which is due for approval in the next two-year period. Quantitative targets are still being set. In the meantime, the Group has set qualitative targets and put in place actions aimed at pollution prevention and mitigation as described in the previous section. The Group is committed to adopting targets in line with ESRS requirements within the next two-year period, in line with reporting requirements.

For each target, the Sustainability Plan will include specific KPIs for monitoring progress; quantitative targets defined on the basis of historical baselines; and the allocation of an internal owner responsible for achieving the target and the related budgets.

Environmental goals will be integrated into the Plan in line with the United Nations **Sustainable**

**Development Goals (SDGs)**, and the demands of public and private customers, particularly through the adoption of the **Minimum Environmental Criteria (MEC)**.

The main qualitative goals that the Group intends to focus on are:

- **reducing water consumption** in core activities (rental and laundering, cleaning) through the adoption of low-impact technologies and practices, with targets to be set in the Plan;
- **increasing reuse of treated waste water** in washing processes and irrigation of greenery;
- **systematic monitoring of withdrawals, consumption and discharges** by all companies in the reporting perimeter;
- **adopting technical measures to reduce water waste**, such as:
  - using microfiber cloths;
  - low-consumption spraying systems;
  - built-in tanks for controlled release of water or detergent.
- **Developing a shared strategy for the efficient use of water**, in collaboration with the member companies of Impronta Etica that have signed up to the **Water Pledge** scheme.

- **Estimating the impact of core activities on water resources**, with a special emphasis on water-stressed areas.

- **Launching projects for the efficient use of water**, including:

- reducing consumption in key businesses;
- assessing the option of waterless cleaning systems;
- projects for the reuse of the water.

In this context, by signing up to the **Water Pledge** scheme, the Rekeep Group has developed shared goals, which include:

- optimizing water consumption and withdrawal;
- spreading a positive culture about the importance of water;
- collective actions in collaboration with startups, institutions and civil-society organizations;
- annual reporting of initiatives undertaken;
- management of water risks with significant impacts on business operations and communities;
- active involvement of the value chain to mitigate indirect impacts.

The partnerships with Ogyre has also developed the important goal of helping to collect **10,000kg of marine litter** by the end of 2026. Under the *Fish-*

*ing for Litter* program, Rekeep supports global expeditions involving fleets of fishermen in Italy, Brazil and Indonesia, by providing equipment, training, and remuneration for recovering litter during normal fishing activities. The materials collected are tracked and reported using blockchain, thus helping protect marine biodiversity and combat plastic pollution.

These actions form part of an integrated vision of sustainability, where environmental engagement is translated into tangible, measurable, shared initiatives designed to generate value for the company, people and the planet.

At EOS, water efficiency will be improved through routine maintenance of the RO unit, by upgrading the sealing materials, and by implementing monitoring sensors at points of high consumption. For 2024, EOS set itself the goal reducing water consumption by 300m<sup>3</sup>/month per plant, by means of timely maintenance and upgrading of seals. Progress in this direction is monitored through periodic meter readings, maintenance logs, and comparative analysis of water consumption. These leak prevention actions resulted in measurable savings of 300m<sup>3</sup>/month, which is exactly the target set.





### E3-4 WATER CONSUMPTION

Total water consumption in 2024 amounted to 220,686m<sup>3</sup>. This figure refers to the offices of Rekeep S.p.A., CMF, the H2H Facility Solutions sub-group and Servizi Ospedalieri.

Withdrawal data derives from the utility bills of the offices of Rekeep S.p.A. and CMF and from mains withdrawals measured

directly by Servizi Ospedalieri meters. For H2H, due to the unavailability of certain information, the withdrawals for one of the two sites in Zola Predosa and the site in Ancona were estimated on the basis of expenditure and withdrawals recorded at the other site in Zola Predosa.

The data for discharges are from Servizi Ospedalieri, Rekeep S.p.A., CMF and the H2H

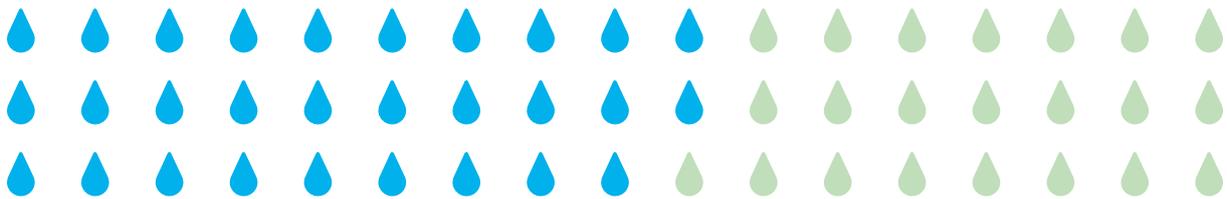
Facility Solutions sub-group. Estimates were made for the Rekeep S.p.A. and CMF offices, as no production activities take place there. Withdrawals were therefore estimated to be equal to discharges.

Water consumption is calculated as the difference between total water withdrawals and total water discharges.

	UNIT OF MEASUREMENT	2024 <sup>4</sup>
(a) - total <i>water consumption</i>	m <sup>3</sup>	226,746.00
<i>AR 32 - Water withdrawals</i>	m <sup>3</sup>	505,049.04
<i>AR 32 - Water discharges</i>	m <sup>3</sup>	278,303.04

# 505k m<sup>3</sup>

Water withdrawals



# 278k m<sup>3</sup>

Water discharges

# 227k m<sup>3</sup>

Total water consumption

= 10k m<sup>3</sup> of water

<sup>4</sup> Only the 2024 figure is shown because the organization's KPIs differ from previous editions of the Sustainability Report. For further information, see section 1.6 Preparation criteria.

# 5 Biodiversity and ecosystems

ESRS E4



## 5.1 Strategy

ESRS 2 SBM-3, E4-1

Biodiversity is recognized as a key factor in environmental sustainability and responsible management of impacts on the local area. In line with the changing regulatory environment and stakeholder expectations, the Group has embarked on a pathway aimed at gradually strengthening its coverage of these issues, by integrating them into its environmental strategy and decision-making processes.

The aim of this section is to give disclosure of the company's relationship with marine, land and freshwater habitats and ecosystems and the populations of the species of fauna and flora that inhabit them, including biodiversity within species, between species, and of ecosystems and their interrelationship with indigenous peoples and other affected communities.

The topic of biodiversity and ecosystems is inextricably linked with other environmental matters, including climate change (ESRS E1), pollution (ESRS E2), marine waters and resources (ESRS E3), and changes in the use of land, freshwater and sea water. As such, disclosure ESRS E4 often refers back to actions, policies, and goals already covered in previous sections. Biodiversity also significantly impacts topics related to resource use and the circular economy (ESRS E5), which are addressed in the next section. Relationships with the local communities (ESRS S3) that feel biodiversity-related impacts are also sensitive.

With regard to biodiversity in the strict sense of the term, the Group is committed to introducing a **process of analysis and assessment of its operating sites**, with the aim of identifying the most sensitive and potentially at-risk areas in terms of biodiversity. This is a first step toward greater awareness

of environmental impacts and more proactive management of the ecosystems involved.

Of the various corporate activities, **the catering business** - managed by subsidiaries operating in Poland - is currently the one most affected by biodiversity, particularly in relation to raw material sourcing and food supply chain management. Nevertheless, the Double Materiality analysis conducted in 2024 did not highlight any material IROs related to this service.

The material impact identified by the Double Materiality analysis, in the form of reduced biodiversity due to land use for construction purposes and the implementation of irresponsible industrial practices, is **directly related to the Group's business model**, as it stems from the Group's own operating activities and the way it manages its real estate and industrial assets. This impact occurs **over the medium term**, with potential lingering effects over the long term, and



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is classified as a **direct impact** because it is generated by the Group's activities rather than by third parties in the value chain.

With regard to other environmental aspects, the Group **did not find any material negative impacts** regarding land degradation, desertification or soil sealing, or effects on endangered species. Corporate operations take place mainly in urbanized settings and do not interfere with sensitive natural habitats.

The 2024 strategy for biodiversity conservation of EOS, a Group subsidiary, also focuses primarily on reducing the company's operational environmental impact through the ISO 14001 Environmental Management System. Although direct community cooperation initiatives for biodiversity are not explicitly described in current plans, they include efforts on waste reduction, responsible use of chemicals, and energy efficiency, which indirectly contribute to local ecosystems.

The approach to biodiversity is part of the Group's broader strategic framework, which includes the **Group Sustainability Policy** and the **Code of Ethics**

that steer corporate action toward principles of responsibility, transparency and respect for the environment. While the Group does not currently have a specific policy dedicated to biodiversity, it recognizes the need to gradually develop tools and practices that promote its integration into business strategy.

Looking forward, the Group intends to assess the alignment of its strategy with the goals and targets of the **Post-2020 Global Biodiversity Framework**, the **EU Biodiversity Strategy for 2030** and key European directives in this field, including the **Birds Directive (2009/147/EC)**, the **Habitats Directive (92/43/EEC)** and the **Marine Strategy Framework Directive (2008/56/EC)**. These references provide the regulatory and planning perimeter within which the Group intends to assess the development of its capacity to adapt, and contribute to the protection and restoration of biodiversity and ecosystems in the medium to long term.

#### **E4-1 TRANSITION PLAN AND CONSIDERATION OF BIODIVERSITY AND ECOSYSTEMS IN STRATEGY AND BUSINESS MODEL**

The company has launched a structured process for identifying impacts, risks and opportunities related to biodiversity and ecosystems in a systemic way, with the intention of integrating these topics into its strategy and business model in the coming years. This approach reflects a commitment to ensuring the organization's resilience to emerging environmental challenges and to making an active contribution to public policy goals related to biodiversity, locally, nationally and globally.

The company does not currently have a formalized transition plan on biodiversity and ecosystem protection. However, it is aware of the growing relevance of these issues in the regulatory and social context, and **is committed to developing a structured plan**, over the next few years, aimed at gradually integrating biodiversity into its business strategy and business model, in line with the goals of the Post-2020 Global Biodiversity Framework and the EU Biodiversity Strategy for 2030.

Although the topic of biodiversity is not currently one of the most important factors for the company's core business, the need for special attention to such matters is recognized in the context of catering activities, which are carried out exclusively by the subsidiary operating in Poland. In this regard, practices geared toward environmental sustainability are adopted, with a close focus on the provenance of raw materials, seasonality and reduction of impact on local ecosystems.

Pending the development of a formal transition plan, the company will continue to monitor biodiversity-related risks and opportunities, including through the involvement of relevant stakeholders, and progressively evaluate the integration of nature-positive criteria into its decision-making processes.

## 5.2 Management of impacts, risks and opportunities

ESRS 2 IRO-1, E4-2, E4-3

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with biodiversity, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality analysis identified the following material sub-topics<sup>1</sup> under ESRS E4:

- **Impacts on the extent and condition of ecosystems - sub-topic Land degradation**
- **Factors of direct impact on biodiversity loss - sub-topic Land use change**

Only one impact was identified as material, as shown in the table below.

IMPACTS	RISKS	OPPORTUNITIES
Reduction of biodiversity resulting from land use for construction purposes and from irresponsible industrial practices - direct		

1 See chart in section 1.13 "Double Materiality Analysis."





**E4-2 GROUP POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS**

The Rekeep Group has adopted policies that also address the topic of biodiversity.

These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

The **Integrated Quality, Safety and Environment Policy** is the reference framework for all Group activities and promotes a cross-cutting approach to sustainability, geared towards safeguarding the environment, valuing resources and protecting

human health and the environment. It is supported by an environmental certification system that ensures the effectiveness and compliance of the practices:

Biodiversity is currently a material topic for the Group, not in relation to the catering business, although this is highly sensitive, but in relation to the reduction of biodiversity stemming from land use for construction purposes and the implementation of irresponsible industrial practices. In this regard, the Group pays special attention to protecting biodiversity, and has made a commitment to adopt policies, certifications and practices that help identify, manage

and, where possible, mitigate its impacts related to biodiversity and ecosystems.

In this regard, it should be noted that **ISO 14001** certification includes the management of environmental impacts, including those on ecosystems and biodiversity. As part of its ISO 14001 Environmental Management System, the company has implemented policies on waste reduction, green sourcing and eco-design to minimize its impact on surrounding ecosystems. Operations are conducted in accordance with the precautionary principle for biodiversity.

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
UNI CEI 11352	ESCO	Rekeep S.p.A., Consorzio Stabile CMF
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.,
ISO 14065	<i>Risk Analysis and Biocontamination Control</i> – RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 16636	Pest Management	Consorzio Stabile CMF
ISO 50001	Management strategies for energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l.
EPD	<i>Environmental Product Declaration</i>	Rekeep S.p.A.
EC Reg 303/2008	Certification for equipment containing fluorinated gases	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solution S.p.A.

POLICIES ADOPTED TO MANAGE BIODIVERSITY-RELATED IROS.	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.

The **EPD** (*Environmental Product Declaration*) provides environmental information on products, including potential impacts on biodiversity, such as land use; **REG303** covers the management of fluorinated greenhouse gases, which contribute to climate change, with indirect but significant impacts on biodiversity; **ISO 14065**, although more specific, can have impacts on microbiological ecosystems and environmental quality in sensitive areas; lastly, pest control, regulated by **ISO 16636**, can also affect local biodiversity, especially if not carried out in accordance with sustainability criteria.

The certifications related to energy efficiency (**ISO 50001**, **UNI CEI 11352**) are also relevant, albeit with indirect impacts, because reducing energy con-

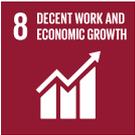
sumption helps mitigate climate change, which is a major driver of biodiversity loss.

The company has not yet adopted a specific policy on biodiversity and ecosystems<sup>2</sup>, but recognizes the need to strengthen its approach, nonetheless. It is therefore committed to evaluating the adoption of dedicated policies in line with stakeholder expectations and regulatory developments, as well as recognizing the growing importance of these issues in the context of environmental sustainability. It is equally committed to evaluating their integration into its governance tools in the years ahead.

The environmental policies currently in place, particularly those complying with ISO 14001 certification, do not directly address specific biodiver-

sity issues, but include general principles of environmental protection and indirectly contribute to the management of environmental impacts, including those potentially related to biodiversity. These policies are applied by several Group companies (Rekeep S.p.A, Rekeep Polska S.A., EOS) and include monitoring and mitigation of general environmental impacts, such as resource use, emissions and waste management.

Specific analysis tools to assess biodiversity-related dependencies or risks have not yet been formalized, but the company is committed to developing them in the future. The Group is also committed to putting in place a sustainable procurement policy that will help, among other things, to trace products and raw materials with significant impacts on biodiversity.

SDG	SDG TITLE	E4 ACTIONS
	<b>Decent work and economic growth</b>	Partnership with Ogyre: supporting fishing communities for the collection of marine litter
	<b>Responsible consumption and production</b>	Sustainable management of green areas, maintenance of green surfaces
	<b>Life below water</b>	Fishing for Litter project with Ogyre: collection of 10,000kg of marine litter by 2026.
	<b>Partnerships for the goals</b>	Collaborations with startups and local communities, signing up to shared environmental initiatives, environmental governance and internal reporting

<sup>2</sup> The Group has not specifically adopted sustainable land/agriculture practices or policies, sustainable oceans/seas practices or policies, or policies to address deforestation.





These commitments are part of the broader framework composed of the **Group Sustainability Policy** and the **Code of Ethics**, which steer corporate activities towards principles of responsibility, transparency and respect for the environment and the local areas in which the Group operates.

**E4-3 ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS**

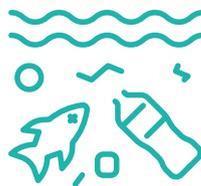
As part of its commitment to protecting natural resources, the Group has implemented a series of actions that, while not completely compliant with the requirements of the Standard, adhere to the company's commitments and policies aimed at curbing negative impacts on biodiversity in more or less direct ways.

In 2024, Rekeep S.p.A. established a **partnership with Ogyre**, a startup committed to safeguarding the oceans, through the international **Fishing for Litter** project. The initiative involves fleets of fishermen in Italy, Brazil and Indonesia, who also collect marine litter from the sea during their normal fishing activities.

Through this collaboration, the Rekeep Group has set a target of supporting the collection of **10,000kg of marine litter by 2026**, equating to about **1,000,000 half-liter plastic bottles**, thus helping reduce marine pollution and protect biodiversity.

The collected waste is **weighed, analyzed and digitized** through a platform based on blockchain technology, which provides **transparency and traceability** of the entire process. The initiative is part of the **Keep Blue**<sup>3</sup> plan, Rekeep's sustainable development program aimed at protecting water resources and reducing environmental impacts.

This initiative makes a cross-cutting contribution to compliance with several **ESRS standards**, in particular:



**ESRS E2 - Pollution**, by removing plastic waste and other polluting materials from marine ecosystems;



**ESRS E3 - Water and marine resources**, by promoting the protection of oceans and the reduction of human impacts on water;



**ESRS E4 - Biodiversity and ecosystems**, by contributing to the preservation of marine wildlife and coastal habitats;



**ESRS E5 - Resource use and circular economy**, by encouraging the recovery and valorization of collected materials.

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3 See previous section.

Through its partnership with Ogyre, Rekeep S.p.A. therefore contributes to the achievement of Sustainable Development Goals (SDGs) 8 (Decent work and economic growth), 14 (Life below water), 12 (Responsible consumption and production) and 17 (Partnerships for the goals) set down in UN Agenda 2030.

As part of its commitment to environmental sustainability, Rekeep Group has launched several initiatives that, while not formally classified as direct interventions on biodiversity, contribute to its protection and conservation. Key actions include the **sustainable management of urban green spaces**: In 2024, Rekeep Group has contracts in place for routine and extraordinary maintenance of urban parks, historic gardens and monumental green areas. These activities contribute to the **conservation of the landscape heritage and the protection of local ecosystems**. Under these contracts, Rekeep Group also works to preserve the health of trees and urban plant biodiversity, thus contributing to the **care and regeneration of natural spaces** in urban areas.



| The impact of Rekeep's campaign with Ogyre

### 5.3 Metrics and targets

(E4-4, E4-5)

#### E4-4 TARGETS RELATED TO BIODIVERSITY AND ECOSYSTEMS

In line with its commitment to the sustainable management of natural resources and biodiversity under the principles of ESRS E4, the Rekeep Group has identified a number of preliminary targets. These targets have been set on the basis of the company's core activities and will be formalized in the Group Sustainability Plan within the next two-year period, including by setting specific targets.

The main qualitative goals that the Group intends to focus on include:

- **Embarking on the analysis of operational sites** to identify the most sensitive and at-risk areas in terms of biodiversity;
- **Developing tools for assessing** biodiversity-related impacts, dependencies and risks, with a focus on activities with potentially critical impacts on the environment;
- **Formalizing a sustainable procurement policy**, including traceability criteria for products and raw materials with significant impacts on biodiversity;
- **Monitoring and managing the impacts of the catering business**, which has been identified as the operational area with the highest impact on biodiversity;
- **Evaluating the adoption of nature-positive practices** in environmental and health services, with a view to contributing to the protection of local ecosystems;
- **Increased use of certified, environmentally friendly chemicals**, until they can be replaced entirely;



- Environmental training to raise staff awareness;
- **Regular maintenance of equipment** to prevent environmental contamination;
- Indirect contribution to biodiversity by reducing operational environmental impact;
- **Maintaining and/or extending partnerships** with a positive impact on biodiversity;

These goals constitute a first step toward greater environmental awareness and responsibility, and will be progressively integrated into the Group's strategic and operational planning processes.

The Group is committed to setting biodiversity targets as effectively as possible in the Sustainability Plan, by applying ecological thresholds and defining them in line with the post-2020 global biodiversity framework, so as to ensure compliance with ESRS E4-4, as amended.

#### **E4-5 IMPACT METRICS RELATED TO BIODIVERSITY AND ECOSYSTEMS CHANGE**

At the time of writing, the Group **has not yet formalized specific metrics** related to material impacts on biodiversity and ecosystems, as required by ESRS E4-5. However, in line with its commitment to sustainable natural resource management, Rekeep has embarked on a process of analysis and evaluation aimed at strengthening its oversight of these issues.

In particular:

- **No operational sites located within or near biodiversity-sensitive areas have been identified** as having material negative impacts. However, the Group is committed to introducing a process of mapping and monitoring its sites, to verify possible future exposure.
- **Material impacts** have been identified in relation to land use change, such as the re-

duction of biodiversity resulting from land use for construction purposes and the implementation of irresponsible industrial practices.

- **No material impacts have been identified in relation to** desertification, soil sealing or fragmentation of habitats.
- Corporate operations **do not interfere with any threatened species**, and no cases involving the introduction of invasive exotic species have been identified.
- In the medium term, the Group plans to integrate environmental metrics consistent with ESRS standards, including biodiversity-related indicators, into its **Sustainability Plan**, in line with the goals set down in the **Post-2020 Global Framework**, the **EU Biodiversity Strategy for 2030**, and the **European Birds, Habitats and Marine Environment Directives**.

# 6 Resource use and circular economy

ESRS E5



In line with ESRS principle E5 "Resource use and circular economy," the Rekeep Group reports on its performance and strategies regarding the circular economy, with a view to providing its stakeholders with a clear and transparent view of impacts, actions and prospects related to resource use.

This section discusses how the Rekeep Group affects the use of natural and material resources, highlighting the actual and potential positive and negative impacts of its activities and value chain. Actions taken to prevent and mitigate environmental impacts are also described, with a focus on decoupling economic growth from material consumption, reducing waste, and promoting reuse and recycling.

The Group has embarked on a path of progressive alignment with the principles of circular economy, by integrating solutions aimed at maintaining the value of products, materials and

resources for as long as possible into its strategy and business model. This approach translates into tangible initiatives that promote durability, reconditioning, reuse and recycling, thereby contributing to the reduction of environmental impact throughout the life cycle of goods and services.

The Group is constantly engaged in promoting process innovation, with a view to achieve its circular economy goals through operational improvement and the adoption of targeted strategies. Efforts to reduce natural resource consumption naturally translate into efficiency gains and optimized procedures. Major innovations in waste management are also planned, as the company aims to increase the share of recyclable and reusable waste, by introducing new approaches to managing waste streams. In addition, the commitment to reducing the discharge of hazardous liquid

waste to zero and integrating eco-certified chemicals requires continuous development of chemical handling and treatment processes.

Lastly, the chapter analyzes the risks and opportunities associated with circular economy and resource use, illustrating how Rekeep manages them through governance tools, operational planning and strategic partnerships. The goal is to build a resilient, efficient and sustainable production and organizational system in line with European policies and the Agenda 2030 Sustainable Development Goals.



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## 6.1 Management of impacts, risks and opportunities

(ESRS 2 IRO-1, E5-1, E5-2)

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards (ESRS)*, with a view to identifying relevant sustainability matters along the entire value chain. For further

details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the double materiality process, to analyze the material topics connected with resource use and the circular economy, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The double materiality analysis identified the following material sub-topics under ESRS E5<sup>1</sup>:

- **Waste and resource outflows related to products and services;**
- **Resource inflows, including resource use.**

Significant impacts and strategic opportunities were identified, as shown in the table below.

IMPACTS	RISKS	OPPORTUNITIES
High waste generation due to limited adoption of circular economy initiatives - direct		Economic and reputational opportunity to gain competitive advantage by offering and using/purchasing eco-sustainable products and non-chemical/natural/vegetable-based ingredients - medium and long term
Contribution to the reduction of availability of non-renewable resources - direct		
High waste generation due to limited adoption of circular economy initiatives - indirect		

1 See chart in section 1.13 "Double Materiality Analysis."

## E5-1 GROUP POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

As it transitions towards a circular economy model, the Rekeep Group has adopted a set of certifications that attest to its tangible commitment to responsible resource management, reduction of environmental impacts and process optimization. **ISO 14001** certification is the cornerstone of the environmental management system, ensuring a systemic approach to continuous improvement in environmental performance. It is com-

plemented by **ISO 50001**, which promotes energy efficiency through structured strategies for monitoring and optimizing consumption, contributing to reductions in the use of non-renewable resources.

**ISO 11352** certification also plays an important role, as it qualifies ESCOs (*Energy Service Companies*) and attests to their ability to provide services geared toward improving customers' energy efficiency. With a view to transparency and environmental comparability of products, the Group uses **EPDs**

- *Environmental Product Declarations*. These are a voluntary tool for objective and verifiable communication of environmental performance throughout the product life cycle. Rekeep Group is EPD certified on two services: sanitary hygiene and railways. These certifications use the LCA (*Life Cycle Assessment*) method to quantify environmental impact throughout the production chain. The railway EPD, in particular, enables monitoring of progress toward achieving the circular economy goals set, by tracking resource inflows and outflows (E5-4 and E5-5), such

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
UNI CEI 11352	Management system for ESCOs	Rekeep S.p.A., Consorzio Stabile CMF
ISO 14001	Environmental management systems	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.,
ISO 14065	<i>Risk Analysis and Biocontamination Control</i> – RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 50001	Energy efficiency management	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l.
Service Ecolabel certification	A European Union quality mark certifying products and services with a reduced environmental impact throughout their life cycle	Consorzio Stabile CMF
EPD	<i>Environmental Product Declaration</i>	Rekeep S.p.A.,
EC Reg 303/2008	Certification for equipment containing fluorinated gases	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solution S.p.A.

## POLICIES ADOPTED TO MANAGE IROS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

	COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.



as consumption of raw materials, energy, water and airborne emissions, in proportion to the activities delivered nationwide. This approach supports the **progressive reduction of virgin resource use** and **increased use of recycled materials**.

Completing the framework, the company holds **ISO 14065** certification, which assures the quality of verification of environmental declarations<sup>2</sup>, and complies with **EC Regulation 303/2008**, which regulates the management of equipment containing fluorinated gases, thus contributing to the reduction of climate-changing emissions. Taken together, these certifications strengthen the Group's ability to integrate circularity principles into its processes, thereby promoting a sustainable, resilient development model.

The Rekeep Group has also adopted a structured set of environmental policies aimed at the proactive, well-informed management of circularity-related impacts, risks and opportunities. These policies are integrated into corporate strategy and are based on an approach involving continuous improvement, prevention and environmental responsibility.

The Group's commitment to circularity is not only expressed through certifications and operational tools, but is also deeply rooted in the strategic and values-based documents that guide the organization. The **Integrated Quality, Safety and Environment Policy** promotes a systemic approach to process management, geared towards continuous improvement, risk prevention and environmental protection. This integrated approach is a fundamental prerequisite for the adoption of circular practices, as it enables cross-cutting assessment of the environmental, social and qualitative impacts of business activities, while favoring solutions that reduce waste and place value on resources.

The **Group Sustainability Policy** further reinforces this stance by setting out an explicit commitment to adopting **eco-friendly materials, limiting the use of harmful substances** and **promoting the use of recycled and recyclable materials**. These principles translated into tangible actions that enable more sustainable patterns of production and consumption, in line with the pillars of circular economy. Its encouragement of practices of **reuse and recycling** highlights the Group's willingness to transcend the traditional linear

model and progress towards more efficient and responsible resource management.

The **Code of Ethics** also explicitly highlights the need to "*promote development models based on the efficient use of resources, with a consequent reduction in waste generation.*" This principle translates into an individual and collective commitment: everyone is called upon to actively participate in **environmental risk prevention** and **environmental protection**, according to the principles of **precaution, prevention, protection and continuous improvement**. These values are perfectly consistent with the circular approach, which requires a holistic and proactive vision of managing resources and impacts.

Lastly, the **Organization, Management and Control Model pursuant to legislative decree 231/2001** helps protect circularity by **preventing environmental crimes** by means of enhanced control and accountability safeguards in risk management processes. As such, Model 231 not only safeguards regulatory compliance, but also supports the reduction of negative environmental impacts by promoting behavior consistent with the principles of sustainability and circularity.

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<sup>2</sup> In the case of Rekeep S.p.A. and CMF, verification concerns the proper management of the washing cycle of industrial washing machines installed on customers' premises.

## E5-2 ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Rekeep Group adopted a structured and integrated approach to circularity in 2024, so as to promote waste reduction, reuse of materials and resource recycling throughout the value chain. This commitment finds expression in a series of practical actions, innovative projects and collaborations with specialist consortia, in line with the principles of circular economy and the Agenda 2030 Sustainable Development Goals.

Rekeep S.p.A. has signed contracts with several national consortia to ensure responsible and circular waste management:

- **WEEE Coordination Center:** for the proper disposal and reconditioning of neon and fluorescent tubes containing mercury. Collection points have been set up to ensure the recovery of at least 300kg/year, thus helping reduce the environmental impact of this hazardous waste.
- **COBAT:** for the collection and treatment of lead-acid and other batteries, with free pick-up and no minimum thresholds, to encourage the recovery of critical materials.

- **CONAI:** for the management of uncontaminated packaging, which is transported by authorized companies to ensure that it is sent for recycling properly.

The Group has developed and implemented specific projects aimed at reducing the use of virgin raw materials, extending the useful life of materials, and reducing CO<sub>2</sub> emissions. More specifically, a number of projects put in place by the subsidiary Servizi Ospedalieri and that are highly beneficial in terms of circular economy are described below.

## WHAT WE'RE DOING - ACTIONS RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY





## SO/RE.WIND

### Project goals.

The aim of the project is to promote circularity of packaging in the industrial laundry sector by recovering and recycling plastics used to package laundry, while also reducing environmental impact and disposal costs for customers.

### Description of activity.

*What does it involve?* It involves collecting the packaging used to wrap packages of flat and structured laundry, which our customers dispose of as waste.

*How did it originate?* It started in late 2024, in anticipation of the entry into force, on February 11, 2025, of Regulation 2025/40/EU on packaging and packaging waste, which will be applicable from August 12, 2026 throughout Italy and the EU. The initiative was launched to keep ahead of regulatory obligations, especially the one concerning the use of recyclable packaging containing a minimum proportion of recycled material.

*What benefits does it yield?* In addition to recycling plastic, the project also reduces the cost of purchasing packaging material.

*Problems faced and how they were solved.* The main problems related to designing the logistics of recovery, which vary from one customer to the next; the need to purchase a baler to compress the plastic waste into bales; and the replacement of the original cellulose labels identifying the contents of the package with polyester labels compatible with the recycling process.

*Why is it innovative?* The project is innovative because it has never been used in the industrial laundry industry before.

### Implementation stages

(e.g., feasibility study - identification of materials - study of objectives - identification of possible problems - proposed solutions - design - prototyping -testing)

The project makes it possible to recover the shrink wrap used for packaging flat and structured laundry from our customers, and send it for recycling, so that it re-enters

the process by which it is produced, to obtain a 100% recycled material.

Likewise, bags containing soiled linen, mattresses, pillows and other items from our customers are recovered and sent for recycling, to reproduce the same packaging with 100% recycled material. The customer does not have to dispose of the packaging waste and does not have to pay for its disposal.

### Expected results

Significant reductions in plastic waste generation, the optimization of recovery logistics processes and the production of new packaging with 100% recycled material are expected, making a measurable contribution to the transition to a circular economy model. The project also generates about 35.6% less CO<sub>2</sub>eq than the use of virgin material. In fact, the comparative study showed a decrease of 1.15 tonnes of CO<sub>2</sub>eq for each tonne of film, after selective collection, sent to the RE.WIND® supply chain (analysis performed with shrink film). Servizi Ospedalieri undertakes to disclose the actual results achieved in 2025, in the next report.

## SO/FODY

The collaboration with Fody Fabrics started as part of the "Premio Luce! Startup Inclusiva" promoted by Luce. The award is organized in collaboration with **Rekeep and Startuptalia**. Fody won the 2024 edition of the award, and the interaction spawned a collaboration with Servizi Ospedalieri, a Rekeep Group company, in the months that followed.

### Project goals.

The aim of the project is to reuse blankets and bedspreads, destined for disposal, for Social Responsibility projects.

### Description of activity

*What does it involve?* Through the collaboration with Fody, Servizi Ospedalieri will turn certain items into life-saving blankets to be donated to people in need nationwide, thus avoiding their disposal and making good use of their technical features.

*How did it originate?* The idea came from Servizi Ospedalieri, which intends to enhance the valorization of its textile waste by means of solutions with greater social impact, yielding clear KPIs to be integrated into its sustainability report.

*What benefits does it yield?* In addition to recycling plastic, the project also reduces the cost of purchasing packaging material.

*Problems faced and how they were solved.* The most obvious problem is to identify the most appropriate textile waste for Fody's initiatives with its partner network.

*Why is it innovative?* The project is innovative because it integrates an industrial textile waste valorization project into high-impact Social Responsibility projects.

### Implementation stages

(e.g., feasibility study - identification of materials - study of objectives - identification of possible problems - proposed solutions - design - prototyping -testing)

An initial project involved giving new life to discarded bedspreads and blankets destined for disposal, by salvaging them from hospital and healthcare facilities. Servizi Ospedalieri has already donated 1,650 wool blankets and 2,820 fireproof cotton bedspreads, which would otherwise have been destroyed, to Fody, which is in the process of distributing them to people in need by collaborating with third-sector entities.

A first batch, consisting of 550 blankets and 1,200 bedspreads, has already been allocated to Progetto Arca, a foundation with over 30 years of experience in providing practical help to people facing poverty and severe social marginalization. The foundation will use this precious

resources to set up a new dormitory in Milan, capable of housing up to 550 people.

The project also contributes to social inclusion. In fact, Fody Fabrics' workshops provide personal and professional inclusion pathways for people with disabilities or facing marginalization. The organization is determined to expand its impact, and aims to donate one million life-saving blankets by 2030 and make the Italian textile supply chain more sustainable and inclusive.

### Results achieved

The project gave new life to blankets and bedspreads that would otherwise have been disposed of, thereby turning potential waste into a resource. The approach generated clear benefits in terms of circular economy, by promoting the reuse of materials and reducing the demand for new production. In addition, the project had a significant social impact and avoided approximately 97.7 tonnes of CO<sub>2</sub> equivalent by reusing products no longer used by Servizi Ospedalieri: the savings equate to the emissions of 30 Italian households over the course of one year.





## SO/MOVOPACK

### Project goals.

The aim of the project is to promote a circular economy model through the introduction of reusable and recyclable packaging, thus significantly reducing environmental impact and optimizing resource use. Another aim is to transform a traditionally linear process into a sustainable one that also indirectly contributes to the abatement of CO<sub>2</sub> emitted for the production of disposable cardboard packaging for SO.X-Versus PPE.

### Description of activity

*What does it involve?* It involves replacing disposable cardboard packaging with plastic packaging that can be recycled and reused for 20 cycles.

*How did it originate?* The project was conceived in late 2024, in anticipation of the entry into force on February 11, 2025, of Regulation 2025/40/EU on packaging and packaging waste, which will be applicable from August 12, 2026 throughout Italy and the European Union. The initiative was launched to keep ahead of regulatory ob-

ligations, especially the one concerning the use of recyclable packaging containing a minimum proportion of recycled material.

*What benefits does it yield?* The project reduces the CO<sub>2</sub> emitted to produce the cardboard packaging and reduces the purchase cost of packaging material for SO.X-Versus PPE by 1/20.

*Problems faced and how they were solved.* The initial problems related to the transition from rigid packaging (cardboard) to soft, flexible packaging (Movo), which required a short adjustment period for the production staff of Servizi Ospedalieri SpA. Another problem is that not all customers who receive SO/Movo packaging adhere to the initiative, so some do not return the packaging.

*Why is it innovative?* The project is innovative because it has never been applied to the industrial laundry sector before.

### Implementation stages

(e.g., feasibility study - identification of materials - study of objectives - identification of

possible problems - proposed solutions - design - prototyping -testing)

The project involves the gradual replacement of cardboard packages with SO/Movo plastic packages for 100% of customers with SO.X-Versus PPE sales contracts and the delivery of new SO.X-Versus PPE under rental contracts. It may be possible to upgrade the SO/Movo packages with new closure solutions (e.g., packages with zipper closures).

### Expected results

The aim of the project is to generate a significant reduction in environmental impact related to packaging, by introducing reusable and recyclable solutions as part of a broader circular economy project that the Group intends to launch in the coming years. The expected results include a 75% reduction in CO<sub>2</sub>, energy savings of 72% and water savings of 75%, as well as a reduction in supply costs, while encouraging the transition to more circular and sustainable production models. Servizi Ospedalieri undertakes to disclose the actual results achieved in 2025, in the next report

As part of its initiatives on sustainable waste management, Rekeep Group has promoted a collaboration with the University of Bologna, involving students on the *Sustainability Transition Management* course in a **Project Work** targeting the challenge of "How to enable virtuous waste management? Sustainable Solutions for Facility Managers". The aim of the project was to stimulate the design of innovative strategies for valorizing the waste generated at the locations where the company operates, with a focus on EWC codes having the highest environmental impact (plastic packaging, mixed demolition waste, discarded equipment, iron and steel, and bulky waste).

Under the guidance of the Innovation & ESG function, the students developed operational proposals and feasibility studies based on best-practice benchmarks, with the intention of identifying circular solutions and technologies applicable to the facility management context. The initiative provided a practical opportunity for **open innovation**, helping to strengthen dialog between business and academia and generate value in terms of environmental sustainability, regulatory compliance and operational efficiency.

Students involved in the Project Work were divided into **two groups**, each of which came up with a practical project proposal to improve waste management in facilities managed by Rekeep S.p.A.

**The first group** proposed an approach based on **technological and circular economy solutions**, including:

- the use of **mobile compactors** to reduce the volume of waste from cleaning activities, with benefits in terms of space, cost and reduced emissions;
- the creation of **strategic partnerships** for the treatment of electrical and electronic waste (EWC 160214), with the aim of recovering valuable materials such as metals, glass and plastics;
- the establishment of a **hub for recycling used textiles** from cleaning activities, with the intention of turning a form of waste currently destined for incineration into a reusable resource.

**The second group** developed a project called "**Rekeep Ecosystem**", focused on adopting digital and behavioral technologies to optimize waste management. The proposed solutions include:

- the use of **smart containers** equipped with IoT sensors for real-time monitoring of fill levels and waste tracking;
- the integration of a **data platform** for environmental reporting and regulatory compliance;
- the application of **nudging techniques** to incentivize virtuous behavior among employees, through apps, QR codes and internal contests;
- the establishment of **partnerships with sustainable suppliers** and the adoption of environmentally friendly detergents to reduce environmental impact in hospital services.

Both proposals were firmly geared towards **innovation, circularity** and **measurable impacts**, thus helping generate strategic value for Rekeep and strengthen the dialog between business and academia.

Further initiative found expression in more operational spheres. In the hygiene business (healthcare, industrial and civil) **operational instructions were drawn up to minimize the use of recyclable consumables** such as microfiber cloths, latex gloves, LDPE bags and EPD-certified trolleys.





EOS is also actively engaged in promoting circular economy. To reduce waste and promote resource reuse, the company takes measures to minimize solid waste generation, with a view to increasing the percentage of recyclable and reusable waste through recycling activities and staff training programs. EOS is also committed to neutralizing hazardous liquid waste through the use of eco-certified chemicals and periodic maintenance of equipment in order to prolong its useful life and optimize resource use.

To support the implementation of the actions set down in the Sustainability Plan and promote an effective transition to a circular economy model, the Rekeep Group has allocated specific **financial** and **organizational** resources.

Economically, funds have been allocated for:

- entering into contracts with specialist consortia and facilities for waste valorization (WEEE, COBAT, CONAI);
- developing and testing innovative projects such as SO/RE.WIND, SO/FODY and SO/MOVOPACK;
- training and raising awareness on circularity among internal and external stakeholders.

In terms of human resources, the Group has also established cross-functional teams dedicated to the design and implementation of circular actions in individual legal entities. The Group also invests in operational staff trained to adopt circular practices in everyday processes (e.g., separate waste collection, use of reusable materials, management of consumables).

These resources represent a strategic investment to consolidate the Group's circular approach, strengthen its innovation capacity and ensure consistency between environmental goals and operational activities.

## 6.2 Metrics and targets

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(E5-3, E5-4, E5-5)

### E5-3 TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Rekeep Group has established a set of strategic and operational targets aimed at reducing environmental impacts related to resource use and waste generation. These targets support the company's circular economy policies and are aimed at monitoring the effectiveness of actions taken, proactively addressing risks and reaping opportunities related to the transition to more sustainable production models.

The targets are not currently formalized in a strategic document, but will be integrated into the Group Sustainability Plan, which is scheduled to be published in the next two-year period. This plan will provide the operational reference framework for monitoring and reporting on circular economy impacts and progress.

Key targets include:

- **Increasing the rate of circular use of materials**, through the recovery and recycling of plastic and textile packaging, including as provided by the SO/RE.WIND and SO/FODY projects, which enable materials otherwise destined for disposal to be reintroduced into the production cycle.
- **Progressively shifting away from the use of virgin resources**, with the goal of in-

creasing the use of recycled and recyclable materials in operational processes, particularly in the hygiene sector, where EPD-certified consumables and materials with low environmental impact (e.g., LDPE bags, microfiber cloths) are already used.

- **Circular design of products and services**, with the introduction of solutions such as SO/MOVOPACK reusable

packaging, and extending the useful life of materials through multi-cycle reuse.

- **Responsible waste management**, including through collaborations with qualified consortia (RAEE, COBAT, CONAI) to ensure proper disposal and recovery of special and hazardous wastes, such as neon, batteries and uncontaminated packaging.

SDG	SDG TITLE	E5 ACTIONS INVOLVED
	<b>No poverty</b>	SO/FODY
	<b>Good health and well-being</b>	Collaboration with WEEE Coordination Center, collaboration with COBAT
	<b>Industry, innovation and infrastructure</b>	SO/RE.WIND, SO/MOVOPACK
	<b>Reduced inequalities</b>	SO/FODY
	<b>Responsible consumption and production</b>	Collaboration with WEEE Coordination Center, collaboration with COBAT, collaboration with CONAI, SO/RE.WIND, SO/FODY, SO/MOVOPACK
	<b>Climate action</b>	SO/RE.WIND, SO/MOVOPACK
	<b>Partnerships for the goals</b>	Collaboration with WEEE Coordination Center, collaboration with COBAT, collaboration with CONAI, SO/FODY





- **Launching new circularity projects, such those based on collecting and delivering WEEE** and other components arising from business activities to specialized facilities, with the aim of entering into contracts with waste-to-value companies; **projects to collect paper towels used in cleaning services**, to be delivered to paper mills for recycling; **recovery and processing of damaged or worn hospital linen**, to give new life to materials.
- Drawing up a **sustainable procurement policy** that will, among other things, contribute to promoting circular economy by introducing environmental and social criteria into the selection of suppliers and materials. This policy will be geared toward:

**Encouraging procurement of secondary resources**, giving preference to recycled, recycla-

ble and reusable materials, with the aim of gradually reducing the use of virgin raw materials.

**Promoting the sustainable use of renewable resources**, in line with the principle of cascading use, by assessing the durability and environmental compatibility of purchased products.

**Targeting procurement towards high-efficiency consumables**, such as microfiber cloths with a high number of wash cycles, in order to reduce replacement frequency and waste generation.

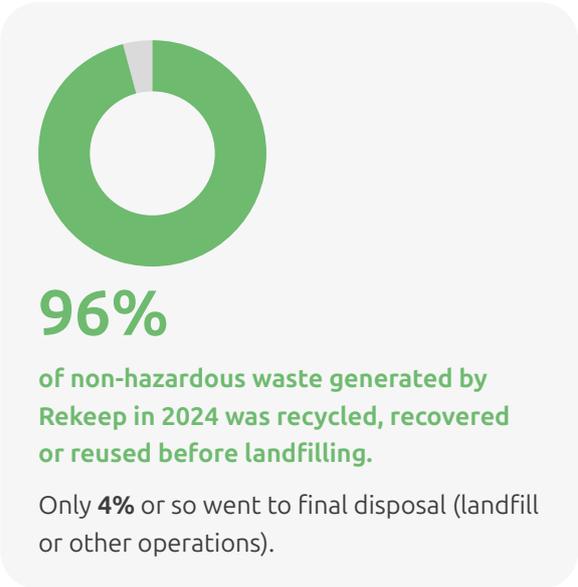
**Integrating circularity criteria into supply contracts**, and promoting shared responsibility along the value chain.

- **Innovating operational processes**, including by encouraging the use of regional consortia for the recovery of specific EWC codes resulting from production activities, standardization of storage, cleaning and return process-

es for reusable materials (e.g., LDPE and wood pallets, plastic packaging, WEEE), and steering purchases toward consumables with high durability and a high number of washing cycles.

- **Internal and external communication, training and awareness-raising**, with the aim of promoting a culture of circularity among staff and external stakeholders and boosting active involvement in efficient resource management.

All the targets are related to resource inflows and outflows, and will be monitored on the basis of quantitative and qualitative indicators. The Rekeep Group is committed to progressively strengthening its capacity to design, manage and improve processes around circularity, thus contributing to the construction of a more resilient, efficient and regenerative economic system.



## E5-4 RESOURCE INFLOWS

With regard to the Group's products designed according to circular economy principles, the activities carried out by Servizi Ospedalieri warrant attention. In fact, the textile products the company uses are potentially reusable and recyclable through specific projects, depending on the type of fabric. In addition, plastic packaging (shrink-wrap and laundry collection bags) are recovered and sent for recycling under the previously described RE.WIND project.

For H2H Facility Solutions, the main output products designed according to circular principles are packaging and waste from maintenance (such as filters, neon lamps, WEEE and batteries).

Regarding quantitative data related to DP E5-5, 36, the Group involved the various data owners in 2024 and launched processes for data collection. As for the companies reporting to Rekeep S.p.A. and CMF, data related to

quantities of incoming materials is currently not available. For the hygiene business, however, spending on EcoLabel-certified products as a percentage of total purchases stands at 26%. The data shown in the table below covers about 90% of purchases for the business in question. The Group is actively engaged in implementing a data collection system to capture quantities by weight across the entire reporting perimeter, in line with the model already adopted by certain Group companies.

## E5-5 WASTE

The data shown in the table below refers to Rekeep S.p.A., CMF, H2H Facility Solutions S.p.A and Servizi Ospedalieri. A total of 5,236.56 tonnes of waste was generated in 2024. Note that for Rekeep S.p.A. and CMF, the data relates to waste generated both at the companies' own sites and in the course of their activities at customers' sites. Similarly, for Servizi Ospedalieri, the data includes waste generated at its own sites and an estimate of the waste generated at surgical instrument sterilization centers. In general, no radioactive waste is present.

The Rekeep S.p.A. and CMF data comes from business management software that tracks all movements by EWC code, quantity at destination, type of destination and hazardousness. For Servizi Ospedalieri, the data for own sites comes from the environmental declaration; for surgical instrument sterilization centers where there is no input/output register, however, the

	2024 <sup>3</sup>		
GOODS CLASSIFICATION	REKEEP S.P.A.	CONSORZIO STABILE CMF	TOTAL
Percentage of expenditure on EcoLabel cleaning materials	5%	12%	6%
Percentage of expenditure on EcoLabel hygiene/consumable materials	64%	64%	64%
Percentage of expenditure on EcoLabel cleaning chemicals	12%	8%	11%
<b>Total percentage of EcoLabel hygiene products</b>	<b>30%</b>	<b>22%</b>	<b>29%</b>

3 The data shown in this table is not specifically required under ESRS E5-4. It is reported voluntarily, as it is deemed to provide relevant KPIs for readers.

4 The data shown in this table is not specifically required under ESRS E5-4. It is reported voluntarily, as it is deemed to provide relevant KPIs for readers.





figures are based on estimates. Where no details of hazardous/non-hazardous nature and fate were available, the distribution of fates was estimated on the basis of the available data or the conservatively associated fate.

The main types of waste relevant to H2H Facility Solutions companies are WEEE generated by the replacement of components during maintenance activities. In terms of the materials found in waste, for H2H these are mainly metals, plastic, mercury, lead, nickel and cadmium; whereas for Servizi Ospedalieri they are plastic from packaging, textiles from end-of-life product waste, and critical raw materials in anti-X-ray PPE (antimony and bismuth).

WASTE	UNIT OF MEASUREMENT	2024 <sup>1</sup>
Total amount of waste generated;	tonnes	5,236.56
<b>NON-HAZARDOUS WASTE</b>		
Waste not sent for disposal due to preparation for reuse	tonnes	1,456.23
Waste not sent for disposal due to recycling	tonnes	3,344.35
Waste not sent for disposal due to other recovery operations	tonnes	25.78
<b>Non-hazardous waste not sent for disposal</b>	tonnes	4,826.36
Waste sent for incineration	tonnes	0.02
Waste sent to landfill	tonnes	178.39
Waste sent for other disposal operations	tonnes	9.24
<b>Non-hazardous waste sent for disposal</b>	tonnes	187.64
<b>TOTAL AMOUNT OF NON-HAZARDOUS WASTE GENERATED</b>	<b>TONNES</b>	<b>5,014.00</b>
<b>HAZARDOUS WASTE</b>		
Waste not sent for disposal due to preparation for reuse	tonnes	134.58
Waste not sent for disposal due to recycling	tonnes	11.41
Waste not sent for disposal due to other recovery operations	tonnes	0.89
<b>Hazardous waste not sent for disposal</b>	tonnes	146.89
Waste sent for incineration	tonnes	1.39
Waste sent to landfill	tonnes	74.27
Waste sent for other disposal operations	tonnes	0.02
<b>Hazardous waste sent for disposal</b>	tonnes	75.67
<b>TOTAL AMOUNT OF HAZARDOUS WASTE GENERATED</b>	<b>TONNES</b>	<b>222.56</b>
<b>TOTAL WASTE NOT SENT FOR DISPOSAL</b>	<b>TONNES</b>	<b>4,973.24</b>
<b>TOTAL WASTE SENT FOR DISPOSAL</b>	<b>TONNES</b>	<b>263.31</b>
Total amount of waste not recycled	tonnes	1,880.80
Percentage of waste not recycled	%	36%

<sup>1</sup> Only the 2024 figure is shown because the organization's KPIs differ from previous editions of the Sustainability Report. For further information, see section 1.6 Preparation criteria.

# Social information



LETTER TO  
STAKEHOLDERS

GENERAL  
INFORMATION

ENVIRONMENTAL  
INFORMATION

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INFORMATION

ESRS  
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# 7 Own workforce

ESRS S1

## People: Our strength



### 7.1 Strategy

(ESRS 2 SBM-2, SBM-3)

#### INTERESTS AND VIEWS OF STAKEHOLDERS

Human capital is one of the pillars of the Rekeep Group's Mission, due to the nature of the business. Valuing the workforce is seen as a distinctive element of its competitive advantage, so policies are geared toward upgrading and developing skills, well-being and work-life balance, and building a work environment that attracts talent and enables those already in the workforce to train and develop to the best of their ability.

Within the Rekeep Group, employees are the most important and strategic stakeholder group. Their centrality is reflected not only in corporate strat-

egy, but also in the day-to-day running of operations, which depend directly on their input.

The company therefore recognizes that the welfare, views and rights of its workers are key elements in building a sustainable and resilient business model. In particular, the following are recognized as focal points:

- **Operational centrality:** employees are the heart of the Group's operational activities. Their expertise, dedication and knowledge of their local areas are a strategic asset for the effectiveness of the services they provide.
- **Dialog and active listening:** the Group promotes constant dialog with workers through structured listening tools, such as periodic meetings and direct communi-

cation channels, in order to integrate their requests into decision-making processes.

- **Protection of human and labor rights and safety:** Rekeep is committed to providing workplaces that are safe, inclusive and respectful of fundamental rights, in line with international principles and current regulations.
- **People-oriented strategy:** corporate policies are geared toward valuing human capital, with investments in training, professional development, welfare and inclusion, thus helping build a **corporate culture based on respect, inclusion and participation.**
- **Monitoring and continuous improvement:** the company adopts performance apprais-

al systems for clerical staff, to monitor the impact of its policies on workers and to ensure continuous improvement in terms of equity, well-being and involvement.

### MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

The Double Materiality analysis identified the following material sub-topics under ESRS S1<sup>1</sup>:

- **Working conditions - Secure employment, Adequate wages, Working time, Social dialog, Freedom of association, Collective bargaining, Work-life balance, Health and safety**
- **Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value, Training and skills development, The employment and inclusion of persons with disabilities, Measures against violence and harassment in the workplace, Diversity;**
- **Other work-related rights - Confidentiality**

The table below shows the material impacts and risks identified in relation to *ESRS S1 - Own workforce*.

The impacts and risks described above derive from the business strategy and model and are linked with them by the fact that for the Rekeep Group, its own workforce represents the heart of its business and operations: employees are the driving force behind business decisions and Group strategy.

Any negative impacts identified appear to be general in nature and not attributable to specific countries, geographical areas or categories of workers. These impacts are assessed from a systemic perspective, taking account of the Group's overall operating environment. It should also be noted that the entire workforce, including employees and non-employees, may be subject to material impacts identified by the double materiality analysis (see section 1.13 "Double Materiality Analysis").

The Group promotes numerous initiatives to ensure the necessary protections for its workers, thereby minimizing negative impacts and mitigating risks. The Rekeep Group provides a safe and positive work environment by means of corporate welfare programs, work-life balance initiatives and continuous training pathways aimed at both personal and professional development. There is a special focus on **dialog with labor organizations, protection of employees' families, respect for diversity and inclusion, and maintaining a good work-life balance.**

1 See chart in section 1.13 "Double Materiality Analysis."





IMPACTS	RISKS	OPPORTUNITIES
Insufficient protection of union guarantees and employees' job stability - Direct	Economic, reputational and operational risk related to bargaining with unions, especially at local level - short, medium and long term	
Impairment of employee welfare due to inadequate welfare tools and poor organization of working hours - direct	Reputational and operational risk related to loss of and failure to attract specialist personnel due to poor work-life balance and inadequate welfare instruments - short, medium and long term	
Occupational accidents and illnesses caused by a lack of adequate safety precautions in the workplace - direct	Reputational, operational and legal risk associated with serious workplace accidents, resulting in reduced worker retention and attraction - short, medium and long term	
Failure to develop employees' skills through appropriate career training plans - direct		
Failure to promote equal opportunities in the workplace - direct		
Breach of employee privacy - direct		

These initiatives are central to ensuring workers' peace of mind, which is a prerequisite for fostering a positive work climate and hence greater efficiency and productivity. Tangible examples of this are the numerous initiatives dedicated to employees' children, such as scholarships and summer camps, which contribute to family well-being and boost a sense of belonging to the company, thus giving workers peace of mind and keeping them more motivated during working hours.

The analysis conducted in the area of financial materiality did not reveal significant risks related to restructuring processes or job losses associated with the energy transition. On the contrary, the transition represents an opportunity for the Group

to invest in its people: in the coming years, the move toward more sustainable business models will provide employees with access to training and the development of new skills related to climate, circular economy and innovation. This will not only boost the Group's competitive advantage, but also enhance and increase internal professionalism, ensuring stable employment and new growth prospects for all staff.

With regard to human rights and work conditions, no operations or geographical areas within the company's operations have been identified as presenting a high risk of forced or compulsory labor. Similarly, no risks were identified in relation to the use of child labor. The Group confirms its commitment to compli-

ance with local and international regulations, particularly by ensuring compliance with the minimum age stipulated in ILO Convention No. 138.

The Double Materiality analysis identified material impacts and risks in relation to the Rekeep Group's business model and operating areas. The Group remains committed to guaranteeing and protecting the rights of people and workers at all times, through internal policies, Codes of Ethics of individual legal entities and dedicated company procedures, as well as through the ongoing efforts to put in place appropriate actions to ensure maximum protection and attention to people. There is also a special focus on health and safety, where the Group is constant-

ly committed to keeping people safe, as well as merely ensuring regulatory compliance

The direct impacts mapped include violation of employee privacy. In this respect, the Group has shown its resilience and maturity in cybersecurity, despite the extremely high level of global cyber risk in 2024. In one of its latest analyses, *Clusit*, the Italian IT security association, reported that the number of serious and disastrous cyber attacks in Italy has risen. The rapid digital evolution of the public and private worlds has made cyber-criminals increasingly interested in perpetrating actions that often go unpunished and have high profit margins. As many cybersecurity experts say: "*The question is no longer if, but when.*"

In this context, the Rekeep Group faces certain critical issues related to the critical sectors in which it operates, such as healthcare and the public administration, but recognizes the criticality and importance of protecting its employees' data. As such, its extensive use of digital systems is strongly interconnected with customers and suppliers.

In addition, the group's strategy of rapid digital transformation provides a major opportunity that enables it to offer higher-quality services and enhance its competitiveness.

In the course of service delivery, Rekeep processes personal and sensitive data of employees, family members, contract staff, customers and suppliers. For all these reasons, the

Group adopts a *Cyber Security and Cyber Resilience Strategy* designed to protect the data of all stakeholders as effectively as possible, ensure continuity of service, mitigate the effects of possible cyber attacks, and minimize the effects of such attacks on service delivery, within the framework of the relevant regulations and standards related to *cyber* risk.

The Group's Strategic Security Plan is organized around the triad of:

- Technology
- People and Processes
- Governance

Among its many actions at the technology level, Rekeep conducts annual *vulnerability assessments* and *penetration tests*, and uses network monitoring agents to detect anomalous situations on servers and end points. These activities enable the company to identify and eliminate cyber vulnerabilities and the risk scenarios that it could be exposed to.

On the *People and Processes* front, in 2024 – partly with a view to managing the impact of breaches of employee privacy more effectively and minimizing the associated risk – Rekeep and CMF Consorzio Stabile CMF assigned approximately 2,200 users to *security awareness* courses and 288 hours of specific professional training, as detailed below:

## 7.2 Management of impacts, risks and opportunities

(ESRS S1-1, S1-2, S1-3, S1-4)

### S1-1 GROUP POLICIES RELATED TO OWN WORKFORCE

The Group has implemented a multi-faceted system of policies and certifications aimed at protecting, valuing and fostering the well-being of its workforce, as well as effectively managing related impacts, risks and opportunities. Certifications adopted by Group companies and aimed at mitigating negative impacts and managing risks related to their own workforce include **ISO 45001** for occupational health and safety, **SA 8000** for social responsibility, **UNI PDR 125** for gender equality, and **ISO 30415** for promoting diversity and inclusion. These tools make it possible to constantly monitor work conditions, prevent risk situations and promote fair and safe work environments.

To support these certifications, the Group has adopted a **series of internal policies** that directly govern the management of workforce-related IROs. These include the **Integrated Quality, Safety and Environment Policy**, the **Group Sustainability Policy**, the **Code of Ethics** and the **Model of Organization, Management and Control pursuant to legislative decree 231/01**, which have been adopted by several Group companies and form the pillars of corporate governance in the areas of





rights, safety and responsibility. The **Procedure on Ethical Labor** and **PDR 125 Policy** further reinforce the commitment to fair and inclusive labor practices, while the **Information Security Policy** protects employees' personal and professional data. Lastly, the **Whistleblowing procedure** provides a secure and confidential channel for reporting non-compliant behavior, thus contributing to transparency and worker protection.

Servizi Ospedalieri S.p.A. has obtained the **Family Audit** certification, a managerial standard that attests to the organization's tangible commitment to promoting the well-being of its employees. This is done through work-life balance policies, enhancing equal opportunities and building a positive corporate climate. Certified organizations adopt a Work-Life Balance Plan based on actively listening to workers' needs, with the aim of generating a virtuous circle that yields benefits for all parties involved. The standard, which originated in Germany and was later adapted in Italy by the Autonomous Province of Trento, is now nationally recognized and promoted by the state and

regions, making companies that adopt it a benchmark for excellence in human resource management and organizational well-being.

By means of these policies and certifications, the Group is committed to **identifying, assessing and proactively managing material impacts and risks** to the workforce, and taking corrective and preventive measures where necessary. The approach is systemic and not limited to individual countries or categories of workers, thus putting in place **generalized protection that is consistent** with the Group's ethical and sustainability values, but diversified for each individual legal entity according to their needs and the business they conduct.

The company recognizes the centrality of human rights and is actively committed to respecting and promoting the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These commitments are transposed into corporate policies

- such as the Group Sustainability Policy and PDR 125 Policy - which ensure respect for the labor rights of the company's own workforce, with a focus on non-discrimination, freedom of association, workplace safety and equal treatment. The company adopts mechanisms to monitor and verify compliance with these principles through internal audits and accessible and confidential reporting channels. Active involvement of workers is promoted through regular consultations, training initiatives and structured listening tools. In addition, corrective and remedial measures are provided to address any negative human rights impacts, with the goal of ensuring transparency, equity and continuous improvement.

The company's own workforce policies are aligned with recognized international standards, including the UN Guiding Principles on Business and Human Rights.

The Code of Ethics, the Model 231 and the Ethical Labor Procedure dovetail to ensure respect for human rights, with the ultimate, albeit indirect, aim of preventing and countering phe-

### TRAINING IN DIGITAL SECURITY

COURSE NAME	TARGET AUDIENCE	NO. OF PERSONNEL INVOLVED	TOTAL HOURS DELIVERED
ISO27001 CERTIFICATION	Clerical Staff	1	18
CYBERSECURITY	Staff with Corporate Accounts	545	270

**POLICIES ADOPTED TO MANAGE IROS RELATED TO OWN WORKFORCE**

**GROUP COMPANY THAT ADOPTED IT**

Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.,
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.
Information security policy	Rekeep S.p.A., Consorzio Stabile CMF
Ethical employment procedure	Rekeep S.p.A., Consorzio Stabile CMF
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Rekeep Rail S.r.l., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l.
PDR 125 Policy	Consorzio Stabile CMF
Procedure for parenting management	Servizi Ospedalieri S.p.A.

**CERTIFICATION**

**DESCRIPTION**

**GROUP COMPANY THAT ADOPTED IT**

OHS asseveration	The purpose of OHS asseveration is to certify the adoption and effective implementation of Model 231 and OHS systems	Rekeep S.p.A., Consorzio Stabile CMF
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l., Medical Device S.r.l., Rekeep Polska S.A.
ISO 10002	Customer satisfaction	EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S
ISO 27001	Information security management system	Consorzio Stabile CMF
ISO 27017	Information security for cloud services	Consorzio Stabile CMF
ISO 27018	Management system for the protection of Personally Identifiable Information (PII)	Consorzio Stabile CMF
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, H2H Cleaning S.r.l., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Polska S.A.
SA 8000	Social Responsibility	Rekeep S.p.A., CMF Consorzio Stabile, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.
UNI PDR 125	Management system for gender equality	CMF Consorzio Stabile, Servizi Ospedalieri S.p.A.

nomena such as human trafficking, forced labor and child labor, by providing measures for prevention, control and intervention. At the same time, the Code of Ethics, Model 231 and the Integrated Quality, Safety and Environment Policy address worker

safety by promoting actions to prevent, protect and safeguard work conditions. These matters, in addition to being formalized in specific documents, are also constantly monitored by HR Departments, which constantly ensure compliance.

The Group has adopted specific policies aimed at eliminating all forms of discrimination and harassment, and actively promotes equal opportunity, diversity and inclusion. These policies include the Gender Equality Policy formalized by Consorzio Sta-





ble CMF and Servizi Ospedalieri. Although not yet adopted by all of the Group's legal entities, these policies are already integrated into the procedures and operational approaches of each company, and are central, high-priority topics for all corporate entities.

The internal policies and practices in place explicitly cover the grounds for discrimination recognized by EU and national law, including: race, ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national ancestry, and social background.

In the case of Consorzio Stabile CMF, adherence to the **Global Compact** also entails adoption of the *Diversity & Inclusion Guidelines*<sup>2</sup> that provide protection in areas such as disability, migrants, gender and youth. In addition, CMF has obtained **UNI/PdR 125** certification, formalized a **Policy for Respect for Diversity and Inclusion** and appointed a **Diversity & Disability Manager**. Similar initiatives have also been taken by **Servizi Ospedalieri**.

Under **ISO 30415 certification and the related policy**, Servizi Ospedalieri ensures constant compliance with the principles of diversity and inclusion, including by putting in place internal plans setting out strategic actions and measures, agreed upon with top management. Goals are monitored regularly through external audits, which

verify compliance with regulatory requirements and the effectiveness of actions taken.

In addition to the aforementioned active policies, tangible actions have also been taken to enhance diversity and promote an inclusive environment, ensuring equal opportunities in selection, development and professional advancement. The company runs training and awareness-raising sessions on matters relating to inclusion, and in order to tailor actions to staff needs, questionnaires are issued to gather data and identify specific needs. Lastly, dedicated channels are in place for reporting critical situations, in line with the scope of the certifications adopted.

The Group has made tangible commitments to fostering the inclusion of vulnerable groups through affirmative action and dedicated programs. While there is currently no specific Policy for the Protection of Vulnerable Groups, Rekeep's policies are implemented through structured procedures, such as codes of conduct, training pathways and reporting and monitoring systems that ensure the prevention, management and resolution of discriminatory situations, while actively supporting a fair and inclusive work environment. In this regard, by the end of next year Rekeep will also implement the Supplier Code of Conduct for most of the Italian legal entities, which will also be designed - among other

things - to protect diversity and inclusion throughout the supply chain.

In relation to IT security and *compliance*, the subsidiary CMF achieved ISO 27001 certification with extensions 27017 and 27018 in 2023, while Rekeep adheres to the *best practices* established by the same standard, and has launched specific cybersecurity training courses. In this regard, the Group has paid growing attention to regulatory developments covering information security.

With the recent entry into force of the NIS2 Directive (*Network and Information Security Directive 2*), published in the Official Journal of the European Union in January 2023 and transposed nationally in October 2024, the Rekeep Group has embarked on an alignment program aimed at ensuring full compliance with the new cybersecurity requirements. Although only some Group companies formally fall within the scope of the directive, Rekeep has chosen to extend the principles and measures set down in NIS2 across the board, thus strengthening its cybersecurity, *business continuity* and incident management coverage.

This proactive approach reflects the Group's commitment to protecting the digital resilience of the entire organization and ensuring the security of data, systems and the services provided. Compliance with NIS2 and ISO 27001 (as explained in more detail below) is also a competitive advantage in public and private

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2 *Diversity & Inclusion Guidelines - The Experience of the D&I Observatory of UN Global Compact Network Italy*

tenders, often proving decisive in winning contracts with highly regulated clients, such as banks or government agencies.

### **S1-2 PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS**

The Group maintains a constant and transparent dialog with workers and union representatives, in accordance with workers' rights.

Rekeep actively engages with workers and their representatives through structured consultations, periodic meetings and specific opportunities for listening and exchange, in order to identify and assess the actual and potential material impacts relating to them, whether positive or negative; as well as to foster active participation and shared decision-making at both the local and national levels. Workers' views are integrated into corporate decision-making processes, helping to guide strategic and operational choices in an inclusive and responsible manner.

The company integrates the perspectives of its workforce into the management of material impacts, by means of direct and indirect engagement, through employee representatives and active listening tools. Engagement takes place at different stages of the decision-making process, on a regular basis, through dedicated meetings and formal discussions. Operational responsibility for organizing such engagement rests

with the HR function of each individual company, which ensures that the results actually shape corporate strategies. The company has also signed agreements with union representatives that include commitments on respect for human rights, thus facilitating a thorough understanding of workers' needs and expectations. The effectiveness of engagement is monitored through evaluation of participation, qualitative feedback and analysis of the impacts of decisions made, with the aim of continuously improving dialog and consistency between policies and real needs.

The company takes specific measures to understand the perspectives of the most vulnerable workers, such as women, migrants and people with disabilities, through targeted listening initiatives, inclusive working groups and programs on equity and inclusion.

### **S1-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS**

The company provides its workforce with formal channels for reporting concerns and needs, including an accessible, confidential **whistleblowing** system that complies with the applicable regulations and enables workers to confidentially and securely report issues, concerns or violations, including those related to human rights and work conditions. The following companies have equipped themselves with a channel of

this type, in accordance with legislative decree. 24/2023: Rekeep S.p.A., Consorzio stabile CMF, Rekeep Rail S.r.l., H2H Facility Solutions spa, H2H Digital S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l. and U.Jet S.r.l. Thanks to the establishment of this channel, violations can be prevented and detected more effectively. This choice adheres to the principle of fostering a culture of good communication and corporate social responsibility, as well as improving one's own organization.

The internal reporting channel offers written and oral options by means of the "@Whistleblowing" platform. It also ensures the confidentiality of the identity of the whistleblower, the facilitator and the persons involved or otherwise mentioned in the report, as well as the content of the report and related documentation submitted. It is managed through a web-based platform that can be used by all devices (PC, tablet, smartphone). Data entered into the platform are segregated in the logical partition dedicated to the Company and undergo a scripting algorithm before storage. Security in transit is ensured by secure communication protocols. Data retention is governed by predefined deadlines with automatic reminders to the channel manager who proceeds, when due, to delete the data. The company providing use of the platform service is ISO 27001 certified.





The management of the internal channel is entrusted to an external person who meets the requirements of autonomy and independence and is specifically trained, as required by the regulations. The person in charge of managing the channel and the report acts exclusively with regard to the acquisition of the report and access to the platform.

Information about the channel, procedures and prerequisites for whistleblowing are displayed in workplaces on company intranet bulletin boards. This information is also made available in a dedicated section of each company's website (Whistleblowing), with the aim of making it known to people who, although not frequenting the workplace, have a legal relationship with the Company.

The process involves analyzing cases, taking corrective measures where necessary, and periodically evaluating the effectiveness of the channel, including through indicators measuring use and satisfaction. In the event of significant adverse impacts, the enterprise instigates remedial procedures that include stakeholder engagement and monitoring of outcomes.

Rekeep and H2H have also established a **specific harassment channel**. In December 2024, the "*Anti-harassment handbook: recognizing, preventing and*

*countering unwanted behavior and acts in the workplace*" was published, distributed and made available to all employees. It complements the *Keep Equal*<sup>3</sup> initiative, with a view to promoting a respectful, positive and inclusive work environment free from all forms of harassment. The handbook aims to inform and raise awareness among all employees about behaviors that constitute harassment, the rights and duties of every worker, and the company procedures available to prevent and counter such phenomena. It provides useful tools for identifying harassment, particularly in the workplace, and useful behaviors to counter it. Workplace harassment is a widespread problem that can have serious consequences for both the victims and the overall corporate climate. Preventing such behavior is a shared responsibility between the company and its employees. This document focuses specifically on gender harassment and sexual harassment, in line with Italian<sup>4</sup> and European<sup>5</sup> legislation. The document includes a focus on harassment, to help recognize it, defend against it and manage it more effectively. In addition to the normal national<sup>6</sup> reporting channels, it also gives details of a specific internal channel.

SA8000 establishes a **reporting system for ethical complaints** - work conditions, discrimina-

tion, human rights violations, privacy violations - which is set up by each certified legal entity. The Rekeep and CMF reporting channel is managed by the SPT - *Social Performance Team* - a committee tasked with pre-screening, to identify complaints that warrant further investigation. For reports that warrant attention, an operations manager at the facility where the reporting party works is contacted and appropriate inquiries are made (interviews, inspection, analysis of any documentation that be useful in resolving the complaint, such as rosters, pay slips, etc.). The availability of this channel is promoted through internal communications, training activities and visibility within company premises. Once a reports has been analyzed, the necessary corrective measures are taken.

In addition to the whistleblowing channel and the SA8000 channel, and in excess of any regulatory requirements, there is a **contact system moderated by Human Resources** through which personnel issues can be advanced. The company constantly monitors issues raised, evaluates their effectiveness through performance indicators, and actively involves workers, including through feedback and consultation, to improve the channels and strengthen confidence in the system.

3 For further detail see the section entitled "*Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions*"

4 Legislative decree No. 198/2006 as amended "*Code of equal opportunities between men and women*"

5 European Directive 2006/54/EC on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast)

6 Anti-violence and stalking hotline 1522.

H2H has introduced a new **internal listening tool**, by installing a mailbox at its headquarters, in which employees can post suggestions and reports.

Servizi Ospedalieri has implemented a structured reporting system, integrated with its own certification in diversity and inclusion, thus confirming its tangible commitment to fostering respectful, inclusive work environments that are open to dialog. The channel enables reporting parties to choose whether to remain anonymous. Reports are received and handled by the Steering Committee, composed of five members with relevant D&I roles, who evaluate their content and decide how to proceed. One report was received through this channel in 2024. Reports are an important way of giving workers a voice, by offering them the opportunity to freely express opinions, concerns or suggestions about the work environment. As evidence of the company's commitment to active listening and protection of people's rights, every report is carefully analyzed through internal inquiries, interviews and dedicated in-depth investigations. Analysis of the report received revealed no major issues, no serious human rights violations, and no situations warranting disciplinary sanctions.

Like Rekeep, Servizi Ospedalieri also has an additional reporting channel, under SA8000 certification, managed by the SPT - *Social Performance Team*. The team consists of management representatives and workers' representatives. In 2024, eight

reports were received through this second channel. Again, the reports were followed up with appropriate investigations, but no major violations were found.

All reports are recorded in the *Ethical Complaints Register*, available in the public DWP. The register documents the subject of the complaint, the assessment and the treatment received, and the corrective actions taken to resolve the problem and prevent its recurrence.

Servizi Ospedalieri followed up and resolved all reports received, through direct interviews with the reporting parties and by identifying with them the most effective remedy, in accordance with the principles of listening, transparency and continuous improvement. The resolution processes are also all documented in the above-mentioned register.

#### **S1-4 TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS**

The company takes an integrated approach to prevent, mitigate and remediate negative impacts on its workforce, as well as to generate positive impacts and reap opportunities for improvement. In line with ESRS standards, the Group has put in place a series of virtuous actions, including strengthening dialog with unions, to ensure

job stability and contractual protections; implementing welfare tools and work-life balance policies; enhancing safety systems to prevent accidents; implementing continuous training plans for skills development; and adopting measures to promote equal opportunity and inclusion, and measures to support employees' families.

In addition, the company addresses reputational, operational, economic and legal risks through proactive, structured management, and leverages opportunities to attract and retain talent and improve corporate climate, thus contributing to sustainability and competitiveness in the short, medium, and long term.

The Company believes it is important to focus on the professional and personal development aspirations of its people, by responding tangibly to the needs of every worker. The first welfare policies date back more than 15 years, but the company has structured a program that has gradually become more multi-faceted, with a particular focus on work-life balance. Welfare and wellbeing are also crucial factors for making the company attractive and play a central role in recruiting.

These are the foundation stones on which Rekeep S.p.A. built **KeepCare**, a corporate welfare program for Group employees and their families, developed to combine the company's development with the professional and personal development aspirations of its workers, by responding to their real needs.





### KEEPCARE SCHOOL - SCHOLARSHIPS FOR CHILDREN OF EMPLOYEES

Through *KeepCare School*, Rekeep rewards the highest-achieving children of employees of Group companies with scholarships awarded solely on the basis of merit. Over the years, the number of scholarships awarded has gradually increased. This year's edition awarded 419 prizes, for a total of 220,400 euros, divided into 331 scholarships worth 400 euros each for high school students, and 88 scholarships worth 1,000 euros each, for university students.

To be eligible to participate in the call for applications, in addition being the children of Group employees who have been employed on a permanent basis for at least 12 months (more than 90% of the total workforce), high school students must have completed the previous school year with a grade point average of 7.50/10 or more, or alternatively, have passed their high

school graduation examination with a score of at least 75/100; while university students - from both public and private universities - must have completed their degree with a graduation grade of at least 99/110 or have passed at least two thirds of the exams required for their course with a grade point average of 27/30 or more.

KeepCare School is an initiative in which the undisputed protagonist is merit, thanks to which numerous male and female students capable of maintaining high academic performance over time have been rewarded several times during their course of study: in the last edition, out of 419 winners, 218 (52%) had already received an award during one or more of the previous editions.

In line with the trend that has already emerged in past years, this year also saw an increase in the number of applications (477). This was also associated with a steady increase in the average number of students

awarded scholarships, 74.5% of whom are children of blue-collar workers and 20% of whom are children of foreign-born workers. The regions that received the most awards were Emilia-Romagna and Sicily. *KeepCare School* follows in the footsteps of "A valuable future," an initiative that Rekeep had run since as far back as 2010. Over the course of its 15 editions, 2,398 students were awarded 4,454 scholarships, worth a total of almost 2.4 million euros.

### KEEPCARE KIDS - RESIDENTIAL CAMPS AND SUMMER CENTERS FOR EMPLOYEES' CHILDREN

*KeepCare Kids* is an initiative that has been run, since 2013, for children of Group employees attending kindergartens, elementary and middle schools. It offers free residential stays and summer centers across various Italian provinces, with the aim of supporting company staff and offering valuable experiences.

### WHAT WE'RE DOING - ACTIONS RELATED TO OWN WORKFORCE



The summer camps, aimed at the children of employees attending middle school, are free week-long stays, organized in collaboration with specialist companies, taking place between June and September with 20 different experiences throughout Italy: Trentino Aldo Adige to Sicily, Gran Paradiso National Park to Adamello Brenta Natural Park, International Cetacean Sanctuary to the Riviera Romagnola, Uccellina Natural Park to Isola d'Elba, Lake Trasimeno to the Casentino Forests, Gran Sasso to the Ponziane Islands Archipelago, Gargano to Aspromonte to Cefalù. Every solution is conceived and designed to ensure maximum quality and fun for the kids who live these experiences. Numerous recreational and educational activities are provided during the stays, including rafting, snorkeling, nature hiking and biking, horse-riding and archery classes, sailing school and SUP excursions, day and night treks, and screen-writing classes. All activities are specially designed to offer young people fun and enjoyment, while also providing them with an opportunity to learn new knowledge and skills.

In 2024, a total of 86 young people joined the summer camp initiative and left for a week's vacation entirely paid for by the company.

The summer centers, meanwhile, provide the opportunity for kindergarten and elementary school children to participate free of charge, from morning to evening, for a period of two weeks, in educational services

offered by referenced institutions or associations operating in the main urban centers where the Group is based, enabling them to take part in play-creative activities, outdoor games, readings and expressive workshops, within a welcoming educational environment. The initiative, which is currently experimental, is only available to employees residing in the provinces of Bologna, Modena, Florence, Venice, Milan, Rome and Palermo, who can choose from more than 50 different educational options. A total of 81 children participated in 2024: 23 attended the preschool summer center, while 58 were enrolled in the elementary school summer centers. In all, 151 weeks of summer centers were provided between June and September, with an average of 2 weeks per child. Both initiatives – the camps and the summer centers – were designed in response to requests from company workers, on the basis of a successful pilot project carried out in the Imola area in August 2012, and thanks to funding received from the Presidency of the Council of Ministers - Department of Family Policies under Law 53/2000 (Art. 9).

Initially, the summer center was launched in the provinces of Bologna and Modena only, as envisaged by the scheme accepted for funding. Given the success of the initiative and the positive feedback from employees, since 2015, the summer center and summer residential camp services have been offered and funded entirely by the Rekeep

Group, and the summer center service has been gradually extended to other provinces, which now total 7.

### KEEPCARE FAMILY - ASSISTANCE AND SUPPORT FOR EMPLOYEES WITH FRAGILE FAMILY SITUATIONS

*KeepCare Family* is an innovative, free program that aims to provide concrete support to employees and their families and to facilitate work-life balance. It provides a qualified "care manager," who listens to the needs of the employee to understand what support they need, and then issues, where applicable, **care vouchers/services offered free of charge by Rekeep**, which cover specialized assistance or counseling: from a **psychologist** for oneself or a family member, to **assistance for an elderly person** who is not self-sufficient, to the support of **specialized educators to assist children in their studies**.

In detail, depending on the type of service that the employee or family member needs, e.g. a psychologist to deal with periods of difficulty, learning or motor disorders, physical or intellectual disabilities, an educational specialist to improve the parent-child relationship, or support in "after-school" activities, the **care manager** may propose one of the vouchers that Rekeep makes available, which consist of **packages of hours of care/services offered free of charge**, with the aim of helping them cope better with the daily routine or situation they are facing.





The *KeepCare Family* was implemented until December 2024 with the **contribution of the Presidency of the Council of Ministers**, Department for Family Policies, through the "*Conciliamo*" call for proposals aimed at promoting policies for work-life balance. •

Various vouchers are available:

- educational support interventions for children of employees with issues such as SEN (special educational needs), SLD (specific learning disorders) and/or other disorders/problems that may need professional support;
- assistance services for non-self-sufficient adults or elderly people (including temporarily) such as assistance, care and help at home, hygiene and personal care activities, support with main meals and accompanied walks;
- search and selection service for family caregivers (caregivers/baby-sitters etc.), operated by an Employment Agency, to identify a qualified figure who can take care of a family member, whether elderly or juvenile;
- specialized counseling service (psychologist, counselor, educational specialist, speech therapist, etc.) for

support - whether personal or for a family member - to deal with a difficult situation;

- Online support service in "after-school" activities by an educator who supports children/young people in school activities. - Online reading-writing training service for children who have difficulties or who want to consolidate their reading, writing and numeracy skills;
- Online support service to improve study technique by teaching strategic and effective learning;
- Pedagogical support service to support parenting and improve the parent/child relationship.

*KeepCare Family* was launched in May 2023 and the initial feedback received has been very positive. At the end of 2023, in the wake of the initial experience and needs analysis, it was decided to strengthen the service in relation to psychological support for employees and their families, support with school activities and study technique for employees' children. The co-funded project ended in December 2024, and after a trial phase, the company plans to continue it in the following year and expand it to other Group companies. A total of more than 1,000 hours of care vouchers

have been issued to employees and their family members as at the end of 2024.

## KEEPCARE HEALTH

*KeepCare Health* provides supplementary health care (also envisaged contractually) and projects aimed at prevention, in collaboration with associations in the area. For example, cancer prevention days with free examinations directly at workplaces (e.g., factories, work sites, etc.), in collaboration with local bodies and associations and the organization, with the aim of encouraging participation. The supplementary health care plan includes, for example, cardiovascular or oncology check-ups, daily allowances in case of hospitalization, specialist examinations, physiotherapy, diagnostic tests and a "maternity package," with specific free examinations.

## MARCO PORTAL

The MARCO Portal is a digital platform for Rekeep Group employees, designed to simplify access to information and services related to employment contracts. Through an intuitive interface that can be accessed from any device, the portal enables users to view personal documents (such as pay slips, income and contributions certificates, service certificates), update their data, manage HR cases, and access corporate welfare initiatives.

This tool, which takes the form of a chatbot available to employees, is a key part of the Group's sustainability strategy. It fosters transparency, autonomy and digital inclusion, and strengthens dialog between company and employees.

### DWP

The *Conciliamo* call for proposals included the development of the "**Digital Work Place**" ("DWP") platform for employees with corporate accounts, designed specifically to facilitate their digital work, optimize management of daily work activities, foster collaboration between functions and people, and simplify communication between the company and its employees. This innovative platform, usable both from desktop and mobile, has been customized to the specific needs and expectations of each employee, on the basis of role, job description, department, etc.

### DIGITAL ONBOARDING PATHWAY

An on-boarding section is under construction in the *Digital Work Place*, and will be active for the first few months of employment of newly recruited personnel. The section will facilitate induction, information gathering and the use of everyday work tools. The on-boarding section

also provides direct access the company's training platform, which offers access to dedicated training for the first few months of employment.

### KEEP EQUAL

*Keep Equal* is a new pathway by which Rekeep is committed to supporting and promoting a culture of diversity, equality and inclusion within the Group, by means of practical initiatives and projects. Rekeep is committed to fostering a respectful, positive safe and inclusive work environment, free from any form of harassment or inequality. To help everyone recognize harassment, particularly gender or sexual harassment, to understand how such behavior can be prevented, and especially to counter or report harassment or violence, a handbook<sup>7</sup> has been prepared and can be downloaded from the Marco employee portal.

### HYBRID WORKING

*Hybrid working* is now a widespread and widely established tool within Rekeep's practices. On October 24, 2019, even before the pandemic, the company signed the public/private Smart-BO network protocol between Bologna City Council, the Metropolitan Borough of Bologna and business associations, companies and other local orga-

nizations. The protocol signaled the signatories' commitment to spreading and promoting an agile work culture to enhance business competitiveness, on the one hand, and organizational wellbeing and employees' work-life balance on the other. On September 28, 2022, at a public event at which senior management from Bologna Council and Metropolitan Borough participated and gave speeches, the Smart-BO Network Agreement was signed, Rekeep being one of the first signatories. The hybrid working scheme has been implemented at Rekeep gradually and in trial stages. The first hybrid working project, launched between late 2019 and early 2020, was reserved for workers considered highly responsible and trustworthy, with a seniority of at least 12 months; they could make use of smart working for four days a month and not more than one day a week. The workers were given thorough training before the pilot scheme began on health, data security and protection and soft skills. The experience during the first phase of the pandemic and the periods of lockdown allowed Rekeep to accumulate a wealth of data, evidence, and experience that proved crucial to redesigning the policy once life slowly returned to normal. In September 2022, at the

7 Previously mentioned "*Anti-harassment handbook: Recognizing, preventing and countering unwanted behavior and acts in the workplace.*"





launch of the Work-life Balance and Corporate Welfare project, implemented under the *Conciliamo* call for proposals, hybrid working was relaunched, along with all the other measures of the project, to meet the needs of the company and its workers more effectively. A flexible, mixed model comprising in-person and agile work was therefore built around specific categories of staff and the service needs associated with their role.

### CORPORATE CONCESSIONS

Alongside its corporate welfare initiatives, Rekeep also offers valuable concessions for employees, in collaboration with national partners. The updated list is available on the MARCO employee portal. Special offers and packages cover all areas: from motoring to finance, clothing to health and sports, and technology to leisure.

### TRAINING

On the training front, the company continued to invest in the qualification of its resources in the Professional Technical area in 2024. New certifications were awarded for staff in the areas of Project Management and Energy Management Expert (EME), while existing certifications related to Building Information Modeling, Contract Management and Renewable Energy Sources (RES) were maintained.

Courses were also held on the following topics: UNI CEI 11352 and energy performance contracts (EPCs), Public Contracts, Antitrust, Mobility Manager and Primus Program on public works accounting.

Also in the technical-professional field, training continued for healthcare hygiene workers, on operational cleaning methods and techniques, and involved over 450 people.

Training meetings were also held for employees enrolled in the Order of Engineers and Architects, as required for maintaining registration (professional training credits), on the topics of Mandatory Safety, Energy Management, Waste Management, Time and Project Management.

During the year, several editions of introductory meetings on sustainability were held in collaboration with Confindustria Emilia Area Centro to raise staff awareness of sustainability, and over 350 colleagues took part. 2024 also saw the completion of the 2nd edition of Rekeep Beyond, aimed at providing training and spreading a culture of sustainability within the company by focusing on the ESG approach.

In the digital arena, work continued on the development of new customized training sessions in cybersecurity and corporate policies. The new "Digital Work Place" portal, a digital

desk for employees, has also been built. Among other functions, it provides direct access to the company's training platform. Training was stepped up on emerging IT topics such as: Machine and Deep Learning, Open Innovation, Agile Management, Generative AI and Predictive Maintenance.

In the language area, English courses continued, in on-line form, and involved colleagues from multiple sites and companies.

In the management area, 2024 saw a continuation of training for Operations Group Managers and assistant managers in the hygiene sector, aimed at enhancing understanding and effective use of their role.

Training courses were also held on the development of employees' interpersonal and soft skills, with sessions on negotiation and conflict, managing contract staff, time management, and communication techniques.

In 2024, several employees continued their Executive MBA training at the Bologna Business School of Alma Mater Studiorum.

Regarding mandatory training in Safety, Quality and Environment, training for the role of "person in charge" was consolidated, which also involved first aid and fire safety courses. Courses such as electrical hazards, cabins, diisocyanates,

work at height, confined spaces, HACCP and courses with equipment and related updates were also provided.

Training delivery methods included both in-person courses and the use of video-conferencing tools and e-learning platforms. Since the Rekeep Group is widespread and comprises multiple strands, distance learning is the most widely used format, because it enables the company's various component parts and geographical area to be integrated on an inclusive basis.

The Rekeep Group's foreign companies are also constantly engaged in providing training in accordance with relevant national regulations. Training programs are aimed at both the mitigation of occupational risks and the growth and development of people's skills, with a special focus on occupational health and safety. Rekeep invests in advanced training pathways to ensure that employees acquire skills that are aligned with market needs. It also promotes diversity and inclusion policies through training initiatives and recruitment programs aimed at ensuring equal opportunities.

## SO EQUAL

**SO Equal** is an initiative promoted by the Servizi Ospedalieri subgroup with the goal of fostering equity and inclusion, and valuing diversity within the

workplace. The project consists of practical actions aimed at raising employees' awareness of issues such as gender equality, respect for differences and the adoption of inclusive practices.

As part of this work, an awareness-raising meeting aimed at all employees was held at the Teramo plant in cooperation with *Il Guscio*, a local association. The event addressed the issue of gender equality and inclusive language, while promoting greater awareness and helping build a more respectful and inclusive work environment.

As confirmation of its real-world commitment, Servizi Ospedalieri joined the *Protocol in Support of Victims of Gender-Based Violence in the Workplace*, signed on March 8, 2024 by the trade union organizations of the province of Lucca. Membership resulted in the availability of three fixed-term jobs for 2024, at the company's sites, for female survivors of violence, as a means of support and social reintegration.

At the subsidiary **Servizi Ospedalieri**, in addition to programs to support mental and physical well-being, work flexibility, and employee listening and engagement initiatives, a specific **procedure for parenting management** and *work-life balance* has been put in place. This procedure is intended to operate at different stages of the worker's personal life:

- maternity in the pre-leave phase, management of engagement in the parental period, and management of the "back to work" phase;
- paternity until the child is 12 years old;
- special situations involving the need to modify work attendance patterns.

All employees in the life stages described above can apply to the personnel department, using a special form, for certain actions aimed at facilitating and improving the work-life balance. The personnel department gives feedback on each application received, on completion of a specific feasibility analysis.

Servizi Ospedalieri also introduced hybrid working, while adopting a special regulation, the **hybrid working etiquette**, an information pack for workers related to legislative decree 81/08, training materials and a special section on the company intranet, where hybrid workers can find all the information they need to work in agile mode.

**Servizi Ospedalieri** introduced new tools for dialog and discussion between managers and employees, with the aim of fostering open, constructive communication. These include **structured feedback systems** designed to enhance individual contribution, strengthen a sense of belonging and pro-





mote continuous improvement. These moments of exchange provide an opportunity to listen to people's needs, recognize achievements, and guide professional development on a shared basis.

Foreign subsidiaries also take a strategic and practical approach to managing their workforce, through targeted interventions to address significant impacts, mitigate risks and reap material opportunities. The actions put in place stand out for their effectiveness and consistency with the goals of inclusion, well-being and empowerment of people.

During 2024, EOS stepped up its commitment to social dialog by implementing structured and ongoing communication channels between management and employees. HR and business managers make regular visits to hospitals, thus generating opportunities for direct discussions with staff. These meetings provide valuable moments of listening, during which suggestions, observations and reports are collected, with the aim of identifying shared solutions and improvements. The feedback collected is constantly transmitted to headquarters, where it is analyzed and discussed to guide innovation in line with the real

needs of workers and corporate goals. This practice helps strengthen the sense of participation and promote a more inclusive and collaborative work environment, geared towards continuous improvement.

Rekeep Polska has launched a practical training program aimed at managers, in collaboration with a local foundation, with the goal of promoting the inclusion of people with disabilities and raising awareness about mental health. The initiative was established in response to the psychological impact of the war in Ukraine, which also had significant repercussions on the

SDG	SDG TITLE	S1 ACTIONS
	Good health and well-being	KeepCare Kids KeepCare Family KeepCare Health Hybrid working Corporate concessions Parenting procedure, programs aimed at promoting psychological well-being
	Quality education	KeepCare School KeepCare Kids, digital on-boarding support
	Gender equality	KeepCare Family Parenting procedure, Keep Equal, SO Equal, Programs and actions aimed at achieving wage equality
	Decent work and economic growth	Hybrid working KeepCare Health Feedback systems between managers and contract staff, DWP, Marco Portal
	Reduced inequalities	KeepCare School KeepCare Family Corporate concessions, Keep Equal, SO Equal
	Peace, justice and strong institutions	Feedback systems between managers and contract staff, Keep Equal, SO Equal

Polish population. The training provided managers with useful tools to communicate with empathy, manage extended absences while maintaining team balance, and ensure business continuity. Employing about 3,000 staff with disabilities, the company has chosen to invest in the training of managers so that they can transfer skills and sensitivities to their teams, thus strengthening an inclusive corporate culture that cares about people's well-being.

**Rekeep Saudi** has implemented a number of **programs aimed at promoting the psychological** and social well-being of its employees, by offering health services and initiatives dedicated to creating a positive and inclusive work environment. Measures include flexible work arrangements and individual support programs designed to ensure a good work-life balance.

In line with national policies, the company has launched tangible actions to ensure **equal pay and equal employment opportunities**, with a focus on protecting diversity and reducing the gender pay gap. This commitment is particularly relevant in a context of high cultural diversity due to the significant presence of immigrant workers.

In line with national legislation promoting equal pay for men and women, Rekeep Saudi has set clear and measurable goals to ensure a fair and inclusive work environment. The company is committed to achieving **gender pay equity** of 100%, in accordance with *Saudi Labor Law*<sup>8</sup>, which prohibits all forms of gender-based pay discrimination. This commitment is part of a broader strategy to enhance diversity, promote equal opportunities for all employees, and actively contribute to the country's social development goals.

### 7.3 Metrics and targets

(S1-5, S1-6, S1-7, S1-8, S1-9, S1-10, S1-11, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17)

Note that the figures for total employees (S1-6) refer to Rekeep Group personnel in employment as at December 31, 2024, as reported in the consolidated financial statements for the year ended December 31, 2024.

The quantitative details required for the DRs in this ESRS, mentioned above, were calculated for the Italian perimeter of the Rekeep Group.

Over the next two-year period, the Group is committed to progressively extending the functional processes for data reporting, until the reporting scope aligns with the scope of the financial statements

### S1-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The Rekeep Group recognizes the importance of a systemic and proactive approach to sustainability, geared toward the well-informed management of impacts, leveraging of opportunities and mitigation of risks. In line with the principles of double materiality and ESRS standards, the Group has defined a set of strategic goals that integrate environmental, social and governance dimensions, thus contributing to the achievement of the *Sustainable Development Goals* (SDGs) set down in Agenda 2030. Although not yet formalized and for the time being only qualitative, these goals will be introduced in the Strategic Sustainability Plan that the Group will issue within the next two-year period. Their quantitative definition is still in progress

8 This legislation forms part of the broader framework of the Kingdom's **Vision 2030**, aimed at promoting justice, human dignity and economic inclusion, including through the removal of legislative barriers that hindered women's participation in the labor market. The Ministry of Human Resources and Social Development has strengthened this principle through initiatives and systems such as the Wage Protection Program, which monitors wage payments and ensures that contractual agreements, including gender wage equality, are adhered to.



and the Group is committed to adopting targets within the next two-year period in line with the reporting requirements that will affect Rekeep.

These goals reflect the Group's commitment to generating shared value for all stakeholders, by promoting a responsible, inclusive and resilient business model.

**Management and mitigation of negative impacts**

- Reducing workplace accidents through prevention programs, training and continuous monitoring.
- Countering all forms of discrimination and harassment, by strengthening inclusion policies and reporting channels.
- Monitoring and reducing the *gender pay gap*, by increasing transparency around remuneration.
- Increasing female representation in leadership roles.
- Launching female leadership pathways for managers and executives.
- Joining Valore D, an association of businesses that promotes gender equality and an inclusive culture, in order to strengthen commitment to creating more equitable and sustainable workplaces.

- Expanding policies for inclusion, valuing cultural and generational diversity, and adopting inclusive selection and development practices.
- Deploying schooling plans for foreign-born employees/their family members.
- Preventing the risk of work-related stress and burnout by promoting psychological well-being.
- Launching and continuing to formulate skill development plans for all employees.
- Organizing team-building activities for employees on an annual basis.

**Enhancing positive impacts**

- Promoting staff well-being through welfare initiatives (KeepCare School, Kids, Family).
- Under the *Keep Family* initiative, a nutrition education project with a nutritionist will be launched in September 2025.
- Promoting work-life balance through hybrid working and flexible hours.
- Investing in continuing education for personal and professional development.
- Strengthening dialog between managers and employees through structured feedback systems.

- Assisting employees' families with scholarships, summer camps and parenting support.

**Managing risks and leveraging opportunities**

- Developing a corporate culture geared toward sustainability and social innovation.
- Strengthening ESG *governance* with dedicated roles (e.g., *Diversity Manager*) and certifications (ISO 30415, UNI/PdR 125).
- Increasing the involvement of involve foreign *legal entities* in reporting processes and the formulation of ESG strategies.
- Aligning corporate actions with the Agenda 2030 SDGs through the Strategic Plan, and measuring progress with clear and verifiable indicators.

Currently, the Group monitors the progress of ESG goals through internal listening tools and feedback systems, which are useful for assessing achievements and identifying areas for improvement. However, the Strategic Sustainability Plan envisions an evolution to a more structured system, which will include **specific KPIs** and **defined deadlines**, in order to ensure more effective performance measurement and greater *accountability* over time.

The Servizi Ospedalieri subgroup also aims to step up its commitment to people's well-being by 2025, through tangible actions aimed at promoting a healthy, inclusive work environment, with an emphasis on work-life balance. The company plans to expand *welfare* initiatives, enhance psychological support services, and foster a corporate culture based on listening, participation, and relationship-building.

By way of example, the main qualitative goals set down in SO Group's business plans include:

- **Parenting Project**, to guide and support employees on their childcare journey.
- **ANT Project**, which provides free cancer prevention examinations for employees.
- **Manual of Good Manners**, to promote respectful and inclusive behaviors in the workplace.
- **Welfare Questionnaire**, aimed at collecting data on care burdens and personal needs in order to guide welfare actions.
- **Internal voting for the Christmas gift**, which involves employees in choosing projects to support with corporate donations.
- **Information projects on corporate welfare**, including the creation of an illustrative postcard and training meetings at sites.
- **Scholarships** for children of employees, to support education.
- **People caring service**, with personalized support for shopping and day-to-day management.
- **Fondo Etico Solidale SO Tutta Italia (Banca Ore)**, to foster internal solidarity among colleagues.
- **Hybrid and agile working**, to promote flexibility and work-life balance.
- **Services to workers and their families**, such as setting up company lockers (e.g. Ferrara).
- **Birthing support**, with welfare benefits for children born in the year.
- **Summer camps** for employees' children, to support family management during the summer months.
- **Italian language training plans** for foreign employees, with the aim of fostering inclusion and professional development.

These goals reflect Servizi Ospedalieri's practical and participatory approach to social sustainability, and are part of a broader vision of caring for people, valuing diversity and promoting organizational well-being.

**Rekeep Saudi** has also set ambitious goals: to increase the representation of underrepresented groups in the workforce by 30% and to achieve 100% gender pay parity, in accordance with national standards. These goals reflect the Group's desire to build a fair, respectful and inclusive environment for everyone.





### S1-6 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Rekeep has always adopted a *human-centric approach*. Indeed, people are the company's key resource, which is why recognizing each employee's contribution and valuing their individuality and pathway is a cornerstone and a daily commitment. As at December 31, 2024, Rekeep Group's workforce consists of 25,315 people. The variations are caused by the nature of the activity carried out by Rekeep, which is based on participation in public tenders and therefore involves the application of "social clauses" to guarantee continuity of service. Note that the data presented below regarding this indicator

refers to the scope made up of the Rekeep Group's Italian companies only. The overall turnover rate in 2024 is 29.38%. Rekeep is a predominantly female-staffed company, with a majority of roles in manual work.

Services are provided by employees, while subcontracted operations are carried out by personnel under the direct employment and direct control and management of the subcontracting company. To ensure stability for its staff, 90.43% of Rekeep's employees are employed on a permanent basis, and in accordance with the characteristics of the core business, which requires shift work, 73.12% have part-time employment contracts. The company stands out for its high

percentage of female staff, with the number of women, accounting for 60.9% of the workforce, exceeding that of men in the last three-year period.

Quantitative information on Rekeep's *head count* at 31 December, 2024 is provided below.

All data in the above tables relate to headcount at the end of the reporting period (31 December, 2024).

Note that the data presented below regarding this indicator refers to the scope made up of the Rekeep Group's Italian companies only.

#### NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2024

GENDER	NUMBER OF EMPLOYEES
Men	5,126
Women	7,964
<b>TOTAL</b>	<b>13,090</b>

#### NUMBER OF EMPLOYEES BY CONTRACT TYPE AS AT DECEMBER 31, 2024

CONTRACT TYPE	MEN	WOMEN	TOTAL
Open-term	4,702	7,135	11,837
Fixed-term	424	829	1,253
<b>TOTAL</b>	<b>5,126</b>	<b>7,964</b>	<b>13,090</b>

#### NUMBER OF EMPLOYEES WHO LEFT AND TURNOVER RATE AS AT DECEMBER 31, 2024

Employees who left the Group	3,846
Turnover rate	29.38%

#### NUMBER OF EMPLOYEES IN COUNTRIES WHERE THE COMPANY HAS AT LEAST 50 EMPLOYEES, REPRESENTING AT LEAST 10% OF THE TOTAL NUMBER OF EMPLOYEES

COUNTRIES	TOTAL
Italy	13,090
Abroad	12,225
<b>TOTAL</b>	<b>25,315</b>

#### NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2024

	MEN	WOMEN	TOTAL
Number of full-time employees	2,636	883	3,519
Number of part-time employees	2,490	7,081	9,571
<b>TOTAL</b>	<b>5,126</b>	<b>7,964</b>	<b>13,090</b>

### S1-7 CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN THE UNDERTAKING'S OWN WORKFORCE

Disclosure requirement S1-7 is subject to *phase-in*, but the Group has nonetheless provided the required disclosure.

In the same way as for employees, the number of non-employees is also reported in terms of headcount as at December 31, 2024.

This data refers to the scope made up of the Rekeep Group's Italian companies only, which have a total of 652 non-employee workers located in Italy.

Non-employee workers refer to the following Italian companies: Servizi Ospedalieri, Rekeep S.p.A., CMF, Rekeep Rail, H2H and Digital H2H.

### NUMBER OF NON-EMPLOYEE WORKERS AS AT DECEMBER 31, 2024

Temporary and agency workers	652
<b>TOTAL</b>	<b>652</b>

### S1-8 - COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOG

Group employees in Italy are covered by collective bargaining. The percentages are shown on the basis of headcount as at 31 December, 2024, as per total employees in S1-6. For the purposes of this disclosure, only data from the Group's Italian companies is included.

AS AT DECEMBER 31, 2024

NUMBER OF EMPLOYEES	COVERED BY COLLECTIVE BARGAINING AGREEMENTS	NOT COVERED BY COLLECTIVE BARGAINING AGREEMENTS
Italy	100%	0%

2024

### SOCIAL DIALOG

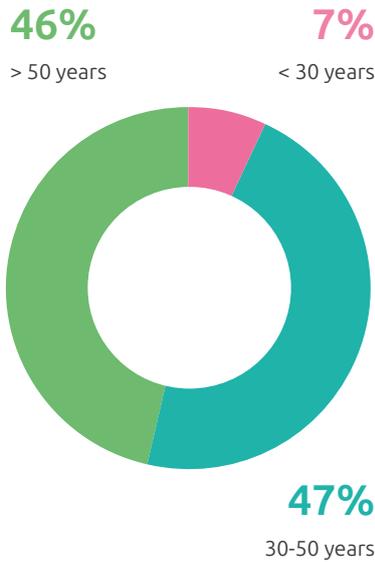
COVERAGE RATE	WORKPLACE REPRESENTATION (EEA ONLY) (FOR COUNTRIES WITH >50 EMPLOYEES, REPRESENTING >10% OF TOTAL EMPLOYEES)
0-19%	-
20-39%	-
40-59%	Italy
60-79%	-
80-100%	-





**S1-9 - DIVERSITY METRICS**

In Italy in 2024, 93% of Rekeep's employees are over the age of 30 and perform manual tasks. Although this trend is in line with other companies in the industry, Rekeep is committed to adopting employment policies to support and encourage youth employment, as well as con-



stantly striving to protect diversity and inclusion, with projects and actions that foster respect for these aspects.

**S1-10 - ADEQUATE WAGES**

Employees earn appropriate wages for Italian companies, in line with applicable benchmarks. In particular, at Italian sites, compliance is ensured through the application of the National Collective Labor Agreements (CCNL) stipulated by comparatively more representative labor organizations, which constitute the main instrument for regulating labor relations and remuneration. According to Article 36 of the Italian Constitution<sup>9</sup>, workers have the right to a remuneration proportional to the quantity and quality of their work and sufficient to ensure them and their families a free

and dignified existence. Established jurisprudence recognizes a presumption of conformity to constitutional principles for the CCNL, provided it is entered into by representative parties.

In addition, national legislation, including in transposition of EU Directive 2022/2041<sup>10</sup> on adequate minimum wages, requires compliance with the minimum wages stipulated in applicable collective agreements, especially in labor-intensive sectors and public contracts.

This Directive was drawn up specifically to address the post-pandemic COVID-19 spike in unemployment and in-work poverty. Indeed, although the minimum wage was already guaranteed by all European countries through legislative or administrative provisions or collective agreements, and although in most cases the protection was already adequate at the national level and guaranteed a decent standard of living, proving to be an effective means of reducing in-work poverty, in some states legal minimum wages were usually low compared to other wages offered by the economic system, and it was found that despite compliance with minimum wages, some categories of people were not receiving what they were due (particularly women, young people, low-skilled workers, migrants and single parents). As such, the Directive establishes minimum requirements at the European level, sets procedural require-

**NUMBER OF SENIOR EXECUTIVES AS AT DECEMBER 31, 2024**

	MEN	WOMEN	TOTAL
Executives	38	12	50
Percentage of executives	76%	24%	100%

**NUMBER OF EMPLOYEES AS AT DECEMBER 31, 2024**

AGE	NUMBER OF EMPLOYEES	PERCENTAGE
< 30 years	953	7%
30 < between < 50 years	6104	47%
> 50 years	6033	46%
<b>TOTAL</b>	<b>13090</b>	

9 Art. 36 of the Constitution "Workers have the right to a remuneration proportional to the quantity and quality of their work and, in any case, sufficient to ensuring them and their families a free and dignified existence. [...]"  
 10 EU Directive 2022/2041 on adequate minimum wages in the European Union.

ments for the adequacy of legal minimum wages, and enhances workers' effective access to the protection afforded by the minimum wage in the form of a legal minimum wage, where it exists, or where it is provided for in collective agreements, as defined for the purposes of this Directive, by also promoting collective bargaining on wage determination.

Therefore, in the EU perimeter, also in fulfillment of the above regulations, the Rekeep Group considers the disclosure requirement of ESRS S1-10 to be fulfilled, as there are no European employees earning wages below the benchmarks, nor are there any employees earning wages below the minimum wage stipulated by the relevant collective bargaining agreements.

In any event, the Group ensures that every employee complies with the requirements of the regulations in force in the country where the registered office of the company they work for is located.

## S1-11 - SOCIAL PROTECTION

Assuming the Italian perimeter for this DR, all employees of Italian companies are covered by social protection against loss of income arising from major life events. This cover is provided through the national public system and, where applicable, by supplementary company benefits.

In Italy, social protection is provided by a public welfare system administered mainly by INPS and INAIL, which protects workers in the following areas:

- **Sickness:** compensation awarded to employees for temporary inability to work, with payment in advance by the employer and any balance payable by INPS.
- **Unemployment:** access to NASpl (New Social Insurance for Employment) for employees who involuntarily lose their jobs. Access to this benefit is subject to the fulfillment of specific re-

quirements, the verification of which is left to the relevant agencies.

- **Occupational injury and disability:** cover provided by INAIL, with economic and health benefits.
- **Parental leave:** a right protected by law, with benefits paid by INPS for maternity, paternity and parental leave.
- **Retirement:** access to the public pension system, with crediting of notional contributions even during periods of illness and injury.

This protection is based on constitutional principles, particularly Article 38 of the<sup>11</sup> Italian Constitution, which guarantees workers adequate means in case of illness, injury, disability, old age or involuntary unemployment.

At the European level, the *European Pillar of Social Rights*<sup>12</sup> and the *Treaty on the Functioning of the European Union* (Art. 3, 9<sup>13</sup> and 151<sup>14</sup> TFEU) require

11 Art 38 Constitution "Every citizen unable to work and lacking the necessary means of subsistence shall have the right to maintenance and social support. Workers shall have the right to envisaged and assured adequate means for their subsistence needs in the event of an accident, illness, disability, old age and involuntary unemployment. The unfit and disabled shall have the right to education and vocational training. The duties set forth in this article shall be performed by bodies and institutions established or supported by the State. Private healthcare shall have the right to operate freely."

12 Principle 6 of the pillar emphasizes the right of workers to a fair wage that provides a decent standard of living. According to this principle, adequate minimum wages must also be paid to meet the needs of workers and their families according to national economic and social conditions, while safeguarding access to employment and incentives to seek work. Lastly, the principle specifies that in-work poverty must be prevented and that all wages must be set in a transparent and predictable manner, in accordance with national practices and the autonomy of the social partners. Principle 8 of the pillar stipulates that the social partners should be consulted in the development and implementation of economic, employment and social policies, in accordance with national practices, and should be encouraged to negotiate and conclude collective agreements in their areas of interest, while respecting their autonomy and right to collective action.

13 Under Article 3 of the Treaty on European Union (TEU), the Union aims, among other things, to promote the welfare of its peoples and strive for the sustainable development of Europe based on a highly competitive social market economy, aiming at full employment and social progress, and a high level of protection and improvement of the quality of the environment, while promoting social justice and equality between women and men. According to Article 9 of the Treaty on the Functioning of the European Union (TFEU), the Union shall take into account, inter alia, requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection and the fight against social exclusion.

14 Article 151 TFEU stipulates that the Union and the Member States, having in mind fundamental social rights such as those set out in the European Social Charter (ESC), shall have as their objectives the promotion of employment, improved living and working conditions, so as to make possible their harmonization while the improvement is being maintained, proper social protection, and dialog between management and labor.



member states to ensure adequate social protection and decent living conditions for all workers<sup>15</sup>. These principles are also embodied in Directive (EU) 2022/2041, which promotes social justice and equal treatment by strengthening the role of collective bargaining and social protection.

Therefore, considering the scope of the Italian companies, the Rekeep Group, also in compliance with the aforementioned national and European regulations, considers the disclosure requirement of ESRS S1-11 to be fulfilled, as there are no employees subject to the European regulations without coverage against loss of income for major life events.

Data for this indicator refers to the perimeter made up of the Group's Italian companies only.

### S1-13 – TRAINING AND SKILLS DEVELOPMENT METRICS

The Rekeep Group believes that training is a fundamental tool for empowering people, supporting their professional development and fostering the fulfillment of their individual potential. Through targeted training courses, the Group strengthens its ability to meet market challenges, respond to regulatory updates and foster the spread of a culture geared towards sustainability. Indeed, human capital is a key element in creating shared value and generating a positive impact on the local area and community. Empowering people through training and development pathways means recognizing their potential, investing in their growth, and building a stronger, more innovative and humane

corporate future together. In 2024, a total of 60,748 hours of training were provided for the Rekeep Group's Italian companies, with an average of 4.64 hours per employee.

Rekeep does not provide training based on gender in any circumstances. The difference in training hours between men and women is mainly attributable to the nature of operational tasks, which in the corporate environment tend to be predominantly female or male. For example, the role of maintenance technician, which is largely filled by men, involves obtaining specific licenses for which more extensive mandatory training is required under current regulations.

For further details, see the "Training" section of the financial statements.

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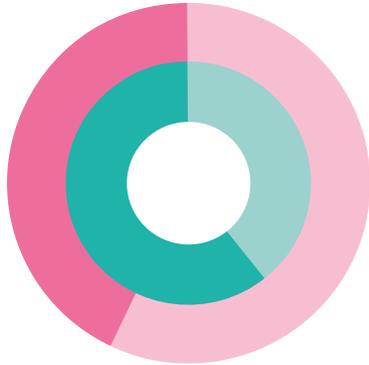
15 Article 31 of the Charter of Fundamental Rights of the European Union, also enshrines the right of every worker to healthy, safe and decent working conditions. Article 27 of the Charter recognizes the right of workers to information and consultation, Article 28 enshrines the right of workers and employers, or their respective organizations, in accordance with Union law and national law and practice, to negotiate and conclude collective agreements, at the appropriate levels. Article 23 of the Charter enshrines the right to equality between women and men in all areas, including in employment, work and pay.

**TOTAL NUMBER OF HOURS**

**35,841**      **24,907**

Men

Women



**AVERAGE NUMBER OF HOURS**

**6.99**      **3.13**

Men

Women

**NUMBER OF EMPLOYEES WHO PARTICIPATED IN PERIODIC PERFORMANCE AND CAREER DEVELOPMENT REVIEWS AS AT DECEMBER 31, 2024**

	NUMBER OF EMPLOYEES	PERCENTAGE
Men	529	10.32%
Women	638	8.01%
<b>TOTAL</b>	<b>1,167</b>	<b>8.92%</b>

**NUMBER OF TRAINING HOURS PER EMPLOYEE AS AT DECEMBER 31, 2024**

	NUMBER OF HOURS	AVERAGE NUMBER OF HOURS
Men	35,841	6.99
Women	24,907	3.13
<b>TOTAL</b>	<b>60,748</b>	<b>4.64</b>

**S1-14 - HEALTH AND SAFETY METRICS**

Optimizing the management of workers' health and safety is a major commitment of Rekeep and involves the entire organization. Rekeep works on a daily basis to minimize the number of accidents and occupational disease claims, through a robust occupational health and safety management system and a training program aimed at spreading knowledge and awareness of OHS among employees.

Rekeep's occupational health and safety management system (OHSMS) is by now consolidated. It was initially implemented under law 81/08, which meets the criteria detailed in ISO 45001:2018, specific to this area, and is now an integral part of corporate management.

The management systems adopted are shown below, with details for each Group company within the reporting perimeter. The scope of the OHSMS of Rekeep S.p.A., CMF, H2H FS and H2H Cleaning includes all of the following service categories:

- Design, renovation and maintenance of buildings.
- Design, construction, refurbishment and maintenance of facilities for the production of electricity and technological systems for HVAC, plumbing, steam and superheated water production, fire-safety and air purification, including under global service contracts for the public and private sectors.
- Design and delivery of services and works related to landscaping and the maintenance of green spaces.
- Design and delivery of cleaning, hygiene, sanitization, disinfection and pest control services in public and private civil, industrial, commercial, and healthcare settings.
- Design and delivery of cleaning, hygiene, sanitation, disinfection and pest control services in the private sphere, in the rail transport sector, and in the public and private sphere for the other sectors and the logistics and transport system.
- Design and delivery of healthcare logistics services, transportation of biological laboratory materials and pharmaceutical warehouse management.
- Provision of basic personal care services.
- Provision of support services for school activities.



LETTER TO STAKEHOLDERS

GENERAL INFORMATION

ENVIRONMENTAL INFORMATION

SOCIAL INFORMATION

GOVERNANCE INFORMATION

ESRS INDEX



- Provision of a waste brokerage service, without waste storage.
- Design and delivery of moving and door-keeping service.
- For Servizi Ospedalieri, the FSMS (fire safety management system) covers all the company's production streams/sites, specifically: the registered office, plants, locker rooms managed within hospital enterprises, and sterilization centers within the hospital enterprises, affecting all the company's activities (laundry plant, linen sterilization plant, instrument sterilization plant, ancillary activities).

As per ISO 45001:2018, under the supervision of the Protection and Prevention Service (PPS) and of third-party consultants, Rekeep put processes in place to identify and minimize work-related hazards. These processes include the examination of basic information needed to identify all risk factors to which workers can be exposed, a process made possible thanks to the valuable contribution of all players involved in managing safety at the company. Not all risk factors have the same impact on different tasks and many factors are not under the company's direct control, when operations take place in work places belonging to commissioning clients. Rekeep has therefore taken steps to establish chan-

nels for reporting work-related hazards and dangerous situations through **Workers' Safety Representatives** (WSR), the filling out of "Near Miss" forms, and the implementation of an SA8000 management system. The latter, together with first- and second-level safety, health and environment representatives, inspections by competent doctors and the presence of workers safety representatives (WSRs) ensure that workers are removed from work situations that, they believe, could cause injury or health problems. Servizi Ospedalieri, moreover, plans to activate a "safety point" in production, where it will be possible to independently enter reports of non-conformities/criticalities, which will be notified directly to the person in charge (it is due to come into operation by late 2025 or early 2026 at the latest). Rekeep's OHSMS covers all of its employees and is subject both to safety self-audits, according to the type of service (Hygiene or Integrated Services), and to third-party audits, according to the sampling envisaged by the relevant certification body.

Rekeep S.p.A.'s safety management system underwent re-certification and subsequent auditing in 2024, with no notifications of *Non-Compliance*. The audit results, and the critical analysis of near misses and injuries lasting more than 40 days or with a particular dynamic, allow Rekeep to identify hazards and assess the risks associated with incidents

in order to determine the corrective measures to implement in its OHSMS to improve its performance, which were then entered in the improvement plans prepared by the PPS.

Moreover, the company is committed to the engagement of its employees on health and safety issues: they are consulted during the development, implementation and assessment by the OHSMS at the Periodic Meeting (as per art. 35 of Italian Legislative Decree no. 81/08), and are also involved in periodic PPS meetings with WSRs - *Workers' Safety Representatives* - and joint inspections conducted in response to specific reports. In the three production facilities of Servizi Ospedalieri, a meeting is held every quarter with all workers' representatives on occupational health and safety, and meeting minutes are periodically updated. In 2024, the PPS held an average of about 32 meetings with WSRs: three joint meetings were held with all company WSRs, using the Teams platform, to share any issues and extend all common best practices where possible. Four meetings were then held at each plant with the safety delegates - PPS and WSR - to discuss various topics in depth and give everyone an opportunity to express their views; in addition, meetings were held in response to specific requests, which average 15 per year. If an accident occurs, a "Safety alert" is prepared and shared

with workers on company bulletin boards. There are reminder screens in the 3 plants, for sharing information related to occupational health and safety with workers. All Group subsidiaries undertake to deliver training content regarding occupational safety. Further details are provided below.

At Rekeep and CMF, an annual meeting is held with the WSRs at the periodic meeting required by the regulations. This meeting is also attended by the employer, delegates, the company doctor and company managers, and is dedicated to the presentation and analysis of health and safety data from the previous year. In addition, WSRs are also actively involved during inspections or at their specific request, thus ensuring constant, constructive dialog on issues of prevention and worker protection.

Dedicated training for the role of supervisor continued, alongside first aid and fire safety training courses. The Company also completed specific training on: high risk for staff working in integrated services, electrical hazards, WSR, work at height, confined spaces, food workers, courses with equipment and related updates.

**Rekeep Saudi Arabia** and **EOS** have confirmed their commitment to occupational health and safety through the adoption of international standards and certified management systems.

Rekeep Saudi Arabia has introduced enhanced preventive measures to mitigate occupational risks, ongoing training programs, and targeted goals to improve employee satisfaction by promoting a safe and inclusive work environment. The company has set clear goals to increase employee satisfaction through support programs and incentives.

In 2024, EOS consolidated its ISO 45001-certified Occupational Health and Safety Management System (OHMS), by also incorporating specific operating procedures for the assessment of environmental impacts and risk mitigation. The company ensures safety through internal audits, constant training and attention to psychosocial well-being, involving all operational areas and workers.

In 2024, the company took several specific actions to improve employee health and safety. These include maintaining ISO 45001 certification and implementing a robust Risk Management Procedure, to proactively identify and mitigate workplace risks. Significant efforts have also been made through the Waste Management Procedure, which provides specific training for all relevant personnel on the safe separation, collection and transportation of waste, as well as protocols for accident prevention and response, including the use of personal protective equipment. The En-

vironmental Aspects Identification and Assessment Procedure further contributes, by systematically assessing potential environmental impacts that could cause harm to human health. In addition to this, the company provides ongoing training not only on OSH, but also on fundamental employment-specific principles, employee rights, and the promotion of a good work environment.

**Rekeep Polska** shows strong commitment to protecting the health and safety of its employees through practical and ongoing training, particularly because the catering business is exposed to special hazards and risks that are unique to the sector. The company promotes a culture of prevention that consists of:

- First aid education: with learning materials such as the comic strip "*8 Steps to Save a Life*," employees learn the basic actions to take in an emergency, from safety assessment to cardiopulmonary resuscitation, in a simple, visual way.
- Accident prevention: close attention is paid to common hazards such as slips, burns, cuts and machinery accidents, with clear guidance on how to avoid and manage them.
- Safe use of machinery and chemicals: employees receive detailed instructions on the proper use of kitch-





en equipment and cleaning products, with emphasis on maintenance, fault reporting, and environmental protection.

- Work at height and manual handling: precise guidelines are given for working safely, adhering to weight limits and adopting correct postures.
- Personal protective equipment (PPE): Rekeep Polska provides and requires the use of appropriate PPE for the task concerned, such as gloves, non-slip footwear, aprons and heat protection.
- Incident management: in the event of an accident, employees are instructed to remain calm, secure the area, provide first aid and inform the relevant managers promptly.

### HEALTH MONITORING

Occupational health services also helped to identify and eliminate hazards for employees and led to a fall in risks, and is thus an especially important topic for Rekeep. Specifically, health monitoring is used for workers exposed to “regulated” risks, i.e., risks that can lead to harm to health, and is entrusted to 57 occupational health physicians distributed across Italy. Given this marked fragmentation, the company also introduced the coordinating occupational health physician precisely to improve the effectiveness of the action performed as well as to stan-

dardize management across Italy. The inspections and visits to assess the suitability of workers enables the occupational health physician to extend healthcare relations and collaborate on preparing the Risk Assessment Document (RAD). Through the DUVRI document, the coordination report and the transmission of documentation from the client (e.g., emergency plan, access procedures, etc.), Rekeep avoids and mitigates significant negative occupational health and safety impacts directly associated with its operations, products or services through business relations. Rekeep Group facilitates its workers' access to medical and health services by making a free supplementary health care plan available to all staff. Since 2017, KeepCare Health has been the service that – through the Asim Fund and in collaboration with Unisalute (a company specializing in health insurance) – the Rekeep Group makes available to employees. This is a totally free supplementary health care plan: workers who have been employed under the Multiservice Collective Bargaining Agreement for at least 12 months at the time of application are eligible for healthcare benefits in addition to those provided by the national health system, including a special maternity package. Servizi Ospedalieri subscribes to the FASIL supplementary health care fund, which provides nu-

merous healthcare services through an affiliated outpatient network.

### OCCUPATIONAL ILLNESS

In 2024, 70 cases of occupational illness were recorded, while the number of deaths due to occupational illness remains zero. The cases of occupational illness found are related to ergonomic risks associated with activities involving manual handling of loads and repetitive movements, along with the natural aging of the working population, which is why over-50s are the group most exposed to such risks. To address the risks associated with the duties performed by Rekeep's workers, the company is committed to risk assessment of its activities and organizes training sessions on specific risk and proper work procedures, encouraging, where possible, the use of machinery that reduces physical wear and tear. As mentioned above, employees are also protected by health monitoring and, where possible, are equipped with appropriate work equipment.

It should be emphasized that the accident data (S1-14) reported relates only to Rekeep S.p.A., CMF and Rekeep Rail.

As far as non-employees are concerned, information on Servizi Ospedalieri shows that 2 injuries occurred in 2024. The number of hours worked by non-employees (312,419)

## OCCUPATIONAL INJURIES AND ILLNESSES - EMPLOYEES AS AT DECEMBER 31, 2024

	NUMBER OF EMPLOYEES
Number of deaths as a result of work-related injuries	1
Number of deaths due to occupational diseases	0
Number of recordable occupational injuries	489
Number of hours worked	12,185,408.40
Recordable occupational injury rate	40.13
Number of recordable cases of occupational illness	70
Number of days lost due to occupational injuries and illnesses	173,817

## WORKFORCE COVERED BY HEALTH AND SAFETY MANAGEMENT SYSTEMS AS AT DECEMBER 31, 2024

	EMPLOYEES
Employees covered by health and safety management systems	9,574
Percentage of employees covered by health and safety management systems	100%

results in an occupational injury rate for non-employees of Servizi Ospedalieri of 6.40.

For further details, see the "Prevention and Protection" section of the FY24 financial statements.

### S1-15 – WORK-LIFE BALANCE METRICS

Assuming the Italian perimeter for this DR, all employees of companies subject to Italian and European regulations are covered by social protection against loss of income arising from major life events, including the right to parental leave.

In Italy, this right is enshrined in legislative decree No. 151 of March 26, 2001 - *Testo Unico sulla tutela e il sostegno della maternità e della paternità*.

This decree regulates compulsory and optional maternity, paternity and parental leave in a comprehensive manner, rec-

ognizing the right of employees to take time off work to care for their children, with economic benefits paid by INPS.

Parental leave can be taken by both parents, simultaneously or alternately, until the child is 12 years old. The benefits provided vary depending on the duration and period of use, but still provide financial coverage during absence from work. In addition, the Italian system provides for imputed contributions for periods of leave, ensuring continuity of social security rights.

At the European level, Directive (EU) 2019/1158 of the European Parliament and of the Council establishes minimum requirements for parental leave, promoting work-life balance and strengthening the right of parents to take paid leave.

The directive requires member states to ensure that both parents have access to parental leave, with conditions to facilitate effective uptake.

In accordance with the above regulations and assuming the scope of the Group's Italian companies, Rekeep therefore considers the disclosure requirement of ESRS S1-15 to be fulfilled, as there are no employees subject to Italian and European regulations without coverage against loss of income for major life events, including parental leave.





The Group does not currently have full reporting on the number of employees who have taken family leave, but it is committed to achieving full coverage for the reporting perimeter required by the S1-15 standard in the coming fiscal years.

### S1-16 – COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION)

#### AVERAGE GROSS HOURLY WAGE LEVEL

CONTENTS	MEN-WOMEN
Gender pay gap	19.39%

#### ANNUAL TOTAL REMUNERATION INDEX AS AT DECEMBER 31, 2024

CONTENTS	EURO
Annual total remuneration index	14.25

### S1-17 – INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

In 2024, as far as the Rekeep Group's Italian companies are concerned, there are no known cases of discrimination or harassment.

Neither is the Group aware of any cases of human rights violations in 2024.

Regarding the number of employee privacy incidents, Rekeep's cybersecurity management system has proven resilient to external attacks. In 2024, the company handled 5 security events identified by

H24 monitoring systems. None of these generated consequences as they were blocked by automatic protection systems or the *Security Operation Center (SOC)*.

As in the previous year, Rekeep and the other companies represented in this report **received no complaints** - either from third parties or regulatory bodies - about violations of customer privacy. This outcome is partly attributable to Rekeep's internal cybersecurity system and the redundancy system in place to deal with similar eventualities. Third-party portals are never used within the company

without prior customization. In fact, MARCO, the main enterprise management system was developed in-house by Rekeep staff: intended for employees, it houses health-related documents and links to other services.

In the specific case of workers' health data, the processing of sensitive data ensures the confidentiality of information, and that information about workers' personal health and their participation in any occupational health service is not used for favorable or unfavorable treatment of workers.





# 8 Workers in the value chain

ESRS S2



## 8.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

### INTERESTS AND VIEWS OF STAKEHOLDERS

Workers in the value chain represent an essential group of stakeholders, whose involvement is crucial to ensuring the long-term sustainability of the enterprise. The Rekeep Group recognizes that the interests, views and rights of workers can be significantly affected by its activities, business relationships and strategic decisions, including in relation to respect for human rights. Likewise, the Group recognizes that the well-being of these workers positively affects the company's operations, and is therefore committed to implementing a continuous improvement process, as well as policies and practices aimed at managing, engaging and monitoring this stakeholder group.

The Rekeep Group conducted an in-depth analysis of its value chain, illustrated in section 1.12 "Value Chain," which showed that operations, and thus people, are always at the center of the operating model. The Rekeep Group's value chain consists of seven stages, each of which revolves around the role of workers, both direct and indirect, throughout the life-cycle of the services offered. The Group performed a Double Materiality analysis that also identified the impacts that workers in the value chain may sustain from the company, such as violations of union rights and guarantees, failure to protect health and safety, incidents of discrimination and harassment at work, and human rights violations. These mainly indirect impacts arise from the activities of subcontractors and other business partners, and generate operational and reputational risks for the company in the short, medium and long term. Recognizing the importance of the value

chain, the Group has integrated policies and practices into its business strategy, to prevent and mitigate these impacts by promoting respectful, safe and inclusive work environments throughout the value chain. The adoption of ESG criteria in supplier selection and management, the activation of monitoring and engagement mechanisms, and the commitment to promoting decent work are key tools for steering the operating model toward greater social responsibility, thereby strengthening the company's resilience and reputation.

This people-centered vision translates into a tangible commitment to responsible and inclusive practices that guide business strategy and strengthen operational resilience. The analysis of impacts, risks and opportunities related to workers in the value chain guides the integration of targeted policies and actions, helping to solidify the company's reputation and generate shared value.

## MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality analysis identified the following material topics<sup>1</sup> under ESRS S2:

- **Working conditions of workers in the value chain - Adequate wages, Freedom of association, Collective bargaining, Health and safety;**
- **Equal treatment and opportunities for all along the value chain - Measures against violence and harassment in the workplace;**
- **Other work-related rights along the value chain - Child labor and forced labor.**

The table below shows the material risks and impacts identified in relation to *ESRS S2 - Workers in the value chain*.

In 2024, the Rekeep Group embarked on a journey aimed at mapping the main categories of workers in its value chain, in order to understand the extent of impacts generated on the workers themselves, through its own operations and business relationships. In the next two-year period, the Rekeep Group

is committed to mapping the types of workers in the value chain who could be subject to material impacts, risks and opportunities from the company, specifying where they work and what type of activities they perform, and integrating these analyses with the analysis of impacts, risks and opportunities on the topic.

Rekeep has identified seven main stages in its value chain, reflecting the variety of businesses managed by the Group: from inbound production and logistics, to design and execution of contracts, to waste disposal and use of the service by customers<sup>2</sup>. At each of these stages, the company relies on both direct staff and third-party workers, whose contribution is essential to service delivery. It is therefore crucial to ensure decent working conditions and respect for human rights throughout the entire value chain.

IMPACTS	RISKS	OPPORTUNITIES
Breach of workers' union rights and guarantees along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' rights and union guarantees - short, medium and long term	
Failure to protect the health and safety of workers along the value chain - indirect	Operational and reputational risk due to failure of subcontractors and other business partners to protect workers' health and safety - short, medium and long term	
Incidents of discrimination and harassment in the workplace to the detriment of workers along the value chain - indirect		
Human rights violations along the value chain - indirect		

1 See chart in section 1.13 "Double Materiality Analysis".

2 See section 1.12 "Value Chain."



Downstream of a structured Double Materiality process, Group is committed to mapping, in the next two-year period, the types of workers in the value chain that could be significantly impacted by the company, specifying where they work and what kind of activities they perform, and integrating these analyses with the analysis of impacts, risks and opportunities on the topic.

The actual and potential impacts on workers in the value chain, which were identified in the analysis for 2024, stem directly from the Rekeep Group's strategy and business model, which is based on activities in which people - both internal and involved throughout the value chain - are the primary source of value creation. Against this backdrop, protecting workers, whether direct or indirect, is a top priority for the Group.

The Group's approach to managing the impacts identified and mitigating risks operates on three levels:

- **upstream**, through structured supplier selection processes, managed by the

various purchasing departments, which include initial surveys, document checks, and verification of compliance with the Group's shared ethical and social principles;

- **in the course of the contractual relationship**, by signing specific clauses to protect compliance with ethical principles and health and safety protection;
- **downstream**, through periodic and annually scheduled audits of both ethics and health and safety, aimed at monitoring compliance with workers' rights and applicable regulations.

Using these tools, Rekeep ensures that workers employed by subcontractors receive proper treatment, in accordance with human rights, union guarantees and decent work conditions. In compliance with the regulations on the joint and several liability of the principal, the Group, including through the actions describe above, works to ensure that all workers involved in contracted activities receive the required social security and welfare contributions, are

protected in their union rights, and receive at least the minimum wage established by the applicable collective bargaining agreements.

Audits also make it possible to identify and prevent unethical work practices, thus ensuring that work environments are safe and comply with health and safety regulations. The Group constantly monitors the incidence of occupational injuries and illnesses affecting its own workforce and workers in its *supply chain*, promoting preventive and corrective measures and pursuing compliance with applicable regulations.

This integrated approach is also particularly relevant in relation to the Group's role vis-à-vis public administrations, where reputation aspect and positive impact constitute unique selling points when in participating in tenders. As such, the Group also implements these practices with the ultimate goal of minimizing operational and reputational risks.

## 8.2 Management of impacts, risks and opportunities

(ESRS S2-1, S2-2, S2-3, S2-4)

### S2-1 GROUP POLICIES RELATED TO VALUE CHAIN WORKERS

The Rekeep Group recognizes that although it does not currently have a specific policy dedicated to workers in the value chain, the topic was found to be material in the Double Materiality analysis, as described in further detail in the preceding section *"Material impacts, risks, and opportunities and their interaction with strategy and business model"*.

However, the Group has certifications and policies in place that are designed, albeit indirectly, to remediate the material impacts and mitigate the risks identified in the wake of the materiality analysis.

ISO 45001, which has been adopted by several Group companies, is aimed at protecting the health and safety of all workers, including in the value chain. It aims to promote safe work en-

vironments and prevent occupational injuries and illnesses. SA 8000 certification promotes respect for human rights and ethical work conditions throughout the supply chain.

The Integrated Quality, Safety and Environment Policy defines the Group's commitments to protecting the health and safety of workers, service quality and respect for the environment. It guides the systematic identification of risks and impacts, and promotes preventive and corrective actions through audits, monitoring and measurable targets. This helps protect workers' health and safety along the value chain.

The Group Sustainability Policy integrates ESG principles into corporate management, with a special focus on the social dimension. It guides the assessment of impacts on workers, including indirect impacts, by promoting fair and inclusive work conditions that respect human rights, throughout the value chain. More specifically, this entails the **Rekeep Group's** commitment to creating an inclusive and respectful work environment, where every individual has the same opportunities

for growth and development. It promotes diversity, equity and inclusion, values cultural and personal differences, and formalizes the commitment to providing a safe, welcoming environment where every employee, including indirect employees, feel valued and supported in fulfilling their potential. The Group's Sustainability Policy and the ethical values it represents extend to all suppliers with whom the Rekeep Group collaborates, and serves as a pillar for promoting cooperation with "stakeholders" in the industry in which it operates, to foster sustainable policies and share best practices.

For more details on policies, see section "2.3 Managing impacts, risks and opportunities."

The above policies and certifications represent the Group's principles and values. As such, the Rekeep Group is committed to enforcing them throughout the value chain, and in relation to all workers, including indirect workers, partly by preparing General Conditions of Purchase that include clauses designed to ensure compliance with these principles

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, H2H Cleaning S.r.l., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis, Muhendislik A.S, Rekeep Polska S.A.
SA 8000	Social Responsibility	Rekeep S.p.A., CMF Consorzio Stabile, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.

POLICIES ADOPTED TO MANAGE IROS RELATED TO WORKERS IN THE VALUE CHAIN	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.,





and values among all suppliers, whether companies, public administrations or professionals.

The company recognizes the centrality of human rights as an essential ingredient of responsible and sustainable economic activity. In line with the **United Nations Guiding Principles on Business and Human Rights**, the **ILO Declaration on Fundamental Principles and Rights at Work** and the **OECD Guidelines for Multinational Enterprises**, the organization defends human rights across the board, although this is not yet formalized in policies. The Group is also committed to formally incorporating compliance with these international guidelines into its internal policies.

The enterprise undertakes to:

- Respect and promote human rights and labor rights, including freedom of association, the right to collective bargaining, the elimination of forced and child labor, and non-discrimination;
- integrate human rights due diligence into business processes, with a special focus on risks along the supply chain, with the goal of demanding the same effort from the entire supply chain. The commitment to this process has already begun and will remain constant in order to achieve the desired results;

- conduct periodic assessments of human rights risks and impacts, including through audits and other means of supplier assessment.

The Group is also embarking on a supply chain engagement process that will see the issuance of a *Supplier Code of Conduct* and a *Sustainable Purchasing Policy* for most Italian Group companies in 2025, with the aim of extending them to all companies by the end of the next three-year period at the latest.

The policies adopted by the Group comply with the applicable international standards, address all focal issues, such as people trafficking, forced labor and child labor (see the Code of Ethics and the forthcoming Supplier Code of Conduct).

### S2-2 PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

The company takes an inclusive and participatory approach to the *human rights due diligence* process, which includes engagement with value chain workers and their legitimate representatives or trusted proxies, in relation to the actual and potential impacts that affect them. At Rekeep, this process is managed collaboratively by the Purchasing Department and the Quality, Safety and Environment Department, where the former deals with involvement in upstream activities (supplier selection) and the latter with involvement in downstream activities (audits, periodic checks).

The Legal Department and Human Resources Department are also involved in these processes, internally, with regard to compliance with contractual clauses and listening initiatives.

Engagement with value chain workers takes place in a manner that complies with the Group's policies and guidelines, and is undertaken by means of a variety of tools and initiatives, including:

- questionnaires aimed at suppliers, which are used at the initial selection and screening stage and periodically thereafter, at least once a year, to assess the effectiveness and continued fulfillment of the requirements ascertained;
- social, ethical and safety audits, to assess work conditions and worker perceptions. In this regard, ethical audits are conducted annually to verify the supplier's compliance with certain certifications held by the Group, and safety audits are conducted annually to ensure compliance with occupational health and safety regulations. The latter are also scheduled annually by the Prevention and Protection Service officers in charge;
- direct dialog with union representatives or worker delegates, where present, during site visits or contract reviews;
- dialog with physicians authorized to conduct occupational health and safety audits;

- reporting systems, which are discussed in more detail in the next section;
- collaborations with third-party entities (NGOs, certifying bodies, trade associations) that facilitate contact with workers and the collection of feedback in settings where direct dialog may be limited.

The views of workers in the value chain are integrated into the decision-making process by analyzing the results of consultations and reports received, and feeding them into impact assessments, decisions on improvement plans, and strategies for internal policy making and revision.

In all cases, the utmost attention and sensitivity is adopted towards the issues of workers in the value chain, especially in relation to the most vulnerable groups, such as women and migrant workers. The Group is committed to ensuring that the rights of these workers are respected through active gender equality policies (PDR 125 and ISO 30415), dedicated<sup>3</sup> reporting systems, and structured listening tools to prevent situations of discomfort, discrimination or exclusion.

Constant listening to vulnerable people is an integral part of the Group's approach to responsible human resource management, and it translates into tangible actions aimed at the progressive elimination of

inequality and discrimination, particularly in view of the variegated make-up of the Group. As well as reporting channels, these actions include discussion sessions and awareness-raising initiatives that foster an inclusive and diversity-friendly work environment.

The company recognizes that the active involvement of direct and indirect workers is essential to effectively identifying and managing human rights impacts. It is therefore committed to progressively strengthening these processes in the long term, including by digitizing listening channels and promoting a culture of respect and transparency.

### **S2-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS**

The Double Materiality process has enabled the Rekeep Group to identify the impacts and risks affecting workers along the value chain. The Rekeep Group has adopted a structured approach to prevent, mitigate and, where necessary, remediate them. In the event of incidents or situations of potential risk or that may constitute a material negative impact at sites or environments under the Group's responsibility, the Group proactively intervenes, going beyond its regulatory obligations, through in-depth audits aimed at analyzing the nature of the event and defining targeted

corrective measures, with the aim of avoiding the recurrence of similar situations and protecting the health, safety and rights of the workers involved. The effectiveness of interventions is evaluated by monitoring outcomes and engaging with relevant stakeholders.

To strengthen its oversight of human rights and work conditions, the Group requires its suppliers to complete ESG questionnaires that include indicators related to respect for rights, policies adopted, and respect for workers' rights. These tools, supported by constant dialog, enable the Group to obtain an independent assessment of its partners' sustainability performance, thereby strengthening its oversight of risks along the value chain.

The Group has set up specific channels for workers in the value chain to raise concerns and express needs directly to the enterprise. In addition to the support provided by internal staff dedicated to individual orders, there is the "@Whistleblowing" reporting channel, a web-based platform accessible from any device, which guarantees anonymity and confidentiality of information. The process has been outsourced to ensure maximum protection for both the reporting and the reported parties. In the event of reports, the company promptly launches investigations and corrective actions aimed at ensuring maximum protection of the reporting par-

<sup>3</sup> See paragraph S1-3 "Processes to remediate negative impacts and channels for own workers to raise concerns," section 7 "Own Workforce - People, Our Strength".





ty and re-establishing a situation that protects those involved to the fullest extent possible.

For example, a chatbot called "Alvin" has been implemented in the supplier portal of Rekeep S.p.A. and CMF, which provides assistance to the supplier for each request, thus ensuring continuous support and guidance for the supplier. The chatbot can also be used to progress reports by the supplier registered in our portals, who can view the progress of their request at all times.

To date, the Group has no specific tools for assessing the level of awareness of value chain workers with regard to the existence and use of such channels. However, policies and procedures are in place to protect individuals who use the reporting mechanisms against retaliation, as described in the sections on the whistleblowing system.

**S2-4 TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS.**

Rekeep Group is acutely aware of the significance of operational and reputational risks related to the failure of subcontractors, business partners and other actors in the value chain to protect workers' rights, union guarantees, health and safety, and human rights compliance. As such, it has established a structured, multilevel approach to the management and mitigation of these risks, which is applicable throughout the value chain. In line with ESRS standards, the Rekeep Group implements virtuous actions related to workers in the value chain, details of which are disclosed below.

In order to prevent and mitigate potential negative impacts along the value chain (such as the violation of human rights, union guarantees, episodes of discrimination or harassment, and failure to protect workers' health and safety) **the Rekeep Group intervenes as from the supplier qualification stage** by integrating ESG criteria into the selection process. The aim of the questionnaires is to check that suppliers hold the certifications they claim to hold, to collect data on the sustainability report and to verify compliance with ESG obligations and legal requirements.

The goal is to **identify any indirect risks** early and promote responsible and compliant **management** throughout the supply chain.

In 2024, projects were launched to implement and refine these questionnaires in the Group's *legal entities*, with a special focus on integrating ESG aspects, including in light of new regulatory requirements. These projects require a significant commitment of both human resource time and economic resources.

**WHAT WE'RE DOING - ACTIONS RELATED TO WORKERS IN THE VALUE CHAIN**



The Group adopts ethical procurement processes designed to ensure compliance with its policies and principles throughout the value chain. This is done by **including contractual clauses** that require suppliers to comply with applicable labor, health and safety, and human rights regulations, as well as to share and approve company policies. In some *legal entities*, compliance with these provisions is a prerequisite for the signing of the contract.

Within the *General Purchasing Conditions* of Rekeep S.p.A., Rekeep Rail and most of the consortium companies, specific articles have been included that protect the Group's ethical principles, promote the prevention of corruption, and ensure compliance with occupational health and safety regulations, in order to minimize the possibility of workplace accidents, incidents of discrimination and violations of human rights. With regard to the latter issue in particular, suppliers are asked to ensure proper organization for safety management, participate in coordination meetings, comply with the measures set down in the *Consolidated Interference Risk Assessment Document* (known in Italy as the "DUVRI"), and supervise the use of personal protective equipment by workers. Failure to comply with these obligations constitutes

**serious breach of contract and may result in immediate termination thereof.**

Suppliers are required to commit themselves to the most careful and scrupulous compliance with current legal regulations, with particular reference to legislative decree 231/2001, and to respect and align their behavior with the principles set down in the Organizational Model of the legal entity concerned, where such a model exists.

In all cases, the service delivery process is required to comply with the applicable principles defined by ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), SA8000 (Social Responsibility System), ISO 37001 (Anti-corruption System) and ISO 45001 (Safety Management System) and the anti-corruption system itself.

These clauses are present in all contracts, both with companies and individual professionals, and are tailored to the type of services offered. The inclusion of these articles in the General Terms and Conditions of Purchase supports the idea that all suppliers are aware of and respect the rights and duties shared by the Group.

Failure on the part of suppliers to comply with these clauses constitutes, in any case, a serious breach of contract and will

therefore result in termination of the contract with immediate effect.

Following the implementation of the *Supplier Code of Conduct*, compliance with this document will be integrated directly into contractual clauses, thus further strengthening the Group's commitment to a responsible and sustainable supply chain.

Starting with the Italian *legal entities*, the Group is also integrating the *Sustainable Purchasing Policy*, with a view to extending it to all companies by the end of the next three-year period at the latest.

This, together with the Supplier Code of Conduct and the use of questionnaires, will help optimize the selection process. It will facilitate the selection of suppliers that are as ethical and compliant with regulations as possible, ensure respect for all rights throughout the value chain, and minimize the Group's reputational risk to the outside world, including in terms of participation in public tenders. It will also minimize operational and reputational risk due to the failure of subcontractors and other business partners to protect workers' rights, safety regulations and union guarantees.

**The Rekeep Group adopts a reactive monitoring approach** through reporting channels and the management of non-con-





formities, in collaboration with the Purchasing, QHSE and Legal functions. The Purchasing Departments play an active role in supporting and guiding suppliers throughout the contractual relationship, contributing to the quality of service and satisfaction of all workers involved. The functions are involved in overseeing compliance with workers' rights, and intervene in cases where critical issues or situations emerge that require further investigation.

**Audits are also conducted on suppliers**, in relation to both ethics and occupational health and safety. Ethical audits check that certifications are held and maintained, and that requirements are met adequately. More specifically, Rekeep S.p.A. and CMF conduct an annual audits of SA8000 certification at the site of a supplier selected on the basis of revenues; an audit of ISO 37001 anti-corruption certification, including verification of payment practices; and two audits of cybersecurity, aimed at technology service providers.

Regarding occupational health and safety audits, in the course of 2024 area Prevention and Protection Service officers planned audits on active work

orders at Rekeep S.p.A and CMF, each within their own sphere of competence.

In addition, a schedule of inspections has been implemented on an annual basis: at the beginning of the year, the Head of the Prevention and Protection Service at Rekeep S.p.A and CMF draw up a list of about 200 work sites to be checked with the competent physicians. Physicians send their staff to conduct inspections of workplaces and check their compliance with respect to the task being performed.

Staff and budget resources dedicated to the QHSE Department at Rekeep S.p.A have been allocated specifically for the audits described above. These resources ensure continuous monitoring of supplier practices and timely corrective measures in the event of critical issues. This integrated and consistent approach improves traceability and accountability throughout the supply chain, enabling the company to act quickly and transparently when risks to workers' rights are detected.

The Group also conducts other activities in relation to suppliers:

- **Awareness-raising** on the ethical principles and ESG requirements demanded by the Group.
- Development of strategic **partnerships** with suppliers who share the company's values and adopt high standards in terms of human rights and decent work.
- **Strengthening the ESG governance system**, with a view to promoting a corporate culture geared towards social responsibility and sustainability.

In this respect, the ESG Department is constantly working to improve these processes, also in light of relevant regulatory developments. Projects are under way with several *legal entities* to introduce the Supplier Code of Conduct and the Sustainable Procurement Policy, and to revise the supplier qualification survey. The Group will report on these projects over the course of next year.

The company specifies that no serious human rights problems or incidents related to its upstream and downstream value chain were reported in 2024.

## 8.3 Metrics and targets

(ESRS S2-5)

### S2-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

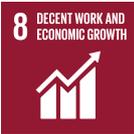
The Rekeep Group is aware of the importance of managing

workers in the value chain and ensuring compliance with the rights and principles prioritized by the Group throughout the value chain, and is therefore geared towards continuous improvement. As such, it has set qualitative goals in accordance with its commitments, which are not yet measurable or formalized.

The first major goal is to create a solid *sustainable procurement* system across all Group companies. To this end, the *Supplier*

*Code of Conduct* and the *Sustainable Purchasing Policy* will be published in 2025 in most Italian companies, and working committees will be set up to implement them in foreign companies as well, according to their needs and requirements. The Group is also striving to involve workers in the value chain in defining the related targets, through stakeholder engagement.

Compliance with the *Supplier Code of Conduct* will be promoted through the inclusion of

SDG	SDG TITLE	S2 ACTIONS
	<b>Good health and well-being</b>	Occupational health and safety audits; annual inspections with company physicians; job-related work environment auditing.
	<b>Gender equality</b>	Verifying suppliers' social practices by means of questionnaires; promoting human rights and decent work.
	<b>Decent work and economic growth</b>	Contractual clauses designed to ensure compliance with labor, health and safety regulations; ethics and safety audits; continuous monitoring of suppliers; support for Purchasing Departments.
	<b>Responsible consumption and production</b>	Ethical sourcing processes; ESG surveys in the screening phase.
	<b>Peace, justice and strong institutions</b>	Audits for ISO 37001 (anti-corruption) certification; channels for reporting and managing non-compliance; strengthening ESG governance.
	<b>Partnerships for the goals</b>	Strategic partnerships with suppliers who share the company's values; awareness-raising on ethical and ESG principles.





special contractual clauses that will be included in all supply contracts and, in some cases, in the qualification portal. As part of this work, the ESG questionnaire aimed at analyzing the entire supply chain with a view to assessing its impacts and managing the risks arising from it more effectively, will be implemented or updated. This questionnaire will be submitted to the supply chain both at qualification and at various subsequent stages of control.

ESG results will then be integrated into the qualification processes, and constitute a bar at the selection stage or grounds for exclusion at a later stage in the event of serious violations.

The above is also implemented for the purpose of creating and/or strengthening meaningful relationships with all stakeholders throughout the value chain, fostering continuous, structured dialog, and ensuring constant monitoring aimed at enhancing positive impacts and mitigating

risks. The involvement of stakeholders, including direct and indirect workers, will take place through interviews and engagement initiatives and plays a key role in decision-making processes. It will also be progressively integrated into the formulation of the company's strategic and operational goals, in order to ensure greater consistency between stakeholder expectations and the actions taken by the Group.

# 9 Affected communities

ESRS S3



## 9.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

### INTERESTS AND VIEWS OF STAKEHOLDERS

The Rekeep Group recognizes communities as key stakeholders whose welfare, rights and expectations directly influence the organization's strategy and business model. Operating mainly in public services and procurement with the public administration, and in sectors of high social importance such as rental and laundering for hospitals, energy services and digital services, the Group is aware of its direct and indirect impact on local communities, both in terms of the quality of the services it provides and working conditions along the value chain.

The Group therefore strives to maintain active relations with all affected communities through regular interactions, taking care

to be at the forefront and available for discussion and improvement at all times.

The satisfaction of affected communities is a key indicator of the Group's success, as it reflects the company's ability to generate shared value and positive impacts in the areas in which it operates.

Community engagement practices help guide the Group's strategic choices, to promote a responsible, inclusive and sustainable business model capable of generating shared value in the areas in which it operates.

### MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with European Sustainability Reporting Standards (ESRS), with a view to identifying relevant

sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with resource use and the circular economy, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality analysis identified the following material sub-topics<sup>1</sup> under ESRS S3:

- **Communities' economic, social and cultural rights - Land-related impacts**

The table below shows the material impacts identified in relation to *ESRS S3 - Affected Communities*.

Impacts on communities are closely linked with the Group's core business and corporate

1 See chart in section 1.13 "Double Materiality Analysis."



IMPACTS	RISKS	OPPORTUNITIES
Negative impacts on communities living near the activities carried out by Group companies - direct		
Positive impact on communities stemming from the effective management of essential public services in cooperation with the public administration - direct - ENTITY SPECIFIC		
Negative impacts on communities residing in the vicinity of the activities carried out by companies in the value chain - indirect		

strategy, as a significant part of its activities are aimed at the public administration and public bodies. This link makes direct contact with local communities not only socially important, but also strategic for business success.

In particular, the services provided in Italy generate tangible benefits for local areas, with positive effects on hospital facilities, public bodies and citizens. These impacts translate into added value for communities by improving quality of life and the efficiency of public services.

Key services that generate positive impacts include:

- **facility Management for healthcare and educational facilities:** Management and maintenance of public buildings with an emphasis on energy efficiency, safety and business continuity, thus contributing to the well-being of users and operators;
- **environmental hygiene and sanitization services:** Essential in hospital and

school settings, these services ensure healthy and safe environments, reducing the risk of infection and improving the quality of care and education;

- **management of public real estate:** Technical and operational support in the upgrading and maintenance of real estate, facilitating sustainable and functional management of public resources;
- **healthcare logistics services:** Optimization of flows of medical devices and material, with positive impacts on the operational efficiency of healthcare facilities and the quality of patient care;
- **Laundering & Sterilization Services:** These services ensure high standards of hygiene and traceability, contributing to the safety of patients and healthcare personnel;
- **energy services:** Energy services improve the energy efficiency of public facil-

ities, reducing consumption and promoting environmental sustainability.

The **digital services** offered by the Group also generate positive impacts. In particular, the digitization of hospital medical records improves health data management, continuity of care and patient safety, while paving the way for a process of transformation in one of the country's most sensitive sectors. H2H Digital's business also contributes to digital transformation by optimizing business processes with solutions such as the digitization of services.

Relations with the local area are a key factor for the Group, but they are also double-edged. While on the one hand the services provided - predominantly BtoG<sup>2</sup> - generate significant positive impacts and tangible benefits for local communities, on the other, they are accompanied by a responsibility to avoid any negative repercussions, which could occur if the services are not delivered in a manner that meets expected standards.

For this reason, the Group constantly renews its commitment to providing effective, efficient services, by fostering ongoing, transparent dialog with the communities involved. The goal is to ensure the full satisfaction of public customers while also contributing to the welfare and sustainable development of the areas in which the company operates.

The Group operates in a wide range of businesses and has extensive geographical coverage, with substantial operations both in Italy and abroad. In relation to this, it undertakes to carry out more precise and detailed mapping of the local communities involved in the various countries where it operates, by the end of 2025. This process will also include identifying and evaluating the positive and negative impacts generated and received by communities, with the goal of strengthening dialog and the creation of shared value.

## 9.2 Management of impacts, risks and opportunities

(ESRS S3-1, S3-2, S3-3, S3-4)

### GROUP POLICIES RELATED TO AFFECTED COMMUNITIES

The certifications adopted by the Group represent fundamental tools for ensuring quality, safety, sustainability and inclusion in the geographical area where the company operates, generating positive impacts and tangible value for local communities. In particular, certifications such as **ISO 45001** (occupational health and safety) and **SA 8000** (social responsibility) protect the welfare of workers and promote decent working conditions, thereby contributing to the social and economic stability of communities. Environmental certifications, including **ISO 14001**, **EPD**, **Made Green in Italy** and **ISO 14065**, promote reductions in the environmental impact of the services provided, thus improving the quality of air, water and public spaces, with direct benefits for the health and livability of local areas.

Indeed, certifications such as the **Family Audit**, **PDR 125**, and **ISO 30415** reinforce the commitment to inclusion, gender equality, and work-life balance, thus contributing to social cohesion and the valuing of diversity

within communities. Furthermore, standards such as **ISO 10002** (*customer satisfaction*) and **ISO 9001** (quality) foster efficient, reliable public services, thus increasing citizens' trust and improving their everyday experience. Certifications related to sanitization and environmental safety, such as **ANMDO/IQC** and **ISO 20471**, also play a crucial role in protecting public health, especially in hospital and school settings.

Taken together, these certifications not only attest to compliance with regulatory requirements and international standards, but also represent a tangible commitment to shared value creation, risk prevention and continuous improvement, in line with the principles of ESRS S3 and the Group's mission to operate responsibly and sustainably towards affected communities.

The **business policies** adopted by the Group are strategic tools designed to ensure a positive and responsible impact on local communities, while also minimizing risks and managing opportunities more effectively. In particular, the **Sustainability Policy** steers the Group's actions towards environmental, social and economic goals that also improve the quality of life of communities, by promoting sustainable, inclusive services. For further details, see the sec-





CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l., Medical Device S.r.l., Rekeep Polska S.A.
ISO 10002	Customer satisfaction	EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S
ISO 11352	ESCO for energy efficiency	Rekeep S.p.A., Consorzio Stabile CMF
ISO 14001	Environmental management	Consorzio Stabile CMF, Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning S.r.l., H2H Document Solution S.r.l., Rekeep Polska S.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l.
ISO 14065	Biocontamination in sanitary textiles-RABC	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A.
ISO 18295	Quality management system for customer contact centers	H2H Digital Solution S.r.l.
ISO 30415	Diversity & Inclusion	H2H Cleaning S.r.l.
ISO 45001	Occupational health and safety management systems	Rekeep S.p.A., Consorzio Stabile CMF, H2H Cleaning S.r.l., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Polska S.A.
ISO 50001	Energy efficiency	Consorzio Stabile CMF, Rekeep S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S, Rekeep Rail S.r.l.
ANMDO/IQC	Sanitization of HVAC systems	Rekeep S.p.A., Consorzio Stabile CMF
EPD	Environmental Product Declaration	Rekeep S.p.A.
Family Audit	Work-life balance certification	Servizi Ospedalieri S.p.A.
Made Green in Italy	Voluntary environmental certification for assessing and reporting the environmental footprint of a product or service	Servizi Ospedalieri S.p.A.
PDR 125	Management system for gender equality	CMF Consorzio Stabile, Servizi Ospedalieri S.p.A.
REG 303/2008	Fluorinated gases	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Solution S.p.A.
SA 8000	Social Responsibility	Rekeep S.p.A., CMF Consorzio Stabile, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.

POLICIES ADOPTED TO MANAGE COMMUNITY-RELATED IROS	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.
Information security policy	Rekeep S.p.A., Consorzio Stabile CMF
Ethical employment procedure	Rekeep S.p.A., Consorzio Stabile CMF
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Rekeep Rail S.r.l., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l.
PDR 125 Policy	Consorzio Stabile CMF

tion on Environment-related policies (E1) and ESRS 2. The **Code of Ethics** and **Model 231** strengthen transparency, legality and the prevention of illegal behavior, thus helping maintain trust between the company and public and local stakeholders. For further details, see the section on policies related to business conduct (G1-1 and G1-3).

The **Integrated Quality, Safety and Environment Policy**, which also includes the principles of SA 8000, ensures the delivery of safe, high-quality, environmentally friendly services, with direct benefits for public facilities and citizens. For further details, see the section on Environment-related policies (E1) and ESRS 2. The **Ethical employment procedure** and the **PDR 125 policy** promote respect for human rights, gender equality and inclusion, which are fundamental to social cohesion and community welfare. The **Whistleblowing procedure** also helps protect communities, albeit indirectly, by bringing non-compliant behavior to light and protecting individuals, by offering reporting channels that can be used by everyone to support the effective management and resolution of problems. For further details, see the section on policies related to business conduct (G1-1 and G1-3).

The Group recognizes communities as key stakeholders, whose well-being, rights and expectations directly influence the sustainability of its activities. In line with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises, the company has adopted a structured approach to due diligence on human rights, by integrating these principles into the corporate policies and management systems discussed above. In this respect, the Group's policies promote respect for human rights, non-discrimination, equal treatment and safety in the workplace, partly by means of a Code of Ethics that expressly requires respect for human rights by all internal and external stakeholders involved in the value chain.

All policies adopted by the Group meet internationally recognized standards concerning communities. Dialog with affected communities is fostered by various means, such as listening initiatives, participation in local events and partnerships with local authorities. The aim of these activities is to identify material impacts, and formulate actions to mitigate risks and enhance positive impacts. As such, non-compliance with the princi-

ples set down can be reported as described in the section hereinafter *"Processes for remediating negative impacts and channels for affected communities to raise concerns."*

While the above-mentioned policies regulate the internal behavior of the organization, they also – and more importantly – spawn tangible actions that improve the quality of public services, protect people's rights, and promote safe, equitable and sustainable environments, thus generating positive impacts on affected communities.

**PROCESSES FOR ENGAGING AFFECTED COMMUNITIES ON THE SUBJECT OF IMPACTS**

The Group takes a structured and responsible approach aimed at engaging affected communities. This engagement takes place by means of ongoing dialog with public bodies, healthcare facilities, educational institutions and other local stakeholders representing the local communities that are served, affected or simply sensitive from the company's point of view. Through its liaison officers for each service (who act as stakeholders for communities), the Group promotes opportunities for exchange, feedback and monitoring of the quality of the services provided, in order to





identify and evaluate the actual and potential impacts - both positive and negative - that its activities can generate in local areas.

Legitimate representatives of communities, such as local government bodies, managers of public facilities and trade associations, are involved directly or through trusted proxies, in the processes of service design, delivery, monitoring and improvement. The views expressed by these stakeholders are taken into account in corporate decision-making, thus facilitating the formulation of more effective, inclusive and sustainable operational strategies, geared towards continuous improvement.

The Group also participates in numerous local networks and associations to foster exchange and discussion within the community<sup>3</sup>.

This approach enables the Group to anticipate critical issues, prevent and resolve problems, reap opportunities for positive impact, and strengthen its social license to operate, in line with the principles of transparency, accountability and shared value creation set down in ESRS S3.

### PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS

The Group has put in place a series of tools and processes for the responsible management of the actual or potential negative impacts that its activities may generate on local communities. Should critical issues arise, the company is committed to remediating them directly or cooperating with local stakeholders to find effective, shared solutions. To this end, **mechanisms for receiving and managing reports of concerns** are in place, including dedicated channels receiving complaints, observations and requests for action from affected communities.

One of the main formal tools provided is the **Whistleblowing procedure**, which enables people to confidentially report non-compliant behavior or potentially harmful situations<sup>4</sup>. The Group promotes a culture of legality and accountability, and therefore ensures that reports received are handled promptly, transparently and impartially.

Italian Group companies also remain open to ongoing dialog and listening through their local liaison officers. Rekeep staff are always willing to listen to and support communities, so as to ensure the effectiveness not only of the services offered but also, and more importantly, the satisfaction of the affected communities. When reports are

received, the Group takes immediate action to handle and resolve the problem.

Communities can access these channels either directly, through the dedicated websites, or through local liaison officers. The company is committed to **responding promptly and appropriately** to issues raised, monitoring the effectiveness of communication channels and constantly improving them, so as to ensure open, constructive dialog with local communities.

### RESPONSES TO MATERIAL IMPACTS ON AFFECTED COMMUNITIES, AND THE EFFECTIVENESS OF THOSE RESPONSES

Every year the Group allocates resources to local initiatives aimed at promoting culture, health, social inclusion, festivals and events, with a view to fostering active participation and access for the community. Donations and sponsorships provide a tangible means of showing commitment to the local area, and contribute to the social, cultural and environmental development of local systems.

The Group supports social and cultural projects on the basis of a dedicated procedure, giving consideration only to proposals that meet high quality standards and are in line with the company's policies, mission, strategic objectives and principles of environmental and social responsibility, and with the guidelines set by the Board of Directors.

<sup>3</sup> See section 1.12 "Our integrated sustainability and innovation approach."

<sup>4</sup> See previous sections for a more further details about this instrument.

During 2024, the Group consolidated its commitment to the sustainable development of local communities through sponsorships and charitable donations. The initiatives covered strategic areas such as culture (theaters, festivals, publications), solidarity, social inclusion and projects aimed at promoting health and the national health system.

Partnerships with local beacons of excellences were showcased through external communication (mainly through the press and social media channels) and internal communication (by means of mailing and staff portals), with a view to fostering active participation and broadening access to initiatives by citizens.

**Rekeep for culture and cultural heritage**

Supporting culture in the areas where Rekeep operates is part of the Group's commitment. Through sponsorships and donations, it aims to foster the growth of more inclusive and collaborative communities, by promoting cultural initiatives and projects, alongside local associations and organizations. Rekeep has been involved in numerous local initiatives that have consolidated its relationship with social and institutional

bodies in the local area. For example, by making a substantial donation, the company chose to take part in a fund-raising initiative promoted by the Municipality of Bologna to help finance the work of securing, consolidating and **restoring the Torre Garisenda**. This tower is one of Bologna's most important symbols but has caused concern due to constant changes in its angle of inclination. This prompted the decision to cordon off the area and close it to traffic, and to launch a fund-raising campaign, sponsored by the Municipality of Bologna, to finance the work of securing, consolidating and subsequently restoring the tower. In 2024, Rekeep S.p.A. also stepped up its long-standing collaboration with the **Teatro Comunale di Bologna**, by supporting the theater's projects through the Italian government's Art Bonus, an incentive scheme that offers tax credits, of 65% of the amount donated, to organizations making charitable donations to support Italy's public cultural heritage. Furthermore, in the capacity of presenting partner, Rekeep S.p.A. sponsored both the opera "Don Giovanni" by W. A. Mozart and the "Parliamo d'Opera" (Let's Talk About Opera) event, a series of free meetings open to the public and aimed at intro-

ducing people to opera, through the participation of artists, singers and cultural professionals. Benefits for employees include a sizable package of dress rehearsal tickets, strengthening their sense of belonging to the company and their satisfaction with high quality cultural events. Also in the cultural and musical sphere, Rekeep S.p.A. contributed again in 2024 as main sponsor of the **"Vai liscio"** initiative, a line-up of concerts aimed at promoting Emilia-Romagna's dance music and supporting its candidacy for UNESCO World Heritage listing. The project was promoted by the Emilia-Romagna Region and coordinated by Ater Foundation, and involved initiatives in various cities in the region in January 2024, plus a summer festival in the Reggio Emilia area. In 2024, the Group again acted as "gold partner" to the Mofraeventi Emilia-Romagna Association, which organizes the annual **Festival Francescano**, a national event held in Bologna from September 26-29, 2024. "Attraverso ferite" ("Through Wounds") was the theme of the sixteenth edition of the Festival, which served as a common thread for over 100 meetings, initiatives and presentations revolving around a reflection on inner wounds, of society as a whole and of the

**WHAT WE'RE DOING - ACTIONS RELATED TO AFFECTED COMMUNITIES**





Planet, and on healing, pain and how to deal with them. Another initiative in the cultural sphere involved support for the publication of a **collective volume entitled "Luigi Cosenza e l'area flegrea"** about the Neapolitan architect Luigi Cosenza, whose works include the Olivetti complex in Pozzuoli, a model of a harmonious industrial facility perfectly integrated into the natural landscape, where Rekeep has been managing maintenance services for many years.

### Rekeep for training

Over the past year, Rekeep S.p.A has also sponsored initiatives aimed at educating the children of its employees, with support for local projects aimed at providing opportunities for growth and development of children. In particular, the collaboration with the **Teatro Comunale di Bologna** was complemented by a new initiative: thanks to an additional donation from Rekeep S.p.A, about 600 students from the city and province of Bologna had the opportunity to attend the dress rehearsal of the opera "Don Giovanni". This not only helped promote opera among a young audience, but involved students from the most fragile backgrounds, thus providing effective support for the musical development of the new generations. In 2024, the Group again supported the initiative "**Cronisti in classe**" (reporters in the classroom) promoted by the newspapers *La Nazione*, *Il Giorno* and *Il Resto del Carlino*,

under which elementary and middle school students produce pages for the newspapers. Rekeep S.p.A contributed to the implementation of the project in Milan, Bologna and Florence. In Bologna and Florence, Rekeep S.p.A also awarded a special prize, in the form of school supplies, to the class that produced the best journalistic reporting on the topic of energy efficiency and energy saving. Furthermore, H2H Facility Solutions supported the municipal "**sports scholarships project in the Municipality of Zola Predosa** (where the company has its head office). The aim of the initiative was to promote access to sports for children and young people, fostering social inclusion and the mental and physical well-being of the new generations. In Poland, over the course of the year, the subsidiary Rekeep Polska supported **educational programs aimed at young people**, such as first aid training, thus helping disseminate useful skills and promote a culture of safety.

### Rekeep for Inclusion

Social inclusion is another driver for the Group when it comes to selecting projects to support. In 2024, the Rekeep Group decided to renew its financial support for "Tavolata Multiculturale – Indovina chi viene a pranzo!" ("Multicultural table - guess who's coming to lunch"), an initiative promoted by **Associazione Civibo**. The initiative's main goal is to promote inclu-

sion and mutual understanding among the residents of the Navile neighborhood in Bologna and the various communities that have made it their home over the years. The event is a lunch open to all citizens, irrespective of age or background, and each year involves thousands of people. Over time, it has become an annual event that is anticipated and recognized by the community. Servizi Ospedalieri also supported the project "**Vis inclusive. Più forti insieme**" (stronger together)" by Vis 2008, an amateur sports club in Ferrara. The aim of the initiative is to introduce young people and adults with mental disabilities and Down syndrome to basketball, by establishing one or more teams in the area that can participate in friendly matches and provincial, regional and national tournaments. Rekeep S.p.A. was an "award partner" of **Premio Luce! Startup Inclusiva (Light prize! Inclusive Startup)**, an award promoted by Luce!, the Monrif Group's newsbrand dedicated to diversity and inclusion, and StartupItalia, which rewards and showcases Italian startups that stand out for projects geared towards inclusion, sustainability and social innovation. The second edition of this award was won by QuestIt, a startup that created the first Artificial Human capable of understanding and producing Italian sign language in real time: an avatar that can be inte-

grated into all kinds of software and used on websites, apps and interactive totems.

### Rekeep for environmental sustainability

In 2024, Rekeep S.p.A. established a partnership with **Ogyre**, a startup committed to safeguarding the oceans, by helping to fund the international Fishing for Litter project. The initiative involves fleets of fishermen in Italy, Brazil and Indonesia, who also collect marine litter from the sea during their normal fishing activities. Through this collaboration, Rekeep S.p.A. has set a target of supporting the collection of 10,000kg of marine litter by 2026, equating to about 1,000,000 half-liter plastic bottles, thus helping reduce marine pollution and protect biodiversity. The collected waste is weighed, analyzed and digitized through a platform based on blockchain technology, which provides transparency and traceability of the entire process. The company also supported the third edition of **Repair Day Contest**, a challenge among enthusiasts to repair electrical and electronic objects that no longer work, organized by Edizioni Green Planner (a publishing house that publishes the environmental journal of the same name and specializes in environmental issues). The event, marking International Repair Day, featured teams of repairers competing to repair as many devices as possible in 150 minutes: electronic items, print-

ers, CD players, cameras and hair dryers, to promote and to share the significance of repair as the basis for a circular economy designed to avoid wasting resources.

### Rekeep for solidarity

The Group places a central focus on people's well-being and growth, with an approach that goes beyond the bounds of business and finds expression in supporting projects that foster local development and social progress. For that reason, numerous activities were undertaken in 2024 in support of local public facilities, particularly in the healthcare sector, to produce shared value. In 2024, cooperation with the **Associazione Bimbo Tu Onlus** continued: Rekeep contributed to B.Great, a major solidarity dinner for almost 1,000 people, held in the center of Bologna on June 1, 2024. This edition was aimed at raising funds for BimboTu projects in collaboration with the Regional Center for Nutrition and Eating Disorders. Also in collaboration with BimboTu in 2024, Rekeep pledged to support the cost of building a **new ophthalmology nursery** at the ophthalmology outpatient clinics of the Maggiore Hospital in Bologna. The design phase is under way and the new spaces will be opened in 2025. Rekeep S.p.A. also took part in "**Imprese riuscite (Successful enterprises)**" an initiative that saw various Bologna-based companies promote three management

training workshops and three social projects: the Anti-Trafficking Project run by Associazione Papa Giovanni XXIII, whose mission is to free women from sexual slavery; Associazione Mongolfiera, which supports children with disabilities and their families in everyday school and post-school life; and Associazione Bimbo Tu, which runs reception projects for children with central nervous system diseases and/or solid tumors and their families, during periods of hospitalization. During the Christmas season, Rekeep S.p.A. chose to distribute "solidarity gifts" to customers and stakeholders in the form of panettoni and chocolates made by **Fondazione ANT Italia Onlus**, a non-profit body that provides free healthcare to cancer patients, and the Milan section of LILT - La Lega Italiana per la Lotta contro i Tumori - which undertakes cancer research and prevention work. Lastly, Rekeep S.p.A. contributed to the fund-raiser sponsored by the Student Council of **Rome's Campus Biomedico University** for the benefit of Associazione ScopriAmo l'Autismo and the Maison des Enfants Orphanage in Madagascar. Servizi Ospedalieri chose to support various associations operating in the areas it serves, namely: **Fondazione Ado Ets**, which provides palliative care to patients with advanced neoplasms or disabling chronic diseases, **Crescere APS**, which supports patients with eating disorders, and **Vola nel Cuore - Associ-**





**azione socio-umanitaria a favore del bambino**, which brings smiles and relief to children in various hospitals in Emilia-Romagna by organizing sessions featuring clowns and games. Lastly, in Poland, the subsidiary Rekeep Polska supported various charitable initiatives during the Christmas season, including staff dressed as Santa Claus to bring smiles and comfort to children in hospital wards.

### Rekeep for health and healthcare

In 2024, Rekeep S.p.A. further consolidated its commitment to health by increasing its support for public health, home care initiatives and prevention projects, particularly through event sponsorships, charitable donations and annual funding to healthcare organizations and foundations. The initiatives it supported in 2024 include:

- **Fondazione Policlinico Sant'Orsola.** Under a three-year agreement, Rekeep contributes to the cost of running the "L'Acqua e le Rose" wellness center established and managed by the Foundation at Azienda Ospedaliero Universitaria Policlinico Sant'Orsola in Bologna. The Center puts a central focus on the well-being and dignity, offering a full range of services and facilities beyond just medical care. These include showers for self-sufficient patients, an assisted bath tub with a lift

for patients who are not self-sufficient, barber and hairdressing services, and additional wellness services such as aesthetics, podiatry, and acupuncture for pain. Rekeep also took part in the fund-raising campaign for the new Women's Oncology Day Hospital at the general hospital.

- **Fondazione Istituto Ortopedico Rizzoli.** As one of the Foundations founder-members, Rekeep contributes annually to the implementation of innovative projects to support the Institute's activities, improve patients' quality of life and showcase the historical and documentary heritage that the facility holds. It also contributed directly to fund-raising for specific projects such as the "La Terrazza dei Bambini" project.
- **Fondazione RSN Ricerca Scienze Neurologiche.** As a founder-member, Rekeep supports the funding of current activities and the Foundation's commitment to biomedical research in support of the IRCCS Institute of Neurological Sciences in Bologna and the projects of the Bologna Azienda USL to ensure essential care services for the area's population.
- **Fondazione ANT Italia Onlus.** Rekeep continued its support for ANT by contributing to the association's home healthcare projects with the donation of 80 new

tablets used by ANT healthcare professionals for easier management of medical records, remote monitoring of patients' vital parameters, and also remote interviews with psychologists who work with patients and family members, as part of a broader remote health monitoring development project. Rekeep also contributed financially to the organization of the solidarity fund-raising market "An-T-Days," held in Bologna during the Christmas period, in which a delegation of employees participated as volunteers.

Other collaborations in the health sphere in 2024 include Rekeep's support for Associazione Susan Komen Italia, through its sponsorship of the "**Race for the Cure**" in Bologna, a sporting event designed to raise awareness and funds for the fight against breast cancer, and its support for **Associazione Regionale Emilia-Romagna Scompensati Cardiaci "ICARO" ODV**, which promotes initiatives aimed at preventing heart disease. Rekeep also contributed to the fund-raising efforts of **Associazione Per Mio Figlio Onlus**, in collaboration with Azienda Ulss 2 in Treviso in support of the "Cinema in Pediatria" projects, the pediatric gastroenterology project and the restyling of the Oasi Pediatrica.

## EVENTS IN WHICH THE REKEEP GROUP TOOK PART

For years, Rekeep has chosen to include participation in conferences and workshops in its communication plan, as a means of promoting facility management and, in particular, the benefits that can be generated for the community from the services offered by the Group and companies in the sector. The Group participated directly as a speaker at several events in 2024, and, as a partner or sponsor, enabled the implementation of a variety of initiatives on sustainability, energy upgrading, the future of healthcare, and innovation.

APRIL 5, 2024

**RENAEL CONFERENCE - Water: strategies for the integrated management of a vital resource**, Rete Nazionale delle Agenzie Energetiche Locali in collaboration with Romagna Acque-Società delle Fonti S.p.A., Rasponi dalle Teste, Ravenna – REKEEP SPA.

APRIL 5-6, 2024

**150th S.E.R.T.O.T. MEETING. - Dysplastic hip in young adults: from osteotomies to prosthesis and wrist fractures**, Società Emilia-Romagnola Triveneta di Ortopedia e Traumatologia, Conference Room, Palazzo Municipale, Portogruaro (VE). – SERVIZI OSPEDALIERI.

APRIL 10-12, 2024

**XIV CNCC CONGRESS - Crossing the Crisis**, Coordinamento Nazionale Caposala Coordinatori, Palazzo del Turismo, Jesolo (VE) – SERVIZI OSPEDALIERI.

APRIL 16-17, 2024

**HBM – HOSPITAL BUILDING MANAGEMENT**, SIAIS Società Italiana dell'Architettura e dell'Ingegneria per la Sanità, Hotel Savoia Regency & Exposità/BolognaFiere, Bologna – REKEEP SPA.

APRIL 17-19, 2024

**ECOMED GREEN EXPO OF THE MEDITERRANEAN**, SiciliaFiera, Catania – REKEEP SPA.

APRIL 22, 2024

**LIVE WEBINAR - Observations on Future Mobility**, Webinar Osservatorio Supercomputing ICSC – REKEEP SPA. Speech on "How to use Big Data to benefit urban mobility: Ippodamo platform".

MAY 16, 2024

**A.R.T.E. CONFERENCE Negotiation communication and the role of the purchasing manager as a leader and process negotiator**, Associazione Toscana e Umbra degli Economisti e dei Provveditori della Sanità – Il Fuligno, Firenze – REKEEP SPA.

MAY 23-26, 2024

**FESTIVAL OF ECONOMICS - Quo vadis? The dilemmas of our time**, Il Sole 24 Ore and Trentino Marketing, Trento - REKEEP SPA. Speech at the panel discussion "Observatory on energy transition: budget 2023 and Europe's prospects."

JUNE 3-5, 2025

**GREEN&BLUE FESTIVAL - The major undertaking of sustainability**, La Repubblica/Manzoni S.p.A., BAM Biblioteca degli Alberi & IBM Studios, Milan - REKEEP SPA.

JUNE 5-8, 2024

**Speech in the panel discussion on "Energy Challenges. PLANET FESTIVAL 2030**, Corriere della Sera/Pianeta 2030/CairoRcs, Triennale, Milan - REKEEP SPA.

Speech presenting the collaboration with startup Ogyre on World Oceans Day as part of the panel discussion "SOS Water: Keep Blue project and impact on oceans."

JUNE 27-28, 2024

**HEALTHCARE WORKSHOP 20/30 - Artificial intelligence in healthcare, between ethics and application**, Formasanità S.r.l., Villa Manin, Codroipo (UD) - REKEEP SPA.





SEPTEMBER 4-5, 2025

**FARETE**, *Confindustria Emilia Area Centro, Bologna – REKEEP SPA*. Speech at the workshop "Valuing employees: how to match people-centric actions to the business context". Speech at the workshop "Innovation and sustainability: evolving business and research."

OCTOBER 9, 2024

**CSR and SOCIAL INNOVATION FAIR**, *Koinetica, Bocconi University, Sustainability Makers, Milan - REKEEP SPA*.

OCTOBER 15-16, 2024

**RENAEL GREEN HORIZON**, *Rete Nazionale delle Agenzie Energetiche Locali in collaborazione con Romagna Acque-Società delle Fonti S.p.A., Palazzo Wedekind, Roma – REKEEP SPA*.

OCTOBER 19, 2024

**FESTIVAL LUCE! - Human intelligence and artificial intelligence, for an inclusive future of social cohesion**, *Speed & QN Quotidiano Nazionale, Palazzo Vecchio, Florence - REKEEP SPA*. Presentation of the Luce! Inclusive Startup Award, within the Festival program, to the Italian startup that has stood out for highly innovative projects and research in the fields of social inclusion, the battle against the gender gap, environmental sustainability and civil rights.

OCTOBER 20, 2024

**REPAIR CONTEST**, *Edizioni Greenplanner, GreenParlor, Milan – REKEEP SPA*. Team competition to raise awareness of the right to repair and the culture of reuse and reconditioned products. Jury participation and speech at the award ceremony.

NOVEMBER 7, 2024

**IDMP INTERNATIONAL DAY OF MEDICAL PHYSICS - Inspiring the next generations of Medical Physicists**, *AIFM Associazione Italiana Fisica Medica, Charlie Hotel, Pesaro – SERVIZI OSPEDALIERI*.

NOVEMBER 13-14, 2024

Attendance with a desk, **The ECONOMY OF THE FUTURE**, *CairoRcs/Corriere della Sera, Triennale, Milan - REKEEP SPA* Presentation as part of the round-table "The right energy for change: clean, safe and sustainable."

NOVEMBER 21, 2024

**HEALTHCARE SUMMIT**, *Il Sole 24 Ore, Cinema Barberini, Rome - REKEEP SPA*. Speech as part of the panel discussion "Health records, technologies, remote health monitoring: the driving force of digital healthcare."

NOVEMBER 26-29, 2024

**19th FORUM RISK MANAGEMENT IN HEALTHCARE**, *Towards a new healthcare system: fair, solidarity-based, sustainable, Arezzo Fiere & Congressi, Arezzo - REKEEP SPA GROUP*.

DECEMBER 2, 2024

**A&F LIVE - Welfare, between public and private**, *La Repubblica & la Stampa*. Speech as part of the panel discussion "The Road to Wellness".

DECEMBER 5-7, 2024

**11th NATIONAL SIAIS CONGRESS**, *Società Italiana dell'Architettura e dell'Ingegneria per la sanità & Events Congress & Communication, Centro Altinate San Gaetano, Padua, REKEEP SPA*.

SDG	SDG TITLE	S3 ACTIONS
	<b>No poverty</b>	<ul style="list-style-type: none"> <li>- Solidarity gifts (ANT, LILT)</li> <li>- Fund-raising for associations (ScopriAmo l'Autismo, Maison des Enfants, Papa Giovanni XXIII)</li> <li>- Projects to support vulnerable families</li> </ul>
	<b>Good health and well-being</b>	<ul style="list-style-type: none"> <li>- Support for hospitals and health foundations (Policlinico Sant'Orsola, Istituto Ortopedico Rizzoli, RSN, ANT)</li> <li>- Prevention and home care campaigns (ANT, Komen, ICARO, Per Mio Figlio)</li> <li>- Establishment of an ophthalmology nursery</li> <li>- Donation of tablets for remote health monitoring</li> <li>- ANT solidarity market</li> <li>- Race for the Cure</li> <li>- Pediatric and disability projects (Bimbo Tu, Mongolfiera, Vola nel Cuore, Ado Ets, Crescere APS)</li> <li>- Solidarity initiatives in Poland</li> </ul>
	<b>Quality education</b>	<ul style="list-style-type: none"> <li>- Reporters in the classroom</li> <li>- "Don Juan" dress rehearsal for students</li> <li>- Award for <i>Reporters in the classroom</i> on energy efficiency</li> <li>- <i>Sports scholarships</i> Zola Predosa</li> <li>- First aid training (Rekeep Polska)</li> </ul>
	<b>Industry, innovation and infrastructure</b>	<ul style="list-style-type: none"> <li>- Restoration of Torre Garisenda</li> <li>- Publication on Luigi Cosenza</li> <li>- Cultural sponsorships (Teatro Comunale, Festival Francescano, Vai Liscio, Parliamo d'Opera)</li> </ul>
	<b>Reduced inequalities</b>	<ul style="list-style-type: none"> <li>- Multicultural Table</li> <li>- Premio Luce! Startup Inclusiva</li> <li>- Inclusive basketball "<i>Vis inclusive. Più forti insieme</i>"</li> <li>- Social inclusion through events and awards</li> </ul>
	<b>Responsible consumption and production</b>	<ul style="list-style-type: none"> <li>- <i>Repair Day Contest</i> (circular economy and repair)</li> </ul>
	<b>Climate action</b>	<ul style="list-style-type: none"> <li>- Partnership with <i>Ogyre</i> for marine litter collection</li> </ul>
	<b>Partnerships for the goals</b>	<ul style="list-style-type: none"> <li>- Collaborations with local and international organizations, foundations, associations</li> <li>- Participation in multi-stakeholder networks and projects</li> </ul>





### 9.3 Metrics and targets

(ESRS S3-5)

#### TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

In 2025, the Group aims to increase dialog with local stakeholders representing the local communities to which the services are provided, with the aim of enhancing the positive impacts on the affected communi-

ties, managing risks more effectively and reaping opportunities that may arise.

Although not yet formalized or defined with specific targets, these goals are in line with the requirements of ESRS reporting standards, the sustainability policy and corporate strategy. As such, the Group is committed to integrating them into the Group Sustainability Plan.

Specifically, the Rekeep Group is committed to:

- forging new collaborations in geographical areas other than Emilia-Romagna, where partnerships with Foundations and Associations currently predominate;
- boosting efforts to promote Italian public health;
- identifying a socio-cultural project that fosters exchange and discussion within a local community;
- valuing the multiculturalism that characterizes the Group's employees by associating the brand with initiatives aimed at fostering the diversity and cultures of countries around the world. In parallel, efforts in 2025 will be channeled into consolidating existing collaborations in the cultural, social and health fields.

# 10 Consumers and end users

ESRS S4



## 10.1 Strategy

(ESRS 2 SBM-2, ESRS 2 SBM -3)

### INTERESTS AND VIEWS OF STAKEHOLDERS

The Rekeep Group recognizes consumers and end users as key stakeholders, whose satisfaction, expectations and rights directly influence the organization's strategy and business model. Operating mainly in the field of public services and procurement with the public administration, the Group includes in this category both direct customers and end users of the services provided. The Group also operates in strategic

sectors such as rental and laundering, energy and the digital sector, and is aware of the sensitivity and importance of these stakeholders and its direct and indirect impact on them. In this regard, it pays special attention to protecting human rights and the quality of the service it provides, with a focus on avoiding damage to the health and safety of users due to non-compliance with safety regulations in the provision of services.

For example, in the rental and laundering business, patients in healthcare facilities are end users whose welfare is directly affected by the Group's management and operational choic-

es. Respecting their rights and ensuring adequate conditions of hygiene are central elements in defining service processes and standards.

Customer and end-user satisfaction is seen as a key performance indicator, as it reflects the company's ability to generate shared value and positive impacts in the areas in which it operates. For this reason, the Group carefully nurtures its relationship with this category of stakeholders, adopting an approach geared towards continuous improvement and building relationships based on trust, transparency and active listening.



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**MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL**

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with *European Sustainability Reporting Standards* (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with consum-

ers and end users, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality analysis identified the following material sub-topics<sup>1</sup> under ESRS S4:

- **Personal safety of consumers and/or end users - Security of a person.**

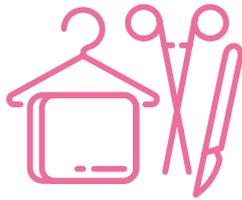
The table below shows the material impacts identified in relation to *ESRS S4 - Consumers and End Users*.

The Group recognizes that the category "*consumers and end users*" includes both direct customers and end users of the services provided. This dual responsibility is intrinsically linked to and guides the **strategy and business model**, as the quality and safety of the services offered are critical factors for business sustainability.

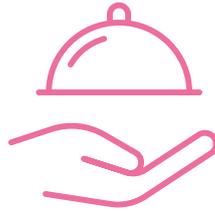
IMPACTS	RISKS	OPPORTUNITIES
Harm to the health and safety of users due to non-compliance with safety regulations in service delivery - direct	Economic and reputational risk related to potential harm to the health and safety of end consumers due to services not meeting quality standards - short, medium and long term	

1 See chart in section 1.13 "Double Materiality Analysis."

The Group's main operating areas susceptible to potential impacts and material risks are identified as follows:



**Rental, laundering and sterilization:** services aimed at hospital facilities and indirectly at patients. Non-compliance with safety regulations can generate negative impacts on the health of end users, resulting in economic and reputational risks for the Group.



**Catering:** a business of Re-keep Polska S.A. Group companies, the companies provide meals to hospitals, ensuring not only compliance with contracts with health care facilities, but also food safety for the patients who eat the meals. Again, compliance with quality standards is essential to prevent harm to health.



**Digital:** H2H Digital manages paperless documentation processes, with particular reference to medical records. End users (patients) may be exposed to privacy and data protection impacts. The Group is subject to EU Directive 2022/2555 - **NIS II** and Regulation (EU) 2016/679 - **GDPR**, and takes specific measures to ensure cybersecurity and to protect digital rights, which are directly related to the health and safety of the patients concerned.





The operations of the Rekeep Group and those along the value chain can generate significant impacts on various categories of consumers and end users, including:

- **consumers of health and care services**, such as hospital patients, who use rental, laundering, sterilization and catering services. Although the services are not inherently harmful, their non-compliance with quality and safety standards can pose health risks, especially in clinical and hospital settings;
- **users of digital services**, particularly those involved in paperless documentation and health data management processes, who may be exposed to negative impacts on privacy and personal data protection. The Group is subject to NIS II and GDPR regulations, and takes specific measures to ensure cybersecurity and to protect digital rights;
- **consumers requiring clear, accessible information**, such as patients and healthcare workers interacting with products and services (e.g., sterilized linen, meals, digitized clinical records), to prevent improper use or risks related to lack of proper instructions;
- **vulnerable people**, such as hospital patients, elderly people and people with frailties, who are most exposed to health and privacy impacts. The Group takes a responsible and inclusive ap-

proach to protecting these people, through high standards of quality, security and data protection.

The analysis shows that **the material direct impact is damage to the health and safety of users** resulting from **non-compliance with safety regulations in service delivery**. This impact cuts across all businesses, but is particularly critical in rental, laundering, sterilization and catering services.

The **related risk is economic and reputational** in nature, and stems from **potential damage to the health and safety of end consumers** in the event of services not meeting quality standards. This risk manifests itself over **short, medium and long time horizons**, affecting stakeholder trust and the sustainability of the business model.

The Group pays special attention to regulatory compliance and service quality, and integrates specific controls and procedures into its operational processes. In particular:

- compliance with **health and safety** regulations is ensured at all stages of service delivery;
- high **quality standards** are adopted and constantly monitored;
- the **privacy of users and customers is protected**, in accordance with the GDPR and, for digital activities, with **NIS II** regulations governing the security of networks and information systems. Although the impact is

not significant and no significant economic or legal risks are evident in this area, the Group still ensures maximum compliance with regulations.

Operating in sectors that are strategic and often related to essential services, the Group is committed to ensuring **operational continuity**, and preventing disruptions that could jeopardize the delivery of essential services to the community. This continuity is ensured by contractual clauses and internal *business continuity* procedures that have always proved effective.

The Group helps safeguard public health, protect personal data and ensure the continuity of essential services by adopting high standards and focusing on the needs of vulnerable users.

## 10.2 Management of impacts, risks and opportunities

(ESRS S4-1, S4-2, S4-3, S4-4)

### S4-1 GROUP POLICIES RELATED TO CONSUMERS AND END USERS

The Rekeep Group has adopted an extensive system of certifications and corporate policies that contribute to the management and mitigation of relevant impacts and risks to consumers and end users. The Group sets out how the policies it has adopted impact ESRS S4.

Quality certifications (ISO 9001, ISO 13485, ISO 18295, ISO 15838) and the Integrated Quality, Safety and Environment Policy ensure that the services provided comply with interna-

tional standards, thus reducing the risk of harm to the health and safety of users, particularly in the health and care sectors, by helping reduce and mitigate the economic and reputational risk related to potential harm to the health and safety of end consumers due to services that do not meet quality standards.

Information security certifications (ISO 27001, ISO 27017, ISO 27018) and related corporate policies (Information Security Policy, *Policy Data Breach and Response Plan*) protect the privacy and data protection rights of users of digital services, especially in relation to sensitive end-users, such as those in hospitals, contributing to the prevention of negative impacts related to the management of sensitive data.

The Integrated Quality, Safety and Environment Policy, the Code of Ethics and the Sustainability Policy reflect the Group's commitment to social responsibility, transparency and respect for fundamental rights, including with regard to vulnerable individuals such as patients, elderly people and vulnerable people, thus helping mitigate the risk identified.

For more details on policies, see sections E1-2, G1-2 and G1-3.

These certifications and policies not only derive from the company's strategy and model, but also guide its evolution, thus enhancing the Group's ability to proactively respond to economic and reputational risks related to service quality, data protection, and user rights protection, as well as those related to potential harm to the health

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 9001	Quality	Rekeep S.p.A., H2H Facility Solution S.p.A., H2H Cleaning Sr.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., Servizi Ospedalieri S.p.A., Consorzio Stabile CMF, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Rail S.r.l., Medical Device S.r.l., Rekeep Polska S.A.
ISO 10002	Customer satisfaction	EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S.
ISO 13485	Medical Devices - Quality management systems	Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Medical Device S.r.l.
ISO 18295	Quality management system for customer contact centers	H2H Digital Solution S.r.l.
ISO 27001	Information security management system	Consorzio Stabile CMF
ISO 27017	Information security for cloud services	Consorzio Stabile CMF
ISO 27018	PII	Consorzio Stabile CMF
ISO 45001	Health and safety management system	Rekeep S.p.A., Consorzio Stabile CMF, H2H Cleaning S.r.l., Rekeep Rail S.r.l., Servizi Ospedalieri S.p.A., EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep Polska S.A.
SA 8000	Social Responsibility	Rekeep S.p.A., CMF Consorzio Stabile, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.



POLICIES ADOPTED TO MANAGE IROS RELATED TO CONSUMERS AND END USERS	GROUP COMPANY THAT ADOPTED IT
Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.
Information security policy	Rekeep S.p.A., Consorzio Stabile CMF
Policy Data Breach and Response Plan	Rekeep S.p.A., Consorzio Stabile CMF

and safety of end consumers due to services that do not meet quality standards. They also represent an opportunity to consolidate stakeholder trust and improve operational resilience, especially in the strategic and high-social-impact sectors in which the Group operates.

The Rekeep Group is actively committed to respecting the human rights of consumers and end users, and the Group did not receive any reports in 2024 from the channels made available to consumers and customers to report human rights violations.

To date, there have been no systemic violations of the principles of the UN Global Compact or OECD Guidelines in relation to consumers, but the Group

still has monitoring and prevention tools in place to ensure full compliance and protection of fundamental rights with a commitment to continually improving and aligning ever more closely with ESRS standards.

**S4-2 PROCESSES FOR ENGAGING CONSUMERS AND END USERS IN RELATION TO IMPACTS**

The Rekeep Group’s approach to **engaging consumers and end users** is aimed at identifying, assessing and managing the material impacts - whether actual or potential - that affect them. Engagement takes place mainly through **continuous monitoring of services, customer satisfaction surveys and constant contact by our operators in**

**local areas**<sup>2</sup>. These tools make it possible to integrate end-user perspectives into decision-making processes, with a view to continuous improvement.

Engagement is either direct, through interactions with clients and service users (e.g., patients, operators), or indirect, through their legitimate representatives (e.g., healthcare facilities, public bodies). Listening and consultation activities take place on a regular basis, during service delivery and in the course of process reviews. Operational responsibility for user engagement lies with the *Operation* function, which operates in local areas and is in constant contact with users, as well as with the QHSE and Sustainability functions.

2 Account Managers.

### S4-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS

Rekeep is committed to identifying, addressing and remediating material negative impacts that may affect consumers and end users, in line with the principles of accountability and transparency. If a negative impact is found to have been caused or contributed by the company, management and resolution processes are instigated, including case analysis, involvement of relevant functions and formulation of corrective measures, with subsequent evaluation of the effectiveness thereof.

Italian Group companies maintain constant dialog and listening through their operational liaison officers in local areas. Rekeep staff are always willing to listen to and support consumers and end users, so as to ensure the effectiveness not

only of the services offered but also, and more importantly, the satisfaction of these categories of stakeholder. When reports are received, the Group takes immediate action to handle and resolve the problem.

Consumers and end users can access the channels described above directly, through dedicated websites and/or through local liaison officers. The company is committed to **responding promptly and appropriately** to issues raised, monitoring the effectiveness of communication channels and constantly improving them, so as to ensure open, constructive dialog with local communities.

### WHAT WE'RE DOING - ACTIONS RELATED TO CONSUMERS AND END USERS

Continuous monitoring of proper performance and quality of services

Customer satisfaction surveys

Quality control of services

### S4-4 TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS

To maximize dialog and transparency with its customers, the Rekeep Group has *Operation Areas* located throughout the country, which coordinate with headquarters to ensure adaptability and timely assistance to stakeholder requests and needs.

These Group also uses these units to ensure constant oversight of its contracts and works throughout the country by implementing continuous monitoring of the proper execution and quality of the services.

*Customer Satisfaction* is one of the founding pillars of the Group's policy and the Group is therefore committed to regularly gaging customer satisfaction and collecting customer feedback in order to continuously evolve the services offered, while meeting the highest quality standards, limiting critical issues and strengthening the company's reputation.

Over the course of 2024, a *Customer Satisfaction* campaign was carried out at temporary work and construction sites in northern and central Italy, in relation to the civil and sanitary hygiene services provided there.





The methodologies used to perform the assessment are listed below:

- Sanitary hygiene: Rekeep service/staff evaluation questionnaire, handed out by the operations group manager for the site and completed by the hospital's theater manager.
- Civil hygiene: affixing QR codes in the bathrooms of the facilities under management, enabling users to express their level of satisfaction with the service.

Collecting feedback on points of courtesy and performance enables the company to assess its efficiency in service delivery and identify possible areas for improvement for staff providing care at the facility.

The results of the *Customer Satisfaction* campaign are set out below:

- Sanitary hygiene: out of 192 completed questionnaires, the sanitary hygiene service provided received an average score of 4.58 of on a rating scale of 0 to 5.
- Civil hygiene: out of 85 completed questionnaires, the civil hygiene service provid-

ed received an average score of 3.45 on a rating scale of 0 to 5. The above data refers exclusively to the activities of Rekeep S.p.A. and Consorzio Stabile CMF.

The results highlight the overall satisfaction of respondents, showing that the company is doing its best to meet market demands. By collecting feedback and taking measures to address critical points, the company can improve its efficiency and provide more personalized service, with the goal of achieving an upward trend in the *Customer Satisfaction* index.

SDG	SDG TITLE	S4 ACTIONS
	<b>Good health and well-being</b>	Customer satisfaction surveys. Monitoring and evaluation of civil and sanitary hygiene activities helps maintain healthy environments, particularly in hospital facilities.
	<b>Decent work and economic growth</b>	Involving employees in the process of evaluating and improving Services promotes participation and the valuing of human capital.
	<b>Industry, innovation and infrastructure</b>	Quality control of services makes the work effective.
	<b>Reduced inequalities</b>	Customer satisfaction surveys.
	<b>Responsible consumption and production</b>	Continuous monitoring of proper performance and quality of services, customer satisfaction surveys.
	<b>Partnerships for the goals</b>	Participation in local networks and collaboration with local bodies. Multi-stakeholder partnerships.

In the delivery of sanitary hygiene, industrial hygiene and maintenance services, Rekeep adopts clearly defined quality standards that are monitored by means of a predetermined number of quality controls, on both result and process, for each activity. These audits are conducted on an adversarial basis, i.e., jointly by the customer and Rekeep's operational group manager. A typical example involves inspecting cleaning in critical environments such as operating rooms, where the assets are checked for conformity with expected standards.

If anomalies are detected - such as, for example, in relation to operating rooms: impairments, stains, drip marks or organic residues - the item is classified as non-conforming and the entire cleaning activity is classified as non-conforming. Following identification of the non-conformity, the operations group manager instigates a targeted corrective action, which may consist of repeating the cleaning or, if the item is found to be outdated, reporting it to the facility management unit for replacement.

For the sanitary hygiene service, an internal portal dedicated to managing quality control and triggering corrective actions has been developed. This system is available to Rekeep and CMF customers, who can access the FMCF application, which is integrated into technical bids. The application, which is always accepted by customers, enables quality controls to be carried out in a structured, traceable way that conforms to the agreed standards.



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### 10.3 Metrics and targets

(ESRS S4-5)

#### S4-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

In 2024, Rekeep has set qualitative goals to guide its actions in managing negative impacts and risks in relation to consumers and end users. These goals do not include quantitative or measurable targets and are not yet formalized, but they are consistent with the company's commitment to mitigating risks and managing impacts related to the health and safety of users, resulting from any non-conformity in service delivery.

Specifically, the company aims to:

- continue to ensure maximum compliance with health and safety regulations throughout the value chain to mitigate and strive for zero economic and reputational risk associated with potential harm to the health and safety of end consumers due to services that do not meet quality standards;
- consolidate quality control processes to prevent direct harm to users and protect corporate reputation;
- promote ongoing staff training to ensure behaviors that comply with safety standards;
- improve the reporting and feedback system with appropriate listening systems and

channels, fostering an increasingly timely and transparent approach;

- integrate actions and interventions aimed at mitigating the material risk identified in the Double Materiality analysis and work towards achieving material opportunities in relation to consumers and end users.

The Group is committed to implementing, within the next two years, formalized quantitative targets shared with the entire Group and systems to monitor them, partly in order to identify cues for improvement and guide future actions, with a view to constantly evolving the services offered and reducing the operational, economic and reputational risk identified.

# Governance information



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# 11 Business conduct

ESRS G1



## 11.1 Governance

(ESRS 2 GOV-1)

### ESRS 2 GOV-1 - THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Rekeep Group’s governance system is based on the principles of proper administration and transparency of business management choices. This is achieved partly by identifying information flows between corporate bodies and corporate functions, and by efficiently defining the internal control and risk management system.

Rekeep S.p.A.’s governance is based on a traditional model (see introduction for further details), comprising a Board of Directors (BoD) and a Board of Statutory Auditors, both appointed by the shareholders' meeting, thus ensuring transparency, strategic oversight and a balance between management and control functions. The BoD plays a central role in defining and approving sustain-

ability strategies, assessing the integration of ESG aspects into the business model and approving the Sustainability Report. The Board of Statutory Auditors monitors the adequacy of the internal control system, including in relation to sustainability reporting.

In 2024, the Board strengthened its oversight of ESG matters by appointing intra-board committees, including the ESG Control and Risk Committee, which oversees ESG risk analysis, strategic prioritization, and oversight of the sustainability reporting process. The responsibilities of the administrative and supervisory bodies thus extend to overseeing ESG impacts, risks and opportunities, and integrating these aspects into corporate strategy and decision-making processes.

The information flow between operational functions, the ESG Department, the ESG Control and Risk Committee and the Board of Directors ensures continuous oversight and integrated assessment of risks

and opportunities, including in terms of Double Materiality. In this way, the administrative, management and supervisory bodies ensure that business conduct is consistent with the principles of sustainability, ethics and responsibility, promoting well-informed governance geared towards the long term.

## 11.2 Management of impacts, risks and opportunities

(ESRS 2 IRO-1, G1-1, G1-2, G1-3)

### ESRS 2 IRO 1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

In 2024, the Rekeep Group conducted an in-depth Double Materiality Analysis, in accordance with European Sustainability Reporting Standards (ESRS), with a view to identifying relevant sustainability matters along the entire value chain. For further

details, see the section on Double Materiality (1.13 "Double Materiality Analysis").

In the Double Materiality process, to analyze the material topics connected with business conduct, the company took account of all of its business activities both in its own operations and those related to its upstream and downstream value chain, as well as all of the Group's operating sites.

The Double Materiality analysis identified the following material sub-topics under ESRS G1<sup>1</sup>:

- **Corruption and bribery - Prevention and detection, including training, Incidents;**
- **Corporate culture;**
- **Management of relationships with suppliers, including payment practices.**

The table below shows the material impacts identified in relation to *ESRS G1 - Business conduct*.

### G1-1 CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES

In line with ESRS requirements, the Rekeep Group has adopted an extensive system of corporate certifications and policies that contribute significantly, albeit sometimes indirectly, to the management and mitigation of material impacts and risks connected with business conduct. The Group sets out how its policies impact on ESRS topic G1 by aiming to promote a corporate culture based on ethics, transparency and accountability.

The **Code of Ethics**, the **Organization, Management and Control Model pursuant to legislative decree 231/01**, the **Anti-Corruption Policy** and **ISO 37001** certification are the main tools through which the companies that have implemented them, identify, assess and manage risks related to business conduct, particularly those related to bribery and corruption. These help mitigate reputational, operational, economic and legal risk associated

with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure.

The Group has put in place policies on combating bribery and corruption consistent with the regulations currently in force, and is committed to strengthening their implementation, formalization and monitoring in the next two-year period.

The **Whistleblowing Procedure**, adopted by all Group companies falling under the scope of legislative decree 24/2023, complies with the national legislation transposing Directive (EU) 2019/1937 and establishes internal reporting channels accessible to both internal and external stakeholders. Personnel assigned to receive reports are trained and designated according to criteria of independence and confidentiality, and specific measures are in place to protect against retaliation against whistleblowers. In order to comply with legislative decree 24/2023, Rekeep S.p.A. and its subsidiaries Consorzio

IMPACTS	RISKS	OPPORTUNITIES
Incidents of corruption and bribery in relations with the public administration - direct	Reputational, operational, economic and legal risk associated with administrative sanctions for corruption, disqualification from public procurement, and negative media exposure - medium to long term	
Harm caused by anti-competitive behavior - direct	Reputational, operational, economic, and legal risk due to anti-competitive behavior and antitrust violations - medium to long term	
Negative impact on supplier business due to unfair payment practices - direct	Reputational, economic and operational and legal risk related to late payment of suppliers - short term	
	Reputational and business continuity risk related to; late payment of suppliers - medium to long term	

1 See chart in section 1.13 "Double Materiality Analysis."





Stabile CMF, Rekeep Rail s.r.l., H2H Facility Solutions S.p.A., H2H Digital s.r.l., H2H Cleaning s.r.l., Servizi Ospedalieri S.p.A., Medical Device s.r.l. and U.Jet s.r.l. have equipped themselves with an internal communication channel for the transmission of information on violations.

The establishment of this channel facilitates more effective prevention and detection of violations, and makes it possible to identify and reporting concerns regarding unlawful conduct or conduct in conflict with the relevant code of conduct or similar regulations. This choice adheres to the principle of fostering a culture of good communication and corporate social responsibility, as well as improving one's own organization.

The internal reporting channel offers written and oral options by means of the "*@Whistleblowing*" platform. The internal reporting channel ensures the confidentiality of the identity of the whistleblower, the facilitator and the persons involved or otherwise mentioned in the

report, as well as the content of the report and related documentation submitted. The Company's internal reporting channel is managed through a web-based platform that can be used by all devices (PC, tablet, smartphone). Data entered into the platform are segregated in the logical partition dedicated to the Company and undergo a scripting algorithm before storage. Security in transit is ensured by secure communication protocols. Data retention is governed by predefined deadlines with automatic reminders to the channel manager who proceeds, when due, to delete the data. The company providing use of the platform service is ISO27001 certified.

The management of the internal channel is entrusted to an external person who meets the requirements of autonomy and independence and is specifically trained, as required by the regulations. The person in charge of managing the channel and the report acts exclusively with regard to the acquisition of the re-

port and access to the platform. The Group consistently implements measures to protect workers from retaliation, as required by current regulations<sup>2</sup>, which include the prohibition of discriminatory, disciplinary, or injurious acts against the whistleblower, the facilitator or the persons involved.

Information about the channel, procedures and prerequisites for whistleblowing are displayed in workplaces on company intranet bulletin boards. This information is also made available in a dedicated section of each company's website (Whistleblowing), with the aim of making it known to people who, although not frequenting the workplace, have a legal relationship with the Company.

By means of these channels, plus training and ongoing contact with its employees, the company ensures that it promptly, independently and objectively investigates all reports received, including those related to misconduct such as

CERTIFICATION	DESCRIPTION	GROUP COMPANY THAT ADOPTED IT
ISO 27001	Information security management system	Consorzio Stabile CMF
ISO 27017	Information security for cloud services	Consorzio Stabile CMF
ISO 27018	PII - Guidelines for the protection of personally identifiable information in public cloud services	Consorzio Stabile CMF
ISO 37001	Management systems for the prevention of corruption	Consorzio Stabile CMF
SA 8000	Social Responsibility	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Cleaning s.r.l., Rekeep Rail S.r.l.

2 Directive (EU) 2019/1937 and legislative decree 24/2023

bribery and corruption, in line with the principles of transparency and integrity.

Lastly, the Group recognizes that certain business functions, particularly those related to procurement management and business relations, have greater exposure to the risk of corruption. For this reason, specific training courses on business conduct have been launched for these areas. The frequency and content of these courses is tailored to the relevant level of responsibility.

The **Information Security Policy** and **Policy Data Breach and Response Plan**, supported by **ISO 27001**, **ISO 27017** and **ISO 27018** certifications, strengthen the management of data protection and privacy risks, thus indirectly helping protect user rights and operational resili-

ence. The **Integrated Quality, Safety and Environment Policy**, the **Sustainability Policy** and **SA 8000 Certification** reflect the Group's commitment to social responsibility and the protection of vulnerable people, thus promoting an inclusive corporate culture geared towards protecting fundamental rights

## G1-2 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

The Rekeep Group takes a responsible approach to managing its relationships with its suppliers, recognizing the strategic role that the supply chain plays in generating social, environmental and economic impacts. In line with its Social Responsibility Management System and the SA8000 standard, Rekeep S.p.A. requires all suppliers to sign up to the company's ethical principles and integrates social and environmental criteria into its selection and evaluation processes.

The company promotes fair and transparent behavior towards suppliers, with special attention to the prevention of late payments, especially to small

### POLICIES ADOPTED TO MANAGE IROS RELATED TO BUSINESS CONDUCT

### GROUP COMPANY THAT ADOPTED IT

Integrated Quality, Safety and Environment Policy	Rekeep S.p.A., Consorzio Stabile CMF
Group Sustainability Policy	Consorzio Stabile CMF, Rekeep S.p.A., Servizi Ospedalieri S.p.A., H2H Facility Solution S.p.A.
Code of Ethics	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., H2H Document Solution S.r.l., H2H Cleaning S.r.l., Medical Device S.r.l., U.Jet S.r.l., Rekeep World
Organization, Management and Control Model pursuant to legislative decree 231/01	Rekeep S.p.A., Consorzio Stabile CMF, Servizi Ospedalieri S.p.A., H2H Facility Solutions S.p.A., Rekeep Rail S.r.l., H2H Digital Solution S.r.l., Medical Device S.r.l., U.Jet S.r.l.
Information security policy	Rekeep S.p.A., Consorzio Stabile CMF
Policy Data Breach and Response Plan	Rekeep S.p.A., Consorzio Stabile CMF
Whistleblowing procedure	Rekeep S.p.A., Consorzio Stabile CMF, Rekeep Rail S.r.l., H2H Facility Solutions S.p.A., H2H Digital Solution S.r.l., H2H Cleaning S.r.l., Servizi Ospedalieri S.p.A., Medical Device S.r.l., U.Jet S.r.l.
Anti-corruption policy	Consorzio Stabile CMF
Procedure for ethical monitoring of suppliers	Rekeep S.p.A.





and medium-sized enterprises, in order to foster fair and lasting relationships.

Rekeep S.p.A integrates social and environmental criteria into its selection and evaluation processes, thereby contributing to the spread of sustainable practices throughout the supply chain. This approach takes account of supply chain risks and aims to mitigate them through policies and procedures that place value on shared responsibility and continuous improvement.

The Group adopts structured supplier selection processes, managed by the various purchasing departments, which include initial surveys, document checks, and verification of compliance with the Group's shared ethical and social principles. Questionnaires to suppliers are conducted at the initial selection and screening stage as well as periodically thereafter, at least once a year, to assess the effectiveness and continued fulfillment of the requirements ascertained.

Rekeep S.p.A. has adopted a *Procedure for ethical monitoring of suppliers* in line with the requirements of SA8000. The procedure requires two-stage

supplier monitoring. The first stage is the supplier's registration in the company's purchasing register, when the supplier formally agrees to the ethical principles established by the SA8000 standard. The second stage consists monitoring, by SQA, on a random basis, of suppliers deemed critical, and spot checks on those who have not accepted the contractual clause regarding the Rekeep Group's right to conduct audits according to SA8000.

Audits of suppliers are periodic and scheduled annually and cover both ethical and health and safety issues and are generally aimed at monitoring compliance with workers' rights and applicable regulations. For more details about these checks, see "*S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions*" in section 8.

With this in mind, the Group is committed to implementing the Supplier Code of Conduct and Sustainable Procurement Policy, updating the dedicated supplier survey, and starting the

process, as from 2025, of supply chain mapping of the various legal entities.

### **G1-3 - PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY**

The Rekeep Group has adopted a structured system to prevent, identify and manage risks of bribery and corruption, in line with the principles of integrity, transparency and legality. As such, disclosures of how the Group aims to prevent and detect bribery and corruption are provided below.

The Group promotes the dissemination of its anti-corruption policies through internal communications and training initiatives aimed at employees, and information initiatives aimed at suppliers. Training programs are tailored to the risk level of corporate functions and also involve members of governance bodies, with the aim of strengthening the culture of legality and the ability to prevent illegal behavior.

**Corruption** poses a significant risk to companies and can have major consequences for the reputation and sustainability of the company itself.

The Rekeep Group's Anti-Corruption System consists of:



The Rekeep Group **Code of Ethics**, which applies to all wholly owned subsidiaries



The **Organization, Management and Control Model** pursuant to legislative decree 231/2001



The **Whistleblowing Procedure and Channel** for handling reports of misconduct, including corrupt behavior



The **Code of Conduct and Antitrust Compliance Program**

**The Rekeep Group Code of Ethics**

The Rekeep Group *Code of Ethics* sets down the principles and values on which Rekeep S.p.A. and its wholly owned subsidiaries base their activities and business conduct, as well as the set of rights, duties, rules of conduct and responsibilities they have in respect of all parties with whom they enter into relations for the purpose of achieving the company object.

By resolution of the Board of Directors of Rekeep S.p.A., the Rekeep Group's *Code of Ethics* was revised and published on May 18, 2023. The changes were intended to align the Code with the most advanced models and with the Group's strategic approach, increasingly focused on sustainability.

With this in mind, the Rekeep Group:

- undertakes to comply with the law and with regulations in general as a fundamental commitment;
- states that it abides by the general principles of honesty, transparency, good faith, fairness, integrity and confidentiality;
- undertakes to act always with the utmost diligence, fairness and loyalty, in a spirit of collaboration and with moral and professional rigor;
- fosters, within the context of social responsibility and environmental protection, the proper and practical

use of resources and promotes safety in performing its work;

- is committed to ensuring that accounting information adheres to the principles of truthfulness, transparency, accuracy, completeness and compliance with applicable regulations, and to adopting efficient and effective internal control systems;
- assures the greatest circulation and knowledge of the Code of Ethics both within its own organization, and by third parties with which it has dealings and by those required to observe and implement its provisions for various reasons and at various levels;
- ensures that the Code of Ethics is always properly complied with, imposing appropriate penalties for confirmed breaches.

An *Ethics Committee*, consisting of three members from outside the organization, was established in 2018 to monitor the dissemination and implementation of the *Code of Ethics* and to be responsible for receiving and verifying all reports of possible violations thereof.

The *Code of Ethics* is published on the company intranet for all employees and on the company website for all other stakeholders; suppliers are required to sign up to it at the screening stage and at the start of the contractual relationship.





### Model 231 and SB

Rekeep S.p.A. adopted its *Model 231* in 2008 and ensures Group companies adopt and effectively implement their own organizational models: the subsidiaries independently carry out the activity of preparing and adopting their own Organization, Management and Control Model pursuant to legislative decree 231/2001, also taking into account the principles of conduct adopted by the Group.

The following subsidiaries have their own *Model 231*: Servizi Ospedalieri S.p.A, H2H Facility Solutions S.p.A, H2H Digital Solutions Srl, Consorzio Stabile CMF, Medical Device Srl, U.JET Srl, Rekeep Rail Srl.

Each company has entrusted the task of supervising the operation of and compliance with the *Model 231* to its own Supervisory Board ("SB"), composed of professionals selected from outside the company, who meet the necessary requirements of autonomy, independence, professionalism and continuity of action.

At the operational level, the SB is entrusted with the task of:

- verifying the implementation of the control procedures established in the *Model 231*, by preparing a "Program of Checks" for the SB, with a view to planning annual targeted checks on certain transactions or specific acts carried out by the company, especially in the

context of activities that are sensitive or "instrumental" to their implementation.

- reporting to the corporate bodies along two reporting lines:
  - the first, on an ongoing basis, directly to the Chair of the Board of Directors and/or the Chief Executive Officer/Sole Director;
  - the second, by preparing a "Half-Yearly Report" to the Board of Directors and the Board of Statutory Auditors/Single Statutory Auditor concerning the supervisory activities carried out by the Body during the reporting period; any critical issues that have emerged in terms of behaviors or events within the Company and in terms of the effectiveness of the *Model 231*; the corrective and improvement actions suggested and their implementation status.

Furthermore, in order to facilitate supervision of the effectiveness and operation of the *Model 231*, the SB receives the necessary "Information Flows" to perform of the supervisory tasks entrusted to it

The Supervisory Board is also promptly informed in the case of potentially relevant reports under the provisions of legislative decree No. 231/2001 and the *Model*, and acts, in accordance with the requirements of

autonomy and independence, as required by the *Whistleblowing Procedure* adopted pursuant to legislative decree 24/2023 and the Organization, Management and Control Model.

The *Model 231* is communicated to all resources in the company at the time of its adoption. To this end, the model is published on the company's intranet and on the Company's website, and the full version of it is posted on the company's notice board.

The training activities, aimed at disseminating knowledge of the regulations set down in legislative decree 231/2001, are differentiated in content and delivery methods (online and/or in-person) according to the qualification of the trainees, the risk level of the area in which they work, and whether or not they have representative functions for the Company.

The training course delivered online via the *learning231Workstation*® platform includes: 1) distribution of the Organization, Management and Control Model pursuant to legislative decree 231/01 through a web-based platform that enables recipients to download the Model and training materials by opening a link sent to them by e-mail. All downloads are electronically tracked for each employee involved; 2) electronic confirmation that trainees have received, read and understood the Model, with a corresponding commitment to comply with its requirements; 3) completion of an online questionnaire in order to verify the effectiveness

of the training, by measuring the actual level of understanding of its contents.

For employees who have already been trained, when the Model is updated, the updated version is distributed by means of the same platform and the recipients concerned are required to accept it.

### **Code of Conduct and Antitrust Compliance Program**

To comply with international *best practices* in antitrust, improve internal awareness of antitrust principles and prevent violations; on February 23, 2017, the Board of Directors of Rekeep S.p.A. resolved to adopt the "*Antitrust Compliance Program*" and subsequently approved a "*Rekeep Group Antitrust Code of Conduct*", aimed at disseminating antitrust culture, and identifying possible non-compliance with competition law, in order to raise the awareness of employees and contract staff in connection with non-compliant behavior, which could be the cause of potential antitrust violations.

The Board of Directors of Rekeep S.p.A. has appointed an Antitrust Compliance Officer to oversee the Antitrust Compliance Program.

The *Antitrust Compliance Program* consists of the following:

1. an antitrust risk assessment summary document that identifies the areas in which critical competitive issues appear to be more serious in the light of the Company's structure and fields of operations;
2. the Rekeep Group Antitrust Code of Conduct, which sets out in detail the conduct to follow in bidding in public tenders;
3. a set of procedures and internal operating instructions aimed at increasing the ability to prevent and correctly handle situations with possible antitrust implications;
4. ad hoc training activities for the in-depth study of the most relevant competition-related issues and aimed at increasing the ability of management and oth-

er operational resources to recognize antitrust risk and adequately prevent it.

As required by the *Anti-Trust Compliance Program*, in-depth and refresher training sessions are held annually for executives and the heads of the various corporate functions involved.

An *Anti-Trust Compliance Program* audit plan was also introduced in 2024, which involves conducting 4 audit cycles per year (quarterly), and enables constant monitoring of compliance with the principles of conduct set down in the *Anti-Trust Code of Conduct* and the adoption of control measures in order to ensure Antitrust Compliance.

In addition to Rekeep S.p.A., as at December 31, 2024 Servizi Ospedalieri and Consorzio Stabile CMF have their own *Anti-Trust Compliance Program* in place, to which the same activities as described above apply.





**CMF- ISO 37001**

Among subsidiaries, Consorzio Stabile CMF is equipped with an ISO 37001-certified corruption prevention management system and has adopted an *Anti-Corruption Policy*.

**ANTI-CORRUPTION AND ANTITRUST TRAINING**

Regarding the training on business conduct provided in 2024 for *Rekeep S.p.A.* and *Consorzio Stabile CMF*, the two training courses listed below were provided:

**11.3 Metrics and targets**

(G1-6)

**G1-6 - PAYMENT PRACTICES**

Thanks to the internal tracking and data collection processes put in place for the preparation of the 2024 Sustainability Report, and in keeping with the process of alignment with the CSRD, the Group has launched the necessary activities to engage the legal entities with respect to this Disclosure Requirement. The commitment is to ensure reporting of this DR within the next two-year period.

**TRAINING ON BUSINESS CONDUCT**

COURSE NAME	TARGET AUDIENCE	NO. OF PERSONNEL INVOLVED	TOTAL HOURS DELIVERED
Antitrust Training	Clerical Staff	95	190
ISO 37001 "Anti-corruption"	Clerical Staff	80	40



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<b>2</b> <b>ESRS E1</b> <b>Climate Change</b>	ESRS 2 GOV-3	<b>2.1</b> Governance		Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
		<b>2.2</b> Strategy		
	ESRS 2 SBM-3	Rekeep's climate strategy		
	E1-1	Transition plan for climate change mitigation		
		<b>2.3</b> Managing impacts, risks and opportunities		

ESRS 2 IRO-1	Material climate-related IROs	
E1-2	Group policies related to climate change mitigation and adaptation	
E1-3	Actions and resources related to climate change policies	
	<b>2.4 Metrics and targets</b>	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E1-4	Targets related to climate change mitigation and adaptation	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E1-5	Energy consumption and energy mix	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E1-6	GHG emissions	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E1-7	GHG removals and GHG emission mitigation projects financed through carbon credits	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E1-8	Internal carbon pricing	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.

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#### ESRS E2

##### Pollution

ESRS 2 SBM-3	<b>3.1 Strategy</b>	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
ESRS 2 IRO-1	<b>3.2 Managing impacts, risks and opportunities</b>	
E2-1	Group policies related to pollution	
E2-2	Actions and resources related to pollution	
	<b>3.3 Metrics and targets</b>	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E2-3	Targets related to pollution	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E2-4	Pollution of air, water and soil	Pollution of water: Servizi Ospedalieri
E2-5	Substances of concern and of very high concern	Data currently unavailable The Rekeep Group is committed to providing the disclosure in future financial years





<p><b>4</b></p> <p><b>ESRS E3</b></p> <p><b>Water and marine resources</b></p>	ESRS 2 SBM-3	<b>4.1</b> Strategy	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
	ESRS 2 IRO-1	<b>4.2</b> Managing impacts, risks and opportunities	
	E3-1	Group policies related to water and marine resources	
	E3-2	Actions and resources related to water and marine resources	
		<b>4.3</b> Metrics and targets	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
	E3-3	Targets related to water and marine resources	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
	E3-4	Water consumption	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
	<p><b>5</b></p> <p><b>ESRS E4</b></p> <p><b>Biodiversity and ecosystems</b></p>	ESRS 2 SBM-3	<b>5.1</b> Strategy
E4-1		Transition plan and consideration of biodiversity and ecosystems in strategy and business model	
ESRS 2 IRO-1		<b>5.2</b> Managing impacts, risks and opportunities	
E4-2		Group policies related to biodiversity and ecosystems	
E4-3		Actions and resources related to biodiversity and ecosystems	
		<b>5.3</b> Metrics and targets	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E4-4		Targets related to biodiversity and ecosystems	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E4-5		Impact metrics related to biodiversity and ecosystems change	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.

## 6

### ESRS E5

#### Resource use and circular economy

ESRS 2 IRO-1	<b>6.1</b> Managing impacts, risks and opportunities	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
E5-1	Group policies related to resource use and circular economy	
E5-2	Actions and resources related to resource use and circular economy	
	<b>6.2</b> Metrics and targets	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E5-3	Targets related to resource use and circular economy	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E5-4	Resource inflows	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.
E5-5	Resource outflows	Rekeep S.p.A., Consorzio Stabile CMF, H2H Facility Management S.p.A., Servizi Ospedalieri S.p.A.

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### ESRS S1

#### Own workforce

	<b>7.1</b> Strategy	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
ESRS 2 SBM-2	Interests and views of stakeholders	
ESRS 2 SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	
	<b>7.2</b> Managing impacts, risks and opportunities	
ESRS S1-1	Group policies related to own workforce	
ESRS S1-2	Processes for engaging with own workforce and workers' representatives about impacts	
ESRS S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	





ESRS S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	
ESRS S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Gruppo Rekeep S.p.A., Sub-group Consorzio Stabile CMF, Sub-group H2H, Sub-group Servizi Ospedalieri
ESRS S1-6	Characteristics of the undertaking's employees	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-8	Collective bargaining coverage and social dialog	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-9	Diversity metrics	CMF, H2H Cleaning, H2H Digital solutions, H2H Document Solutions, H2H Facility solutions, Medical Device, Rekeep S.p.A., Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia Soc. cons. a r.l, Teckal S.p.A., U.Jet S.r.l, Bologna Strade - soc. consortile a r.l.
ESRS S1-10	Adequate wages	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-11	Social protection	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.

ESRS S1-13	Training and skills development metrics	CMF, H2H Cleaning, H2H Digital solutions, H2H Document Solutions, H2H Facility solutions, Medical Device, Rekeep S.p.A., Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia Soc. cons. a r.l, Teckal S.p.A., U.Jet S.r.l, Bologna Strade - soc. consortile a r.l.
ESRS S1-14	Health and safety metrics	Rekeep S.p.A., CMF, Teckal S.p.A.
ESRS S1-15	Work-life balance metrics	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-16	Compensation metrics (pay gap and total compensation)	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.
ESRS S1-17	Incidents, complaints and severe human rights impacts	Rekeep S.p.A, Consorzio stabile CMF, Servizi Ospedalieri S.p.A., Servizi sanitari Sicilia s.c.a r.l., H2H Cleaning S.r.l., H2H Digital solutions S.r.l., H2H Document Solutions S.r.l., H2H Facility Solutions S.r.l., Medical Device S.r.l., Teckal S.p.A., U. Jet S.r.l, Bologna strade s.c.a.r.l.

## 8

### ESRS S2

#### Workers in the value chain

	<b>8.1 Strategy</b>	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
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ESRS 2 SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	
	<b>8.2 Managing impacts, risks and opportunities</b>	
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ESRS S2-2	Processes for engaging with value chain workers about impacts	
ESRS S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	



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	ESRS S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions.	
		<b>8.3</b> Metrics and targets	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
	ESRS S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
<b>9</b> <b>ESRS S3</b> <b>Affected communities</b>		<b>9.1</b> Strategy	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
	ESRS 2 SBM-2	Interests and views of stakeholders	
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		<b>9.3</b> Metrics and targets	Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.
		ESRS S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

# 10

## ESRS S4

### Consumers and end users

#### 10.1 Strategy

Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.

ESRS 2 SBM-2 Interests and views of stakeholders

ESRS 2 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model

#### 10.2 Managing impacts, risks and opportunities

ESRS S4-1 Group policies related to consumers and end users

ESRS S4-2 Processes for engaging consumers and end users in relation to impacts

ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

ESRS S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

#### 10.3 Metrics and targets

ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.

# 11

## ESRS G1

### Business conduct

#### 11.1 Governance

ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies

Rekeep Group: Gruppo Rekeep S.p.A., sub-group Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri, sub-group Rekeep Polska, EOS Hijyen Tesis Hizmetleri Saglik Insaat Servis Muhendislik A.S., Rekeep France, Rekeep Saudi Co Ltd.

#### 11.2 Management of impacts, risks and opportunities

ESRS 2 IRO 1 Description of the processes to identify and assess material impacts, risks and opportunities

ESRS G1-1 Corporate culture and business conduct policies

Gruppo Rekeep S.p.A., Consorzio Stabile CMF, sub-group H2H, sub-group Servizi Ospedalieri.



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Rekeep S.p.A.

Relazione della società di revisione indipendente sulla rendicontazione consolidata di sostenibilità

Rendicontazione consolidata di sostenibilità chiusa al 31 dicembre 2024

## Relazione della società di revisione indipendente sulla rendicontazione consolidata di sostenibilità

Al Consiglio di amministrazione della Rekeep S.p.A.

Siamo stati incaricati di effettuare un esame limitato (*“limited assurance engagement”*) della rendicontazione consolidata di sostenibilità predisposta a titolo volontario (il “Bilancio di Sostenibilità”) del Gruppo Rekeep (di seguito anche “il Gruppo”) relativa all’esercizio chiuso al 31 dicembre 2024.

### Responsabilità degli amministratori per la rendicontazione consolidata di sostenibilità

Gli amministratori della Rekeep S.p.A. sono responsabili per la redazione del Bilancio di Sostenibilità in conformità agli *“European Sustainability Reporting Standards”* emessi dalla Commissione europea (*“ESRS”*), come identificati dagli amministratori stessi quali criteri di rendicontazione nella sezione *“1.6 Criteri per la redazione”* del Bilancio di Sostenibilità.

Gli amministratori sono inoltre responsabili per quella parte del controllo interno da essi ritenuta necessaria al fine di consentire la redazione di un Bilancio di Sostenibilità che non contenga errori significativi dovuti a frodi o a comportamenti o eventi non intenzionali.

Gli amministratori sono altresì responsabili per la definizione degli obiettivi del Gruppo Rekeep in relazione alla *performance* di sostenibilità, nonché per l’identificazione degli *stakeholder* e degli aspetti significativi da rendicontare.

### Indipendenza della società di revisione e gestione della qualità

Siamo indipendenti in conformità ai principi in materia di etica e di indipendenza dell’International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) emesso dall’International Ethics Standards Board for Accountants, basato su principi fondamentali di integrità, obiettività, competenza e diligenza professionale, riservatezza e comportamento professionale.

La nostra società di revisione applica l’International Standard on Quality Management 1 (ISQM Italia 1) in base al quale è tenuta a configurare, mettere in atto e rendere operativo un sistema di gestione della qualità che includa direttive o procedure sulla conformità ai principi etici, ai principi professionali e alle disposizioni di legge e regolamentari applicabili.

### Responsabilità della società di revisione

È nostra la responsabilità di esprimere, sulla base delle procedure svolte, una conclusione circa la conformità del Bilancio di Sostenibilità ai criteri di rendicontazione previsti dagli ESRS come identificati dagli amministratori stessi quali criteri di rendicontazione nella sezione *“1.6 Criteri per la redazione”* del Bilancio di Sostenibilità. Il nostro lavoro è stato svolto secondo i criteri indicati nel *“International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information”* (di seguito anche *“ISAE 3000 Revised”*), emanato dall’*International Auditing and Assurance Standards Board* (IAASB) per gli incarichi di *limited assurance*. Tale principio richiede la pianificazione e lo svolgimento di procedure al fine di acquisire un livello di sicurezza limitato che la Rendicontazione di Sostenibilità non contenga errori significativi.

Forvis Mazars S.p.A.

Capitale sociale deliberato, sottoscritto e versato € 120.000 - Sede legale: Via Ceresio, 7 - 20154 Milano  
Rea MI-2076227 - Cod. Fisc. e P. Iva 11176691001  
Iscrizione al Registro dei Revisori Legali n. 163788 con D.M. del 14/07/2011 G.U. n. 57 del 19/07/2011

Pertanto, il nostro esame ha comportato un'estensione di lavoro inferiore a quella necessaria per lo svolgimento di un esame completo secondo l'ISAE 3000 *Revised* ("reasonable assurance engagement") e, conseguentemente, non ci consente di avere la sicurezza di essere venuti a conoscenza di tutti i fatti e le circostanze significativi che potrebbero essere identificati con lo svolgimento di tale esame.

Le procedure svolte sul Bilancio di Sostenibilità si sono basate sul nostro giudizio professionale e hanno compreso colloqui, prevalentemente con il personale della Società responsabile per la predisposizione delle informazioni presentate nel Bilancio di Sostenibilità, nonché analisi di documenti, ricalcoli ed altre procedure volte all'acquisizione di evidenze ritenute utili.

In particolare, abbiamo svolto le seguenti procedure:

- 1) comprensione del processo di valutazione della rilevanza delle informazioni incluse nel Bilancio di Sostenibilità attraverso l'analisi dell'approccio adottato dall'impresa in merito all'identificazione e alla valutazione degli impatti, dei rischi e delle opportunità rilevanti relativi alle questioni di sostenibilità e verifica della relativa informativa rendicontata nel Bilancio di Sostenibilità;
- 2) comprensione dei processi che sottendono alla generazione, rilevazione e gestione delle informazioni qualitative e quantitative significative incluse nel Bilancio di Sostenibilità.

In particolare, abbiamo svolto interviste e discussioni con il personale della Direzione di Rekeep S.p.A. e con il personale delle principali società del Gruppo e abbiamo svolto limitate verifiche documentali, al fine di raccogliere informazioni circa i processi e le procedure che supportano la raccolta, l'aggregazione, l'elaborazione e la trasmissione dei dati di natura qualitativa e quantitativa alla funzione responsabile della predisposizione del Bilancio di Sostenibilità.

Inoltre, per le informazioni significative, tenuto conto delle attività e delle caratteristiche del Gruppo:

- a) con riferimento alle informazioni qualitative contenute nel Bilancio di Sostenibilità abbiamo effettuato interviste e svolto riscontri documentali, su base campionaria, in merito alla coerenza con le evidenze disponibili;
- b) con riferimento alle informazioni quantitative, abbiamo svolto procedure analitiche e, ove ritenuto necessario, limitate verifiche, su base campionaria, sull'aggregazione dei dati e sui criteri e sulle metodologie di calcolo utilizzati.

## Conclusioni

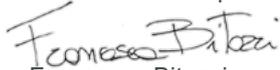
Sulla base del lavoro svolto, non sono pervenuti alla nostra attenzione elementi che ci facciano ritenere che il Bilancio di Sostenibilità del Gruppo Rekeep relativo all'esercizio chiuso al 31 dicembre 2024 non sia stato redatto, in tutti gli aspetti significativi, in conformità ai criteri di rendicontazione previsti dagli ESRS come identificati dagli amministratori nel paragrafo "1.6 Criteri per la redazione" del Bilancio di Sostenibilità.

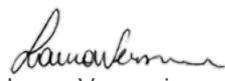
## Altri aspetti

La presente relazione non è emessa ai sensi di legge, stante il fatto che il Gruppo non è obbligato alla predisposizione della rendicontazione di sostenibilità.

Firenze, 28 novembre 2025

Forvis Mazars S.p.A.

  
Francesca Bitozzi -  
Socia

  
Laura Verrascina  
Revisore legale





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